

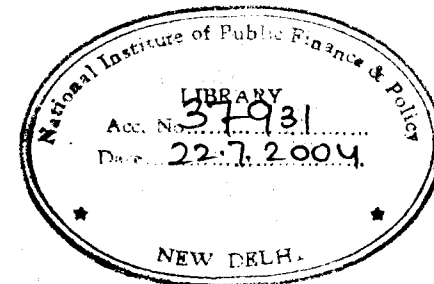
INDIA: LOCAL FINANCE DATA SYSTEM

CLASSIFICATION OF MUNICIPAL BUDGETS: A SURVEY

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SY



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NATIONAL INSTITUTE OF PUBLIC FINANCE AND POLICY
18/2, SATSANG VIHAR MARG, SPECIAL INSTITUTIONAL AREA
NEW DELHI - 110 067

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Sub-major heads.....70-80

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Scope

One municipality and one municipal corporation each, with a population of one lakh and over, from the following states:

- Andhra Pradesh
- Gujarat
- Haryana
- Karnataka
- Kerala
- Madhya Pradesh
- Maharashtra
- Orissa
- Punjab
- Rajasthan
- Tamil Nadu
- West Bengal

The budget classification is as under:

- Major heads: first digit.
- Sub-major heads: second digit.
- Minor heads: third digit.
- Sub-minor heads: fourth digit.

Sources of data

Annual Accounts and Budget Documents of selected municipalities.

Budget heads

The budgets are shown under the following heads:

- Receipts on revenue account
- Receipts on capital account
- Receipts on extraordinary, debt & suspense account
- Expenditure on revenue account
- Expenditure on capital account
- Expenditure on extraordinary, debt & suspense account

Adjustments

Municipal budgets

- In Rohtak (Haryana), the budget is classified under headings of Income and Expenditure. The Suspense account is a part of income and expenditure categories of municipal budget. In this study, the suspense account has been incorporated in the Extraordinary, Debt & Suspense account.
- In Rourkela (Orissa), the budget is classified under headings of Receipts and Expenditure, and the Extraordinary and Debt account is a part of both receipts and expenditure. In this study, the extraordinary & debt receipts and expenditures have been separated, and shown as a part of Extraordinary, Debt & Suspense account.
- In Udaipur (Rajasthan), the budget is classified under headings of Income and Expenditure. These include both revenue and capital receipts & expenditure. In this study, revenue and capital accounts are shown separately.
- In Tiruchirappalli (Tamil Nadu), the budget is classified under headings of Receipts and Expenditure. These include Endowments, Loans, Deposits and Advances as well. In this study, these entries are shown as a part of Extraordinary, Debt & Suspense account.

Municipal corporation budgets

- In Bangalore (Karnataka), the budget is classified under headings of Receipts and Expenditure. These include capital, deposits and advances as well. In this study, the capital account and deposits & advances, on both receipts and expenditure accounts, are shown under Capital heads and Extraordinary, Debt & Suspense heads respectively.
- In Greater Bombay (Maharashtra), only Budget-A is used for classification.

- ❑ In Bhubaneswar (Orissa), the budget is classified under headings of Receipts and Expenditure which include Extraordinary and Debt account. In this study, the extraordinary & debt receipts and expenditures have been separated, and shown as a part of Extraordinary, Debt & Suspense account.
- ❑ In Jaipur (Rajasthan), the budget is classified under headings of Income and Expenditure. These include both revenue and capital receipts & expenditure. In this study, revenue and capital accounts are shown separately.

Municipal Budgets

CLASSIFICATION OF MUNICIPAL BUDGETS

Receipts on Revenue Account

A. Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
General account	Municipal rates & taxes	General department	Municipal taxes & rates
Lighting account	Special Act income	Education	Realisation under special Acts
Elementary education account	Property & non-tax revenue	Medical	Revenue from municipal properties & powers apart from taxation
Water supply & drainage account	Grant & contribution	Public health	Grants & contributions
Town planning fund account	Miscellaneous	Water supply	Miscellaneous
Account for remunerative enterprises		Veterinary department	
Endowment account		Municipal works	
Conservancy fund account			

Receipts on Revenue Account
A. Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
Municipal taxes & rates Realisation under special Acts Revenue derived from municipal properties	Municipal taxes & rates Realisation under special Acts Revenue receipts from other sources	Municipal taxes & rates Realisation under special Acts Revenue derived from municipal properties & utility service & powers apart from taxation	Rates & taxes License & other fees Receipt under special Acts
Municipal fees Govt. grants & contributions Misc. revenue	Grant & contribution Public water receipts Receipts from electricity Miscellaneous	Grant & contribution Miscellaneous	Revenue derived from municipal property Grants & contributions Miscellaneous

Receipts on Revenue Account
A. Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
Taxes Fees Services department Income from municipal property Loans & grants Miscellaneous	Tax Income from licenses under bylaws Income from municipal property Income under special Acts Penalties & fines Income from service rendering institutions Miscellaneous	Taxes & fees Grants & contributions Income from properties Income special services Remunerative services Miscellaneous	Rates & taxes Other fees & tolls Any other tax & fees Other municipal receipts Fines Share of taxes Govt. grants

Receipts on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>General account</p> <p>General taxation & misc. revenue</p> <p>Management</p> <p>Communications</p> <p>Education other than elementary</p> <p>Public health</p> <p>Remunerative enterprises</p> <p>Investments realized</p>	<p>Municipal rates & taxes</p> <p>Octroi</p> <p>Property tax</p> <p>Water charges</p> <p>Water connection</p> <p>Drainage charges</p> <p>Drainage connection fees</p> <p>Show tax</p>	<p>General department</p> <p>General</p> <p>Tax & licensing department</p> <p>Income from municipal property</p> <p>Public safety & convenience</p>	<p>Municipal taxes & rates</p> <p>Octroi grant</p> <p>Tax on buildings & lands</p> <p>Water cess</p> <p>General sanitary cess</p> <p>Advertisement tax</p>
<p>Lighting account</p> <p>Lighting tax</p> <p>Other receipts</p> <p>Contribution from general account</p> <p>Deduct amount transferred to capital</p>	<p>Special Act income</p> <p>Cattle pound income</p> <p>Shop & estt. fees</p> <p>Adulteration Act fee</p>	<p>Education</p> <p>Fees & fines</p> <p>Contributions</p> <p>Sale for educational investments</p> <p>Loans for educational purposes</p> <p>Misc.</p>	<p>Realisation under special Acts</p> <p>Entertainment tax</p> <p>Surcharge on entertainment tax</p> <p>Bus stand fee</p> <p>Stamp duty</p> <p>Motor vehicle grant</p>
<p>Elementary education account</p> <p>Education tax</p> <p>Fines & penalties under the elementary education act</p> <p>Income from investments</p> <p>School fees</p> <p>Contributions</p> <p>Other receipts</p> <p>Govt. grant</p> <p>Contributions from the general account</p> <p>Investments realised</p> <p>Advances recovered</p>	<p>Property & non-tax revenue</p> <p>Income of land sale</p> <p>Temporary land rent</p> <p>Permanent land rent</p> <p>Shop rent</p> <p>Building construction fees</p> <p>Income of vegetable market</p> <p>Income of house rent</p> <p>Professional license fee</p> <p>Income of mutton market</p> <p>Notice fees</p> <p>Warrant fees</p>	<p>Medical</p> <p>Fees</p> <p>Sale of medicines</p> <p>Contributions</p> <p>Sale of medical investments</p> <p>Loan for medical purposes</p> <p>Misc.</p>	<p>Revenue from municipal properties & powers apart from taxation</p> <p>Rent from land & building</p> <p>Sale of garden proceeds</p> <p>Sale of lands</p> <p>Sale of trees</p> <p>Fee from swimming pools</p> <p>Sale of garbage</p> <p>Market fee</p> <p>Slaughter house</p> <p>Trade licenses (all)</p> <p>Building licenses</p> <p>Water connections</p>

Receipts on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p><i>Water supply & drainage account</i></p> <p>Water supply Meters Drainage Contribution from general account Deduct-amount transferred to capital</p>	<p>Fair income</p> <p><i>Grant & contribution</i></p> <p>General purpose per head basic grant Non-agriculture assessment grant Land revenue grant Road repair maintenance grant DA grant BPMC Act 1920 grant Family welfare centre grant City malaria grant Education cess grant Penalty amount grant Environment improvement grant Incentive grant Irrigation grant Entertainment grant MPMLA grant <i>Donation</i> Nehru Rozgar Yojana grant Nehru Rozgar Yojana subsidies</p>	<p><i>Public health</i></p> <p>Direction Vital statistics Infant welfare Vaccination Plague & other epidemic diseases Conservancy Drainage Control of food supplies</p>	<p>Notice fees Warrant fees Fines on tax Interest on tax Interest on investments Interest on advance Development charges Transfer fees Copying fees</p> <p><i>Grants & contributions</i></p> <p>Development grant Grants to financially backward classes Grant from Govt.</p>

Receipts on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p><i>Town planning fund account</i></p> <p>Rent of lands</p> <p>Produce of lands</p> <p>Betterment contributions</p> <p>License fees</p> <p>Interest on investments</p> <p>Law charges recovered</p> <p>Sundry receipts</p> <p>Deduct-amount transferred to capital</p> <p><i>Account for remunerative enterprises</i></p> <p>Electric license scheme</p> <p><i>Endowments account</i></p> <p>General account ordinary</p>	<p>Other</p> <p>Golden jubilee scheme grant</p> <p><i>Miscellaneous</i></p> <p>Interest of investment</p> <p>Non taxable income</p> <p>Copy & comparison fees</p> <p>Income of fertilisers</p> <p>Income from scrap sale</p> <p>Income from publication</p> <p>Process fees</p> <p>Misc. income</p>	<p><i>Water supply</i></p> <p>Water tax</p> <p>Sale of water</p> <p>Grant for capital expenditure</p> <p>Loans for water supply works</p> <p>Recoveries for works</p> <p>Misc.</p> <p><i>Veterinary department</i></p> <p>Fee & sale of medicines</p> <p>Contributions</p> <p>Misc.</p> <p><i>Municipal works</i></p> <p>Contributions</p> <p>Misc.</p>	<p><i>Miscellaneous</i></p> <p>Forfeited deposit</p> <p>From road roller</p> <p>Education cess 10% of total cess collection</p> <p>Health cess 10% of total cess collection</p> <p>Library cess 10% of total cess collection</p> <p>Beggar cess 10% of total cess collection</p> <p>Fire cess 10% of total cess collection</p> <p>Slum cess 30% of total cess collection</p> <p>Other receipts</p> <p>From store materials</p>

Receipts on Revenue Account
B. Sub-Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Municipal taxes & rates</p> <p>Property tax Land tax</p> <p>Profession tax</p> <p>Tax on animals, vessels & vehicles Advertisement tax Show tax Entertainment tax Duty on transfer of property Water rates Surcharge on taxes levied u/s 96 (2) of the Act Meter hire</p> <p>Realisation under special Acts</p> <p>Cattle pound receipts Receipts under town planning Act Receipts under PFA Act Other items</p>	<p>Municipal taxes & rates</p> <p>House & land tax Tax on vehicles & animals</p> <p>Road tax</p> <p>Occupation & profession tax Octroi reimbursement grant Property tax Tax on dogs Latrines or waste matter tax Public latrines Conservancy tax Lighting tax Drainage tax Toll tax on goods or animals Tax on pilgrims Toll tax on passengers Development tax Theatre or performance tax Tax on advertisement Others</p> <p>Realisation under special Acts</p> <p>Stray animal home Rent from vehicles License fee from sale of alcohol and drugs Disposal of dead animals</p> <p>Motor vehicles act Transfer fee</p>	<p>Municipal taxes & rates</p> <p>Tax on lands & buildings Octroi</p> <p>Tax on cinemas, theatres, circuses, carnivals & show tax Tax on advertisement Tax on vehicles Toll on vehicles & animals Special sanitary tax Drainage tax Special water tax Special education tax Cattle pounds Other taxes</p> <p>Realisation under special Acts</p> <p>PFA license fee</p>	<p>Rates & taxes</p> <p>Tax on holding Tax on carriage, carts, horses & other animals Water tax</p> <p>Lighting tax Latrines tax Drainage tax Profession tax Service tax Education tax Other tax (Octroi)</p> <p>License & other fees</p> <p>Fee on registration dogs Fee on vessels License fee for projection & erection License fee for offensive & dangerous trades, etc. Carts stand & fees License fee for public resort & other entertainment</p>

Receipts on Revenue Account
B. Sub-Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
	Transfer of advertisement fee		License fee on private markets Other fee
Revenue derived from municipal properties	Revenue receipts from other sources	Revenue derived from municipal properties & utility service & powers apart from taxation	Receipt under special Acts
Rent on lands & buildings Conservancy receipt	Rent of land Rent of house building, sarai, post office & bungalow Sale of land & land products Receipts from waste material vehicles Fees & revenue from educational institutions Fees & rents from market & slaughter house Fees & revenue from dispensaries & hospitals Other fees Temporary rent Premium on shops & lease Sale of buildings Compensation for causing loss to the property Govt. grant in lieu of penalty & other acts Interest on investments Old stores & sale of building material Sale of compost	Cabin rent Rent on octroi godowns Hospital rent Market License fee	Pounds Ferry rent Sale proceeds of unclaimed cattles
Market receipt Bus stand receipt Cart-stand fees Ferry rents Tour bus service receipts Other items Slaughter town receipt Scavenging fees			
Municipal fees	Grant & contribution	Grant & contribution	Revenue derived from municipal property & powers apart from taxation
License fees Demand notice, warrant & distress fee Fines & forfeitures Penalties imposed by courts & realised	General & specific purpose	Primary education grant Town planning & development DA Salaries NALR grant Small savings grant Education tax rebate	Rent of lands, building, sarai, dak bungalow Sale proceeds of land & produce of land Revenue receipts Sale proceeds of unserviceable articles Conservancy receipts other than taxes Fees & revenue from educational institutions Fees & revenue from medical institution

Receipts on Revenue Account
B. Sub-Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p><i>Govt. grants & contributions</i> Vehicle tax compensation For general purpose For specific purpose Library receipts Other contribution</p>	<p><i>Public water receipts</i> Water tax Water sale Rent of meters Interest on investments Others</p>	<p>Motor vehicle act compensation Magisterial fine Street improvement grant Entertainment tax grant Census Infrastructure organisation Family planning Stamp duty DSP grant Plague eradication grant Rain-road repair <i>Miscellaneous</i> Interest on municipal investments Conservancy receipts other than taxes Copying & comparing fees Water tank Road cutting charges Workshop receipts Sale proceeds of old stores Sale proceeds of voters lists Misc. sales Process fee & legal cost Contribution from pilgrim tax fund Other receipts Tender form sale Birth death registration fee Sanitation Reconnection charges Plumbing license fee Encroachment fee</p>	<p>Fees & revenue from market, slaughter house, carts stand, etc. Other fees Fines under municipal & other acts Interest on investments <i>Grants & contributions</i> For general & special purposes Grants & contributions from other sources</p>

Receipts on Revenue Account
B. Sub-Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
		Building permit fee Slum service charges Tap connection form sale Development charges Profession tax lien grant Stadium entrance fee Advertisement on poles Godown rent Bonus Fire brigade Property transfer advance collection	
Misc. revenue Sundry receipts Recoveries on account of services rendered Lapsed deposits Interest on investments Library receipts Medical & public health receipts Other receipts	Receipts from electricity Power sale Rent of meters Excise duty Others Miscellaneous Recoveries from service provided to private persons Others		Miscellaneous Hire charges of water tanker/road roller Recoveries on account of services rendered Warrant fee/distrain fee, etc. Road cutting charges Other items Town bus service MDM/OAP/NAOP Magisterial charges/pension

Receipts on Revenue Account
B. Sub-Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
<p>Taxes</p> <p>Taxes on lands & buildings</p> <p>Taxes on person practicing any profession & carrying any trade or calling</p> <p>Tax payable by employees minimum domestic servants</p> <p>Tax on vehicles, animals & dogs</p> <p>House scavenging tax</p> <p>Tax payable from person presenting building application</p> <p>Sanitation tax</p> <p>Tax on entry of goods into a local area</p> <p>Tax on mineral rights</p> <p>Tax on consumption of electricity</p> <p>Tax on sale & purchase of goods</p> <p>Tax on advertisements</p> <p>Octroi on liquor</p> <p>Tax on goods on passengers carrying by roads overseas etc.</p> <p>Tax on vehicles</p> <p>Tax on animals & boats</p> <p>Tolls</p> <p>Capitation tax</p> <p>Tax on luxuries</p> <p>Stamp duty on sale, transfer or mortgage of property</p> <p>Show tax entertainment tax</p>	<p>Tax</p> <p>Octroi tax</p> <p>Building & land tax</p> <p>Tax on vehicles & animals</p> <p>Street tax</p> <p>Terminal tax</p> <p>Passenger tax</p>	<p>Taxes & fees</p> <p>Taxes</p> <p>Fees</p>	<p>Rates & taxes</p> <p>Consolidated rates</p> <p>Surcharge</p> <p>Old arrear</p> <p>Tax on carriage on horses & other animals</p> <p>Tax on fee on trades/professions & callings</p> <p>Interest on rates & taxes</p> <p>Warrant fees. etc.</p>
<p>Fees</p> <p>License fee u/s 121</p> <p>Tonga/cart license</p> <p>License fee animals</p>	<p>Income from licenses under bylaws</p> <p>Slaughter house fee</p> <p>Flour mills</p> <p>Limestone plants</p>	<p>Grants & contributions</p> <p>Revenue</p> <p>Capital</p>	<p>Other fees & tolls</p> <p>Mutation</p> <p>Registration of carts</p> <p>Erection of building</p>

Receipts on Revenue Account

B. Sub-Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
<p>Rickshaw license</p> <p>Cooking food license u/s 197</p> <p>Slaughter house fee</p> <p>License fee u/s 188</p> <p>Scavenging fee</p> <p>Copying fee u/s 31 & 202</p> <p>For attendance at fair</p> <p>Notice fee u/s 80 & 81</p> <p>Building application fee</p> <p>License fee u/s 198 in hill municipality</p> <p>Composition fees</p> <p>Services department</p> <p>Library</p> <p>Water connection charges</p> <p>Water rate</p> <p>Sewer connection charges</p> <p>Fire brigade</p> <p>Road cutting</p> <p>Cattle pound deposit with Govt.</p> <p>Dak bungalow & sarai</p> <p>Fee for analysing samples</p> <p>Medical fee</p> <p>Misc. & any other charges</p> <p>Income from municipal property</p> <p>Encashment of investment</p> <p>Sale of property</p>	<p>Building & development works permission fee</p> <p>Meat shops</p> <p>Copying fee</p> <p>Advertisement fee</p> <p>Income from projection permission letter</p> <p>Birth death registration</p> <p>Income from registration of carts. rickshaws, cycles, etc.</p> <p>Animal fairs</p> <p>Income from application</p> <p>Misc.</p> <p>Other certificates</p> <p>Income from municipal property & officials</p> <p>Income from pavements</p> <p>Shop rent</p> <p>Motor stand</p> <p>Sale of compost</p> <p>Sale of bones</p> <p>Other properties</p> <p>Rent from houses & shops</p> <p>Cycle stand</p> <p>Number plates</p> <p>Contract for dead animals</p> <p>Others</p> <p>Income under special Acts</p> <p>Cattle trespass act</p> <p>Prevention of food adulteration</p>	<p>Income from properties</p> <p>Revenue</p> <p>Capital</p> <p>income- special services</p> <p>Education</p> <p>Lighting</p>	<p>Any other tax & fees</p> <p>House connection for water</p> <p>House connection for sewers--</p> <p>Others</p> <p>Road restoration charges</p> <p>Other municipal receipts</p> <p>Land, building, pond, etc.</p> <p>Slaughter house</p>

Receipts on Revenue Account
B. Sub-Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
<p>Sale of sullage water Sale of trees & grass Sale of compost Rent of municipal property, lease of buildings & immovable encroachments Tehbazari fee Interest of investments</p>	<p>Misc.</p>	<p>Medical institutions Water supply & drainage Sewage farms Town planning</p>	<p>Auditorium, stadium building Cleaning of septic tank Supply of extra water Burning ghat & burial ground</p>
<p>Loans & grants Loans for development works Contributions Unconditional grants Conditional grants Subsidies Conditional subsidies Compensatory grants</p>	<p>Penalties & fines Under Rajasthan Municipal Act Under other acts Agreements Others</p>	<p>Remunerative services Electric license scheme Exhibition</p>	<p>Fines Under B.M. Act Under other Act</p>
<p>Miscellaneous Suspense Recovery of unforeseen charges</p> <p>Advances & deposits Unclassified charges Any other charges not included above</p>	<p>Income from service rendering institutions City bus services Boats</p> <p>Water works Trains Entertainment</p>	<p>Miscellaneous Income from investment Recoveries on account of service rendered</p> <p>Lapsed deposits Surplus from provident fund Legal expenses recovered Profits transferred</p>	<p>Share of taxes Entry tax In lieu of taxes realised on trades, professions & callings Motor vehicle taxes Entertainment taxes In lieu of octroi Grants for development activities</p>

Receipts on Revenue Account

B. Sub-Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p><i>Miscellaneous</i></p> <ul style="list-style-type: none"> Interest on investments Income from educational institutions Entertainment tax compensation Annual assistance from Govt. Land lease premium Other income 		<p><i>Govt. grants</i></p> <ul style="list-style-type: none"> DA & ADA subvention Payment of bonus Drought

Receipts on Revenue Account

C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>General account</p> <p><i>General taxation & misc. revenue</i></p> <p>Taxation</p> <p>Misc. revenue</p> <p>Govt. grants</p> <p><i>Management</i></p> <p>Sundry receipts</p> <p>Law charges-costs recovered</p> <p><i>Communications</i></p> <p>Engineering estt.</p> <p>Roads</p>		<p>General department</p> <p><i>General</i></p> <p>Loans for general purpose</p> <p>Interest on un-earmarked investment</p> <p>Sale of un-earmarked investment</p> <p>Grants for famine relief</p> <p>Grant-in-aid for ponds</p> <p>Grant-in-aid for ferries</p> <p><i>Tax & licensing department</i></p> <p>Taxes on buildings & lands</p> <p>Local rate</p> <p>Octroi</p> <p>Terminal tax</p> <p>Tax on vehicles & animals</p> <p>Profession or trade tax</p> <p>Servant's tax</p> <p>License fees for job-porters</p> <p>Dangerous & offensive trade tax</p> <p>Fees for letting-off fireworks</p> <p>Tax on animals</p> <p>Taxes on vehicles</p> <p>Fees for vehicle licenses</p> <p>Other general taxes</p> <p>Show tax</p> <p>Misc.</p> <p><i>Income from municipal property</i></p> <p>Rents of lands & buildings</p> <p>Dak bungalows & sarai's</p>	

Receipts on Revenue Account
C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
Contributions		Garden & road-side trees	
Rest houses		Tehbazari fees	
Choutries & water sheds			
Tools, plants & stores			
Lighting			
<i>Education other than elementary</i>		<i>Public safety & convenience</i>	
Secondary schools		Lighting	
Special schools		Fire	
Public libraries		Misc.	
<i>Public health</i>			
Medical relief			
Preventive medicine			
Births & deaths			
Fire protection			
Water supply & drainage			
<i>Remunerative enterprises</i>			
Markets			
Cart-stands			
Slaughter-house fees			
Tree planting			
land development			
Other remunerative enterprises			
<i>Investments realized</i>			
Deduct			
Capital			
Lighting account		Education	
Lighting tax		Fees & fines	

Receipts on Revenue Account
C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Gross collection Deduct charges incidental to administration & collection Net</p> <p>Elementary education account</p> <p><i>Education tax</i> Gross collection charges Deduct collection</p> <p><i>Govt. grant</i> Under section 37 of the elementary education act Under proviso to section 37 of the elementary education act Grant towards expenditure under special elementary schools Others</p> <p>Water supply & drainage account</p> <p><i>Water supply</i> Water tax</p>		<p>High schools Middle schools</p> <p>Primary schools <i>Contributions</i> From Govt. Others</p> <p>Medical</p> <p><i>Contributions</i> From Govt. Others</p> <p>Public health</p> <p><i>Direction</i> Contributions towards pay of medical</p>	

Receipts on Revenue Account

C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
Collection for excess water Fines, penalties Govt. grants Deduct-refunds Meters Meter rents Fines, fees Deduct-refunds Drainage Drainage tax Misc. receipts (sewage farms) Govt. grants Deduct-refunds		officer of health Misc. <i>Infant welfare</i> Contributions Misc. <i>Vaccination</i> Fees Misc. <i>Plague & other epidemic diseases</i> Contribution from Govt. Misc. <i>Conservancy</i> Sewing & similar taxes Sale of night soil, sweeping Misc. <i>Drainage</i> Contributions from Govt. works Loans for works Sale of sewage Misc.	

Receipts on Revenue Account
C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Endowments account</p> <p><i>General account ordinary</i></p> <ul style="list-style-type: none"> Roads Rest houses Choultries & water sheds Education other than elementary Medical relief Sanitation Births & deaths Markets Cattle-stands Other remunerative enterprises 		<p><i>Control of food supplies</i></p> <ul style="list-style-type: none"> Market rent & fees Slaughter house fees & revenue License under section 197 Public analyst's fees Grants from Govt. for construction of market & slaughter houses Lands for construction of markets & slaughter houses <p>Water supply</p> <p><i>Sale of water</i></p> <ul style="list-style-type: none"> Water rate Book recovery for water supplied for municipal service Meter rent Misc. 	

