



GOVERNMENT OF KERALA

AN ECONOMIC CLASSIFICATION OF
THE BUDGETS OF
MUNICIPALITIES AND CITY
CORPORATIONS
IN KERALA

(1982-'83 to 1985-'86)

DEPARTMENT OF ECONOMICS AND STATISTICS
THIRUVANANTHAPURAM

1991



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P R E F A C E

This report on the Economic classification of the budget of the local bodies (urban), is an attempt to rebuilt the local body's budget into meaningful economic categories enabling better understanding of the general impact of the local body's transactions on the economy. The classification presented in this report relates to the years 1982-'83 to 1985-'86.

It is expected, that the contents of this report will be useful to the planners and administrators and others interested in the subject. Suggestions and opinions are highly appreciated.

This report was prepared by Smt. Catherine Jacob, Research Officer with the assistants of Sri. Subbayyan, Research Assistant and Smt. K. Ajithakumari, Lower Division Compiler. Budget Section of the State Income Division of this Directorate.

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INTRODUCTION

Municipalities and Corporations in the democratic set up of the Government, play an important role in the development of the urban areas. Government's policy of the decentralisation of power enhanced the responsibility of municipalities and city corporations. Large amount of funds are being spent on various activities in the urban areas of the state. Hence it has become necessary to study the impact of such spending on various activities.

Budgets of local bodies give us detailed information about their revenue and expenditure and their financial transactions for a given year, of the departments functioning under their control. However the figures given in the budget do not indicate clearly the economic significance of the various items of expenditure and revenue; as also the details of the amount of revenue spent on capital expenditure separately. Hence the budget documents of these local bodies do not give clear idea of capital formation, savings, current receipt, expenditure etc. It is therefore necessary to reclassify and regroup such accounts into meaningful categories for understanding the actual economic impact of the budgetary transactions of these local bodies. Such an attempt of the budgets of local bodies for the years 1982-'83 to 1985-'86 is made in the following pages.

The budgets are collected from all 43 Municipalities and 3 Corporations and compiled for preparing Economic Classification for the state as a whole.

II. Economic Classification of the Local bodies budgetary Transactions.

The frame work of the economic classification scheme, presented here is based on the delineation of local bodies transactions in a set of two accounts. The derivation and rationale of each of these accounts are briefly explained in the following pages.

Account I:- Income and outlay account of the Municipalities and Corporations.

This account deals with the current revenue and expenditure of the all the municipalities and corporations in the state. The major part of the current expenditure of the municipalities and corporations consists of the final outlays of the municipalities and corporations. On current account, which represent current consumption.

The final outlays are made up of purchase of goods and services and wages and salaries payments. Besides final outlays municipalities and corporations make transfer payments i.e. interests, grants, subsidies, scholarships etc. to the rest of the economy which are added indirectly to the disposable income of the community. To meet these current expenditure, municipalities and corporations appropriate a part of the income of the community through a variety of taxes, fees, miscellaneous

receipts, etc. occurring in the course of administration. In addition municipalities and corporations have an investment income from property and intreprenurship and also receives revenue grants, contribution and recoveries from the state government and other bodies. The excess of current receipt over current expenditure denotes the savings of municipalities and corporations available for capital formation. Some of the items included in this account are explained below.

A. Revenue

1. Income from property and entreprenurship

This item records the income receivable by the municipalities and corporations from the departmental commercial undertakings if any and rent, interest and dividents accruing to them from the ownership of buildings or financial assets.

2. Direct taxes

The revenue is classified into direct and indirect taxes. Direct taxes are levied by public authorities at regular intervals on income from employment, property, capital gains etc. Taxes falling under this category of the municipalities and corporations are profession and trade tax, servants tax, taxes on houses and land etc.

3. Indirect taxes

Taxes on goods and services that are chargeable to business expenses and taxes on the possession or use of goods and services by households are treated as indirect taxes. The main categories in the budgets of municipalities and corporations are octroi, terminal tax, taxes on vehicles and animals, fees for vehicle licenses, dangerous and offensive trade liceses, license fee for job porters, tolls on vehicles and animals, local rates, administrative tax, miscellaneous other taxes and duties.

4. Miscellaneous receipts

These receipts are in nature of fees, fines and forfeitures etc.