Receipts on Revenue Account

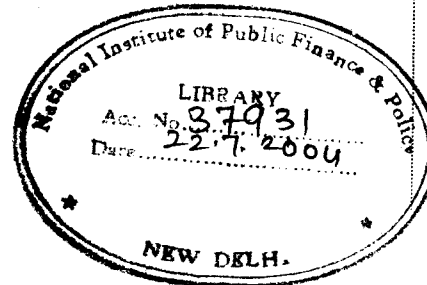
C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
		<p><i>Recoveries for works</i> Done for private individuals Done for municipal institutions</p> <p>Veterinary department</p> <p><i>Contributions</i> From Govt. Others</p> <p>Municipal works</p> <p><i>Contributions</i> From Govt. Others</p>	

Receipts on Revenue Account

C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Municipal taxes & rates</p> <p><i>Property tax</i></p> <p>General tax</p> <p>Water & drainage tax</p> <p>Lighting tax</p> <p>Sanitary tax</p>	<p>Municipal taxes & rates</p> <p><i>House & land tax</i></p> <p>Collection of arrears of previous years</p> <p>Collection for the current year</p> <p><i>Tax on vehicles & animals</i></p> <p>Tax on animals</p> <p>Tax on vehicles</p> <p><i>Occupation & profession tax</i></p> <p>Collection of arrears of previous years</p> <p>Collection for the current year</p> <p><i>Property tax</i></p> <p>Collection of arrears of previous years</p> <p>Collection for the current year</p> <p><i>Latrines or waste matter tax</i></p> <p>Collection of arrears of previous years</p> <p>Collection for the current year</p> <p><i>Public latrines</i></p> <p>Collection of arrears of previous years</p> <p>Collection for the current year</p> <p><i>Conservancy tax</i></p> <p>Collection of arrears of previous years</p> <p>Collection for the current year</p> <p><i>Lighting tax</i></p> <p>Collection of arrears of previous years</p> <p>Collection for the current year</p> <p><i>Drainage tax</i></p>		



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Receipts on Revenue Account

C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
	<ul style="list-style-type: none"> Collection of arrears of previous years Collection for the current year Toll tax on passengers <ul style="list-style-type: none"> By train Passenger tax by road By inland waterways Others <ul style="list-style-type: none"> Animal registration fee Market fee Road tax on new bridges Warrant fees/demand fees Submission of application form House building approval charges Revenue receipts from other sources Rent of land <ul style="list-style-type: none"> Land rent paid by the Govt. Receipts from other lands excluding Nazul land Under land rent carries lease rights 1984 Sale of land & land products <ul style="list-style-type: none"> Sale of Nazul land Sale of other lands Profit from sale of trees, grass & crops Receipts from public gardens Receipts from experimental cultivation Misc. 	<ul style="list-style-type: none"> Revenue derived from municipal properties & utility service & powers apart from taxation 	

Receipts on Revenue Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
	<p><i>Fees & revenue from educational institutions</i></p> <ul style="list-style-type: none"> Higher secondary Secondary schools Primary Others <p><i>Fees & rents from market & slaughter house</i></p> <ul style="list-style-type: none"> Rent, fees, etc. from markets Fees received from mortgaged godowns Slaughter house fees, rent, etc. <p><i>Fees & revenue from dispensaries</i></p> <ul style="list-style-type: none"> Contribution received from State Govt. Contribution received from local bodies Contribution & donation received from public Subscriptions received for specific purposes 	<p><i>Market</i></p> <ul style="list-style-type: none"> Market fee Daily collection from vegetable vendors Markets stall fee Beef market Staff quarter rent Slaughter fee License fee Market Theatre rent <p><i>License fee</i></p> <ul style="list-style-type: none"> Mandap fee Hawking license fee Notice fee Warrant fee Interest on collection of taxes License fee Family planning encouragement 	

Receipts on Revenue Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
	Income from sale of medicines Receipts from donation boxes Misc. receipts Other fees Fishing area Boat fees License fee for starting lime. bricks plant Sale of food & drinks Hawkers Commission from measurement & weighing agent Dreadful or unwanted business Application form fee Bathing & washing places Duplicating charges Flour mills Temporary rent Open land Buildings Interest on investments General Educational Specific purpose Provident fund		
Municipal fees	Grant & contribution		Revenue derived from municipal property & powers apart from taxation
License fees	General & specific purpose		

Receipts on Revenue Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>D & O trades Construction of buildings Encroachments For construction of factories For installation of machinery Under PPR Act</p>	<p>From Govt. From local institutions From others</p> <p>Public water receipts</p> <p><i>Water sale</i> By meter Without meter</p>		<p><i>Interest on investments</i> For depreciation fund For sinking fund Other purposes</p> <p>Grants & contributions</p> <p><i>For general & special purposes</i> From Govt. From local funds</p> <p><i>Grants & contributions from other sources</i> Construction of bathing ghat Construction of working women's hostel Renovation/repairing of different dispensaries Construction of staff quarters Grants for electric crematorium 75% GOI share for construction of modern shelter house Construction of night shelter shed Construction of Palika Karigari Kendra UBS scheme share NRY scheme Shelter upgradation subsidy</p>

Receipts on Revenue Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
	<p>Receipts from electricity</p> <p><i>Power sale</i></p> <p>By meter</p> <p>Without meter</p> <p>Miscellaneous</p> <p><i>Others</i></p> <p>Public exhibition fair</p> <p>Receipts from printing press</p> <p>Sale of leather & horns</p> <p>Others</p> <p>Social security pension</p> <p>Family welfare scheme</p> <p>Group insurance</p> <p>Compromise fee</p> <p>Amount received from LIC under group insurance scheme</p> <p>Amount received for training under Nehru Rozgar Yojana</p>		<p>Subsidy for low cost sanitation</p> <p>NRV training</p> <p>Construction of club</p> <p>Other remunerative work/public amenities</p>

Receipts on Revenue Account
C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p>Tax</p> <p><i>Octroi tax</i> Octroi Entry tax</p>	<p>Taxes & fees</p> <p><i>Taxes</i> Collected by municipality Collected by other agencies</p> <p><i>Fees</i> Fees under places of public resort act License fee Market fee Cart stand fee Slaughter house fee Ferries Fairs & festivals Warrant & distraint fees Building license fee Misc.</p> <p>Grants & contributions</p> <p><i>Revenue</i> Grant-in-aid of general resources Roads Secondary & special schools Fairs & festivals Maternity & child welfare Anti-mosquito etc.</p>	<p>Rates & taxes</p> <p><i>Consolidated rates</i> Current Arrear Service charges on Central Govt. properties</p> <p><i>Surcharge</i> Current Arrear</p> <p><i>Tax on fee on trades/professions & callings</i> Current</p>

Receipts on Revenue Account
C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
		<p>Compost subsidy Grant-in-aid of elementary education Contribution under section 37 of elementary education act Water supply & drainage Misc. ORS & family planning Funeral rights Welfare centre</p> <p>Capital Roads Secondary & special schools Hospitals & dispensaries Preventive medicines Elementary school Water supply & drainage Town planning Misc.</p> <p>Income from properties</p> <p>Revenue Rent of lands & buildings Travelers bungalow & rest house Hire of plan machinery Sale of rubbish Revenue receipts Produce of lands Bus stand</p>	

Receipts on Revenue Account

C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
		<ul style="list-style-type: none"> Quarters rent Pay & use of latrines & cycle stand Ground rent Capital Sale proceeds of lands & buildings Others Income-special services Education Secondary & special schools Elementary schools Water supply & drainage Excess water charges Tap rate charges Other receipts Drainage other receipts Sewage farms Sale of grass & usufructs Silt clearance Leasing of lands Town planning Rent of lands & buildings Other receipts Miscellaneous Income from investment General 	
	Income from service rendering institutions		

Receipts on Revenue Account
C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<i>Water works</i> Water bills Others	<i>Profits transferred</i> From electric license scheme From others	

Receipts on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Communications</p> <p>Roads Trunk roads Second class roads Compensation towards loss of income from tolls under section 123 (1) (i) to (iii) of the Act Tax on carriages & animals Tax on carts Fees for numbering carriage & carts Other receipts Contributions</p> <p>Ferries Ferry rents</p> <p>Rest houses Fees & other receipts Contribution</p> <p>Choutries & water sheds Fees & other receipts Income from securities Contributions</p> <p>Tools, plants & stores Rent of tools & plant Sale proceeds of tools, plant & stores</p> <p>Education other than elementary</p>		<p>Other vehicles</p> <p>Income from municipal property</p> <p><i>Rents of lands & buildings</i> Nazul Municipal</p> <p>Public safety & convenience</p>	

Receipts on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Secondary schools School fees Income from securities</p> <p>Other receipts Govt. grants Contributions</p> <p>Special schools School fees</p> <p>Income from securities Other receipts Govt. grants Contributions</p> <p>Public libraries Contributions Govt. grants</p> <p>Public health</p> <p>Medical relief Hospitals & dispensaries Medical education</p> <p>Preventive medicine Epidemic & endemic diseases Sanitation</p> <p>Births & deaths Fees for extracts from birth & death registers Contributions Fees for the use of burial & burning grounds</p>		<p>Lighting Lighting rate Gross profit from revenue account of electrical department Sale of stores & misc.</p> <p>Fire Fee for service of fire brigade outside municipal area Contribution of insurance companies Misc.</p> <p>Misc. Fees for detention of stray dogs Fines for offenses concerning buildings & streets</p>	

Receipts on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Remunerative enterprises</p> <p><i>Markets</i></p> <p>Market fees</p> <p>Other receipts</p> <p>Contributions</p> <p><i>Cart-stands</i></p> <p>Compensation towards loss for income on cart-stands</p> <p><i>Slaughter-house fees</i></p> <p>Slaughter house fees</p> <p>Other receipts</p> <p><i>Tree planting</i></p> <p>Sale of tree planting & avenue clippings</p> <p>Receipts under parks & gardens</p> <p><i>Land development</i></p> <p>Rent of lands</p> <p>Produce of lands</p> <p>Ground rent</p> <p>Income from license fees</p> <p><i>Other remunerative enterprises</i></p> <p>Fees & other income</p> <p>Contributions</p> <p>Profits transferred from the remunerative enterprises</p> <p>Investments realized</p> <p><i>Deduct</i></p> <p>Amount transferred to capital account</p> <p>Contribution from general account to</p>			

Receipts on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>ordinary lighting account Elementary education account Water supply & drainage account Account for remunerative enterprises Capital Lighting account Elementary education account Water supply & drainage account Town planning fund account</p>		<p>Education Contributions From Govt. For buildings Others Others For buildings Others Medical Contributions From Govt. For buildings Others Others For buildings Others Public health Plague & other epidemic diseases</p>	

Receipts on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
		<p><i>Contribution from Govt.</i> To combat plague & other diseases Towards cost of fees reporting diseases</p> <p>Veterinary department Contributions</p> <p><i>From Govt.</i> For works For fairs Others</p> <p>Municipal works Contributions</p> <p><i>From Govt.</i> For capital expenditure on streets For maintenance of streets</p>	

Receipts on Revenue Account
D. Sub-Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
	<p>Revenue receipts from other sources Fees & revenue from dispensaries</p> <p><i>Contribution received from State Govt.</i> For salaries Others</p> <p>Grant & contribution General & specific purpose</p> <p><i>From Govt.</i> For general purpose For specific purpose For educational purpose For medicine purpose For entertainment tax</p> <p><i>From local institutions</i> For hostel purposes For general purpose For educational purpose For medical purpose</p> <p><i>From others</i> For general purpose For educational purpose For medical purpose Subscription for hostel library</p>		<p>Grants & contributions For general & special purposes</p> <p><i>From Govt.</i> For general purposes</p>

Receipts on Revenue Account
D. Sub-Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
			For educational purposes For medical purposes For sanitation purposes For maintenance of road For water supply For other purposes From local funds For general purposes For educational purposes For medical purposes For sanitation purposes For maintenance of road For other purposes

Receipts on Revenue Account
D. Sub-Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
		<p>Taxes & fees</p> <p>Taxes</p> <p><i>Collected by municipality</i></p> <p>Property tax</p> <p>Profession tax</p> <p>Tax on carriages & animals</p> <p>Tax on carts</p> <p>Betterment contribution</p> <p><i>Collected by other agencies</i></p> <p>Motor vehicle tax contribution</p> <p>Entertainment tax</p> <p>Surcharge on entertainment & show tax</p> <p>Duty on transfer of property</p> <p>Additional surcharge on land revenue</p> <p>Magisterial fines</p> <p>Pilgrim tax</p> <p>Surcharge on sales tax</p> <p>Fees</p> <p><i>License fee</i></p> <p>Dangerous & offensive trades</p> <p>Encroachment</p> <p>Building license fee</p> <p>PFA license fee</p> <p>Others</p>	

Receipts on Capital Account

A. Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
General account			
Lighting account			
Elementary education account			
Water supply & drainage account			
Town planning fund account			
Account for remunerative enterprises			
Deposits & advances account			
Endowments account			
Conservancy fund account			

Receipts on Capital Account

A. Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
Govt. grants for public works			
Govt. loans for public works			
Endowments			
Realisation of investments			
Other receipts			

Receipts on Capital Account

A. Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	Income from land sale Grants & loans Others		Govt. grant Grants from development authorities Loan from Govt. & development authorities

Receipts on Capital Account
B. Sub-Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>General account Management Communications Education other than elementary Public health Remunerative enterprises Investments realised Add amount transferred from ordinary</p> <p>Lighting account Loans Investments realised Contributions Contributions from general account-ordinary Add amount transferred from ordinary</p> <p>Elementary education account Government grants Contribution Loans Contributions from general account-ordinary Investments realised Add amount transferred from ordinary</p> <p>Water supply & drainage account Water supply Meters Drainage Contributions from general account-ordinary Add amount transferred from ordinary</p>			

Receipts on Capital Account
B. Sub-Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p><i>Town planning fund account</i></p> <p>Govt. grants</p> <p>Contributions</p> <p>Sale-proceeds of lands, buildings & equipments</p> <p>Loans</p> <p>Investments realised</p> <p>Contribution from general account-ordinary</p> <p>Contribution from elementary education account</p> <p>Contribution from water supply & drainage account</p> <p>Contribution from lighting account</p> <p>Add-amount transferred from ordinary</p> <p><i>Account for remunerative enterprises</i></p> <p>Electric license scheme</p> <p><i>Deposits & advances account</i></p> <p>Deposits</p> <p>Advances</p> <p><i>Endowments account</i></p> <p>General account capital</p>			

Receipts on Capital Account
B. Sub-Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p><i>Govt. grants for public works</i> For plan schemes For non-plan schemes</p> <p><i>Govt. loans for public works</i> For plan schemes For non-plan schemes</p>			

Receipts on Capital Account

B. Sub-Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p><i>Income from land sale</i></p> <p>Land sale</p> <p>Lease value of land</p> <p>Grants & loans</p> <p>Govt. assistance for development & special programmes</p> <p>Social welfare grant</p> <p>By other departments</p> <p>Central Govt.</p> <p>Loans from financial institutions</p> <p>Donation from public</p> <p>Others</p> <p>Deposits</p> <p>Return of temporary advance</p> <p>Building loan</p> <p>Vehicle loan</p> <p>Foodgrain loan</p> <p>Other loans/advances</p>		<p>Govt. grant</p> <p>Zila Parishad for renovation of school buildings</p> <p>Zila Parishad for construction of bus stand</p> <p> </p> <p>Loan from Govt. & development authorities</p> <p>Eight Five Year Plan</p>

Receipts on Capital Account
C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>General account</p> <p>Management</p> <p>Loans</p> <p>Contributions</p> <p>Communications</p> <p>Trunk roads</p> <p>Other roads</p> <p>Education other than elementary</p> <p>Loans</p> <p>Contributions</p> <p>Govt. grants</p>			<p>No 2nd digit</p> <p>Grant from Govt. to develop the stadium</p> <p>Fee from art gallery</p> <p>Grant from Govt. to backward classes (economically weaker)</p> <p>Construction of shopping complex behind P. J. Extension Church</p> <p>Construction of shopping complex near Gopal Gowda Circle</p> <p>Construction of shopping complex near stadium</p> <p>Construction of shopping complex near K. R. Market</p> <p>Construction of shopping complex near K. T. J. Nagar</p> <p>Construction of shopping complex near swimming pool</p> <p>Construction of shopping complex near K. R. Road</p> <p>Chief Minister's relief funds</p> <p>Construction of shopping complex</p> <p>Grant from Govt. for water supply</p>

Receipts on Capital Account

C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Public health</p> <p>Medical relief</p> <p>Preventive medicine</p> <p>Remunerative enterprises</p> <p>Markets</p> <p>Cart-stands</p> <p>Slaughter-house fees</p> <p>Land development</p> <p>Other remunerative enterprises</p> <p>Water supply & drainage account</p> <p>Water supply</p> <p>Grants from Govt.</p> <p>Investments realised</p> <p>Contributions</p> <p>Loans</p> <p>Meters</p> <p>Loans</p> <p>Contributions</p> <p>Drainage</p> <p>Loans</p> <p>Investments realised</p> <p>Contributions</p> <p>Grants from Govt.</p> <p>Deposits & advances account</p> <p>Deposits</p> <p>Recoveries of service of payments</p> <p>Deposits of sinking funds</p>			

Receipts on Capital Account
C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
Provident funds (excluding investment deposits) Depreciation funds Cash deposits Suspense accounts Advances Advances recovered Refunds of permanent advances Engineers stock Endowments account General account capital Roads Rest houses Choultries & water sheds Education other than elementary Medical relief Sanitation Births & deaths Markets Cattle-stands Other remunerative enterprises			

Receipts on Capital Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela

Receipts on Capital Account

C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p>Income from land sale</p> <p><i>Land sale</i></p> <p style="padding-left: 20px;">From public</p> <p style="padding-left: 20px;">From Govt.</p> <p style="padding-left: 20px;">From commercial departments</p> <p style="padding-left: 20px;">Other departments</p> <p><i>Lease value of land</i></p> <p style="padding-left: 20px;">One time</p> <p style="padding-left: 20px;">In installment</p> <p>Grants & loans</p> <p><i>Govt. assistance for development & special programmes</i></p> <p style="padding-left: 20px;">Special grant for roads & drains</p> <p style="padding-left: 20px;">Environment improvement</p> <p style="padding-left: 20px;">Low cost sanitation</p> <p style="padding-left: 20px;">Loans under IUDP scheme</p> <p style="padding-left: 20px;">Conservancy</p> <p style="padding-left: 20px;">Fire fighting</p> <p style="padding-left: 20px;">Others</p>		

Receipts on Capital Account

D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>General account</p> <p>Public health</p> <p style="padding-left: 20px;"><i>Medical relief</i></p> <p style="padding-left: 40px;">Loans</p> <p style="padding-left: 40px;">Govt. grants</p> <p style="padding-left: 40px;">Contributions</p> <p style="padding-left: 20px;"><i>Preventive medicine</i></p> <p style="padding-left: 40px;">Loans</p> <p style="padding-left: 40px;">Govt. grants</p> <p style="padding-left: 40px;">Contributions</p> <p>Remunerative enterprises</p> <p style="padding-left: 20px;"><i>Markets</i></p> <p style="padding-left: 40px;">Loans</p> <p style="padding-left: 40px;">Contributions</p> <p style="padding-left: 20px;"><i>Cart-stands</i></p> <p style="padding-left: 40px;">Loans</p> <p style="padding-left: 40px;">Contributions</p> <p style="padding-left: 20px;"><i>Slaughter-house fees</i></p> <p style="padding-left: 40px;">Loans</p> <p style="padding-left: 40px;">Contributions</p> <p style="padding-left: 20px;"><i>Land development</i></p> <p style="padding-left: 40px;">Loans</p> <p style="padding-left: 40px;">Govt. grants</p> <p style="padding-left: 40px;">Contributions</p> <p style="padding-left: 20px;"><i>Other remunerative enterprises</i></p> <p style="padding-left: 40px;">Loans</p> <p style="padding-left: 40px;">Govt. grants</p> <p style="padding-left: 40px;">Contributions</p>			

Receipts on Capital Account
D. Sub-Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela

Receipts on Capital Account
D. Sub-Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara

Receipts on Extraordinary, Debt & Suspense Account

A. Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
	Education cess Others	Stationary & printing Stock & stores Advance & deposit Cattle pound Ferries	

Receipts on Extraordinary, Debt & Suspense Account
A. Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
Deposits	Sales receipts of Govt. securities & refund from Banks		Sale proceeds of securities
Surcharge on profession taxes	Borrowings		Loans
Provident fund	Loan for payment of borrowing receipt from prevention fund		Advances
Advances recovered	Advance		25% of cost of the project of modern slaughter house
Realisation of sinking funds	Coordinated development programme of small & medium cities		Others
Library cess	Overseas development scheme		Deposits

Receipts on Extraordinary, Debt & Suspense Account

A. Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
		Endowment Loans Deposits Advances	Advance Deposits

Receipts on Extraordinary, Debt & Suspense Account
B. Sub-Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
	<p><i>Other</i> Deposit Advances</p>	<p><i>Stationary & printing</i> General department Education Medical Public health Water supply Veterinary department Municipal works</p> <p><i>Stock & stores</i> General department Education Medical Public health Water supply Veterinary department Municipal works</p> <p><i>Cattle pound</i> Income from cattle pound Deduct refunds</p>	

Receipts on Extraordinary, Debt & Suspense Account
B. Sub-Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Deposits Cash deposits Security deposits Other deposits Sales tax</p> <p>Surcharge on profession taxes Additional tax on entertainment Surcharge on show tax</p>	<p>Borrowings From State Govt. From open market</p> <p>Advance Permanent Others</p>		<p>Sale proceeds of securities For depreciation fund For sinking fund Other purposes</p> <p>Loans HUDCO for payment of street light charges HUDCO for shelter upgradation HUDCO for low cost sanitation scheme</p>

Receipts on Extraordinary, Debt & Suspense Account
B. Sub-Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
		<p><i>Endowment</i> Interest from investment Income from properties Contribution Other receipts</p> <p><i>Loans</i> General purposes Roads Secondary education Medical relief Public health Markets, cart stands & slaughter houses Lighting Elementary education Water supply & drainage Town planning</p> <p><i>Deposits</i> Provident fund (superior) Provident fund (last grade) Additional provident fund Cash deposits Suspense account Library cess</p> <p><i>Advances</i> Advances recovered Permanent stock</p>	

Receipts on Extraordinary, Debt & Suspense Account
C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
		<p>Stationary & printing</p> <p><i>General department</i></p> <ul style="list-style-type: none"> General Tax & licensing department Rental lands & buildings Public safety & convenience <p>Stock & stores</p> <p><i>General department</i></p> <ul style="list-style-type: none"> General Tax & licensing department Rental lands & buildings Public safety & convenience 	<p>No second digit</p> <ul style="list-style-type: none"> Deposit amount Deposits From advance refund Sales tax NSC (contractors) NSC employees Employee's income tax Income tax (contractors) Royalty Education cess 90% Health cess 90% Library cess 90% Beggary cess 90% Fire cess 90% Slum cess 90% Profession tax Misc. Loan from Govt. for water supply scheme Loan from LIC for water supply scheme

Receipts on Extraordinary, Debt & Suspense Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
		<p><i>No second digit</i></p> <ul style="list-style-type: none"> Loans-reserve fund Provident fund Depreciation fund Dry latrine fund Sinking fund Salary fund Road fund Tree authority fund Deposits Advances Permanent advance Administrative education tax Employment guarantee scheme Pension fund Water supply Loan for road Loan for bridge 	

Receipts on Extraordinary, Debt & Suspense Account

C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
		Advances <i>Advances recovered</i> Staff advance Others	

Receipts on Extraordinary, Debt & Suspense Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere

Receipts on Extraordinary, Debt & Suspense Account

D. Sub-Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela

Receipts on Extraordinary, Debt & Suspense Account
D. Sub-Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara

Expenditure on Revenue Account
A. Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
General account	General administration	General department	General administration & collection charges
Lighting account	Public safety	Education	Public safety
Elementary education account	Water supply & drainage	Medical	Public health & convenience
Water supply & drainage account	Public health	Public health	Public works carried out by PWD
Town planning fund account	Contribution	Water supply	Public works carried out by municipality
Account for remunerative enterprises	Miscellaneous	Veterinary department	Public instruction
Endowments account		Municipal works	Contribution & grant-in-aid
Conservancy fund account		Reserve for unforeseen charges	Miscellaneous

Expenditure on Revenue Account

A. Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
Management & collection	General administration	General administration & collection charges	General administration & collection charges
Public works	Public safety	Public safety	Public safety
Education	Public health & convenience	Public health & convenience	Public health
Water supply & drainage	Public works	Public instruction	Medical
Public health	Public instruction	Contribution	Public convenience
Lighting	Contributions	Miscellaneous	Public instruction
Municipal properties	Miscellaneous		Miscellaneous
Expenditure extraordinary			
Miscellaneous			

Expenditure on Revenue Account

A. Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
Establishment Contingencies Development works	General administration Tax collection Public health & convenience Public safety Cattle pound Gardens Public works Municipality run service rendering institute Other revenue expenditure	General administration Public works Education Water supply & drainage Town planning Obligatory services Discretionary service Remunerative services	General administration Collection establishment Public safety Public health & convenience Public works Public instruction Municipal properties Pension & gratuity Miscellaneous

Expenditure on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>General account</p> <p>Management</p> <p>Communications</p> <p>Education other than elementary</p> <p>Public health</p> <p>Remunerative enterprises</p> <p>Investments</p>	<p>General administration</p> <p>Office</p> <p>Octroi</p> <p>Other taxes</p> <p>Refund</p> <p>Contributions</p> <p>Anti-adulteration</p>	<p>General department</p> <p>General</p> <p>Tax & licensing department</p> <p>Municipal properties</p> <p>Public safety & convenience</p>	<p>General administration & collection charges</p> <p>General administration & collection charges</p> <p>Octroi estt. Charges</p> <p>Building & land tax</p> <p>Misc.</p>
<p>Lighting account</p> <p>Staff</p> <p>Lighting charges</p> <p>Other contingencies</p> <p>Interest on and repayment</p> <p>Investments</p>	<p>Public safety</p> <p>Fire permanent estt.</p> <p>Fire equipment expenses</p> <p>Emergency expenses</p> <p>Fire aid</p> <p>Lighting permanent estt.</p> <p>Lighting daily wages</p> <p>Electrical light fixture expenses</p> <p>Electrical expenses</p> <p>Abolition of stray dogs</p> <p>Shop permanent estt.</p> <p>Contingencies</p>	<p>Education</p> <p>Direction</p> <p>Colleges</p> <p>High schools</p> <p>Middle schools</p> <p>Primary schools</p> <p>Public libraries & museums. etc.</p>	<p>Public safety</p> <p>Natural calamities compensation</p> <p>Cost of energy</p> <p>Electricity estt.</p> <p>New line charges</p> <p>Purchase of grains</p> <p>Electricity charges</p> <p>Destruction of stray animals</p>
<p>Elementary education account</p> <p>Staff</p> <p>Contribution to provident fund</p> <p>Travelling allowance</p> <p>Stipend of teachers sent for training</p> <p>Contingencies & equipments</p> <p>Prizes & scholarships</p> <p>Repairs to buildings</p> <p>Interest on and repayment of debt</p> <p>Investments made</p>	<p>Water supply & drainage</p> <p>Repairs & maintenance of water supply</p> <p>Water supply permanent estt.</p> <p>Water supply daily wages estt.</p> <p>Well</p> <p>Pond</p> <p>Underground drain repair & maintenance expenses</p> <p>Drainage permanent estt.</p> <p>Drainage daily wages</p> <p>Water supply drainage postages & revenue</p>	<p>Medical</p> <p>Direction</p> <p>Hospitals & dispensaries</p> <p>Charges for lunatics</p> <p>Charges for lepers</p> <p>Anti rabic treatment of lepers</p>	<p>Public health & convenience</p> <p>Water supply</p> <p>Establishment</p> <p>Supervision</p> <p>General conservancy</p> <p>Special conservancy</p> <p>Hospitals & dispensaries</p> <p>Birth & death</p> <p>Vaccination</p> <p>Epidemics</p>

Expenditure on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
Advances recoverable	stamp		Burial grounds Market & slaughter house Cattle pounds Public entertainment Public gardens Fairs & festivals
Water supply & drainage account Water supply Meters Drainage	Public health Supervision permanent estt. Supervision daily wages estt. Sanitation labour permanent estt. Sanitation labour permanent daily wages estt. Sweeper permanent estt. Sweeper daily wages estt. Purchase of car Petrol/diesel expenses Purchase of grass Purchase of animals Purchase of chemical Compost station Vehicle purchase & maintenance expenses Sanitation & misc. Prevention of infection diseases Repair of crematorium Unclaimed dead bodies Garden permanent estt. Garden maintenance expenses New plantation expenses Market estt. Building permanent estt. Building daily wages estt.	Public health Direction Vital statistics Infant welfare Vaccination Plague & other epidemic diseases Conservancy Drainage Control of food supply Burning & burials of paupers Misc.	Public works carried out by PWD of Govt. Deposit work Local loan works Drama theatre development work Development grant from Govt.

Expenditure on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
	Property repair & maintenance expenses Road repairing Postage expense Building misc.		
Town planning fund account Staff Survey charges Contingencies & equipment renewals Law charges Interest on and repayment of debt	Contribution General contribution Primary education contribution	Water supply Direction Collection of revenue from water Cost of canal water Maintenance Loans Capital expenditure	Public works carried out by municipality Estt. charges Garage estt. Charges Temporary estt. Charges Original works Repair works 18% scheme works Construction of new mutton market Construction of fish market Repairs Purchase of new vehicles Improvement of stadium Improvement of coconut garden Public latrines
Account for remunerative enterprises Electric license scheme Others	Miscellaneous Loan interest Loan compensation Vehicle depreciation fund Census expenses Election expenses Legal expenses Civic reception expenses Functions Discretionary grant Bal bhavan & exercise	Veterinary department Veterinary hospital Grant to society for prevention of cruelty to animals Horse & cattle fairs	Public instruction Estt. Charges Purchase of newspapers Contributions to Anganwari Child Centres

Expenditure on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
	Staff uniform Staff allowance/LTC/TA/DA/bonus Pay arrears expenses Family welfare centre expenses Malaria Allowances & postage	<i>Municipal works</i> Direction Execution Streets <i>Reserve for unforeseen charges</i> Medical bills TA bills Marriage loans Scooter loans	<i>Contribution & grant-in-aid</i> Contribution to red cross society and other institutions Contribution to employees who met with accident while in service <i>Miscellaneous</i> Interest on loans Guarantee commission Election charges Legal charges Refreshments Railway level crossing charges Pollution control board charges Store purchase

Expenditure on Revenue Account

B. Sub-Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Management & collection</p> <p>Chairman & councillors Commissioner General establishment Office contingencies Contingent establishment Collection establishment Refunds of revenue Superannuation expenses</p> <p>Public works</p> <p>Municipal engineer Engineering establishment Works contingencies</p> <p>Communications</p> <p>Education</p> <p>Establishment</p>	<p>General administration</p> <p>General administration Revenue department Land measurement Refunds Pension</p> <p>Public safety</p> <p>Fire fighting Lighting Destruction of stray animals</p> <p>Others</p> <p>Public health & convenience</p> <p>Water supply Drainage Conservancy Hospitals & dispensaries Epidemics Vaccination Market & slaughter house Cattle pound Dak bungalow, sarai, hotel, dharamshala & rest house Public parks Swimming pool, bathing place & public washing place Social welfare works</p>	<p>General administration & collection charges</p> <p>General administration Collection of taxes Refunds Misc.</p> <p>Public safety</p> <p>Fire fighting Street lighting</p> <p>Public health & convenience</p> <p>Water supply Conservancy Hospitals & dispensaries Births & deaths Vaccination Epidemics Market & slaughter house Cattle pound Dak bungalow, sarai, hotel, dharamshala & rest house Public hall Public gardens Clock tower</p>	<p>General administration & collection charges</p> <p>General administration Collection of taxes & fees Collection Survey of land Refunds Pension & gratuity</p> <p>Public safety</p> <p>Fire estt. & equipments Lighting estt. equipments/energy charges Payment of rewards for destruction of stray animals Others</p> <p>Public health</p> <p>Estt. Charges Training of vaccinators Epidemic charges Conservancy/equipments Fairs, festivals & exhibitions Other sanitary arrangements Drainage & sewerage works Water supply & water works Conservancy</p> <p>Maintenance of vital statistics Market, carts stand & slaughter house Misc.</p>

Expenditure on Revenue Account

B. Sub-Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
	<p>Veterinary Birth, death & marriage registration</p>	<p>Agriculture Experimental cultivation Works Urs & jatra Children's playground Prevention of food adulteration License account Library Census Weaker sections development Women & child development Workshop Town planning</p>	
<p>Water supply & drainage Water works Drainage works</p>	<p>Public works Establishment Buildings Paths, roads & drains Land acquisition Others Stores & others</p>	<p>Public instruction Primary education (contribution to school board) Pay & allowance to balwadies Equipment purchase</p>	<p>Medical Establishment Improvement of dispensaries Training of nurses, midwives & dai's Contribution to Govt. Other contribution Maternity & child welfare centres Other charges</p>
<p>Public health Medical services Health services</p>	<p>Public instruction Primary education Bal sadan, shishu mandir, etc. Secondary, medium & other education Library, museum, etc. Grants & contributions</p>	<p>Contribution Grant to educational institutions Tree authority fund contribution Transfer to capital account for original & capital works</p>	<p>Public convenience Pounds Sarai, dak bungalow, etc. Planting & preservation of trees & maintenance of public garden Veterinary charges Charges for improvement of breed of cattle Contribution for general purpose</p>

Expenditure on Revenue Account

B. Sub-Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Lighting Street lighting</p> <p>Municipal properties Market & slaughter houses Cattle pound Ferries Bus-stand & cart-stand Town planning Land development Town bus scheme Other remunerative enterprises</p>	<p>Miscellaneous Repayment of loan Works done for individuals Public fairs Public receptions Court expenses Provident fund, pension Bonus Telephone, trunkcall</p>	<p>Miscellaneous Loan repayment Interest on loan World bank loan for water supply Court expenses Payment to Govt. Festivals Sports competitions Public ceremonies Training fee & TA Tender notice/advance. etc. President/Councilors expenses Others</p>	<p>Maintenance of public tanks & wells Construction of houses for disabled & houseless persons Abetting offensive & dangerous trade & removing noxious vegetation Dairy farms Public works Misc.</p> <p>Public instruction Primary education Secondary & other education Libraries & reading room Museums Monuments GIA to other educational institution Training of teachers Estt. of scholarships Maintenance of hostels Misc.</p> <p>Miscellaneous Interest on loans Law charges Stationary & printings Provident fund Contribution for staff welfare fund Arrear claims of staff Grant-in-aid Advertisement charges</p>

Expenditure on Revenue Account

B. Sub-Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
	Others		Disposal of unclaimed corpses Relief works in times of famine/draught/flood Census/election Contribution for treatment of municipal employees in recognised sanitary for leprosy, T.B., etc. Expenditure on indigent patients for treatment of special diseases Unforeseen & extraordinary charges NRY Shelter upgradation Low cost sanitation Payment of royalty Telephone charges Civic reception to VIPs & observation of national days Payments Insurance tax of vehicles other than conservancy vehicles Payment of land premium Surrender leave of staff LIC of staff Repayment of bank loan(C.D. Loan) Income tax Sales tax
Expenditure extraordinary Repayment of debts Miscellaneous Reception of important personages Reward for destruction of dogs			

Expenditure on Revenue Account

B. Sub-Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
<p>Establishment General administration Taxes Fees Establishment license</p>	<p>General administration Pay of officers/staff Allowances Other expenditure</p>	<p>General administration Office staff Collection staff Contingencies Legal expenses Survey charges Funeral rites Capital items</p>	<p>General administration Chairman/councillor General estt.</p>
<p>Contingencies General administration Taxes Fees</p> <p>Services rendering department Miscellaneous</p>	<p>Tax collection Octroi Building & land section Other taxes</p>	<p>Public works Major works Minor & repairs work Engineering staff</p> <p>Tools & plant Acquisition of lands Workshop</p>	<p>Collection establishment Pay & allowances Overtime allowance Arrear payment for 3rd Pay Commission's report Wages to casual worker Office contingencies Assessment charges Bonus Refund</p>
<p>Development works Water supply Sewerage Storm water drainage Road improvement & development Environmental improvement scheme Construction of municipal booths & shops</p> <p>Provision for additional street lighting Subsidy for installation of dry latrines Construction of house for employees & safai sewaks</p>	<p>Public health & convenience Health Garage</p>	<p>Education Secondary & special schools Elementary school Capital items</p>	<p>Public safety Pay & allowances Overtime allowance Bonus Wages to casual worker Office contingencies Arrear payment for 3rd Pay Commission's report Purchase of apparatus & maintenance Energy charges for street light</p>

Expenditure on Revenue Account
B. Sub-Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
<p>Slum improvement Repayment of loans Purchase of machinery & equipment</p>	<p><i>Public safety</i> Fire Lighting</p> <p><i>Cattle pound</i> Pay of officers: staff Allowances Other expenditure</p> <p><i>Gardens</i> Pay of officers/staff Allowances Other expenditure</p>	<p><i>Water supply & drainage</i> Water supply Drainage Capital items</p> <p><i>Town planning</i> Town planning staff Survey charges Legal expenses Capital items</p> <p><i>Obligatory services</i> Lighting Public health</p> <p>Sanitation Medical relief Slaughter house</p> <p>Capital items</p>	<p><i>Public health & convenience</i> Water supply Medical services Health services Veterinary charges</p> <p><i>Public works</i> Pay & allowances Bonus Wages to casual workers Contingencies & auto hire Park & play ground with electricity Road repair Building repair Arrear payment for 3rd Pay Commission's report Petty & misc. repair Depreciation</p> <p><i>Public instruction</i> Pay & allowances Bonus</p> <p>Contingencies Other charges Contribution to school, libraries & sports activities Arrear payment for 3rd Pay Commission's</p>

Expenditure on Revenue Account

B. Sub-Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p><i>Public works</i> Pay of officers/staff Allowances Other expenditure</p> <p><i>Municipality run service rendering institute</i> City bus service Boats Water works Others</p> <p><i>Other revenue expenditure</i> Pay of officers/staff Allowances Other expenditure</p>	<p><i>Discretionary service</i> Public amenities Market & cart stand staff <i>Capital items</i></p> <p><i>Remunerative services</i> Electric license scheme Exhibition</p>	<p>report</p> <p><i>Municipal properties</i> Pay & allowances Arrear payment for 3rd Pay Commission's report Bonus Wages to casual workers Contingencies Repair & maintenance Depreciation Overtime allowance</p> <p><i>Miscellaneous</i> Debt services Other items</p>

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>General account</p> <p>Management</p> <p>General estt. Collection estt. Honorarium to Chairman Contingencies Contributions Contributions towards salary allowances, etc. Travelling allowance Repairs to buildings Law charges-cost paid Interest on and repayment of debt</p> <p>Communications</p> <p>Engineering estt. Contingencies Roads</p> <p>Education other than elementary</p> <p>Secondary schools Special schools</p>	<p>General administration</p> <p>Office</p> <p>Permanent estt. Daily wages estt. Travelling allowance Contingency Dead stock</p> <p>Octroi</p> <p>Permanent estt. Daily wages estt. Contingency Sample printing expenses Naka building & maintenance</p> <p>Other taxes</p> <p>Permanent estt. Daily wages estt.</p>	<p>General department</p> <p>General</p> <p>Establishment Un-earmarked investment Loans for general purposes Law charges Election expenses Contingencies Misc. unclassified charges Audit fees Works</p> <p>Tax & licensing department</p> <p>Octroi Terminal tax Taxes & license fee for vehicles Other taxes & fees</p> <p>Municipal properties</p> <p>Rented lands & buildings Dak bungalows & sarai's</p>	<p>General administration & collection charges</p> <p>General administration & collection charges</p> <p>Monthly allowance to councilors General administration estt. Account estt. Travelling allowance Contingencies Furniture & pictures Purchase of law books & journals Postal stamps Printing charges Uniform Audit charges Binding charges Advertisement charges Fuel charges Spare parts for car Revenue stamps Purchase of printing press Telephone charges Xerox & other equipment</p> <p>Octroi estt. Charges</p> <p>Permanent estt.</p> <p>Building & land tax</p> <p>Permanent estt. Contingencies</p>

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Public library etc.</p> <p>Public amenities-radio music</p> <p>Public health</p> <p>Medical relief</p> <p>Preventive medicine</p> <p>Births & deaths</p> <p>Departmental buildings</p> <p>Fire protection</p> <p>Flood protection contingencies</p> <p>Water supply & drainage</p> <p>Remunerative enterprises</p> <p>Markets</p> <p>Cart-stands</p> <p>Slaughter-houses</p> <p>Tree planting</p> <p>Land development</p> <p>Other remunerative enterprises</p> <p>Lighting account</p> <p>Staff</p> <p>Salaries & allowances</p> <p>Contribution to provident fund</p>	<p>Sample printing expenses</p> <p>Refund</p> <p>Octroi refund</p> <p>Other tax refund</p> <p>Contributions</p> <p>Pension gratuity contribution</p> <p>PF contribution</p> <p>Anti-adulteration</p> <p>Permanent estt.</p> <p>Daily wages estt.</p> <p>Contingency</p>	<p>Garden & road-side trees</p> <p>Tehbazari fees</p> <p>Public safety & convenience</p> <p>Police</p> <p>Lighting</p> <p>Fire</p> <p>Pound</p> <p>Misc.</p> <p>Education</p> <p>Direction</p> <p>Establishment</p> <p>Contingencies</p> <p>Investment for educational purposes</p> <p>Works</p> <p>Loans for educational purposes</p> <p>High schools</p>	<p>Misc.</p> <p>Pension & leave salary contributions</p> <p>Assessment officer's estt. Charges</p> <p>Public safety</p> <p>Electricity estt.</p>

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
		Establishment Contingencies Contributions Scholarships Works <i>Middle schools</i> Establishment Contingencies Contributions Scholarships Works <i>Primary schools</i> Establishment Contingencies Contributions Scholarships Works <i>Public libraries & museums, etc.</i> Establishment Contingencies Contributions Scholarships Works	Purchase of electric materials Establishment
Elementary education account <i>Staff</i> Salaries & allowances		Medical <i>Direction</i> Establishment Contingencies Scholarships Works	Public health & convenience <i>Water supply</i> Permanent estt. Temporary estt. Purchase of new pipes & repairs Repairs of borewells

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Contingencies & equipments Contingencies Equipment</p>		<p>Investment for medical purposes Loans for medical purposes</p> <p>Hospitals & dispensaries Establishment Contingencies Contributions Works</p>	<p>Water charges to irrigation department Comprehensive water supply bills Bleach purchase Purchase of new pump & repairs Fencing & lighting Land acquisition charges</p> <p>Establishment Establishment Road roller repair & spares</p> <p>Supervision Health officer & estt. Charges Expenditure on food samples</p> <p>General conservancy Establishment Purchase of sanitary material for gangmen</p> <p>Special conservancy Ayurvedic estt. Charges Contingencies Purchase of medicines Medical reimbursement Special allowance for small family norms</p> <p>Hospitals & dispensaries Doctor's fee for slaughter house</p> <p>Birth & death Estt. Charges</p> <p>Vaccination Estt. Charges Purchase of medicines</p> <p>Epidemics</p>

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Water supply & drainage account</p> <p>Water supply</p>		<p>Public health</p> <p>Direction</p>	<p>Estt. Charges</p> <p>Purchase of DDT, malaria oil, etc.</p> <p>Purchase of medicines</p> <p>Purchase of cleaning machine, etc.</p> <p>Burial grounds</p> <p>Estt. Charges</p> <p>Contingencies</p> <p>Market & slaughter house</p> <p>Estt. Charges</p> <p>Misc.</p> <p>Cattle pounds</p> <p>Estt. Charges</p> <p>Public entertainment</p> <p>Orchestra programs</p> <p>Swimming estt. Charges</p> <p>Swimming pool repair</p> <p>Tower clock repair</p> <p>Public gardens</p> <p>Estt. Charges</p> <p>Maintenance of gardens</p> <p>Stadium estt. Charges</p> <p>Purchase of sports articles</p> <p>Fairs & festivals</p> <p>Flower show</p> <p>National festivals</p> <p>Local festivals</p> <p>Contribution to municipal conventions</p>

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
Maintenance Payment Interest on and repayment of debt Investments Meters Meter staff Contingencies Repairs to meters Interest on and repayment of debt Drainage Staff Contingencies Repairs to drains Interest on and repayment of debt Repairs to buildings Investments		Establishment Contingencies Works Vital statistics Establishment Contingencies Infant welfare Establishment Contingencies Works Vaccination Establishment Contingencies Plague & other epidemic diseases Establishment Contingencies Works Conservancy Removals Disposal Drainage Establishment Contingencies Plant Works	

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
		<p>Loans</p> <p><i>Control of food supply</i></p> <p>Market</p> <p>Slaughter house</p> <p>Licensing of food shops</p> <p>Public analysis</p> <p>Water supply</p> <p><i>Direction</i></p> <p>Establishment</p> <p>Contingencies</p> <p><i>Collection of revenue from water</i></p> <p>Establishment</p> <p>Contingencies</p> <p>Maintenance</p> <p>Buildings & reservoirs</p> <p>Machinery</p> <p>Distribution</p> <p>Loans</p> <p>Interest</p> <p>Repayment of principal</p> <p>Capital expenditure</p> <p>Buildings & reservoirs</p> <p>Machinery</p> <p>Distribution</p> <p>Veterinary department</p> <p><i>Veterinary hospital</i></p> <p>Establishment</p>	

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
		Contribution to district board Contingencies Scholarships Works Loans Municipal works <i>Direction</i> Establishment Contingencies Works <i>Execution</i> Salaries Allowance & honorarium Provident fund Streets Maintenance Street watering Capital expenditure	

Expenditure on Revenue Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Management & collection</p> <p><i>Chairman & councilors</i> C. A. to Chairman T. A. to Chairman Other remunerations</p> <p><i>Commissioner</i> Salary & fixed allowances Pension & other contributions Travelling allowances</p> <p><i>General establishment</i> Pay and fixed allowances Pension & other contributions Travelling allowances</p> <p><i>Office contingencies</i> Land revenue House rent Lighting Water</p>	<p>General administration</p> <p><i>General administration</i> Commissioner's office, estt. Contingencies Temporary estt. Advertisement in newspaper</p> <p><i>Revenue department</i> Establishment Contingencies Temporary estt. Construction of barriers & repairs</p> <p><i>Land measurement</i> Establishment Contingencies Dearness allowance</p> <p><i>Refunds</i> Octroi refund Others</p>	<p>General administration & collection charges</p> <p><i>General administration</i> Permanent & temporary estt. TA Postage stamp Telephone bills New telephones & service Duplicate machines/typing & xeroxing repairs</p> <p>Pension contribution to Govt. Sinking funds Water supply funds Computerisation</p> <p><i>Collection of taxes</i> Octroi Other taxes</p> <p><i>Refunds</i> Octroi Other taxes Other refunds</p> <p><i>Misc.</i> Pension & gratuity Bonus to staff President's honorarium Staff dress</p>	<p>General administration & collection charges</p> <p><i>General administration</i> Office estt. Contingencies Dearness allowance Travelling allowance Leave salary & pension contribution Allowance of chairperson/vice chairperson & councilors Other items</p> <p><i>Collection of taxes & fees</i> Establishment Contingencies Conveyance allowance Dearness allowance Other charges</p>

Expenditure on Revenue Account

C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<ul style="list-style-type: none"> Postage & phone Printing & stationery Election expenses Law charges Other misc. charges Contingent establishment Wages of workers Other charges Collection establishment Pay and fixed allowances Pension & other contributions Contingencies 	<ul style="list-style-type: none"> Public safety Fire fighting Establishment Contingencies Dearness allowance Lighting Equipment purchase Lighting bills New works 	<ul style="list-style-type: none"> Furniture repair Cash insurance Election expenses Pay commission difference paid Public safety Fire fighting Permanent estt. Temporary estt. Purchase, repair & maintenance of equipment Staff dress Grant to training centre Fire hydrant Hose pipe purchase Street lighting Permanent estt. Temporary estt. Equipment purchase & maintenance Street light bills 	
<ul style="list-style-type: none"> Public works Municipal engineer Salary and fixed allowances Pension & other contributions Travelling allowances Engineering establishment Salary and fixed allowances Pension & other contributions Travelling allowances 			

Expenditure on Revenue Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Works contingencies Wages of workers Other contingent estt. PF & other contributions Other charges</p> <p>Communications Road maintenance Repairs to buildings Maintenance of bridges, culverts & cause-ways Contribution in PWD for maintenance Tools, plants and stores Parks & gardens</p> <p>Education</p> <p>Establishment Pay & fixed allowances Pension & other contributions Contingencies Contributions to libraries Contributions to schools Radio & music</p>	<p>Public health & convenience</p> <p>Water supply Establishment & maintenance Expenditure on new works Construction & maintenance of wells Revenue to Govt. Repayment of loans</p> <p>Drainage Establishment & maintenance New works</p>	<p>Pole removal, installation, etc. Wiring in municipal building Generator purchase & maintenance</p> <p>Public health & convenience</p> <p>Water supply Permanent estt. Temporary estt. Equipment purchase & maintenance Purchase of water Borewell repair Water supply centre</p> <p>Conservancy Permanent estt. Temporary estt.</p>	<p>Public health</p>

Expenditure on Revenue Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
	Repayment of loans	Maintenance & repair Equipment purchase Contract to private parties	
	Conservancy Establishment Public latrines Private latrines Road cleaning Road water spraying	Hospitals & dispensaries Hospital Polio centre Family welfare Maternity home Dispensary	Epidemic charges Malaria (medicines)
	Hospitals & dispensaries Establishment Purchase of medicines & equipment Others	Births & deaths Permanent estt. Temporary estt. Computerisation	
	Epidemics Cholera expenditure Anti-malaria expenditure Plague charges	Vaccination Permanent estt. Temporary estt. Medicine purchase Pulse polio advertisement	Fairs, festivals & exhibitions Vehicles & fuel
	Vaccination Establishment Contingencies	Epidemics Purchase of injections Medicine purchase	
	Market & slaughter house Establishment Contingencies Construction of buildings Repair of buildings	Market & slaughter house Permanent estt. Temporary estt. Market repairs Slaughter house repairs	Drainage & sewerage works Original Repairs Establishment
	Cattle pound Establishment Contingencies	Cattle pound Permanent estt. Temporary estt.	Water supply & water works Original Extension of piped water supply

Expenditure on Revenue Account

C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
	<ul style="list-style-type: none"> Construction Refund <i>Dak bungalow, sarai, hotel, dharamshala & rest house</i> Establishment Contingencies Construction & repairs Others Public parks Establishment Others Contributions Veterinary Establishment Others 	<ul style="list-style-type: none"> Cattle feed Public gardens Permanent estt. Temporary estt. Repairs & maintenance Purchase of equipment Works Permanent estt. Temporary estt. Equipment purchase Repair & maintenance Roads repair & maintenance Gutters repair & maintenance Technical works fee <i>Prevention of food adulteration</i> 	<ul style="list-style-type: none"> Equipments Conservancy Latrines & urinals Road watering & road cleaning Disposal of rubbish etc.