5. Revenue grants, contributions etc.

These are current receipts accruing from the state government and various boards and committees.

B. Expenditure

1. Compensation of employees

These include pay of Officers, pay of establishment allowances and

honararium (other than travelling and daily allowances). Wage and salaries also include the pensions actually paid to government employees. Wages paid to casual labourers have also been taken as wages and salaries.

2. Commodities and services

This item includes all expenditure under contingency such as office supplies, rent, rates and taxes, fuel and light, printing and stationery, travelling expenses, telephone and telegraphic charges and other items for current operations less sales by municipalities and corporation of goods and services to enterprises and households. All expenditure on current repairs and maintenance is included here.

3. Interest

Interest comprises interest on debt and other obligations.

4. Current transfer payments

Current transfer payments include grants and other transfer like scholarships, stipends etc.

5. Savings on current account

These represent excess of receipts over expenditure under the current account of municipalities and corporations.

Account II:- Capital finance account of the Municipalities and Corporations.

This account is concerned with the total capital outlay representing physical assets formation by municipalities and corporations. Savings transferred from current account and capital grants received by the Municipalities and Corporations constitute the source of finance. The different items included in the account are discussed here under.

1. Gross fixed capital formation

Gross capital formation represents the gross value of goods which are added to the domestic capital stock of the nation. It comprises both expenditure on the acquisition of fixed assets and the value of physical change in stocks. The gross fixed capital formation has been classified into buildings and other construction and machinery and equipment.

2. Buildings and other construction

Capital formation under buildings include all expenditure on new construction and major alterations to residential and non-residential buildings including the value of change in work in progress. Other construction includes mostly expenditure on construction of roads and

bridges and works on power and irrigation projects, flood control, forest clearance, land reclamation, water supply and sanitation.

3. Machinery and equipments

This item includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, tractors for road haulage, power generating machinery, agricultural machinery and implements, office furniture, machinery and equipment used by professional men.

4. Change in stocks

Changes in stocks represent the value of the physical change in raw materials, work in progress (other than work in progress in buildings) which are included in fixed capital formation and in the stock piles.

5. Capital transferrs

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

6. Receipt of capital account

This part deals with the financing of the capital formation and the sources for the same are savings on current account and capital grants and contributions from state government and other institutions.

ECONOMIC CLASSIFICATION
Account I - Income and outlay account of the municipalities & corporations (h. '000)

Sl. No.	Items	R E C E I P T S											
		Municipalities				Corporations				Total			
		1982-83	1983-84	1983-84	1983-84	1982-83	1983-84	1982-83	1983-84				
3	4	5	6	7	8	7	8						
1.	Income from entrepreneurship & property												
	1.1) Profit	37243	40785	11350	13603	48593	54388						
	1.2) Income from property	11835	7602	720	155	12555	7757						
		25408	33183	10630	13448	36038	46631						
2.	Total tax revenue	107507	125227	73379	85048	180886	210275						
	2.1) Direct tax	43017	56411	21828	21617	64845	78028						
	a) Profession & trade tax	5135	5146	2088	2600	7223	7746						
	b) Property tax	37882	51265	19740	19017	57622	70282						
	2.2) Indirect taxes	64490	68816	51551	63431	116041	132247						
	a) Entertainment tax	39428	51262	26200	28960	65628	80222						
	b) Taxes on advertisement	632	647	485	497	1117	1144						
	c) Show tax	406	400	160	156	566	556						
	d) Surcharge on taxes levied	4556	2566	4215	3916	8771	6482						
	e) Taxes on vehicles and animals	61	34	2331	10264	2392	10298						
	f) Duty on transfer of properties.	17146	11831	13500	14500	30646	26331						
	g) License fees on D & O trade	1842	1673	2259	2420	4101	4093						
	h) Other taxes	419	403	2401	2718	2820	3121						
3.	Fees and miscellaneous receipts	7504	9548	2350	3493	9854	13041						
4.	Revenue grants from Government	30949	37559	11075	17405	42024	54964						
	Total Revenue	183203	213119	98154	119549	281357	332668						

ECONOMIC CLASSIFICATION
Account I - Income and outlay account of the municipalities & corporations (Rs.'000)