Expenditure on Revenue Account

C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
		Permanent & temporary estt. Sample purchase Purchase of equipment <i>License account</i> Permanent & temporary estt. <i>Library</i> Staff Purchase of books <i>Census</i> Salary Others <i>Weaker sections development</i> Street lighting Water supply Mobile latrines Asphalt road Staff quarters for sanitary workers Drainage Equipment purchase Community hall for sweepers Group insurance <i>Women & child development</i> Food & other items <i>Workshop</i> Permanent & temporary estt. Purchase & repair equipment Purchase & repair of vehicles Insurance fee for vehicles & buildings <i>Town planning</i>	

Expenditure on Revenue Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Water supply & drainage</p> <p><i>Water works</i> Engineering estt. Contingencies Pension Misc.</p> <p><i>Drainage works</i> Water meter inspection charges Contingencies Contributions Misc. charges</p> <p>Public health</p> <p><i>Medical services</i> Hospital & dispensaries</p>	<p>Public works</p> <p><i>Buildings</i> Construction Repairs</p> <p><i>Paths, roads & drains</i> New construction Repairs</p> <p><i>Others</i> Others</p> <p><i>Stores & others</i> Equipment purchase Stores expenditure</p> <p>Public instruction</p> <p><i>Primary education</i> Voluntary</p>	<p>Permanent & temporary estt. Survey Salary</p>	<p>Public convenience</p>

Expenditure on Revenue Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Maternity & child health</p> <p>Health services</p> <p>Health officer</p> <p>Health estt.</p> <p>Sanitary estt.</p> <p>Contingent estt.</p> <p>Vaccination</p> <p>Registration of births & deaths</p> <p>Prevention of epidemics</p> <p>Anti-mosquito measures</p> <p>Fairs & festivals</p> <p>Prevention of food adulteration</p> <p>Private scavenging</p> <p>Burial & burning grounds</p> <p>Fire fighting</p>	<p>Bal sadan, shishu mandir, etc.</p> <p>Establishment</p> <p>Contingencies</p> <p>Building construction & repairs</p> <p>Building rent</p> <p>Secondary, medium & other education</p> <p>Establishment</p> <p>Equipment & contingencies</p> <p>Construction & repair</p> <p>Rent of buildings</p> <p>Library, museum, etc.</p> <p>Establishment</p> <p>Contingencies</p> <p>Contributions</p> <p>Grants & contributions</p> <p>Schools, colleges, hostel grant</p> <p>Contribution to pension fund</p>		<p>Contribution for general purpose</p> <p>Leprosy asylums</p>

Expenditure on Revenue Account

C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Lighting</p> <p><i>Street lighting</i></p> <p>Estt. pay & allowances</p> <p>Pension & other contributions</p> <p>Contingencies</p> <p>Contingent estt. wages</p> <p>Other charges</p> <p>Current charges</p> <p>Kerosene oil</p> <p>Lamps & wicks</p> <p>Equipments</p> <p>Municipal properties</p> <p><i>Market & slaughter houses</i></p> <p>Estt. pay & allowances</p>	<p>Miscellaneous</p> <p><i>Repayment of loan</i></p> <p>Principal</p>	<p>Lunatic asylums</p> <p>Orphanages</p> <p>Rescue house</p> <p>Public works</p> <p>Establishment</p> <p>Building</p> <p>Roads</p> <p>Stores & plant</p> <p>Maintenance of parks</p> <p>Public instruction</p> <p>Primary education</p> <p>Assignment of education tax</p> <p>Transfer of Govt. contribution of grant for primary education fund</p> <p>Contribution from the general fund account for primary education fund</p>	

Expenditure on Revenue Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Pension & other contributions</p> <p>Contingencies</p> <p>Contingent estt. wages</p> <p>Maintenance charges</p> <p>Cattle pound</p> <p>Remuneration to pound-keepers</p> <p>Contingencies</p> <p>Ferries</p> <p>Remuneration to ferry-men</p> <p>Contingencies</p> <p>Estt. pay & allowances</p> <p>Pension & other contributions</p> <p>Contingencies</p> <p>Town planning</p> <p>Estt. pay & allowances</p> <p>Pension & other contributions</p> <p>Contingencies</p> <p>Furniture & equipments</p> <p>Land development</p> <p>Contribution towards cost of town survey estt.</p> <p>Contingencies</p> <p>Other charges</p> <p>Town bus scheme</p> <p>Estt. pay & allowances</p> <p>Pension & other contributions</p> <p>Machinery & other equipments</p> <p>Contingencies</p> <p>Other charges</p>	<p>Interest</p>		

Expenditure on Revenue Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<i>Other remunerative enterprises</i> Estt. pay & allowances Pension & other contributions Contingencies Furniture & other equipment Other charges Expenditure extraordinary <i>Repayment of debts</i> Principal Interest			

Expenditure on Revenue Account

C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
Establishment	General administration	General administration	General administration
	<i>Pay of officers/staff</i> Pay Provident fund Leave pension contribution		<i>Chairman/councilor</i> Allowance Travelling allowance
Taxes	Allowances		General estt.
Taxes on land & buildings	TA		Pay & allowance
Profession tax	Medical		Over time allowance
Tax on vehicles, animals & dogs	Passenger		Bonus
Tax payable by employees	Others		Wages to casual workers
House scavenging tax			Office contingencies
Tax/building applications			Other misc. charges
Sanitation tax			Arrear payment for 3rd Pay Commission's report
Tax on entry of goods into a local area			
Tax on mineral rights			
Tax on consumption of electricity			
Tax on sale & purchase of goods			
Tax on advertisement			
Tax on goods on passenger carrying by roads, overseas, etc.			
Tax on vehicles			
Tax on animals & boats			
Tolls			
Capitation tax			
Tax on luxuries including tax on entertainment			
Stamp duty on sale, transfer of property			
Show tax/entertainment tax			
Fees	<i>Other expenditure</i>	<i>Contingencies</i>	

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
<p>License fee u/s 121 Tonga/cart license License fee animal Rickshaw license Slaughter house fee Cooking food license u/s 197 License fee u/s 188 Scavenging fee Copying fee u/s 31 & 202 For attendance at fair Notice fee u/s 80 & 81 Building application fee License fee u/s 198 in hill municipality Composition fee</p> <p>Estt. License Health including removal & disposal Health centre & vaccination Public analyst laboratory Medical including prevention of malaria & other epidemics Veterinary Municipal engineer & supporting staff Road cutting Water rate Water connection charges Street watering Sewer connection Library</p>	<p>Post & telegraph & telephone Uniforms Stationary & printing Building rent Magazines & newspapers Publicity Elections Festivals Audit fees Court expenses Vehicles Electricity, water bills Aid to institutions Contingencies Membership fee</p>	<p>Postage Stationery & forms Printing Rent of buildings Election expenses Pension & gratuity Other items</p>	

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
<p>Street lighting Dak bungalow & sarai Cattle pound Garden & landscaping Fire brigade Other misc. departments</p> <p>Contingencies</p> <p>Taxes Taxes on land & buildings Profession tax Tax on vehicles, animals & dogs Tax payable by employees House scavenging tax Tax/building applications Sanitation tax Tax on entry of goods into a local area Tax on mineral rights Tax on consumption of electricity Tax on sale & purchase of goods Tax on advertisement Tax on goods on passenger carrying by roads, overseas, etc. Tax on vehicles</p>	<p>Tax collection</p> <p>Octroi Pay of officers/staff Allowances Others</p>	<p><i>Capital items</i> Equipment Acquisition of land Other</p> <p>Public works</p> <p>Major works Roads Buildings Misc.</p>	

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
<p>Tax on animals & boats Tolls Capitation tax Tax on luxuries including tax on entertainment Stamp duty on sale, transfer of property Show tax/entertainment tax</p> <p>Fees</p> <p>License fee u/s 121 Tonga/cart license License fee animal Rickshaw license Slaughter house fee Cooking food license u/s 197 License fee u/s 188 Scavenging fee Copying fee u/s 31 & 202 For attendance at fair Notice fee u/s 80 & 81 Building application fee License fee u/s 198 in hill municipality Composition fee</p> <p>Services rendering department</p> <p>Health including removal & disposal Health centre & vaccination Public analyst laboratory Medical including prevention of malaria & other epidemics Veterinary</p>	<p>Building & land section</p> <p>Pay of officers/staff Allowances Others</p> <p>Other taxes</p> <p>Pay of officers/staff Allowances Others</p>	<p>Minor & repairs work</p> <p>Roads Buildings Misc.</p>	

Expenditure on Revenue Account

C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
<p>Municipal engineer & supporting staff</p> <p>Road cutting</p> <p>Water rate</p> <p>Water connection charges</p> <p>Street watering</p> <p>Sewer connection</p> <p>Library</p> <p>Street lighting</p> <p>Dak bungalow & sarai</p> <p>Cattle pound</p> <p>Garden & landscaping</p> <p>Fire brigade</p> <p>Other misc. departments</p> <p>Misc.</p> <p>Directorate charges</p> <p>Audit fee</p> <p>Election charges</p> <p>Loans & advances</p> <p>Police</p> <p>Contribution to improvement trust</p> <p>Unforeseen charges</p> <p>Investments</p> <p>Grants/subsidies</p> <p>Suspense</p> <p>Development works</p>	<p>Public health & convenience</p> <p><i>Health</i></p> <p>Pay of officers/staff</p>	<p>Education</p> <p><i>Acquisition of lands</i></p> <p>Elementary education</p> <p>Water supply & drainage</p> <p><i>Secondary & special schools</i></p> <p>Plan</p>	

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
<p><i>Environmental improvement scheme</i></p> <ul style="list-style-type: none"> Mechanised composting plant Public latrines & urinals Shifting of dairy & gwalas Landscaping & development of parks Electrical cremation Construction of swimming pools & stadiums Construction, repair & pavements of public streets Construction & repair of drains Construction & repair of rickshaw stand 	<ul style="list-style-type: none"> Allowances Others <i>Garage</i> Pay of officers/staff Allowances Others <p>Public safety</p> <ul style="list-style-type: none"> <i>Fire</i> Pay of officers/staff Allowances Others 	<ul style="list-style-type: none"> Non-plan <p><i>Elementary school</i></p> <ul style="list-style-type: none"> Plan Non-plan <p><i>Capital items</i></p> <ul style="list-style-type: none"> Secondary & special school Equipment Others <p>Water supply & drainage</p> <p><i>Water supply</i></p> <ul style="list-style-type: none"> Maintenance staff Payment for water & steam boiler inspection Repairs to meters Contingencies 	<p>Public health & convenience</p> <p><i>Water supply</i></p> <ul style="list-style-type: none"> Pay & allowance Over time allowance Bonus Wages to casual workers

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p><i>Lighting</i></p> <p>Pay of officers' staff</p> <p>Allowances</p> <p>Others</p>	<p><i>Drainage</i></p> <p>Maintenance staff</p> <p>Sewage farms</p> <p><i>Capital items</i></p> <p>Water supply</p> <p>Drainage</p>	<p>Repair & maintenance of tubewell & pipeline</p> <p>Stores for repair & maintenance</p> <p>Electricity charges</p> <p>Contingencies & water tank</p> <p>Misc. charges</p> <p>Depreciation</p> <p>Arrear payment for 3rd Pay Commission's report</p> <p><i>Medical services</i></p> <p>Pay & allowance</p> <p>Over time allowance</p> <p>Bonus</p> <p>Wages to casual workers</p> <p>Medical & surgical equipment</p> <p>Diet of patient</p> <p>Bedding & clothing</p> <p>Depreciation</p> <p>Arrear payment for 3rd Pay Commission's report</p> <p>Contingencies</p> <p><i>Health services</i></p> <p>Health estt.</p> <p>Conservancy</p> <p>Drainage & sewerage</p> <p>Vaccination</p> <p>Burning ghat & burial ground</p> <p>Other sanitary requirement</p> <p><i>Veterinary charges</i></p> <p>Pay & allowance</p>

Expenditure on Revenue Account

C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p>Cattle pound</p> <p><i>Pay of officers/staff</i> Pay Provident fund Leave pension contribution</p> <p><i>Allowances</i> TA Medical Conveyance Others</p> <p><i>Other expenditure</i> Uniforms Cattle feed Contingencies</p> <p>Gardens</p> <p><i>Pay of officers/staff</i> Pay</p>	<p>Town planning</p> <p><i>Capital items</i> Acquisition of lands & buildings Works of improvements Misc.</p> <p>Obligatory services</p> <p><i>Lighting</i> Staff</p>	<p>Bonus Contingencies Arrear payment for 3rd Pay Commission's report</p>

Expenditure on Revenue Account

C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	Provident fund Leave pension contribution Allowances Medical Others Other expenditure Uniforms Water & seeds Implements Contingencies Water, electric bills Public works Pay of officers/staff Pay Provident fund Leave pension contribution Allowances	Lighting charges Capital items Public health General supervision staff Epidemic & endemic diseases Births & deaths Misc. Sanitation Public conservancy Private scavenging Fairs & festivals Compost Medical relief Hospitals & dispensaries Maternity & child welfare Capital items Land Equipment Others Discretionary service Public amenities Radio music Reading rooms Care house Parks & gardens	

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p>Medical</p> <p>Conveyance</p> <p>Others</p> <p>Other expenditure</p> <p>Uniforms</p> <p>Maintenance</p> <p>Pavement</p> <p>Contingencies</p> <p>Municipality run service rendering institute</p> <p>City bus service</p> <p>Pay of officers/staff</p> <p>Allowances</p> <p>Other expenditure</p> <p>Boats</p> <p>Pay of officers/staff</p> <p>Allowances</p> <p>Other expenditure</p> <p>Water works</p> <p>Pay of officers/staff</p> <p>Allowances</p> <p>Other expenditure</p> <p>Others</p> <p>Pay of officers/staff</p> <p>Allowances</p> <p>Other expenditure</p> <p>Other revenue expenditure</p>	<p>Capital items</p> <p>Land</p> <p>Equipment</p> <p>Others</p>	<p>Miscellaneous</p>

Expenditure on Revenue Account

C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p><i>Pay of officers/staff</i></p> <p>Pay</p> <p>Provident fund</p> <p>Leave pension contribution</p> <p><i>Allowances</i></p> <p>TA</p> <p>Medical</p> <p>Others</p> <p><i>Other expenditure</i></p> <p>Uniforms</p> <p>Building rent</p> <p>Water, electricity expenditure</p> <p>Books expenditure</p> <p>Books maintenance</p> <p>Sports expenditure</p> <p>Contingencies</p> <p>Medicines</p>		<p><i>Debt services</i></p> <p>Repayment of loan</p> <p>Interest on loan</p> <p><i>Other items</i></p> <p>Printing & stationary</p> <p>Law charges</p> <p>Provident fund</p> <p>Propaganda & publicity</p> <p>Disposal of pauper dead bodies</p> <p>Reward for destruction of wild animals</p> <p>Other services rendered to private individuals</p> <p>Plantation, sports & games, cultural activities & civic reception</p> <p>Literacy</p>

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>General account Management</p> <p><i>General estt.</i> Salaries & allowance Contribution to provident fund</p> <p><i>Collection estt.</i> Salaries & allowance</p> <p><i>Contingencies</i> Postage Stationery Printing Election expenses Other items</p> <p><i>Travelling allowance</i> Secretary to join the appointment Estt. Chairman Vice-Chairman Members</p> <p>Communications</p>		<p>General department General</p> <p><i>Establishment</i> Salaries Allowance & honoraria Provident fund</p> <p><i>Loans for general purposes</i> Interest Repayment (including sinking funds)</p> <p><i>Works</i> Original works Repairs</p> <p>Tax & licensing department</p>	<p>General administration & collection charges General administration & collection charges</p> <p><i>General administration estt.</i> Permanent Temporary</p>

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p><i>Engineering estt.</i> Engineers or Asstt. Engineers Others</p> <p><i>Contingencies</i> Postage Stationery Printing Other items</p> <p><i>Roads</i> Trunk roads Second class roads Other roads</p> <p>Education other than elementary</p> <p><i>Secondary schools</i> Staff Stipends of teachers sent for training Contingencies Equipment Repairs to buildings Prizes & scholarships Contributions to other local bodies Interest on and repayment of debt</p>		<p><i>Octroi</i> Establishment Contingencies Works</p> <p><i>Terminal tax</i> Establishment Contingencies Works</p> <p><i>Taxes & iicense fee for vehicles</i> Establishment Contingencies Works</p> <p><i>Other taxes & fees</i> Establishment Contingencies Works</p> <p>Municipal properties</p> <p><i>Rented lands & buildings</i> Establishment Contingencies Works</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p><i>Special schools</i> Staff Contingencies Equipment Repairs to buildings Prizes & scholarships Contributions to buildings other local bodies Interest on and repayment of debt</p> <p>Public health</p> <p><i>Medical relief</i> Hospitals & dispensaries</p> <p><i>Preventive medicine</i> Municipal health staff Epidemic & endemic diseases Sanitation</p> <p><i>Births & deaths</i></p>		<p><i>Dak bungalows & sarais</i> Establishment Contingencies Works</p> <p><i>Garden & road-side trees</i> Establishment Contingencies Works</p> <p><i>Tehbazari fees</i> Establishment Contingencies</p> <p>Public safety & convenience</p> <p><i>Police</i> Establishment Contributions Contingencies Works</p> <p><i>Lighting</i> Establishment Plant Contingencies Gross expenditure from revenue account of electrical department</p> <p><i>Fire</i></p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Registration charges</p> <p>Maternity & child welfare</p> <p>Maintenance of burial & burning grounds</p> <p>Departmental buildings</p> <p>Repairs to buildings</p> <p>Interest on and repayment of debt</p> <p>Fire protection</p> <p>Staff</p> <p>Contingencies</p> <p>Water supply & drainage</p> <p>Repairs</p> <p>Staff</p> <p>Contingencies & equipment</p> <p>Remunerative enterprises</p> <p>Markets</p> <p>Staff</p> <p>Contingencies & equipment</p> <p>Repairs to buildings</p> <p>Interest on and repayment of debt</p> <p>Cart-stands</p> <p>Staff</p> <p>Contingencies & equipment</p> <p>Repairs to buildings</p> <p>Interest on and repayment of debt</p> <p>Slaughter-houses</p> <p>Staff</p> <p>Contingencies & equipment</p>		<p>Establishment</p> <p>Contingencies</p> <p>Works</p> <p>Pound</p> <p>Establishment</p> <p>Contingencies</p> <p>Works</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Repairs to buildings Interest on and repayment of debt Tree planting Staff Contingencies & equipment Repairs to buildings Interest on and repayment of debt Land development Staff Contingencies including survey charges Interest on and repayment of debt Other remunerative enterprises Staff Contingencies & equipment Interest on and repayment of debt</p>		<p>Education Direction Establishment Salaries Travelling allowance Other allowance & honoraria Provident fund contribution Works Original works Repairs Loans for educational purposes Interest Repayment</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
		<p>High schools</p> <p><i>Establishment</i></p> <p>Salaries</p> <p>Travelling allowance</p> <p>Other allowance & honoraria</p> <p>Provident fund contribution</p> <p><i>Works</i></p> <p>Original works</p> <p>Repairs</p> <p>Middle schools</p> <p><i>Establishment</i></p> <p>Salaries</p> <p>Travelling allowance</p> <p>Other allowance & honoraria</p> <p>Provident fund contribution</p> <p><i>Works</i></p> <p>Original works</p> <p>Repairs</p> <p>Primary schools</p> <p><i>Establishment</i></p> <p>Salaries</p> <p>Travelling allowance</p> <p>Other allowance & honoraria</p> <p>Provident fund contribution</p> <p><i>Works</i></p> <p>Original works</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Elementary education account Staff</p> <p><i>Salaries & allowances</i> Special elementary school Other schools</p>		<p>Repairs Public libraries & museums, etc. <i>Establishment</i> Salaries Travelling allowance Other allowance & honoraria Provident fund contribution</p> <p><i>Works</i> Original works Repairs</p> <p>Medical Direction</p> <p><i>Establishment</i> Salaries Travelling allowance Other allowance & honoraria Provident fund contribution</p> <p><i>Works</i> Original works Repairs</p> <p><i>Loans for medical purposes</i> Interest Repayment</p> <p>Hospitals & dispensaries</p> <p><i>Establishment</i> Salaries</p>	<p>Public health & convenience</p>

D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Contingencies & equipments</p> <p><i>Contingencies</i> House rent Other items</p> <p><i>Equipment</i> Furniture & apparatus Library books & maps Other items</p> <p>Water supply & drainage account Water supply</p> <p><i>Maintenance</i> Staff Contingencies</p>		<p>Travelling allowance Other allowance & honoraria Provident fund contribution</p> <p><i>Works</i> Original works Repairs</p> <p>Public health Direction</p> <p><i>Establishment</i> Salaries Allowance & honoraria</p>	<p>General conservancy</p> <p><i>Purchase of sanitary material for gangmen</i> Purchase of dustbins Fuel charges for vehicles Repair of vehicles</p>

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Repairs to works Repairs to buildings</p> <p>Payment For water For steam boiler inspection</p> <p>Meters</p> <p>Meter staff Salaries & allowances</p> <p>Drainage</p> <p>Staff Salaries & allowances</p>		<p>Provident fund</p> <p>Works Original works Repair</p> <p>Vital statistics</p> <p>Establishment Salaries Allowance & honoraria Provident fund</p> <p>Infant welfare</p> <p>Establishment Salaries Allowance & honoraria Provident fund</p> <p>Works Original works Repair</p> <p>Vaccination</p> <p>Establishment Salaries</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
		<p>Allowance & honoraria Provident fund</p> <p>Plague & other epidemic diseases</p> <p><i>Establishment</i> Salaries Allowance & honoraria Provident fund</p> <p><i>Works</i> Original works Repair</p> <p><i>Conservancy</i></p> <p><i>Removals</i> Establishment Contingencies Plant Works</p> <p><i>Disposal</i> Establishment Contingencies Plant Works</p> <p>Drainage</p> <p><i>Establishment</i> Salaries</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
		<p>Allowance & honoraria Provident fund <i>Plant</i> New plant Repair <i>Works</i> Original works Repair <i>Loans</i> Interest Repayment</p> <p>Control of food supply</p> <p><i>Market</i> Establishment Contingencies Plant Loans <i>Slaughter house</i> Establishment Contingencies Plant Loans <i>Licensing of food shops</i> Establishment Contingencies <i>Public analysis</i> Establishment Contingencies</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
		Plant Works Water supply Direction <i>Establishment</i> Salaries Allowance & honoraria Provident fund Collection of revenue from water <i>Establishment</i> Salaries Allowance & honoraria Provident fund Maintenance <i>Buildings & reservoirs</i> Establishment Cost of land Other contingencies Repairs Machinery Establishment Fuel Other stores Contingencies	

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
		<p>Repairs & replacement</p> <p><i>Distribution</i></p> <p>Establishment</p> <p>Repairs & renewals of pipes & hydrants</p> <p>Repairs of meters</p> <p>Repairs of consumer connections</p> <p>Capital expenditure</p> <p><i>Distribution</i></p> <p>At cost of undertaking</p> <p>At cost of consumers</p> <p>Veterinary department</p> <p>Veterinary hospital</p> <p><i>Establishment</i></p> <p>Salaries</p> <p>Allowance & honoraria</p> <p>Provident fund</p> <p><i>Works</i></p> <p>Original works</p> <p>Repairs</p> <p><i>Loans</i></p> <p>Interest</p> <p>Repayment</p> <p>Municipal works</p> <p>Direction</p>	

Expenditure on Revenue Account

D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
		<p><i>Establishment</i></p> <p>Salaries</p> <p>Allowance & honoraria</p> <p>Provident fund</p> <p><i>Works</i></p> <p>Original works</p> <p>Repairs</p> <p> </p> <p>Streets</p> <p> </p> <p><i>Maintenance</i></p> <p>Metalled roads</p> <p>Unmetalled roads</p> <p>Paved streets</p> <p>Loans</p> <p><i>Street watering</i></p> <p>Establishment</p> <p>Plants</p> <p>Contingencies</p> <p><i>Capital expenditure</i></p> <p>Metalling roads</p> <p>Paved streets</p>	

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Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
		General administration & collection charges Collection of taxes <i>Octroi</i> Permanent & temporary estt. Yarn market bulletin purchase New Naka & maintenance of check post Wireless maintenance Security charges Computerisation <i>Other taxes</i> Permanent & temporary estt. Revenue stamp Purchases Transfer of property	
	Public health & convenience Water supply <i>Establishment & maintenance</i> Establishment Contingencies Repairs <i>Repayment of loans</i> Repayment of principal Interests Loan fund repayment Drainage	Public health & convenience	Public health

D. Sub-Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
	<p>Establishment & maintenance Establishment Contingencies Repairs Others Vehicle</p> <p>Repayment of loans Repayment of principal Interests Loan fund repayment</p> <p>Conservancy</p> <p>Public latrines Permanent estt. Temporary estt. Repairs Others Construction</p> <p>Private latrines Establishment Others Return of tax</p>	<p>Hospitals & dispensaries</p> <p>Hospital Permanent & temporary estt. Contingencies Medicine & equipment purchase Honorarium to doctors Blood bank Morgue maintenance & repair</p> <p>Polio centre Permanent & temporary estt. Camp advertising work</p> <p>Family welfare Permanent & temporary estt. Family planning Advertisement</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Public health Medical services</p> <p>Hospital & dispensaries Estt. salaries & fixed allowances Pension & other contributions Contingencies</p>	<p>Road cleaning Permanent estt. Temporary estt. Repair & maintenance of dustbins Others</p> <p>Road water spraying Permanent estt. Temporary estt.</p> <p>Public instruction Primary education</p> <p>Voluntary Establishment Equipment & contingencies Construction & repair</p>	<p>TV, VCR purchase</p> <p>Maternity home Permanent & temporary estt. Contingencies Snacks for pregnant women</p> <p>Dispensary Permanent & temporary estt. Xray film purchase Xray machine repair</p>	<p>Water supply & water works</p> <p>Original Tubewell Stand post</p> <p>Conservancy</p> <p>Latrines & urinals Public Private</p> <p>Public convenience</p>

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Medicines</p> <p>Contribution to other medical institutions</p> <p>Travelling allowances</p> <p>Furniture & equipments</p> <p>Diet of patients</p> <p>Clothing & bedding</p> <p>Maternity & child health</p> <p>Estt. salaries & fixed allowances</p> <p>Pension & other contributions</p> <p>Contingencies</p> <p>Travelling allowances</p> <p>Medicines</p> <p>Furniture & equipments</p> <p>Clothing & bedding</p> <p>Diet of patients</p> <p>Contribution to other institutions</p> <p>Health services</p> <p>Health officer</p> <p>Estt. salaries & fixed allowances</p> <p>Pension & other contributions</p> <p>Contingencies</p> <p>Travelling allowances</p> <p>Health estt.</p> <p>Estt. salaries & fixed allowances</p> <p>Pension & other contributions</p> <p>Contingencies</p> <p>Travelling allowances</p> <p>Sanitary estt.</p>	<p>Rent of buildings-compulsory</p> <p>Rent of buildings</p>		

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Estt. salaries & fixed allowances</p> <p>Pension & other contributions</p> <p>Contingencies</p> <p>Travelling allowances</p> <p>Contingent estt.</p> <p>Wages of sweepers, scavengers</p> <p>PF & other contributions</p> <p>Contingencies</p> <p>Other charges</p> <p>Vaccination</p> <p>Estt. pay & allowance</p> <p>Pension & other contributions</p> <p>Contingencies</p> <p>Cost of lymph & vaccine</p> <p>Registration of births & deaths</p> <p>Estt. pay & allowance</p> <p>Pension & other contributions</p> <p>Contingencies</p> <p>Other charges</p> <p>Prevention of epidemics</p> <p>Estt. pay & allowance</p> <p>Pension & other contributions</p> <p>Contingencies</p> <p>Other charges</p> <p>Charges for destruction of dogs & rats</p> <p>Contingent estt. wages</p> <p>Equipments</p> <p>Anti-mosquito measures</p> <p>Estt. pay & allowance</p> <p>Pension & other contributions</p>			

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
Contingencies			
Other charges			
Contingent estt. wages			
Equipments			
Fairs & festivals			
Estt. pay & allowance			
Pension & other contributions			
Contingencies			
Contributions			
Other charges			
Prevention of food adulteration			
Estt. pay & allowance			
Pension & other contributions			
Contingencies			
Fees for analysis			
Other charges			
Travelling allowances			
Private scavenging			
Estt. pay & allowance			
Pension & other contributions			
Contingencies			
Contingent workers			
Other charges			
Burial & burning grounds			
Estt. pay & allowance			
Pension & other contributions			
Contingencies			
Other charges			
Fire fighting			
Estt. pay & allowance			

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
Pension & other contributions Contingencies Machinery & equipment Other charges			Public works <i>Building</i> Original Repairs <i>Roads</i> Original Repairs

Expenditure on Revenue Account

D. Sub-Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p>Tax collection Octroi</p> <p><i>Pay of officers/staff</i> Pay Provident fund Leave pension contribution</p> <p><i>Allowances</i> Travelling allowance Medical allowance Conveyance Others</p> <p><i>Others</i> Uniforms Stationary & printing Contingencies</p> <p>Building & land section</p> <p><i>Pay of officers/staff</i> Pay Provident fund Leave pension contribution</p> <p><i>Allowances</i> Travelling allowance Medical allowance Conveyance Others</p>	<p>Public works Major works</p> <p><i>Buildings</i> Administration Public health Secondary schools Elementary schools Misc.</p> <p><i>Misc.</i> Markets, cart stand, etc. Water supply Drainage Others</p> <p>Minor & repairs work</p> <p><i>Buildings</i> Administration Public health Secondary schools Elementary schools Misc.</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p><i>Others</i> Uniforms Contingencies</p> <p>Other taxes</p> <p><i>Pay of officers/staff</i> Pay Provident fund Leave pension contribution</p> <p><i>Allowances</i> Travelling allowance Medical allowance Conveyance Others</p> <p><i>Others</i> Uniforms Contingencies</p> <p>Public health & convenience Health</p> <p><i>Pay of officers/staff</i> Pay Provident fund Leave pension contribution</p>	<p><i>Misc.</i> Markets, cart stand, etc. Water supply Drainage Others</p> <p>Education Secondary & special schools</p> <p><i>Plan</i> Teaching staff Apprentice teachers Bifurcated course of study Equipment Contributions Others</p>	

Expenditure on Revenue Account

D. Sub-Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p>Allowances</p> <ul style="list-style-type: none"> Travelling allowance Medical allowance Conveyance Others <p>Others</p> <ul style="list-style-type: none"> Uniforms Cattle feed Vehicle repair Medicine & phenyl Slaughter house Contingencies Compost expenditure Assistance to SCs <p>Garage</p> <p>Pay of officers/staff</p> <ul style="list-style-type: none"> Pay Provident fund Leave pension contribution <p>Allowances</p> <ul style="list-style-type: none"> Travelling allowance Medical allowance Conveyance Others <p>Others</p>	<p>Non-plan</p> <ul style="list-style-type: none"> Teaching staff Non-teacher staff Midday meal scheme Contributions Others <p>Elementary school</p> <p>Plan</p> <ul style="list-style-type: none"> Teacher staff Non-teacher staff Rent for school buildings Equipment Prizes & scholarships Others <p>Non-plan</p> <ul style="list-style-type: none"> Teacher staff 	

Expenditure on Revenue Account
D. Sub-Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p>Uniforms</p> <p>Vehicles repair</p> <p>Others</p> <p>Public safety</p> <p>Fire</p> <p><i>Pay of officers/staff</i></p> <p>Pay</p> <p>Provident fund</p> <p>Leave pension contribution</p> <p>Allowances</p> <p>Travelling allowance</p> <p>Medical allowance</p> <p>Conveyance</p> <p>Others</p> <p>Others</p> <p>Uniforms</p> <p>Fire fighting equipment</p> <p>Vehicle repair</p> <p>Equipment expenditure</p> <p>Contingencies</p> <p>Lighting</p> <p><i>Pay of officers/staff</i></p> <p>Pay</p> <p>Provident fund</p> <p>Leave pension contribution</p> <p>Allowances</p> <p>Travelling allowance</p>		<p>Public health & convenience</p>

Expenditure on Revenue Account

D. Sub-Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<ul style="list-style-type: none"> Medical allowance Conveyance Others Others Uniforms Vehicle repair Electric bills Electric equipment Contingencies 		<p>Health services</p> <p>Health estt.</p> <ul style="list-style-type: none"> Pay & allowance Overtime allowance Bonus Contingencies Arrears payment for 3rd Pay Commission's report <p>Conservancy</p> <ul style="list-style-type: none"> Pay & allowance Overtime allowance Bonus Wages to casual workers Stores Contingencies Other charges Depreciation Arrears payment for 3rd Pay Commission's report <p>Drainage & sewerage</p>

Expenditure on Revenue Account.

D. Sub-Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
			Pay & allowance Overtime allowance Bonus Wages to casual workers Contingencies Stores & repair of treatment plant Repairs of drain Others Depreciation Desilting of main outfall drain & big drain Arrears payment for 3rd Pay Commission's report Vaccination Pay & allowance Bonus Wages to casual workers Arrears payment for 3rd Pay Commission's report Burning ghat & burial ground Pay & allowance Bonus TA & contingencies Electric crematorium Repair of burning ghat Arrears payment for 3rd Pay Commission's report
	Municipality run service rendering institute City bus service Pay of officers/staff		

Expenditure on Revenue Account

D. Sub-Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p>Pay Provident fund Leave pension contribution</p> <p>Allowances Medical allowance Others</p> <p>Other expenditure Uniforms Vehicle repair Others</p> <p>Boats</p> <p>Pay of officers/staff Pay Provident fund Leave pension contribution</p> <p>Allowances Medical allowance Others Travelling allowance</p> <p>Other expenditure Uniforms Vehicle repair Others</p> <p>Water works</p> <p>Pay of officers/staff Pay Provident fund</p>		

Expenditure on Revenue Account

D. Sub-Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	Leave pension contribution Allowances Medical allowance Others Travelling allowance Other expenditure Uniforms Water bills Others Contingencies Others Pay of officers/staff Pay Provident fund Leave pension contribution Allowances Medical allowance Others Travelling allowance Other expenditure Uniforms Vehicle repair Others		

Expenditure on Capital Account

A. Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
General	General		
Lighting account	Scheme of Gujarat municipal finance board		
Elementary education account	IDSMT		
Water supply & drainage account	Encouragement grant		
Town planning fund account			
Remunerative enterprises			
Deposits & advances account			
Endowments account			
Conservancy fund account			

Expenditure on Capital Account

A. Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
Management Public works Education Water supply & drainage Public health Lighting Endowments			

Expenditure on Capital Account
A. Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	Development works New properties Loan repayment Miscellaneous		General administration Public safety Public health & convenience Public works Public instruction

Expenditure on Capital Account

B. Sub-Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>General</p> <ul style="list-style-type: none"> Management Communications Education other than elementary Public health Remunerative enterprises 	<p>General</p> <ul style="list-style-type: none"> Water works Underground drainage scheme Traffic island/fountain/statue Purchase of compost equipment/salfat depot Environment improvement scheme Primary education expenses Road Vehicle purchase Sanitation Computer/fax Vijaynagar vegetable market 		
<p>Lighting account</p> <ul style="list-style-type: none"> Equipment Investments Other charges 	<p>Scheme of Gujarat municipal finance board</p> <ul style="list-style-type: none"> Priority infrastructure scheme Improvement of backward areas 		
<p>Elementary education account</p> <ul style="list-style-type: none"> Lands & buildings Equipment 	<p>IDSMT</p> <ul style="list-style-type: none"> Shopping center For road For market 		
<p>Water supply & drainage account</p> <ul style="list-style-type: none"> Water supply Meters Drainage 	<p>Encouragement grant</p> <ul style="list-style-type: none"> Decentralisation MP/MLA grant Other development works 		
<p>Town planning fund account</p> <ul style="list-style-type: none"> Acquisition of lands & buildings 			

Expenditure on Capital Account
B. Sub-Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
Works of improvements Compensation for injuctions affection Misc. Investments Remunerative enterprises Electric license scheme Deposits & advances account Deposits Advances			

Expenditure on Capital Account

B. Sub-Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Management</p> <ul style="list-style-type: none"> Office building Furniture & fittings Investment made Other Charges <p>Public works</p> <ul style="list-style-type: none"> Plan schemes Non-plan schemes <p>Education</p> <ul style="list-style-type: none"> Buildings Furniture & equipments <p>Water supply & drainage</p> <ul style="list-style-type: none"> Water works Drainage works <p>Public health</p> <ul style="list-style-type: none"> Buildings Machinery & equipment <p>Lighting</p> <ul style="list-style-type: none"> Street light installation 			

Expenditure on Capital Account
B. Sub-Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p>Development works New works Expenditure from grant Expenditure from loan Others</p> <p>New properties Machinery for conservancy Furniture Typewriter/duplicator Immovable property Others Old properties</p> <p>Loan repayment Installment amount Interest amount Others</p> <p>Miscellaneous Return of deposits Return of temporary advance Building loan Vehicle loan Foodgrain loan Other advances & loans</p>		<p>General administration Building Furniture & fitting Office equipment</p> <p>Public safety Street lighting, special illumination & fittings New light pole & points</p> <p>Public health & convenience Water supply Medical services Health services Drainage & sewerage Burning ghat & burial ground</p> <p>Public works Construction of road Construction of market complex Construction of guest house & rest house Park & play ground Rabindra bhawan Open air stage Land Installation of statues</p>

Expenditure on Capital Account

B. Sub-Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
			<p>Construction & improvement of conservancy ground Improvement of bathing ghat Construction of bus stand</p> <p><i>Public instruction</i> School building Swimming pools Sports complex Municipal library Renovation of school building out of Zila Parishad grant</p>

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
<p>Trunk roads</p> <p>Second class roads</p> <p>Others</p> <p><i>Public health</i></p> <p>Medical relief</p> <p>Preventive enterprises</p> <p><i>*Remunerative enterprises</i></p> <p>Markets</p> <p>Cart-stands</p> <p>Avenues</p> <p>Slaughter house</p> <p>Land development</p> <p>Schemes other than those under the town planning act</p> <p>Other remunerative enterprises</p> <p>Investments</p> <p>Elementary education account</p> <p><i>Equipment</i></p> <p>Furniture & apparatus</p> <p>Library books & maps</p> <p>Investments made</p> <p>Other items</p> <p>Water supply & drainage account</p> <p><i>Water supply</i></p> <p>Lands & buildings</p>			

Expenditure on Capital Account
C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
Purchase of machinery Equipment Investments Meters Purchase of meters Drainage Purchase of machinery Equipment Lands & buildings Construction of drains Investments Deposits & advances account Deposits Recoveries of service payments Deposits of sinking funds Provident fund (excluding investment deposits) Depreciation fund Suspense account Advances Advance recoverable Permanent advances Engineer's stock			

Expenditure on Capital Account

C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
Public works <i>Plan schemes</i> Communications Town improvements Other works <i>Non-plan schemes</i> Communications Town improvements Other works Town planning Slum clearance			

Expenditure on Capital Account

C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p>Development works</p> <p><i>New works</i></p> <p style="padding-left: 20px;">New road construction</p> <p style="padding-left: 20px;">Other new works</p> <p style="padding-left: 20px;">Low cost sanitation</p> <p style="padding-left: 20px;">Maintenance of drains, roads & buildings</p> <p style="padding-left: 20px;">Public latrines & urinals</p> <p style="padding-left: 20px;">Compensation</p> <p style="padding-left: 20px;">Electricity lines</p> <p style="padding-left: 20px;">Parks</p> <p style="padding-left: 20px;">Laying of pipelines</p> <p><i>Expenditure from grant</i></p> <p style="padding-left: 20px;">Roads & drains</p> <p style="padding-left: 20px;">Low cost sanitation</p> <p style="padding-left: 20px;">Environment improvement</p> <p style="padding-left: 20px;">IUDP</p> <p style="padding-left: 20px;">Fire fighting equipment</p> <p style="padding-left: 20px;">Others</p> <p style="padding-left: 20px;">Conservancy</p> <p><i>New properties</i></p> <p><i>Machinery for conservancy</i></p> <p style="padding-left: 20px;">Truck/tractor/trolley</p> <p style="padding-left: 20px;">Fire vehicle/equipment</p> <p style="padding-left: 20px;">Jeep/car/tanker</p> <p style="padding-left: 20px;">Cart & animal</p> <p style="padding-left: 20px;">Hand cart etc.</p> <p><i>Immovable property</i></p>		

Expenditure on Capital Account
C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
	<p>Govt. Commercial</p> <p>Loan repayment</p> <p><i>Installment amount</i> Central Govt. State Govt. Financial institution Private Others</p> <p><i>Interest amount</i> Central Govt. State Govt. Financial institution Private Others</p>		<p>Public health & convenience</p> <p><i>Water supply</i> Laying & replacement of new pipe Sinking of deep tubewell Sinking of hand tubewells</p> <p><i>Medical services</i> Buildings under health programme Buildings & equipments</p> <p><i>Health services</i> Solid waste management Conversion of service privies into sanitary/ sewerage one Construction of community latrine</p> <p><i>Drainage & sewerage</i> New drain Laying of sewer line Under schemes</p> <p><i>Burning ghat & burial ground</i> Improvement of burial ground Improvement of burning ghat</p>

Expenditure on Capital Account

D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
General Remunerative enterprises <i>Schemes other than those under the town planning act</i> Lands & buildings Purchase of machinery Equipment Investment Other charges			

Expenditure on Capital Account

D. Sub-Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Public works</p> <p>Plan schemes</p> <p><i>Communications</i></p> <p>Construction of roads</p> <p>Bridges & culverts</p> <p>Dustless surfacing of roads</p> <p>Contribution to PWD</p> <p><i>Town improvements</i></p> <p>Markets</p> <p>Bus stand</p> <p>Cart stand</p> <p>Ferries</p> <p>Non-plan schemes</p> <p><i>Communications</i></p> <p>Construction of roads</p> <p>Bridges & culverts</p> <p>Dustless surfacing of roads</p> <p>Contribution to PWD</p> <p><i>Town improvements</i></p> <p>Markets</p> <p>Bus stand</p> <p>Cart stand</p> <p>Ferries</p> <p>Slaughter house</p>			

Expenditure on Capital Account
D. Sub-Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara

Expenditure on Extraordinary, Debt & Suspense Account
A. Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
	Education cess Others	Stationery & printing Stocks & stores Advance & deposit Cattle pound Ferries	

Expenditure on Extraordinary, Debt & Suspense Account

A. Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
Refund & deposits	Payment of loan fund		Investment
Payment towards sinking funds	Advances		Repayment of loans
Surcharges	Provident fund		Advances (staff)
Provident fund	Deposits		Deposits (shops)
Advances recoverable			Contractors
Library cess			

Expenditure on Extraordinary, Debt & Suspense Account

A. Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
		Endowments Loans Deposits Advances	Advances Deposits

Expenditure on Extraordinary, Debt & Suspensé Account
B. Sub-Major Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
	<i>Other</i> Deposit Advances		

Expenditure on Extraordinary, Debt & Suspense Account
B. Sub-Major Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
<p>Refund & deposits Cash deposits by renters Cash deposits by contractors Other deposits Security deposits</p> <p>Surcharges Surcharge on profession tax Additional tax on entertainment Surcharge on show tax</p>	<p>Advances Permanent Others</p> <p>Deposits In Govt. treasury Private lenders Secretary Savings bank Cheque</p>		<p>Investment In securities In savings bank</p>

Expenditure on Extraordinary, Debt & Suspense Account

B. Sub-Major Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
		<p>Endowments Establishment Contingencies Others</p> <p>Loans General purposes Roads Secondary education Medical relief Public health Markets, cart stands & slaughter house Lighting Elementary education Water supply & drainage Town planning MUDF</p> <p>Deposits Provident fund (superior) Provident fund (last grade) Additional provident fund Cash deposits Suspense account Library cess</p> <p>Advances Advances paid Permanent advance Engineer's stock</p>	

Expenditure on Extraordinary, Debt & Suspense Account
C. Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere
			<p><i>No second digit</i></p> <ul style="list-style-type: none"> Repayment of loan Deposit amounts Security deposit Festival advance Office advance House repairs & new construction advance Vehicle advance Constructor's N.S.C. Employee's N.S.C. Contractor's income tax Contractor's sales tax Contractor's royalty Education cess 90% Health cess 50% Library cess 90% Beggary cess 90% Fire.cess 90% Profession tax Misc. Loan from Govt. for water supply Loan from L.I.C. for water supply Slum.cess

Expenditure on Extraordinary, Debt & Suspense Account
C. Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela
		<i>No second digit</i> Investment Provident fund Salary fund Pension fund Return of deposits Advances Administrative education tax Employment guarantee cess Road repairs Equipment purchase for gardens Road repairs loan Loan for fly overs Water supply	

Expenditure on Extraordinary, Debt & Suspense Account
C. Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara
		<p>Endowments</p> <p><i>Contingencies</i></p> <p>Recurring</p> <p>Non-recurring</p> <p>Advances</p> <p><i>Advances paid</i></p> <p>Staff</p> <p>Others</p>	

Expenditure on Extraordinary, Debt & Suspense Account
D. Sub-Minor Heads

ANDHRA PRADESH Nellore	GUJARAT Bhuj	HARYANA Rohtak	KARNATAKA Davangere

Expenditure on Extraordinary, Debt & Suspense Account
D. Sub-Minor Heads

KERALA Alappuzha	MADHYA PRADESH Bhind	MAHARASHTRA Bhiwandi	ORISSA Rourkela

Expenditure on Extraordinary, Debt & Suspense Account
D. Sub-Minor Heads

PUNJAB Abohar	RAJASTHAN Udaipur	TAMIL NADU Tiruchirappalli	WEST BENGAL Bhatpara

Municipal Corporation Budgets

CLASSIFICATION OF MUNICIPAL CORPORATION BUDGETS

Receipts on Revenue Account

A. Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
General account	Accounts department	Taxes	Taxes levied by the corporation
Lighting account	EDP department	License fees	Taxes levied by the Govt-corporation's share
Water supply & drainage account	Record department	Misc.	Receipts from license fees
Master plan account	Toll & octroi central office		Misc. receipts
Account of remuneration enterprises	Assessment department		Realisation from investment
	Direct tax billing & collection department		Octroi compensation & grant-in-aid
	Land & estate department		
	Shops & estt. Department		
	Town planning department		
	Town development department		
	Housing department		
	Central design department		
	Bridge cell		
	Public works department		
	Special cell-city engineer		
	Central stores		
	Auto-stores		
	Central public service department		
	Fire fighting department		
	Public lighting department		
	Hydraulic department		
	Drainage maintenance department		
	Urban community development		
	Cultural department		
	Public parks & gardens department		
	Planetarium		
	Swimming pool		
	Central health office		
	Family planning & welfare department		

Receipts on Revenue Account

A. Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>General account</p> <p>Water supply & drainage account</p> <p>Drainage account</p> <p>Lighting account</p> <p>Conservancy account</p> <p>Endowment account</p>	<p>Rent</p> <p>Water rates</p> <p>Taxes</p> <p>Fees</p> <p>Conservancy charges</p> <p>Misc.</p> <p>Grants & contributions</p> <p>Income from Govardhan project</p>	<p>General tax, indirect taxation & misc. revenue</p> <p>Museum</p> <p>Free reading rooms & libraries</p> <p>Municipal high schools</p> <p>Solid waste management</p> <p>Storm water drains</p> <p>Mechanical & electrical</p> <p>Buildings, land acquisition & management</p> <p>Fire brigade</p> <p>Licensing, removal of encroachment on public streets</p> <p>Administration of shops & estt. Act 1948</p> <p>Gardens, recreation centres & open spaces</p> <p>Markets</p> <p>Deonar abattoir</p> <p>Traffic operations, roads & bridges</p> <p>Contributions</p> <p>Extraordinary receipts</p> <p>Transfer from the BEST fund</p> <p>Rebate from Govt.</p> <p>Share in entertainment tax</p> <p>Share in non-agricultural assessment tax & land revenue</p>	<p>Rate & tax</p> <p>License & other fees</p> <p>Receipt under special act</p> <p>Revenue derived from municipal property & property apart from taxation</p> <p>Grants & contributions</p>

Receipts on Revenue Account
A. Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
Taxes	Tax	Tax revenue	Tax revenue
Fees	Income from licenses under bylaws	Non-tax revenue	Non-tax revenue
Services department	Income from municipal property	Grants & contributions	
Income from municipal property	Income under special Acts		
Misc.	Penalties & fines		
Loans & grants	Income from service rendering institutions		
	Miscellaneous		

Receipts on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>General account</p> <p>General taxation & misc. revenue</p> <p>General administration</p> <p>Communication</p> <p>Education</p> <p>Public health</p> <p>Fee & remunerative enterprises</p> <p>Debt services</p>	<p>Accounts department</p> <p>Water charges</p> <p>Realisation special statute others</p> <p>General grant contribution & subsidy State Govt.</p> <p>Interest on fixed deposits with banks</p> <p>Interest on fixed deposits with companies/ corporations</p> <p>Interest on other investments</p> <p>Interest on loans/advances to employees</p> <p>Interest on loans/advances to contractors</p> <p>Claims for property loss</p> <p>Claims for stores material loss</p> <p>Penalty from suppliers</p> <p>Penalty from contractors</p> <p>Deposits forfeited</p> <p>Other misc. income</p>	<p>Taxes</p> <p>House tax</p> <p>Octroi</p> <p>Toll tax</p> <p>Show tax</p> <p>Water rate</p> <p>Electricity duty</p>	<p>Taxes levied by the corporation</p> <p>Property tax</p> <p>Advertisement tax</p> <p>Service charges on central govt. buildings</p>
<p>Lighting account</p> <p>Lighting tax</p>	<p>EDP department</p> <p>Penalty from contractors</p> <p>Other misc. income</p>	<p>License fees</p> <p>Duty on sale of property</p> <p>Income from Panchayats</p> <p>Dangerous & offensive trade u/s 128</p> <p>Stable bye laws</p> <p>Piggery bye laws</p> <p>Dog bye laws</p> <p>Hand cart bye laws</p> <p>Rickshaw bye laws</p> <p>Country cart bye laws</p> <p>Building application fee</p> <p>Dhobi ghat bye laws</p> <p>Misc. copying fees</p> <p>Tehbazari fees</p>	<p>Taxes levied by the Govt.-corporation's share</p> <p>Entertainment tax</p> <p>Surcharge on stamp duty</p>

Receipts on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>Water supply & drainage account Water supply Sale proceeds of raw water of Hussain Sagar Drainage (S.W. drain)</p> <p>Master plan account Town planning section</p>	<p>Record department Registration/copying fees scrap sales</p> <p>Publication sales Tender forms sales Record sales Other sales Penalty from contractors Other misc. income</p> <p>Toll & octroi central office Octroi Octroi forfeiture Octroi penalty</p>	<p>Encroachment bye laws Advertisement fees Sewerage charges Slaughter house fees Pure food act Betel bye laws Fruits & vegetable bye laws Extension fee</p> <p>Misc. Interest on unearmarked investments Misc. classified income</p> <p>Municipal land Fire brigade fee Library fee Medical fee Birth & death copying fee Garden & road side Sale of night soil Removal of dead carcasses Development charges Cattle pound Depreciation of vehicles Conversion charges Suspense account</p>	<p>Receipts from license fees Collection of fees by revenue department</p> <p>Misc. receipts Misc. receipts of revenue department Collection of fees by engineering department Misc. receipts of engineering department</p>