Sl. No.	Items	R E C E I P T S							
		Municipalities		Corporations				Total	
		1984-85	1985-86	1984-85	1985-86	1984-85	1985-86	1984-85	1985-86
1	2	3	4	5	6	7	8		
1.	Income from entrepreneurship & property	42146	51178	14735	16736	56881	67914		
	1.1) Profit	9079	10799	-	17	9079	10816		
	1.2) Income from property	33067	40379	14735	16719	47802	57098		
2.	Total tax revenue	135455	143471	88680	105982	224135	249453		
	2.1) Direct tax	53354	57438	22156	25709	75510	83147		
	a) Profession & trade tax	5149	5307	2100	2492	7249	7799		
	b) Property tax	48205	52131	20056	23217	68261	75348		
	2.2) Indirect taxes	82101	86033	66524	80273	148625	166306		
	a) Entertainment tax	64615	65830	32767	38311	97382	104141		
	b) Taxes on advertisement	764	745	575	569	1339	1314		
	c) Show tax	729	783	171	196	900	979		
	d) Surcharge on taxes levied	1284	2117	5117	6019	6401	8136		
	e) Taxes on vehicles and animals	32	670	7711	9497	7743	10167		
	f) Duty on transfer of properties.	12271	12828	14900	22195	27171	35023		
	g) License fees on D & O trade	1996	2164	2300	2207	4296	4371		
	h) Other taxes	410	896	2983	1279	3393	2175		
3.	Fees and miscellaneous receipts	16090	11879	3770	4245	19860	16124		
4.	Revenue grants from Government	34673	35937	13083	11708	47756	47645		
	Total Revenue	228364	242465	120268	138671	348632	381136		

ECONOMIC CLASSIFICATION
Account I - Income and outlay account of the municipalities & corporations (Rs.'000)

Sl. No.	Items	EXPENDITURE					
		Municipalities		Corporations		Total	
		1982-83	1983-84	1982-83	1983-84	1982-83	1983-84
1	2	3	4	5	6	7	8
1.	Total consumption expenditure	79483	108578	77841	83959	157324	192537
	1.1) Compensation of employees	47862	58765	42542	49515	90404	108280
	1.2) Net purchase of commodities & services	31621	49813	35299	34444	66920	84257
	a) Purchase	28130	44681	65470	63608	93600	108289
	b) Maintenance	11749	12901	14550	24854	26299	37755
	c) Less sales	8258	7769	44721	54018	52979	61787
2.	Interest paid	6006	6830	2761	3338	8767	10168
3.	Subsidies	-	-	-	-	-	-
4.	Current transfer	3506	4424	1886	2045	5392	6469
5.	Total current expenditure	88995	119832	82488	89342	171483	209174
6.	Surplus savings of current account	93789	93287	15666	30207	109455	123494
7.	Total expenditure - Total receipts	162784	213119	98154	119549	280938	332668

ECONOMIC CLASSIFICATION

Account I - Income and outlay account of the municipalities & corporations (Rs.'000)

Sl. No.	Items	EXPENDITURE					
		Municipalities		Corporations		Total	
		1984-85	1985-86	1984-85	1985-86	1984-85	1985-86
1	2	3	4	5	6	7	8
1.	Total consumption of expenditure	111047	122846	90689	106275	201736	229121
	1.1) Compensation of employees	66785	71470	63474	68209	130259	139679
	1.2) Net purchase of commodities & services	44262	51376	27215	38066	71477	89442
	a) Purchase	40967	38867	44708	54384	85675	93251
	b) Maintenance	11281	20854	24616	24023	35897	44877
	c) Less sales	7986	8345	42109	40341	50095	48686
2.	Interest paid	8415	8027	5498	5399	13913	13426
3.	Subsidies	-	-	-	-	-	-
4.	Current transfer	2534	4365	8329	2466	10863	6831
5.	Total current expenditure	121996	135238	104516	114140	226512	249378
6.	Surplus savings of current account	106368	107227	15752	24531	122120	131758
7.	Total expenditure = Total receipts	228364	242465	120268	136671	348632	381136

ECONOMIC CLASSIFICATION
Account II - Capital finance account of the municipalities & corporations (Rs. '000)

Sl. No.	Items	Municipalities		Corporations			Total
		1982-83	1983-84	1982-83	1983-84	1983-84	
1	2	3	4	5	6	7	8
I. Expenditure							
1.	Capital outlay	62282	77372	42166	45818	104448	123190
2.	Net purchase of physical assets	1144	1267	2112	2922	3256	4189
3.	Change in stock	-	-	2575	4100	2575	4100
4.	Capital transfers	268	726	-	-	268	726
	Total	63694	79365	46853	52840	110547	132205
II. Receipts							
1.	Surplus on current account	93789	93287	15666	30207	109455	123494
2.	Net borrowing	(-)30095	(-)13922	31187	22633	1092	8711
	Total receipt	63694	79365	46853	52840	110547	132205

ECONOMIC CLASSIFICATION
Account II - Capital finance account of the municipalities & corporations (Rs.'000)

Sl. No.	Items	Municipalities			Corporations			Total	
		1984-85	1985-86	1985-86	1984-85	1985-86	1985-86	1984-85	1985-86
		3	4	5	6	7	8		
I. Expenditure									
1.	Capital outlay	84398	72529	22185	26326	106583	98855		
2.	Net purchase of physical assets	2750	59	4463	9625	7213	9684		
3.	Change in stock	-	-	2650	2250	2650	2250		
4.	Capital transfers	1108	1985	-	-	1108	1985		
	Total	88256	74573	29298	38201	117554	112774	15	
II. Receipts									
1.	Surplus on current account	106368	107227	15752	24531	122120	131758		
2.	Net borrowing	(-)18112	(-)32654	13546	13670	(-)4566	(-)18984		
	Total receipt	88256	74573	29298	38201	117554	112774		

Major findings

The system of accounts presented in the study analysis the various operations of the budget of municipalities and city corporations. The major findings emerging from this study are given below.

1. Total expenditure of the municipalities and city corporations in the state is estimated at Rs.3675 lakhs in 1985-86 compared to Rs.2840 lakhs in 1982-'83.
2. Final outlay is the major component of the total expenditure of municipalities and corporations accounting for about 93 and 90 percent in 1982-'83 and 1985-'86 respectively.
3. The consumption expenditure accounted for about 55% of the total expenditure in 1982-'83 and 62% in 1985-'86.
4. Transfer payments increased from Rs.144 lakhs in 1982-'83 to Rs.222 lakhs in 1985-'86.
5. Transfer payments accounts for about 5% and 6% of the total expenditure of the municipalities and city corporations in 1982-'83 and 1985-'86 respectively.
6. Financial investments and loans amounting to Rs.52/- lakhs in 1982-'83 and Rs.150 lakhs in 1985-'86 contributed about 2% and 4% of the total expenditure in respective years.

Gross capital formation

Municipality's and corporation's contribution to gross capital formation i.e. investment in buildings, machinery construction and for acquisition of stock is estimated at Rs.1070/- lakhs in 1982-'83. It has decreased to Rs.1011/- lakhs in 1985-'86. This item amounted to 38% in 1982-'83. However in 1985-'86 it has decreased to 28%.

Table 1
Total expenditure of the municipalities and corporations
accounts (Rs.'000)

Sl. No.	Items	Municipalities		Corporations		Total	
		82-'83	83-'84	82-'83	83-'84	82-'83	83-'84
1	2	3	4	5	6	7	8
1.	Final outlay	141765	185950	122582	133877	264347	319827
	a) Consumption expenditure	79483	108578	77841	83959	157324	192537
	b) Gross capital formation	62282	77372	44741	49918	107023	127290
2.	Transfer payments to the rest of the economy	9780	11980	4647	5383	14427	17363

(Contd.)

(Table 1 contd.)