Receipts on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Octroi transit fee General grant contribution & subsidy State Govt.</p> <p>Octroi permit fee Ravangi pass fee Interest on loans/advances to suppliers Publication sales Other misc. income Prior period income octroi & toll</p> <p>Assessment department Publication sales</p> <p>Direct tax billing & collection department General tax Conservancy tax Water tax Water charges</p> <p>Water meter charge Mechanical vehicle tax Theatre tax</p> <p>Notice tax Warrant tax General grant contribution & subsidy State Govt.</p> <p>Interest on property tax dues Other misc. income Prior period income property taxes</p>		<p>Collection of fees by health department Horticulture department sale of trees, products & open air theatre Administration receipts Misc. receipts of education department</p> <p>Realisation from investment Income from investments</p> <p>Octroi compensation & grant-in-aid Grants for high school Grants for maintenance of military roads Lighting charges of military roads Grants for maintenance of national highways & state roads Grant towards mosquito control scheme Grant towards family planning scheme Grants for construction of approach road to railway undertaking Octroi compensation Cesses collected on behalf of govt. Compensation received from govt. for motor vehicle tax, service tax, toll revenue & mileage cess</p>

Receipts on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Prior period income other direct taxès</p> <p>Land & estate department</p> <p>Lease rent from land long term</p> <p>Lease rent from land short term</p> <p>Rent from residential buildings</p> <p>Rent from commercial buildings</p> <p>Rent from public buildings</p> <p>Rent from temporary structures</p> <p>Rent from other properties</p> <p>Encroachment charges</p> <p>Hoarding charges</p> <p>Pandal fee</p> <p>Interest on other direct tax dues</p> <p>General grant contribution & subsidy State Govt.</p> <p>Publication sales</p> <p>Tender forms sales</p> <p>Deposits forfeited</p> <p>Other misc. income</p> <p>Prior period income rental municipal property</p> <p>Shops & estt. Department</p> <p>Realise-special statute-shop & estt.</p> <p>Publication sales</p> <p>Other misc. income</p> <p>Town planning department</p> <p>Other charges & fees</p> <p>Other misc. income</p> <p>Town development department</p>		

Receipts on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Realisation-special statute-others Building material-disposal fee Inspection fee Licence/permit fee Balcony fee Publication sales Tender forms sales Other misc. income</p> <p><i>Housing department</i> Water charges Tender forms sales penalty from contractors Other misc. income</p> <p><i>Central design department</i> Tender forms sales Other misc. income</p> <p><i>Bridge cell</i> Hoarding charges Interest on loans/advance to contractors Tender forms sales Penalty from contractors Other misc. income</p> <p><i>Public works department</i> Rent from vehicle & transport equipment Rent from other properties Collection from other public places Road reinstatement charges</p>		

Receipts on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>General grant contribution & subsidy-State Govt.</p> <p>Publication sales</p> <p>Tender forms sales</p> <p>Penalty from suppliers</p> <p>Penalty from contractors</p> <p>Deposits forfeited</p> <p>Other misc. income</p> <p>Special cell-city engineer</p> <p>General grant contribution & subsidy-State Govt.</p> <p>Central stores</p> <p>Notice fee</p> <p>Scrap sales</p> <p>Tender forms sales</p> <p>Other sales</p> <p>Material price difference (credit)</p> <p>Excess store material found on physical verification</p> <p>Penalty from suppliers</p> <p>Deposits forfeited</p> <p>Other misc. income</p> <p>Auto-stores</p> <p>Rent from vehicle & transport equipment</p> <p>Scrap sales</p> <p>Claims for property loss</p> <p>Other misc. income</p> <p>Central public service department</p> <p>Water charge</p> <p>Road reinstatement charges</p>		

Receipts on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Tender forms sales Penalty from contractors Other misc. income</p> <p>Fire fighting department Rent from vehicle & transport equipment Charges-fire service (outside SMC area) Charges for corpse carrying fleet Licence/permit fee Publication sales Tender forms sales Other misc. income</p> <p>Public lighting department Road reinstatement charges Tender forms sales Penalty from contractors</p> <p>Hydraulic department Hydraulic department City water works</p> <p>Drainage maintenance department Drainage maintenance department Anjana/Bhatar farm Drainage slum section Storm water disposal section Drainage urban poor</p> <p>Urban community development Urban community development/UBSP</p>		

Receipts on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Public health laboratories</p> <p>ICDS project (health)</p> <p>Central medical stores</p> <p>Maskati hospital</p> <p>Baheranji Pestanji dispensary</p> <p>Lakhpatri maternity home</p> <p>Kadiwala & Bunki maternity home</p> <p>DKM hospital</p> <p>Rander dispensary</p> <p>Homeopathy dispensary</p> <p>UR Asarawala maternity home</p> <p>Mobile dispensary</p> <p>Varachha health centre</p> <p>Urban health centre Sagarampura</p> <p>Fulpada dispensary</p> <p>Katargam health centre</p> <p>Umarwada health centre</p> <p>Athwa health centre</p> <p>Infectious disease hospital</p> <p>Pathological laboratories</p> <p>Limbayat dispensary</p> <p>Mahidharpura health centre</p> <p>Sonifalia institute</p> <p>Pandesara health centre</p> <p>Althan health centre/maternity home</p> <p>Mithikhadi/Limbayat dispensary</p> <p><i>Family planning & welfare department</i></p> <p>Family planning & welfare department</p> <p>West zone, Rander/Adajan</p>		

Receipts on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Juvenile guidance centre Family guidance centre Basic service plan for urban poor</p> <p>Cultural department Cultural department Gandhi Smruti Bhavan Rang-Upavan Gandhi Smruti Library Kavi Narmad Library</p> <p>Public parks & gardens department Public parks & gardens department Aviary (bird house)</p> <p>Planetarium Collection from planetarium</p> <p>Swimming pool Collection from swimming pools Publication sales</p> <p>Central health office Central health office Sanitation refuse collection section Refuse disposal section Anti filaria section Birth & death registration office Markets & slaughter houses Cattle pound Food inspection section</p>		

Receipts on Revenue Account
B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
General account Management Education Communications Public health Remunerative enterprises	Rent Shop/building/land Premium from shops Auction of corporation building Auction of corporation plots/land rent 'transfer' Tehbazari Misc.	General tax, indirect taxation & misc. revenue General tax Others Theatre tax Other receipts Receipt on account of proportionate cost of collection of education cess	Rate & tax Tax on holding Tax on cart & carriage Latrine tax Light tax Octroi tax
Water supply & drainage account Taxation Grants & contribution Misc. receipts	Water rates Water rates Water rate institutions Water rate misc.	Museum Misc. receipts	License & other fees Dog licence Licence u/s 290 Public resort Licence u/s 255 Licence u/s 307 Parking fees Advertisement Road cutting licence
Drainage account Drainage tax Grants & contributions Misc. receipts	Taxes Passenger tax Entry tax Property tax Cinema tax Other taxes	Free reading rooms & libraries Free reading rooms & libraries	Receipt under special act Pound
Lighting account Lighting tax Grants & contributions Other receipts	Fees License Building construction fees Other fees	Municipal high schools Fees Grant-in-aid from Govt. Misc. receipts	Revenue derived from municipal property & property apart from taxation Rent on staff quarters Relyan mandap (five) Town bus

Receipts on Revenue Account
B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
			Education fees (school) Hire charges (water tanker) Medical fees (pathological) Tender paper Market Jatri Nivas (one) Cost of materials & others (cement & rod) Interest on investment Unserviceable articles (auction sales) Working women's hostel Slaughter house Others Income tax Sales tax
Conservancy account Public conservancy Private scavenging Compost production Fairs & festivals Interest on investments	Conservancy charges Income from dead animals Income from manure sale Misc.	Sold waste management Other receipts	Grants & contributions General & special purpose For other purpose
Endowment account Donations & contributions Income from investments Income from properties special services-cost recovered	Misc. Interest from investments Income from property sale Misc. Income from water tankers Income from swimming pool Income from parking places Compensation for digging roads	Storm water drains Other receipts	

Receipts on Revenue Account
B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
	<p><i>Grants & contributions</i> Grant for general purpose Special purpose grant</p> <p><i>Income from Govardhan project</i> Land rent</p>	<p><i>Mechanical & electrical</i> Misc. Interest & profit on investment of motor vehicle third party insurance fund</p> <p><i>Buildings, land acquisition & management</i> Sale proceeds of land Other receipts Receipts from development charge</p> <p><i>Fire brigade</i> Fire tax at 2 per cent Other receipts</p> <p><i>Licensing, removal of encroachment on public streets</i> Licences for dangerous & offensive trades Removal of encroachments on public streets Misc.</p> <p><i>Administration of shops & estt. Act 1948</i> Misc.</p> <p><i>Gardens, recreation centres & open spaces</i> Misc.</p> <p><i>Markets</i> Misc.</p> <p><i>Deonar abattoir</i> Misc.</p>	

Receipts on Revenue Account

B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p><i>Traffic operations, roads & bridges</i></p> <ul style="list-style-type: none"> Wheel tax Contribution from Govt. in lieu of tolls Other receipts Receipt from pay & park schemes Street tax <p><i>Contributions</i></p> <ul style="list-style-type: none"> Capital funds to revenue on account of loan works staff Supervision charges on account of works carried out under BUDP-I <p><i>Extraordinary receipts</i></p> <ul style="list-style-type: none"> Interest on net premia fund & excess interest on sinking fund Withdrawal from pension fund <p><i>Transfer from the BEST fund</i></p> <ul style="list-style-type: none"> Under section 460 KK(2) (e) of the Mumbai municipal corporation act Under section 460 LL(1) (d) of the Mumbai municipal corporation act <p><i>Rebate from Govt.</i></p> <ul style="list-style-type: none"> Education cess levied by Govt. Employment guarantee cess House repairs cess in the city Urban immovable property tax in the city Maharashtra tax on building 	

Receipts on Revenue Account

B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
Taxes	Tax	Tax revenue	Tax revenue
Taxes on lands & buildings	Octroi tax	Tax by corporation	Assessment of land & buildings
Taxes on person practicing any profession & carrying any trade or calling	Building & land tax	Assigned revenue	Other municipal taxes
Tax payable by employees domestic servants	Tax on vehicles & animals		
Tax on vehicles, animals & dogs	Street tax		
Scavenging tax	Terminal tax		
Tax payable from person presenting building application	Passenger tax		
Sanitation tax			
Tax on entry of goods into a local area			
Tax on mineral rights			
Tax on consumption of electricity			
Tax on sale & purchase of goods			
Tax on advertisements			
Tax on vehicles			
Tax on goods on passengers carrying by roads overseas etc.			
Tax on animals & boats			
Toll tax			
Capitation tax			
Tax on luxuries			
Stamp duty on sale, transfer or mortgage of property			
Show tax/entertainment tax			
Excise duty on liquor			
Fees	Income from licenses under bylaws	Non-tax revenue	Non-tax revenue
License fee u/s 343	Slaughter house fee	Service charges & fees	Internal source
Tonga/cart license	Flour mills	Sale & hire charges	Govt. grants
License fee animals	Limestone plants	Misc. income	
Rickshaw license	Building & development works permission fee		

Receipts on Revenue Account

B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
Cooking food license fee Slaughter house fee Scavenging fee Copying fee Fee for attendance at fair Notice fee Building application fee Composition fees octroi	Meat shops Copying fee Advertisement fee Income from projection permission letter Birth death registration Income from registration of carts, rickshaws, cycles, etc. Animal fairs Income from application Misc. Other certificates	Grants & contributions Govt. revenue grant Govt. contribution Compensation for toll	
Service rendering department Library Water connection charges Water rate Sewer connection charges Fire brigade Road cutting Cattle pound Dak bungalow & sarai Fee for analysing samples Medical fee Hospital Veterinary fee Misc. & other charges Sale of tickets, Balwari, gymnasium & mini zoo Swimming pool supports	Income from municipal property & officials Income from pavements Shop rent Motor stand Sale of compost Sale of bones Other properties Rent from houses & shops Cycle stand Number plates Contract for dead animals Others		
Income from municipal property Encashment of investment	Income under special acts Cattle trespass act		

Receipts on Revenue Account
B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
<p>Sale of property</p> <p>Sale of sullage water</p> <p>Sale of trees & grass</p> <p>Sale of compost</p> <p>Rent of municipal property, lease of buildings & properties</p> <p>Tehbazari</p> <p>Interest of investments</p> <p>Misc.</p> <p>Suspense</p> <p>Advances & deposits</p> <p>Unclassified charges</p> <p>Interest of capital & supervision charges by ED</p> <p>Misc.</p> <p>Loans & grants</p> <p>Loans from banks</p> <p>Loans from PF accounts</p> <p>Other loan</p> <p>Compensatory grants</p> <p>Conditional grant</p>	<p>Prevention of food adulteration</p> <p>Misc.</p> <p>Penalties & fines</p> <p>Under Rajasthan Municipal Act</p> <p>Under other acts</p> <p>Agreements</p> <p>Others</p> <p>Income from service rendering institutions</p> <p>City bus services</p> <p>Boats</p> <p>Water works</p> <p>Trains</p> <p>Entertainment</p> <p>Misc.</p> <p>Interest on investments</p> <p>Income from educational institutions</p> <p>Entertainment tax compensation</p> <p>Annual assistance from Govt.</p> <p>Land lease premium</p> <p>Other income</p>		

Receipts on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>General account</p> <p><i>General taxation & misc. revenue</i></p> <p>General taxation</p> <p>Misc. revenue</p> <p>Govt. grants & compensations</p> <p><i>General administration</i></p> <p>Fines imposed by municipal court</p> <p>Establishment</p> <p>Other receipts</p> <p>Sale of constituency lists, true extracts forms, forfeiture of deposits, etc.</p> <p>Lapsed deposits</p> <p><i>Communication</i></p> <p>Tax on animals & vehicles</p> <p>Fee for numbering carriages & carts</p> <p>Compensation in lieu of motor & other vehicle tax & toll tax</p> <p>Other receipts</p> <p>Sale of proceeds of old materials</p> <p>Horticulture section</p> <p>Recoveries on account of services rendered to private individuals municipal contractors</p> <p>Registration fee, etc. from playgrounds & membership fee of coaching school</p> <p><i>Education</i></p> <p>Sale of newspaper, magazines of libraries & reading rooms, etc.</p> <p>UCD grant-in-aid from Govt.</p> <p><i>Public health</i></p> <p>Preventive medicine</p>			

Receipts on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>Sanitation</p> <p>Food adulteration</p> <p>Births & deaths</p> <p>Grants</p> <p>Fee & remunerative enterprises</p> <p>Markets</p> <p>Slaughter houses</p> <p>Land development</p> <p>Swimming pool</p> <p>Licence fee</p> <p>Municipal guest house</p> <p>Debt services</p> <p>Interest on investments</p> <p>Interest realised on loans advanced to municipal employees</p> <p>Water supply & drainage account</p> <p>Drainage (SW drain)</p> <p>SW drainage tax</p> <p>Other receipts</p> <p>Master plan account</p> <p>Town planning section</p> <p>Permit fee for construction, layout fee &</p>			<p>Receipts from license fees</p> <p><i>Collection of fees by revenue department</i></p> <p>Market fee</p> <p>Licence fee from corporation shops & stalls</p> <p>Misc. fee</p> <p>Lease amount from BAFCO (slaughter houses)</p> <p>Misc. receipts</p> <p><i>Misc. receipts of revenue department</i></p> <p>Recovery of lighting charges in market</p>

Receipts on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>balcony charges Compounding fee for unauthorised construction Sundry receipts</p>			<p>including shopping complexes Recovery of water charges from shopping complex Rent on buildings including quarters Rent on shopping complex Lease of lands Sale of lands & buildings From Jayanagar Sanjay Gandhi accident & rehabilitation hospital Penalty collected on belated payments of property tax Charges Lease of boating in Uisoor Lake & Sankey Tank Collection of fees by engineering department Building licence fee Compounding fee Gate collections of planetarium Misc. receipts of engineering department Misc. receipts Land revenue Income tax KST Sale proceeds of tools & plants Swimming pool collection Road cutting charges Ground rent Collection of fees by health department Fee for food adulteration & for food trade licence under PFA Power licence fee</p>

Receipts on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
			<ul style="list-style-type: none"> Hotel & restaurant fee Births & deaths register extract fee Fee for burial & burning ghats Other licence fee Misc. receipts of health department Administration receipts Pension & leave salary contribution Collection charges Other receipts Census Election Fire & human riots Octroi compensation & grant-in-aid Grants for high school Arrears Current Grants for maintenance of military roads Arrears Current Grant towards family planning scheme Establishment Incentive Cesses collected on behalf of Govt. Education cess Health cess Library cess Beggary cess

Receipts on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Hydraulic department</p> <p><i>Hydraulic department</i></p> <ul style="list-style-type: none"> Claims for stores material loss Penalty from suppliers Penalty from contractors Other misc. income <p>City water works</p> <ul style="list-style-type: none"> Water charge Rent from vehicle & transport equipment Realise-special statute-town development charges Water connection/disconnection fee Road reinstatement charges Licence/permit fee Publication sales Penalty from suppliers Penalty from contractors Other misc. income <p>Drainage maintenance department</p> <p><i>Drainage maintenance department</i></p> <ul style="list-style-type: none"> Notice fee Road reinstatement charges Drainage connection fee Drains & wells cleaning fee Licence/permit fee Publication sales Tender forms sales Penalty from suppliers 		

Receipts on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Penalty from contractors Other misc. income Anjana/Bhatar farm Farm products sales Other sales Drainage slum section Collection from toilets & urinals General grant contribution & subsidy-State Govt. Storm water disposal section Tender forms sales Drainage urban poor Publication sales Penalty from contractors Urban community development Urban community development/UBSP General grant contribution & subsidy-State Govt. Other misc. income Juvenile guidance centre General grant contribution & subsidy-State Govt. Family guidance centre General grant contribution & subsidy-State Govt. Basic service plan for urban poor General grant contribution & subsidy-State Govt.		

Receipts on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Cultural department</p> <p><i>Cultural department</i></p> <p style="padding-left: 20px;">General grant contribution & subsidy-State Govt.</p> <p><i>Gandhi Smruti Bhavan</i></p> <p style="padding-left: 20px;">Theatre tax</p> <p style="padding-left: 20px;">Collection from other public places</p> <p><i>Rang-Upavan</i></p> <p style="padding-left: 20px;">Theatre tax</p> <p style="padding-left: 20px;">Collection from other public places</p> <p><i>Gandhi Smruti library</i></p> <p style="padding-left: 20px;">Collection from libraries</p> <p><i>Kavi Narmad library</i></p> <p style="padding-left: 20px;">Collection from libraries</p> <p>Public parks & gardens department</p> <p><i>Public parks & gardens department</i></p> <p style="padding-left: 20px;">Collection from public gardens/amusement park</p> <p style="padding-left: 20px;">Tender forms sales</p> <p style="padding-left: 20px;">Penalty from contractors</p> <p><i>Aviary (bird house)</i></p> <p style="padding-left: 20px;">Collection from bird house</p> <p>Central health office</p> <p><i>Central health office</i></p> <p style="padding-left: 20px;">General grant contribution & subsidy-State Govt.</p>		

Receipts on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Scrap sales</p> <p>Tender forms sales</p> <p>Other sales</p> <p>Claims for stores material loss</p> <p>Other misc. income</p> <p>Sanitation refuse collection section</p> <p>Rent from vehicles & transport equipment</p> <p>Penalty from contractors</p> <p>Other misc. income</p> <p>Refuse disposal section</p> <p>Drains & wells cleaning fee</p> <p>Solid waste dumping charges</p> <p>Carcass disposal fee</p> <p>Tender forms sales</p> <p>Other misc. income</p> <p>Anti filaria section</p> <p>Anti filaria/malaria insecticide spray fee</p> <p>General grant contribution & subsidy-State Govt.</p> <p>Tender forms sales</p> <p>Birth & death registration office</p> <p>Birth/death registration fees</p> <p>Publication sales</p> <p>Markets & slaughter houses</p> <p>Animal slaughtering/market fee</p> <p>Licence/permit fee</p> <p>Publication sales</p> <p>Cattle pound</p> <p>Realisation-special statutes-cattle pound</p> <p>Food inspection section</p> <p>Licence permit fee</p>		

Receipts on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Publication sales Public health laboratories Analysis fee (PH laboratory) ICDS project (health) General grant contribution & subsidy-State Govt. Central medical stores Tender forms sales Claims for stores material loss Material price difference (credit) Other misc. income Maskati hospital Health service charges & fee Publication sales Tender forms sales Baheranji Pestanji dispensary Health service charges & fee Lakhpati maternity home Health service charges & fee Analysis fee (PH laboratory) Publication sales Kadiwala & Bunki maternity home Health service charges & fee Publication sales DKM hospital Health service charges & fee Publication sales Other misc. income Rander dispensary Health service charges & fee Homeopathy dispensary		

Receipts on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Health service charges & fee</p> <p><i>UR Asarawala maternity home</i></p> <p>Health service charges & fee</p> <p>Analysis fee (PH laboratory)</p> <p>Publication sales</p> <p><i>Mobile dispensary</i></p> <p>Health service charges & fee</p> <p><i>Varachha health centre</i></p> <p>Health service charges & fee</p> <p>Publication sales</p> <p><i>Urban health centre Sagarampura</i></p> <p>Health service charges & fee</p> <p>Analysis fee (PH laboratory)</p> <p>Publication sales</p> <p><i>Fulpada dispensary</i></p> <p>Health service charges & fee</p> <p><i>Katargam health centre</i></p> <p>Health service charges & fee</p> <p><i>Umarwada health centre</i></p> <p>Health service charges & fee</p> <p><i>Athwa health centre</i></p> <p>Health service charges & fee</p> <p><i>Infectious disease hospital</i></p> <p>Health service charges & fee</p> <p>Publication sales</p> <p>Other misc. income</p> <p><i>Pathological laboratories</i></p> <p>Health service charges & fee</p> <p>Analysis fee (PH laboratory)</p> <p><i>Limbayat dispensary</i></p> <p>Health service charges & fee</p>		

RECEIPTS ON REVENUE ACCOUNT

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Mahidharpura health centre</i> Health service charges & fee</p> <p><i>Sonifalia institute</i> Health service charges & fee</p> <p><i>Pandesara health centre</i> Health service charges & fee Publication sales</p> <p><i>Althan health centre/maternity home</i> Health service charges & fee Analysis fee (PH laboratory) Publication sales</p> <p><i>Mithikhadi/Limbayat dispensary</i> Health service charges & fee Other misc. income</p> <p>Family planning & welfare department</p> <p><i>Family planning & welfare department</i> General grant contribution & subsidy-State Govt.</p> <p><i>West zone, Rander/Adajan</i> Lease rent from land-short term Realisation-special statutes-cattle pound Realise-special statutes-shop & estt. Water connection/disconnection fee Building material-disposal fee Encroachment charges Road reinstatement charges Drains & wells cleaning fee Health service charges & fee Inspection fee</p>		

Receipts on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Birth/death registration fees (including late fee) Animal-slaughter/market fee Licence/permit fee Registration/copying fees Balcony fee Pandal fee Publication sales Other misc. income		

Receipts on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>General account</p> <p><i>Management</i></p> <p>General taxation</p> <p>Grants & contributions</p> <p>Misc. revenue</p> <p><i>Education</i></p> <p>Schools</p> <p>Library & reading rooms</p> <p>Radio & music</p> <p>Parks & gardens</p> <p>Sports & stadium</p> <p><i>Communications</i></p> <p>Roads & buildings</p> <p>Town planning</p> <p>Town survey</p> <p>Slum clearance</p> <p><i>Public health</i></p> <p>Special health officer-cost realised from Govt.</p> <p>Medical services</p> <p>Health services</p> <p>Maternity & child health</p> <p>Supervision of trades</p> <p>Fire protection</p>		<p>General tax, indirect taxation & misc. revenue</p> <p><i>General tax</i></p> <p>From the public</p> <p>From Govt.</p> <p>From port trust</p> <p>From improvement scheme properties</p> <p>From central railway</p> <p>From western railway</p> <p>From municipal departments</p> <p><i>Others</i></p> <p>Octroi</p> <p>Misc. receipts</p> <p><i>Other receipts</i></p> <p>Grant-in-aid of the fees for land conveyance, music, etc., licences</p> <p>Grant-in-aid in respect of fines for offences against the law</p> <p>Interest realised</p> <p>Misc.</p> <p>Receipts on account of Brihan Mumbai Mahanagarpalika Patrika</p> <p>Receipts from civic training institute &</p>	

Receipts on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Vital statistics</p> <p>Poor homes & rescue shelters</p> <p>Burial & burning grounds</p> <p><i>Remunerative enterprises</i></p> <p>Municipal properties</p> <p>Service scheme</p> <p>Water supply & drainage account</p> <p><i>Taxation</i></p> <p>Water tax</p> <p>Water rates</p> <p><i>Grants & contributions</i></p> <p>Maintenance grant</p> <p>Contributions</p> <p><i>Misc. receipts</i></p> <p>Interest on investments</p> <p>Interest on loans & diversion to other funds</p> <p>Other receipts</p> <p>Drainage account</p> <p><i>Drainage tax</i></p> <p>Gross collection</p> <p>Deduct collection charges</p> <p><i>Grants & contributions</i></p> <p>Maintenance grant</p>	<p>Water rates</p> <p><i>Water rate institutions</i></p> <p>Bharat Heavy Electricals</p> <p>Straw products</p> <p>Indian railway</p> <p>Military</p> <p><i>Water rate misc.</i></p> <p>Meter connection & road cutting</p> <p>Taxes</p>	<p>research centre</p> <p>Receipts from Mumbai municipal security force band</p> <p>Receipts from PRO departments</p> <p>Free reading rooms & libraries</p> <p><i>Free reading rooms & libraries</i></p> <p>Misc. receipts</p>	