1	2	3	4	5	6	7	8
a) Current transfer		9512	11254	4647	5383	14159	16637
b) Capital transfer		268	726	-	-	268	726?
Financial invest- ment and loans to the rest of the economy		4747	4557	500	100	5247	4657
Total		156292	202487	127729	139360	284021	341847

Table 1
Total expenditure of the municipalities and corporations
accounts (Rs. '000)

Sl. No.	Items	Municipalities		Corporations		Total	
		84-'85	85-'86	84-'85	85-'86	84-'85	85-'86
1	2	3	4	5	6	7	8
1.	Final outlay	195445	195375	115524	1345851	310969	330226
	a) Consumption ex- penditure	111047	122846	90689	106275	201736	229121
	b) Gross capital formation	84398	72529	24835	28576	109233	101105
2.	Transfer payments to the rest of the economy	12057	14377	13827	7865	25884	22242
	a) Current transfer	10949	12392	13827	7865	24776	20257
	b) Capital transfer	1108	1985	-	-	1108	1985
	Financial invest- ment and loans to the rest of the economy	5138	11025	-	400	5138	15025
	Total	212640	220777	129351	146716	341991	367493

Table - 2
Percentage of total expenditure of the municipalities & corporations

Sl. No.	Items	Municipalities		Corporations		Total	
		82-83	83-84	82-83	83-84	82-83	83-84
1	2	3	4	5	6	7	8
I.	Final outlay	90.70	91.83	95.97	96.07	93.07	93.56
	a) Consumption expenditure	50.85	53.62	60.94	60.25	55.39	56.32
	b) Gross capital formation	39.85	38.21	35.03	35.82	37.68	37.24
2.	Transfer payments to the rest of the economy	6.26	5.92	3.64	3.86	5.08	5.08
	a) Current transfer	6.09	5.56	3.64	3.86	4.99	4.87
	b) Capital transfer	0.17	0.36	-	-	0.09	0.21
3.	Financial investment and the loans to the economy.	3.04	2.25	0.39	0.07	1.85	1.36
	Total	100.00	100.00	100.00	100.00	100.00	100.00

Table - 2
Percentage of total expenditure of the municipalities & corporations

Sl. No.	Items	Municipalities		Corporations		Total	
		84-85	85-86	84-85	85-86	84-85	85-86
1	2	3	4	5	6	7	8
1.	Final outlay	91.91	88.49	89.31	91.91	90.93	89.86
	a) Consumption expenditure	52.22	55.64	70.11	72.43	58.99	62.35
	b) Gross capital formation	39.69	32.85	19.20	19.48	31.94	27.51
2.	Transfer payments to the rest of the economy.	5.67	6.51	10.69	5.36	7.57	6.05
	a) Current transfer	5.15	5.61	10.69	5.36	7.25	5.51
	b) Capital transfer	0.52	0.90	-	-	0.32	0.54

(Contd.)

(Table 2 contd.)

1	2	3	4	5	6	7	8
3.	Financial investment and the loans to the economy	2.42	5.00	-	2.73	1.50	4.09
	Total	100.00	100.00	100.00	100.00	100.00	100.00

The component of capital formation

The component of capital formation given in Table 3 shows that major share of municipalities and corporations expenditure accounted for construction. In 1982-'83 expenditure on construction accounted for about Rs.566/- lakhs which was decreased to Rs.538/- lakhs in 1985-'86. Expenditure on machinery and equipment have also been decreased from Rs.478/- lakhs in 1982-'83 to Rs.450/- lakhs in 1985-'86.

Table 3
Components of capital formation (Rs.'000)

Sl. No.	Items	Municipalities		Corporations		Total	
		82-'83	83-'84	82-'83	83-'84	82-'83	83-'84
1	2	3	4	5	6	7	8
1.	Construction	39765	42156	16882	18357	56647	60513
2.	Machinery and other equipment	22517	35216	25284	27461	47801	62677
3.	Change in stock	-	-	2575	4100	2575	4100
	Total	62282	77372	44741	49918	107023	127290

Savings of municipalities and corporations

Gross savings of the municipalities and corporations comprise of savings on current account of administration (ie. surplus of current receipt over current expenditure) and depreciation provision.

Gross savings for the year under review are given in the following table.

Table 3
Components of capital formation (Rs.'000)

Sl. No.	Items	Municipalities		Corporations		Total	
		84-'85	85-'86	84-'85	85-'86	84-'85	85-'86
1	2	3	4	5	6	7	8
1.	Construction	47836	42913	8757	10925	56593	53838
2.	Machinery & other equipment	36562	29616	13428	15401	49990	45017
3.	Change in stock	-	-	2650	2250	2650	2250
	Total	84398	72529	24835	28576	109233	101105

Table 4
Gross savings of the municipalities & Corporations (Rs.'000)

Sl. No.	Items	Municipalities		Corporations		Total	
		82-'83	83-'84	82-'83	83-'84	82-'83	83-'84
1	2	3	4	5	6	7	8
	Gross Savings						
1.	Savings of the current administration	93789	93287	15666	30207	109455	123494
2.	Provision for depreciation	-	-	-	-	-	-
	Total	93789	93287	15666	30207	109455	123494

Table 4
Gross savings of the municipalities and corporations (Rs.'000)

Sl. No.	Items	Municipalities		Corporations		Total	
		84-'85	85-'86	84-'85	85-'86	84-'85	85-'86
1	2	3	4	5	6	7	8
1.	Savings of the current administration.	106368	107227	15752	24531	122120	131758
2.	Provision for depreciation	-	-	-	-	-	-
	Total	106368	107227	15752	24531	122120	131758

Savings of the municipalities and corporations for the years 1982-'83 to 1985-'86 are shown in the above table. It shows an increasing trend for both corporation and municipalities. Total savings of the municipalities and corporations in 1982-'83 was Rs.1095/- lakhs. It is increased to Rs.1318/- lakhs in 1985-'86.

Current receipts

The economic implication of the expenditure incurred by the municipalities and corporation depends to a great extent on the source from which it is financed. Hence it is proper to examine it in detail. The current receipt of municipalities and corporation are furnished under significant economic head in table 5.

Total current receipt have been showed an upward trend during the period under reference. The receipts of municipalities and corporations have been increased to Rs.3811/- lakhs in 1985-'86 from Rs.2814/- lakhs in 1982-'83 showing an increas of 45.79% over the period.

Table 5
Current receipt (Rs.'000)

Sl. No.	Items	Municipalities		Corporations		Total	
		82-'83	83-84	82-'83	83-'84	82-'83	83-'84
1	2	3	4	5	6	7	8
1.	Tax receipt	107507	125227	73379	85048	180886	210275
2.	Income from property and entrepreneur-ship.	37243	40785	11350	13603	48593	54388
3.	Fees and miscellaneous receipt	7504	9548	2350	3493	9854	13041
4.	Revenue grants from government	30949	37559	11075	17405	42024	54964
	Total current receipt	183203	213119	98154	119549	281357	332668

Table 5
Current receipt (Rs. '000)

Sl. No.	Items	Municipalities		Corporations		Total	
		84-'85	85-'86	84-'85	85-'86	84-'85	85-'86
1	2	3	4	5	6	7	8
1.	Tax receipt	135455	143471	88680	105982	224135	249453
2.	Income from property & entrepreneurship	42146	51178	14735	16736	56881	67914
3.	Fees and miscellaneous receipt	16090	11879	3770	4245	19860	16124
4.	Revenue grants from government	34673	35937	13083	11708	47756	47645
	Total current receipt	228354	242465	120268	138671	348632	381136

Tax receipts which alone contributed 65.45% of the total receipt accounted for the highest proportion of the total income of municipalities and corporations.

Current outgoing

The current outgoing is shown in Table No.6. The current outgoings have increased from Rs.1715/- lakhs in 1982-'83 to Rs.24944/- lakhs in 1985-'86. It can be seen from the table that consumption expenditure exceeds transfer payments in all the years. Consumption expenditure accounted for about 92% of total outgoing in 1982-'83 and 1985-'86.

Table 6
Current outgoing of the municipalities & corporations (Rs. '000)

Sl. No.	Items	Municipalities		Corporations		Total	
		82-'83	83-'84	82-'83	83-'84	82-'83	83-'84
1	2	3	4	5	6	7	8
1.	Consumption expenditure	79483	108578	77841	83959	157324	192537
2.	Transfer payments	9512	11254	4647	5383	14159	16637
	Total	88995	119832	82488	89342	171483	209174

Table 6
Current outgoing of the municipalities and corporations (Rs.'000)

Sl. No.	Items	Municipalities		Corporations		Total	
		84-'85	85-'86	84-'85	85-'86	84-'85	85-'86
1	2	3	4	5	6	7	8
1.	Consumption expenditure	111047	122846	90689	106275	201736	229121
2.	Transfer payments	10949	12392	13827	7865	24776	20257
	Total	121996	135238	104516	114140	226512	249378

1300

~~1300~~