Receipts on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Contributions</p> <p>Misc. receipts</p> <p>Interest on investments</p> <p>Interest on loans & diversion to other funds</p> <p>Cost of services rendered</p> <p>Other receipts</p>	<p>Other taxes</p> <p>Sanitation tax</p> <p>Electricity tax</p> <p>Service fees</p> <p>City development cess</p> <p>Advertisement tax</p> <p>Misc.</p> <p>Income from flush latrines</p>	<p></p>	<p></p>
<p>Lighting account</p> <p>Lighting tax</p> <p>Gross collection</p> <p>Deduct collection charges</p> <p>Grants & contributions</p> <p>Maintenance grant</p> <p>Contributions</p> <p>Other receipts</p> <p>Advertisements on lamp posts</p> <p>Sale of old articles</p> <p>Supplies & services-cost recovered</p> <p>Interest on investments</p> <p>Misc. receipts</p>	<p>Fees</p> <p>License</p> <p>Shop/hotel/grocery</p> <p>Misc. licence</p> <p>Building construction fees</p> <p>Building construction fees</p> <p>Development fees</p> <p>Other fees</p> <p>Animal registration fees</p> <p>Copying fees</p> <p>Animal detention fees</p> <p>Land encroachment compromise fees</p> <p>Animal slaughter fees</p> <p>Misc.</p>	<p>Municipal high schools</p> <p>Fees</p> <p>Tuition fees</p> <p>Admission fees</p> <p>Term fees</p>	<p></p>

Receipts on Revenue Account C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Conservancy account</p> <p><i>Public conservancy</i></p> <ul style="list-style-type: none"> Scavenging tax Public comfort stations Misc. receipts <p><i>Private scavenging</i></p>	<p>Mini train</p>	<p>Solid waste management</p> <p><i>Other receipts</i></p> <ul style="list-style-type: none"> Sale of rights Misc. receipts Misc. fees Rent of building & land From Govt. in respect of cleaning Govt. foreshores in A. D & K/W wards 	<p>Grants & contributions</p> <p><i>General & special purpose</i></p> <ul style="list-style-type: none"> Salary grant DA grant MVT grant (road maintenance grant) Road development grant PP centre Family education allotment Salary grant (secondary) Salary grant (Hindi) Tailoring unit Public utility scheme UBS project EIUS grant Grant for election Pre-matric scholarship Disability pension Electrical installation Water supply scheme ET grant Grant for installation of abattoir NRY FDR Auto rickshaw Purchase of truck Working women's hostel <p><i>For other purpose</i></p>

Receipts on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Scavenging fees Donation & contribution Misc. receipts</p> <p>Compost production Subsidy from Govt. Sale of compost Hire charges of conveyance Other receipts</p> <p>Fairs & festivals Fees for temporary licences Donation & contribution Sale of unserviceable articles Special sanitary arrangement-cost recovered Other receipts</p>	<p>Grants & contributions</p> <p><i>Grant for general purpose</i> Octroi compensation General purpose Additional postage fees <i>Special purpose grant</i></p>	<p>Storm water drains</p> <p><i>Other receipts</i> Misc.</p> <p>Mechanical & electrical</p> <p><i>Misc.</i> Mechanical Transport Misc. receipts</p>	<p>Reimbursement of leave salary Pension contribution from the DMA Reimbursement of GIS amount paid to the employees Collection of the latrine loan NRY scheme (subsidy) Old age pension & widow pension</p>

Receipts on Revenue Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
	<p>Sewage carriage expenditure for capital project area</p> <p>Repair of roads</p> <p>Water crises prevention</p> <p>Electricity arrangement</p> <p>Improvement in slums</p> <p>Water supply in Harijan locality</p> <p>Environment improvement in Jhuggi-Jhonpri area</p> <p>Night shelter</p> <p>Horse sacrifice ceremony</p> <p>Construction of modern animal slaughter house</p> <p>Repair of Chandbadh drain</p> <p>District plan development works</p>	<p>Buildings, land acquisition & management</p> <p><i>Other receipts</i></p> <p>Rent of buildings</p> <p>Ground rent</p> <p>Misc. receipts</p> <p>Rent from industrial estate</p> <p>Sale of DP sheets, DC rules, DP remarks, etc.</p> <p>Sale of certified copy of B form, form 1, plan area certificate, TP remarks, etc.</p> <p>Betterment charges, etc.</p> <p>Scrutiny fees for TDR & accommodation reservation, etc.</p>	

Receipts on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Fire brigade</p> <p><i>Fire tax at 2 per cent</i></p> <ul style="list-style-type: none"> From the public From Govt. From port trust From improvement scheme properties From central railway From western railway From municipal departments <p><i>Other receipts</i></p> <ul style="list-style-type: none"> Misc. receipts Capitation fees Receipts from BPT on account of maintenance of fire station <p>Licensing, removal of encroachment on public streets</p> <p><i>Removal of encroachments on public streets</i></p> <ul style="list-style-type: none"> Licences of squatters & hawkers & fees for removal of encroachments Licences for stall boards & fees for removal of unauthorised projections Sale proceeds of auction of goods seized by private lorries on hire <p><i>Misc.</i></p> <ul style="list-style-type: none"> Misc. receipts Advertisements Ground rent Unauthorised occupation-cum-refuse-removal 	

Receipts on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>charges</p> <p>Administration of shops & estt. Act 1948</p> <p><i>Misc.</i> Grant-in-aid from Govt. for the administration of shops & establishment act, 1948 Registration fees, etc. Misc.</p> <p>Gardens, recreation centres & open spaces</p> <p><i>Misc.</i> Misc. receipts Rent of buildings & lands Rent of open air theatres Receipts from VJB udyan & zoo Receipts from other gardens Receipts from the MGMO swimming pool Receipts from Raja Baldeodas Birla Kreedha Kendra Receipts from Kandivali swimming pool Receipts from Ghatkopar swimming pool Receipts from mini train Receipts from Deenanath Mangeshkar Natya Griha Receipts from Nirlon olympic municipal swimming pool, Goregaon Receipts from General Arunkumar Vaidya swimming pool, Chembur</p>	

Receipts on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Markets</p> <p><i>Misc.</i></p> <ul style="list-style-type: none"> Stallage charges Squatters fees Misc. receipts Rent of buildings & lands Licence fees from private market owners Veterinary department fees <p>Deonar abattoir</p> <p><i>Misc.</i></p> <ul style="list-style-type: none"> Fair fees Slaughter fees Misc. receipts Rent of buildings Cold storage fees <p>Traffic operations, roads & bridges</p> <p><i>Wheel tax</i></p> <ul style="list-style-type: none"> Private conveyance Public conveyance <p><i>Other receipts</i></p> <ul style="list-style-type: none"> Ground rent Misc. Interest realised on donations Ferry receipts 	

Receipts on Revenue Account
C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
Taxes	Tax	Tax revenue	Tax revenue
	<i>Octroi tax</i> Octroi Entry tax	<i>Tax by corporation</i> Property tax Profession tax Company tax Timber tax Advertisement tax Tax on carriage & animals <i>Assigned revenue</i> Duty on transfer of property Entertainment tax Surcharge on sales tax	<i>Assessment of land & buildings</i> Consolidated rate (including surcharge on consolidated rate) Service charges on Central Govt. properties <i>Other municipal taxes</i> Tax on profession, trade & callings Tax on carriages Tax on advertisement Tax on carts
Show tax/entertainment tax Show tax Entertainment tax		Non-tax revenue <i>Service charges & fees</i> Income from licence fee Income from building licence fees Income from market fees School fees-secondary Private scavenging fees. Prevention of food adulteration Contract income Advertisement on lamp posts Other fees	Non-tax revenue <i>Internal source</i> Law administration Municipal gazette Museum Land & estate administration Land utilisation control administration Assessment department Enforcement of collection through bailiff Fees from licence department Commercial services

Receipts on Revenue Account

C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
		<p>Fines</p> <p>Dishonoured cheque charges</p> <p>Law charges, court cause recoveries</p> <p>Community centre rent</p> <p>Unauthorised construction collection</p> <p>Encroachment fees</p> <p>Parking fees</p> <p>Charges for removal of encroachment</p> <p><i>Sale & hire charges</i></p> <p>Hire charges</p> <p>Sale of rubbish</p> <p>Sale of compost</p> <p>Sale of stock & stores</p> <p>Sale of scrap</p> <p>Sale of products</p> <p><i>Misc. income</i></p> <p>Income from investment-fixed deposits</p> <p>Rent on land & buildings</p> <p>Pension & leave salary contribution</p> <p>Other receipts</p> <p>Fabricated items-recovery</p> <p>Elementary education tax-collection charges</p> <p>Project appropriation expenses</p> <p>Project appropriation interest</p> <p>Income from staff advance-interest</p> <p>Deposits forfeited</p>	<p>Engineering administration</p> <p>Receipt from water supply</p> <p>Receipt from sewerage & drainage</p> <p>Roadways</p> <p>Receipt from conservancy services</p> <p>Lighting</p> <p>Receipt from health services</p> <p>Personal services</p> <p>Central records</p> <p>Central stores</p> <p>Institute of urban management</p> <p>Other receipts</p> <p><i>Govt. grants</i></p> <p>State Govt.</p> <p>Central Govt.</p> <p>Debenture holders</p> <p>Interest on surplus cash balance</p> <p>Recovery of charges for works on special programme, etc. on T/3 & 2/3 basis</p>

Receipts on Revenue Account
C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<p>Income from service rendering institutions</p> <p><i>Water works</i> Water bills Others</p>	<p>Rent on corporation lands Rent on hutting grounds Rent on corporation buildings Receipts from EE fund</p>	

Receipts on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>General account General taxation & misc. revenue</p> <p><i>General taxation</i> Tax on lands & buildings for general purposes Tax on transfer of immoveable properties Tax on dogs</p> <p><i>Misc. revenue</i> Warrant distraint fees Advertisement fees Fee for exhibition of telescope & film shooting at Naubath Pahad & different places other than parks Sundry receipts</p> <p><i>Govt. grants & compensations</i> Compensations under the provisions of the entertainment tax act (MCH share @ 90%) Compensation in lieu of lose of income due to abolition of octroi from 1-4-1965 Half of the extra estimated cost due to revision of pay enhancement of DA & other allowances from time to time Grant-in-aid from Govt. towards per capita grant (assistance to MCH @ 90% per capita including DA grant) Compensation in lieu of abolition of profession tax from barbers etc. & share of income from Govt. towards profession tax, for taking over the levy & collection Certain concessions to taxpayers</p> <p>Communication</p>			

Receipts of Revenue Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>Horticulture section</p> <ul style="list-style-type: none"> Sale of fruit trees & grass etc. Sale of plant material Fee for film shooting etc. in parks Auction of canteen & cycle stand etc. in parks Auction of boating <p>Recoveries on account of services rendered to private individuals municipal contractors</p> <ul style="list-style-type: none"> Hire charges of road rollers. CC mixtures tax & asphalt boilers Centage charges on deposit works Debris removal charges & other receipts <p>Public health</p> <p>Preventive medicines</p> <ul style="list-style-type: none"> Govt. grants for anti malaria scheme <p>Sanitation</p> <ul style="list-style-type: none"> Conservancy Sale proceeds of rubbish manure, night soil & manure pits Other receipts Cattle pound Cremation charges at Amberpet & Bansilape crematoria <p>Food adulteration</p> <ul style="list-style-type: none"> Fines <p>Births & deaths</p> <ul style="list-style-type: none"> Fee for extracts from births & deaths register <p>Grants</p> <ul style="list-style-type: none"> FP incentive grant for beneficiaries 			

Receipts on Revenue Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>FP centre receipts from Govt. of India</p> <p>Fee & remunerative enterprises</p> <p>Markets</p> <p>Rent of markets, godowns & stalls</p> <p>Market ground rent (Thai Bazari contract)</p> <p>Market ground rent (departmental collection)</p> <p>Receipts from private markets</p> <p>Other receipts</p> <p>Slaughter houses</p> <p>Slaughtering fee</p> <p>Licence fee on butchers & traders of meat at slaughter houses</p> <p>Other receipts</p> <p>Rent of stalls</p> <p>Unauthorised meat compounding fee</p> <p>Transportation charges of meat</p> <p>Export fee of beef</p> <p>Receipts from carcass utilisation centres</p> <p>Land development</p> <p>Rent of buildings including community halls</p> <p>Receipts under low income group housing scheme from installments of hire purchase houses</p> <p>Fee for temporary occupation of municipal land for pandals & projection in municipal lands</p> <p>Lease & rent of municipal lands</p> <p>Dhobighat</p> <p>Lorry parking stand at Jail garden Malakpet MCH & Ranigunj, Secunderabad</p> <p>Licence fee</p>			

Receipts on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>Factories & workshops Dangerous articles & offensive trades Hotels Meat shops Other receipts</p>			<p>Misc. receipts Misc. receipts of revenue department</p> <p><i>Charges</i> Betterment charges Collection charges Development charges from 89 new layouts & revenue pockets</p> <p>Misc. receipts of engineering department</p> <p><i>Road cutting charges</i> P & T department Electric department Water supply & UGD Other receipts</p> <p>Administration receipts</p> <p><i>Collection charges</i> Education cess Health cess Library cess Beggary cess</p>

Receipts on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Schools School fees Govt. grants & contributions Other receipts</p> <p>Library & reading rooms Subscription & donations Govt. grants & contributions Other receipts</p> <p>Radio & music Donation & contribution Govt. grant Other receipts</p> <p>Parks & gardens Donation & contribution Govt. grant Other receipts</p> <p>Sports & stadium Admission fee & rent of stadium Grants & contributions Other receipts</p> <p>Communications</p> <p>Roads & buildings Govt. grants & contributions Vehicle tax compensation Toll compensation</p>		<p>Octroi Through port trust Through central railway Through western railway Through the octroi estt. Through the collector central excise. Bombay Through postal service</p>	

Receipts on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Tax on animals, vessels & vehicles</p> <p>Rent of tools & plants & machinery</p> <p>Other receipts</p> <p>Town planning</p> <p>Govt. grants & contributions</p> <p>Betterment contributions</p> <p>Building licence fees</p> <p>Other receipts</p> <p>Town survey</p> <p>Cost of services rendered</p> <p>Encroachment fees</p> <p>Contributions</p> <p>Other receipts</p> <p>Slum clearance</p> <p>Rental of tenements</p> <p>Donations & contributions</p> <p>Misc. receipts</p> <p>Public health</p> <p>Medical services</p> <p>Receipts from hospitals & dispensaries</p> <p>Govt. grant for maintenance</p> <p>Contribution for ID hospital</p> <p>Other receipts</p> <p>Health services</p> <p>Vaccination fees</p> <p>Grant-in-aid from anti filaria/anti malaria schemes</p>		<p>Other receipts</p> <p>Interest realised</p> <p>Interest & profit on investment of surplus loans & other balance</p> <p>Interest on loans advanced to the cooperative housing societies sponsored by municipal employees & councillors</p>	

Receipts on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Other grants & contributions</p> <p>Cattle pound receipts</p> <p>Other receipts</p> <p>Maternity & child health</p> <p>Donations & contributions</p> <p>Govt. grant for maintenance</p> <p>Fees for services rendered</p> <p>Other receipts</p> <p>Supervision of trades</p> <p>Licence fee-D & O trades</p> <p>Licence fee-lodging houses</p> <p>Licence fee-milk trade</p> <p>Fees for licences under PFA act</p> <p>Fees for licences for construction of factories</p> <p>Fees for licences for installation of machinery</p> <p>Fees for licences for private slaughter houses</p> <p>Fees for licences for private markets</p> <p>Fees for licences granted to butchers, fish mongers, poultry, etc.</p> <p>Fees for licences for burial & burning grounds</p> <p>Licences granted under PPR act</p> <p>Other fees & recoveries</p> <p>Fire protection</p>		<p>Interest on loans advanced to the individual municipal employees for housing</p> <p>Interest on advance granted to the municipal employees for purchase of vehicle</p> <p>Misc.</p> <p>Contribution from municipal servants towards pension, etc. fund</p> <p>Misc. receipts</p> <p>Misc. fees</p> <p>Rent of buildings & lands</p> <p>Sale proceeds of scrap materials</p> <p>Penalty for municipal taxes</p> <p>Receipts from BEST for MCA's audit staff</p> <p>Receipts on account of Brihan Mumbai Mahanagarpalika Patrika</p> <p>Advertisement</p> <p>Sale of BMM Nagarpalika Patrika</p> <p>Misc. receipts</p> <p> </p> <p>Receipts from civic training institute & research centre</p>	

Receipts on Revenue Account .

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Donations & contributions Govt. grant</p> <p>Fees for services rendered Other receipts</p> <p>Vital statistics Fees for extracts of marriage, birth & death registers Contributions Other receipts</p> <p>Poor homes & rescue shelters Donations & contributions Govt. grant Sale proceeds of articles produced Other receipts</p> <p>Burial & burning grounds Donations & contributions Fees for burial & burning Other receipts</p> <p>Remunerative enterprises</p> <p>Municipal properties Rent of lands & buildings Sale of usufructs Receipts from town hall & model theatres Rent of washing & bathing places Rent of markets, stalls & bunks Ferry rentals & receipts Public carts stand receipts</p>		<p>Misc. receipts Reimbursement from the budget G towards the expenditure of training to the staff of budget G</p> <p><i>Receipts from PRO departments</i> Misc. receipts Receipts from sale of civic diary</p>	

Receipts of Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Bus stand receipts</p> <p>Rent of slaughter houses</p> <p>Investments realised</p> <p>Service scheme</p> <p>Municipal exhibitions & fairs</p> <p>Tournaments & sports meets</p> <p>City bus service schemes</p> <p>City ferry service schemes</p> <p>Rest house & tourist homes</p> <p>Agricultural farms & diaries</p> <p>Other schemes</p> <p>Water supply & drainage account</p> <p>Taxation</p> <p>Water tax</p> <p>Gross collection</p> <p>Deduct collection charges</p> <p>Water rates</p> <p>Consumption charges</p> <p>House service connection-cost recovered</p> <p>Meter hire & inspection charges</p> <p>Fines & penalties</p> <p>Conservancy account</p> <p>Public conservancy</p> <p>Scavenging tax</p> <p>Gross collection</p> <p>Deduct collection charges</p> <p>Public comfort stations</p>			

Receipts on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Admission fees Other receipts <i>Misc. receipts</i> Sale of filth, rubbish & sweepings Other items</p>		<p>Storm water drains Other receipts</p> <p><i>Misc.</i> Misc. receipts</p> <p>Buildings, land acquisition & management Other receipts</p> <p><i>Misc. receipts</i> Misc. receipts Misc. fees Fines</p> <p>Traffic operations, roads & bridges Other receipts</p> <p><i>Ground rent</i> From private parties <i>Misc.</i> Misc. receipts Misc. fees Rent of buildings & lands</p>	

Receipts on Revenue Account

D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			<ul style="list-style-type: none"> Peon's fee Penalty Interest on outstanding rate bills Certificate cases Misc. Mutation fees (units) Fees from licence department Fees for non residential use of premises Awning licence fee Refuse tax Fees for granting permission for establishing factory, etc. Fees for registration of dogs Licence fee for keeping open eating houses, private markets, etc. Hawkers Fines under various acts Misc. Amusement fees Commercial services Market services Rent from community halls Engineering administration Fees for plumbing licence Reimbursement of expenditure on apprentice Recovery of charges from PU company for maintenance of map of Calcutta Other misc. receipts Ex. Engineers (borough) administration Receipt from water supply Water supply mains & branches

Receipts on Revenue Account
D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			<p>Non-tax revenue Internal source</p> <p><i>Law administration</i> Interest Law charges Misc. receipts</p> <p><i>Municipal gazette</i> Advertisement fee Sale of gazette (subscription, etc.) Other misc. receipts</p> <p><i>Museum</i> Misc.</p> <p><i>Land & estate administration</i> Car parking fee Survey of maintenance of land & estate</p> <p><i>Land utilisation control administration</i> Fees from licenced building surveyors Fees from verandah & projected structure Fines u/s 416 Sanction of plans Prevention of unauthorised construction Building tribunal</p> <p><i>Assessment department</i> Mutation fees Misc. (plan inspection charges, etc.) Fees for proceedings before assessment tribunal</p> <p><i>Enforcement of collection through bailiff</i> Notice fee Warrant fee</p>

Receipts on Revenue Account
D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			<p>Fees for permission to use sub-soil water Water supply to ships House connection service</p> <p>Receipt from sewerage & drainage Sewerage & drainage administration Fees under drainage bye-law Sewerage network maintenance House drainage connection— House drain cleansing Mechanical sewer cleansing</p> <p>Roadways Misc. Road rolling service Recoveries from public utility concerns for restoration of pavements, roads, etc.</p> <p>Receipt from conservancy services Conservancy districts administration Removal of solid wastes Removal of carcass service From public utility concerns</p> <p>Lighting Recovery of rebate on account of charges for electricity Fines for damage to public lamp Supervision charges Misc.</p> <p>Receipt from health services Health administration District health administration Fees from hospitals & dispensaries Food sanitation service</p>

Receipts on Revenue Account

D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			<ul style="list-style-type: none"> Services slaughter-house Vital statistical service Ambulance service Dhobikhana Fees from burning ghats Crematorium service Burial ground service Personal services Fees for recruitment examinations Central records Fees for searching records Sale of tender forms, specification & schedule of rates Sale of publications Sale of electoral roll Sale of waste paper Central stores Sale of condemned materials at central stores Sale of condemned materials at pumping stations Sale of condemned materials at central & other garages Institute of urban management Fees from sponsored participants of other institutes, collaboration fees, etc. Reimbursement of expenditure on training of corporation personnel Guest house Municipal service commission Other receipts Interest on house building loan

Receipts on Revenue Account

D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			<p>Recovery from employees Other misc. receipts</p> <p>Govt. grants</p> <p>State Govt.</p> <p>Grant for dearness allowance Grant for restructuring of municipal Govt. (construction of borough offices, etc.) Share of entry tax Grant for road maintenance Grant for maintenance of boral TB hospital Grant for implementing recommendation of 3rd Pay Commission Grant for municipal election Grants out of the proceeds from MV tax Refugee relief grant Grants for community hall Grants for construction of stadium Other grants Special grant for CESC Grant for supplementing bustee services account Grant for supplementing water supply, sewerage & drainage account Grant out of the proceeds of entertainment tax</p> <p>Central Govt.</p> <p>Grant for family planning service</p> <p>Debenture holders</p> <p>Excess accumulation in sinking fund</p>

Receipts on Capital Account

A. Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
General account	Accounts department		Loans from Govt.
Lighting account	Land & estate department		Other loans
Water supply & drainage account	Town planning department		Misc. loans
Master plan account	Drainage slum section		
Account of remuneration enterprises	Central health office		
	West zone, Rander/Adajan		

Receipts on Capital Account

A. Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
General account			
Water supply & drainage account			
Drainage account			
Lighting account			
Conservancy account			
Endowment account			
Deposits & advances account			

Receipts on Capital Account

A. Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	Income from land sale Grants & loans Others	State Govt. Externally aided Govt. of India Institutional finance Corporation	

Receipts on Capital Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>General account</p> <ul style="list-style-type: none"> General taxation & misc. General administration Communication Education Public health Fee & remunerative enterprises Debt services 	<p>Accounts department</p> <ul style="list-style-type: none"> Capital grant, contribution & subsidies <p>Land & estate department</p> <ul style="list-style-type: none"> Non refundable registration/premium fee Capital profit on sale of fixed assets <p>Town planning department</p> <ul style="list-style-type: none"> Betterment charges <p>Drainage slum section</p> <ul style="list-style-type: none"> Capital grant, contribution & subsidies <p>Central health office</p> <ul style="list-style-type: none"> Capital profit on sale of fixed assets <p>West zone, Rander/Adajan</p> <ul style="list-style-type: none"> Betterment charges Capital profit on sale of fixed assets 		<p>Other loans</p> <ul style="list-style-type: none"> Loans from HUDCO for construction of EWS quarters & market shopping complex Flyover & subways <p>Misc. loans</p> <ul style="list-style-type: none"> Debenture loan Urban basic services programme Allotment of LIG houses Nehru Rojgar Yojana Natural calamities India population project assistance BCC contributions

Receipts on Capital Account

B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>General account</p> <ul style="list-style-type: none"> Management Education Communications Public health Remunerative enterprises <p>Water supply & drainage account</p> <ul style="list-style-type: none"> Water works Service connections Investments realised <p>Drainage account</p> <ul style="list-style-type: none"> Drainage works Sewage utilisations Investments realised <p>Lighting account</p> <ul style="list-style-type: none"> Street lighting Service connections Investments realised <p>Conservancy account</p> <ul style="list-style-type: none"> Public conservancy Private scavenging Compost production Fairs & festivals Investments realised <p>Endowment account</p> <ul style="list-style-type: none"> Donations & contributions for constitution of 			

Receipts on Capital Account
B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
specific endowments Investments realised Sale of properties Other capital receipts <i>Deposits & advances account</i> Deposits Advances			

Receipts on Capital Account

B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<p><i>Income from land sale</i></p> <ul style="list-style-type: none"> Land sale Lease value of land <p><i>Grants & loans</i></p> <ul style="list-style-type: none"> Govt. assistance for development & special programmes Social welfare grant By other departments Central Govt. Loans from financial institutions Donation from public <p><i>Others</i></p> <ul style="list-style-type: none"> Deposits Return of temporary advance Building loan Vehicle loan Foodgrain loan Other loans/advances 	<p><i>State Govt.</i></p> <ul style="list-style-type: none"> Parks & play fields Slum improvements Street lighting Flood relief <p><i>Externally aided</i></p> <ul style="list-style-type: none"> MUDF <p><i>Govt. of India</i></p> <ul style="list-style-type: none"> Astro-turf for hockey <p><i>Institutional finance</i></p> <ul style="list-style-type: none"> Megacity projects <p><i>Corporation</i></p> <ul style="list-style-type: none"> Transfer from revenue funds Transfer from EE funds Improvements to private streets 	

Receipts on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
General account			
		<i>No second digit</i> Grant-in-aid for cattle pound Grant-in-aid for construction of school Grant-in-aid for Yamuna Action Plan Loan for drainage Grant-in-aid for water supply Loan for water supply(LIC/State Govt.) Grant-in-aid for slum clearance Loan for HUDCO Grant-in-aid for MLA Grant-in-aid for malaria Grant-in-aid for slaughter house Encashment of F.D.	
Communication			
Govt. grant for twin cities improvement			
Sale of immovable property			
Crucial projects (MCH share)			
Widening of roads (MCH share)			
Crucial projects (QQSUDA)			
Govt. grant for road works			
Public health			
IPR-VIII			
Fee & remunerative enterprises			
Slum clearance			
ODA grant through Govt. for environmental improvement of slums			
Loan from common good fund			
Nehru Rozgar Yojana			
Debt services			

Receipts on Capital Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
Loans from Govt. under flood scheme Loan from HUDCO Loan from bank Recoveries under HUDCO housing scheme from MCH employees & other beneficiaries MCH share for projects against bank/HUDCO loan for complexes MCH share for commercial complexes at Sardar Mahal for drawing bank/HUDCO loan MCH share for commercial complexes & auditorium in old city for drawing bank/ HUDCO loan Loan for vehicles from bank/IDBI			

Receipts on Capital Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>General account</p> <p>Management</p> <p>Lands & buildings</p> <p>Investment realised</p> <p>Education</p> <p>Schools</p> <p>Library & reading rooms</p> <p>Radio & music</p> <p>Parks & gardens</p> <p>Sports & stadium</p> <p>Communications</p> <p>Roads & buildings</p> <p>Town planning</p> <p>Slum clearance scheme</p> <p>Public health</p> <p>Medical services</p> <p>Health services</p> <p>Other services</p> <p>Remunerative enterprises</p>	<p>No second digit</p> <p>Kolar project Govt. grant/loan</p> <p>HUDCO loan for changing dry latrines into flush latrines</p> <p>Sanitation arrangement in gas affected area</p> <p>Polygrass in Aish Bagh stadium</p> <p>Nehru Rozgar Yojana</p> <p>De-addiction centre</p> <p>Construction of night shelter</p> <p>Water arrangement in Kesar hospital</p> <p>Fencing of Govt. land</p> <p>Panchayat election</p> <p>Development fees received from colonies</p> <p>Deposit works income</p>		

Receipts on Capital Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Municipal properties Service schemes</p> <p>Water supply & drainage account</p> <p>Water works Plan schemes Non-plan schemes</p> <p>Service connections Plan schemes Non-plan schemes</p> <p>Drainage account</p> <p>Drainage works Plan schemes Non-plan schemes</p> <p>Sewage utilisations Plan schemes Non-plan schemes</p> <p>Lighting account</p> <p>Street lighting Plan schemes Non-plan schemes</p> <p>Service connections Cost recovered Donations & contributions Misc. receipts</p>			

Receipts on Capital Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Conservancy account</p> <p><i>Public conservancy</i></p> <p>Plan schemes</p> <p>Non-plan schemes</p> <p><i>Private scavenging</i></p> <p>Donations & contributions</p> <p>Other receipts</p> <p><i>Compost production</i></p> <p>Plan schemes</p> <p>Non-plan schemes</p> <p><i>Fairs & festivals</i></p> <p>Donations & contributions</p> <p>Grant from Govt.</p> <p>Other receipts</p> <p>Deposits & advances account</p> <p><i>Deposits</i></p> <p>Normal</p> <p>Reserves</p> <p>Suspense</p> <p><i>Advances</i></p> <p>General advances recovered</p> <p>Refund of permanent advance</p> <p>Refund of election advances</p>			

Receipts on Capital Account

C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<p>Income from land sale</p> <p><i>Land sale</i></p> <ul style="list-style-type: none"> From public From Govt. From commercial departments Other departments <p><i>Lease value of land</i></p> <ul style="list-style-type: none"> One time In installment <p>Grants & loans</p> <p><i>Govt. assistance for development & special programmes</i></p> <ul style="list-style-type: none"> Special grant for roads & drains Environment improvement Low cost sanitation Loans under IUDP scheme Conservancy Fire fighting Others 		

Receipts on Capital Account
D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>General account</p> <p>Fee & remunerative enterprises</p> <p><i>Slum clearance</i> Loan & subsidy</p> <p>Debt services</p> <p><i>Loans from Govt. under flood scheme</i> Recoveries under construction of houses (flood)</p> <p><i>Loan from HUDCO</i> Housing Commercial complex</p> <p><i>Loan from bank</i> Commercial complexes at Tank Bund, Sultan Bazaar, Kummerguda, Secunderabad boats club, Secunderabad MCH office, Abids & Pathargatti Commercial complex at Sardar Mahal Commercial complex & auditorium in old city</p>			

Receipts on Capital Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>General account Management</p> <p><i>Lands & buildings</i> Plan schemes Non-plan schemes Sale of lands & buildings</p> <p>Education</p> <p><i>Schools</i> Plan schemes Non-plan schemes Investments realised</p> <p><i>Library & reading rooms</i> Plan schemes Non-plan schemes Investments realised</p> <p><i>Radio & music</i> Plan schemes Non-plan schemes Investments realised</p>	<p>No second digit</p> <p><i>Deposit works income</i> Water development fees from colonies Water supply in Udhavdah Mehta city Archeology department-Banganga State assembly election area development scheme Provision of two hand pumps in Bagh Mughalia MPs local area development plan</p>		

Receipts on Capital Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p><i>Parks & gardens</i></p> <p>Plan schemes</p> <p>Non-plan schemes</p> <p>Investments realised</p> <p><i>Sports & stadium</i></p> <p>Plan schemes</p> <p>Non-plan schemes</p> <p>Investments realised</p> <p>Communications</p> <p><i>Roads & buildings</i></p> <p>Plan schemes</p> <p>Non-plan schemes</p> <p>Investments realised</p> <p><i>Town planning</i></p> <p>Plan schemes</p> <p>Non-plan schemes</p> <p>Investments realised</p> <p><i>Slum clearance scheme</i></p> <p>Plan schemes</p> <p>Non-plan schemes</p> <p>Investments realised</p> <p>Public health</p> <p><i>Medical services</i></p> <p>Plan schemes</p> <p>Non-plan schemes</p> <p>Investments realised</p> <p><i>Health services</i></p>			

Receipts on Capital Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Plan schemes</p> <p>Non-plan schemes</p> <p>Investments realised</p> <p>Other services</p> <p>Plan schemes</p> <p>Non-plan schemes</p> <p>Investments realised</p> <p>Remunerative enterprises</p> <p>Municipal properties</p> <p>Plan schemes</p> <p>Non-plan schemes</p> <p>Investments realised</p> <p>Service schemes</p> <p>Plan schemes</p> <p>Non-plan schemes</p> <p>Investments realised</p> <p>Water supply & drainage account</p> <p>Water works</p> <p>Plan schemes</p> <p>Loan from Govt.</p> <p>Loan from public</p> <p>Grant from Govt.</p> <p>Non-plan schemes</p> <p>Loan from Govt.</p> <p>Loan from public</p> <p>Grant from Govt.</p>			

Receipts on Capital Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Service connections</p> <p><i>Plan schemes</i> Loan from Govt. Loan from public Grant from Govt.</p> <p><i>Non-plan schemes</i> Loan from Govt. Loan from public Grant from Govt.</p> <p>Drainage account Drainage works</p> <p><i>Plan schemes</i> Loan from Govt. Loan from public Grant from Govt.</p> <p><i>Non-plan schemes</i> Loan from Govt. Loan from public Grant from Govt.</p> <p>Sewage utilisations</p> <p><i>Plan schemes</i> Loan from Govt. Loan from public Grant from Govt.</p> <p><i>Non-plan schemes</i> Loan from Govt.</p>			

Receipts on Capital Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Loan from public Grant from Govt.</p> <p>Lighting account Street lighting</p> <p><i>Plan schemes</i> Loan from Govt. Loan from public Grant from Govt.</p> <p><i>Non-plan schemes</i> Loan from Govt. Loan from public Grant from Govt.</p> <p>Conservancy account Public conservancy</p> <p><i>Plan schemes</i> Loan from Govt. Loan from public Grant from Govt.</p> <p><i>Non-plan schemes</i> Loan from Govt. Loan from public Grant from Govt.</p> <p>Compost production</p> <p><i>Plan schemes</i> Loan from Govt.</p>			

Receipts on Capital Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Loan from public Grant from Govt.</p> <p><i>Non-plan schemes</i></p> <p>Loan from Govt. Loan from public Grant from Govt.</p> <p>Deposits & advances account</p> <p>Deposits</p> <p><i>Normal</i></p> <p>Recoveries of service payments Deposit of contractors Deposit of renters & lessees Security deposits of officers & servants Deposit of private parties for execution of work Advance collection of taxes & fees Excess collection of revenue Election deposits Library deposits Other misc. deposits</p> <p>Reserves</p> <p>Sinking fund Provident fund Bonus fund Depreciation fund Revenue collected on behalf of Govt. & other bodies</p> <p>Suspense</p> <p>Revenue Stock & stores</p>			

Receipts

D. _____

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Misc.</p> <p>Advances</p> <p><i>General advances recovered</i></p> <p>Officers & servants (general)</p> <p>Engineers</p> <p>Contractors</p> <p>Misc.</p>			

Receipts on Capital Account

D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta

Receipts on Extraordinary, Debt & Suspense Account

A. Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
Receipts transferred from ordinary account			Deposits
Deposits & advances			Advances recoveries

Receipts on Extraordinary, Debt & Suspense Account

A. Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar

Receipts on Extraordinary, Debt & Suspense Account

A. Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
		Revenue advances Capital advances Capital deposits	State Govt. Programme for installation of water meters & cost recovery Programmes under CUDP-III Programmes under MDP/8th Plan Other heads

Receipts on Extraordinary, Debt & Suspense Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p><i>Receipts transferred from ordinary account</i></p> <p>Local Govt. service fund</p> <p>Sinking fund towards repayment of Govt. loan</p> <p>Municipal employees pension fund</p> <p><i>Deposits & advances</i></p> <p>Deposits</p> <p>Advances</p>			<p><i>Deposits</i></p> <p>Markets</p> <p>Tender deposits</p> <p>Misc.</p> <p><i>Advances recoveries</i></p> <p>Permanent advance</p> <p>Advances</p> <p>Other advances</p>

Receipts on Extraordinary, Debt & Suspense Account
B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar

Receipts on Extraordinary, Debt & Suspense Account
B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
		Revenue advances Festival advance Motor car/scooter advance Marriage advance House building advance Cycle advance Suppliers advance	State Govt. Big diameter tubewells (CMDA/CIT) 100 MGD plant Palta PS (CMDA) Station no. 3 at Tallah PS (CMDA) Street lights (CMDA) Street lights (CIT) Maintenance of development work (lighting works) on parks & squares done by CMDA Maintenance of lighting installation in parks taken over from CIT Salt Lake water supply schemes (CMDA) IDA-II (CMDA) Govt. grant for Harijan welfare
		Capital advances Advances to suppliers Advances to contractors	
		Capital deposits Deposits	Programmes under CUDP-III Water supply Health Sewerage & drainage Roads Street lighting Bustee improvement Solid waste Other schemes
			Programmes under MDP/8th Plan Water supply Roads/lighting

Receipts on Extraordinary, Debt & Suspense Account

B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			<ul style="list-style-type: none"> Drainage Solid waste Conservancy Bustee services Burial ground Parks & playground Misc. <i>Other heads</i> Corporation servants Contractors Scheme under Ganga Action Plan Scheme for slum improvement out of 9th Finance Commission award Misc. agencies Central stores

Receipts on Extraordinary, Debt & Suspense Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>Deposits & advances</p> <p><i>Deposits</i></p> <ul style="list-style-type: none"> Personal deposit Misc. deposit Betterment charges Library cess Drainage betterment charges Development charges (payment to HUDA) Stock amount (control commodities) Road cutting charges Deposit works of other departments <p><i>Advances</i></p> <ul style="list-style-type: none"> Receipts towards festival (loan) advances from municipal employees Recoveries of motor cycle & cycle loan advance Recoveries towards house building advances from municipal employees Recoveries towards GPF advances Recoveries towards house number plates Reimbursement of educational concession from Govt. Recoveries of marriage loan advances Recoveries of educational loan advances Cheap grain shops account 			<p>Advances recoveries</p> <p><i>Advances</i></p> <ul style="list-style-type: none"> Advances to corporation employees on tour Advance of pay on transfer Advance of pay Festival advance House building/purchase advance Motor car/motor cycle advance Bicycle advance

Receipts on Extraordinary, Debt & Suspense Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
	<i>No second digit</i> Security Advance Vehicle advance Foodgrain advance Festival advance Loan from corporation fund GPF/CPF Misc. House building loan Birth/death certificate		<i>No second digit</i> Loan for shelter upgradation Low cost sanitation Loan for remunerative project Construction of Kalyan mandap (3 nos.) Loan for purchase of town bus/canter Construction of Kiosk & mini market Installation of abattoir Purchase of cesspool emptier Advance Deposit

Receipts on Extraordinary, Debt & Suspense Account

C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			<p>Other heads</p> <p><i>Corporation servants</i></p> <p style="padding-left: 20px;">Deposit</p> <p style="padding-left: 20px;">Advance</p> <p style="padding-left: 20px;">Housing loan to employees</p> <p><i>Contractors</i></p> <p style="padding-left: 20px;">Deposit</p> <p style="padding-left: 20px;">Advance</p> <p style="padding-left: 20px;">Short term loan</p> <p style="padding-left: 20px;">Deposit by State Govt. for execution of works on emergency basis</p> <p style="padding-left: 20px;">Deposit by Govt. for restoration of flood damages 1984</p> <p style="padding-left: 20px;">Deposit by Govt. for repair/restoration of properties including tram track damage by incessant rains from 24.9.1986 & onwards</p> <p style="padding-left: 20px;">Deposit by Govt. for relief, house building-grant to families affected by flood, etc.</p> <p><i>Scheme under Ganga Action Plan</i></p> <p style="padding-left: 20px;">River front development & beautification</p> <p style="padding-left: 20px;">Low cost sanitation</p> <p><i>Misc. agencies</i></p> <p style="padding-left: 20px;">Deposit of revenue nature</p> <p style="padding-left: 20px;">Deposit misc.</p> <p style="padding-left: 20px;">Redevelopment of municipal market</p> <p style="padding-left: 20px;">Development of municipal markets by developer</p> <p style="padding-left: 20px;">Advance misc.</p> <p style="padding-left: 20px;">Cost of work done in default</p> <p style="padding-left: 20px;">ODA</p> <p><i>Central stores</i></p> <p style="padding-left: 20px;">Store purchase suspense</p>

Receipts on Extraordinary, Debt & Suspense Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
Deposits & advances Deposits <i>Betterment charges</i> 30% extra betterment charges			

Receipts on Extraordinary, Debt & Suspense Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar

Receipts on Extraordinary, Debt & Suspense Account

D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta

Expenditure on Revenue Account

A. Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
General account	Municipal secretary's office	Salary	The council
Lighting account	Chief Auditor's office	Contingency	General administration
Water supply & drainage account	Central office	Misc.	Revenue
Master plan account	Public relations office		Markets
Account of remuneration enterprises	Estt. department		Public works (engineering)
	Accounts department		Tools & plant
	EDP department		Public works
	Legal department		Health department
	Vigilance & inspection department		Education
	Record department		Horticulture
	Toll & octroi central office		Water supply
	Assessment department		Electrical
	Direct tax billing & collection department		Physical education
	Land & estate department		Pensionary & other retirement benefits
	Shops & estt. department		18% provision for the welfare of SC/ST
	Town planning department		Provision for the welfare of women
	Town development department		Loans
	Housing department		Payment to Govt. on account of cesses
	Central design department		
	Bridge cell		
	Public works department		
	Special cell-city engineer		
	Municipal workshop		
	Central stores		
	Auto-stores		
	Central public service department		
	Fire fighting department		
	Watch & ward department		
	Public lighting department		
	Hydraulic department		
	Drainage maintenance department		

Expenditure on Revenue Account

A. Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Urban community development Election & census department Municipal school board Cultural department Library department Public parks & gardens department Zoo Sardar Vallabhbhai Patel Museum Planetarium Swimming pool Central health office Family planning & welfare department West zone, rander/adajan		

Expenditure on Revenue Account

A. Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
General account	General administration department	General supervision, collection of revenue, etc.	General administration
Water supply & drainage account	Revenue department	Museum	Tax collection & license fee
Drainage account	Mechanical department	Free reading rooms & libraries	Survey of land
Lighting account	Electricity branch	Municipal high schools	Refund
Conservancy account	Garden department	Solid waste management	Public safety
Endowment account	Central workshop	Storm water drains	Public health & conservancy
	Water works department	Mechanical & electrical	Vehicle estt.
	Fire brigade	Buildings, land acquisition & management	Drainage & sewerage
	Health department	Fire brigade	Water supply
	City planning	Licensing, removal of encroachment on public streets	Provision of toilet
	Encroachment branch	Administration of shops & estt. Act 1948	Maintenance of vital statistics
	Property tax department	Gardens, recreation centres & open spaces	Market, cart stand & slaughter house
	Sports branch	Markets	Medical estt.
	Project branch	Deonar abattoir	Public convenience
		Traffic operations, roads & bridges	Maintenance of public tanks & wells
		Contributions	Public works
		Misc.	Burning & burial ground
		Pension & other pensionary benefits	Public instruction
		Contribution to Bombay building repairs & reconstruction board	Misc.
		Village amenities	
		Lump sum provision for unforeseen works in each constituency	
		Lump sum provision for payment of arrears due to revision of grades	
		Bombay urban development project-I	
		Lump sum provision for ex-gratia payment	
		Common departmental services	
		Lump sum provision for meeting past	

Expenditure on Revenue Account

A. Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		liabilities Lump sum provision for payment of outstanding property taxes & water charges Lump sum provision for meeting recurring estt. cost on account of revision of grades Public health department Medical relief & education Measures to control environmental air pollution in Brihan Mumbai	

Expenditure on Revenue Account

A. Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
Establishment	General administration	Personnel cost	Administration & finances
Contingencies	Tax collection	Terminal & retirement benefits	Engineering & commercial services
Development works	Public health & convenience	Operating expenses	Education service
	Public safety	Repairs & maintenance	Health service
	Cattle pound	Programme expenses	Bustee service
	Gardens	Administration expenses	Other programme
	Public works	Interest on loans	
	Municipality run service rendering institute		
	Other revenue expenditure		

Expenditure on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>General account</p> <p>General taxation & misc.</p> <p>General administration</p> <p>Communication</p> <p>Education (other than elementary)</p> <p>Public health</p> <p>Fee & remunerative enterprises</p> <p>Debt services repayment of loans</p>	<p>Municipal secretary's office</p> <p>Reimbursement-telephone</p> <p>Reimbursement-uniforms & apparels</p> <p>Other employee expenses</p> <p>Other stationery</p> <p>Outstation travel expenses</p> <p>Boarding & lodging expenses</p> <p>TA/DA</p> <p>Honorarium</p> <p>Entertainment expenses</p> <p>Publicity & advertisement</p> <p>Books, periodicals & newspapers</p> <p>Conferences, seminars & symposiums</p> <p>Staff-training</p> <p>Councillors' honorarium & allowances</p> <p>Others office expenses</p> <p>Repair & maintenance/office equipment</p>	<p>Salary</p> <p>General salary</p> <p>Octroi salary</p> <p>Tax salary</p> <p>Other tax salary</p> <p>Parks salary</p> <p>Police salary</p> <p>Street light salary</p> <p>Fire brigade salary</p> <p>Cattle pound salary</p> <p>Library salary</p> <p>Hospital salary</p> <p>Sanitation salary</p> <p>Removal salary</p> <p>Disposal salary</p> <p>Drainage salary</p> <p>Water supply salary</p> <p>Municipal works salary</p> <p>Town & country planning salary</p>	<p>The council</p> <p>Grants for public works ordered by worshipful Mayor</p> <p>Worshipful Mayor's sumptuary allowance</p> <p>Dy. Mayor's sumptuary allowance</p> <p>Lunch & tiffin charges</p> <p>Ceremonies & functions</p> <p>Conveyance allowance to councillors</p> <p>Study tour by standing committee</p> <p>Honorarium to the worshipful Mayor</p> <p>Honorarium to Dy. Mayor</p> <p>Honorarium to councillors</p> <p>Sitting fee to councillors</p> <p>TA & DA to worshipful Mayor, Dy. Mayor & councillors</p> <p>Telephone charges- councillors</p>
<p>Lighting account</p> <p>Pay & allowances</p> <p>Contingencies</p>	<p>Chief Auditor's office</p> <p>Reimbursement-uniforms & apparels</p> <p>Other stationery</p> <p>Local conveyance</p> <p>TA/DA</p> <p>Consultancy fees/charges</p> <p>Subscription/membership fees</p> <p>Staff-training</p> <p>Other office expenses</p> <p>Repair & maintenance/office equipment</p>	<p>Contingency</p> <p>Office contingency</p> <p>Octroi contingency</p> <p>Tax contingency</p> <p>Parks contingency</p> <p>Fire brigade contingency</p> <p>Library contingency</p> <p>Hospital contingency</p> <p>Removal contingency</p> <p>Disposal contingency</p>	<p>General administration</p> <p>Pay of officers</p> <p>Pay of estt.</p> <p>Allowance & honorarium</p> <p>Contingencies</p> <p>Other charges</p> <p>Conference & deputations</p> <p>Acquisitions of lands other than slum clearance</p> <p>Audit charges</p> <p>Election charges</p>

Expenditure on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH, Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Repair & maintenance/furniture, fixture & fittings Entertainment expenses Books, periodicals & newspapers	Drainage contingency Water supply contingency Municipal works contingency Town & country planning contingency	Census charges Law charges Corporation gazette & yearly handbook, etc. Contribution & donations Natural calamities Fire & human riots compensation Documentary film of corporation Sumptuary allowance to commissioner Sumptuary allowance to other officers Corporation library & newspapers Computer charges Music entertainment at parks & gardens Radio equipment & providing new public sound system at Mayo hall Betterment charges
Water supply & drainage account Water supply Drainage account	Central office Reimbursement-uniforms & apparels Reimbursement-other welfare expenses Postage & telegram Printing Other stationery Local conveyance Legal fees/charges Entertainment expenses Books, periodicals & newspapers Staff training Repair & maintenance, machinery & equipment Repair & maintenance/furniture, fixture &	Misc. Law charges Audit fee Contingency of schools Medical reimbursement Contingency of hospital Repair of vehicles Replacement of vehicles Loan for drainage Loan for water supply HUDCO loan Unforeseen charges Advance & deposit	Revenue Pay of officers Pay of estt. Allowance & honorarium Contingencies Other charges Painting of door numbers, street names & numbers on carriages Advertisement charges Nehru Rojgar Yojana

Expenditure on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	fittings Compulsory grants & contributions Awards/mementos/name plates Electricity charges Consumable stores	Fire brigade loan	
Master plan account Town planning section Capital works (within revenue) Land acquisition office Special circle floods (projects)	Public relations office Reimbursement-uniforms & apparels Printing Publicity & advertisement Books, periodicals & newspapers Conferences, seminars & symposiums Festival/ceremonies Awards/mementos/name plates Other office expenses		Markets SKRM regular estt. Staff of PUB & Jayanagar shopping complex Wholesale yard & other market estt.
	Estt. department Stipend to trainees Reimbursement-uniforms & apparels Other stationery Other office expenses		Public works (engineering) Pay of officers Pay of estt. Repairs & maintenance estt. Swimming pools Other charges Study tour of gangmen Flood relief charges
	Accounts department Current year salary Reimbursement-uniforms & apparels Reimbursement-rewards & prizes Pension Gratuity Additional gratuity		Tools & plant New supplies Maintenance

Expenditure on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Postage & telegram Printing Other stationery Local conveyance TA/DA Insurance charge-cash-in-transit Consultancy fees/charges Subscription/membership fees Entertainment expenses Conferences, seminars & symposiums Staff training Other office expenses Interest on open market debenture loans Interest on State Govt. loans Interest on World Bank loans Interest on LIC loans Interest on HUDCO loans Charges-commitment charges Charges-bank charges & commission Write offs-non-tax revenue debts Discretionary grants & contributions Depreciation-buildings Depreciation-plants, machinery & equipment Depreciation-vehicles & transport equipment EDP department Computer stationery Floppies, diskettes & tapes Consultancy fees/charges Staff training Other office expenses Repair & maintenance/office equipment		Public works Works

Expenditure on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Repair & maintenance/furniture fixture & fittings</p> <p>Prior period expenses administration & general expenses</p> <p>Prior period expenses repairs & maintenance</p> <p>Legal department</p> <p>Reimbursement-uniforms & apparels</p> <p>Other stationery</p> <p>Local conveyance</p> <p>Legal fees/charges</p> <p>Books, periodicals & newspapers</p> <p>Other office expenses</p> <p>Compulsory grants & contributions</p> <p>Vigilance & inspection department</p> <p>Reimbursement-uniforms & apparels</p> <p>Rent on other properties hired</p> <p>Other stationery</p> <p>Inspection fees</p> <p>Other office expenses</p>		<p>Health department</p> <p>Health</p> <p>Medical relief</p> <p>Contribution to hospitals & dispensaries</p> <p>Preventive medicines</p> <p>Mosquito control</p> <p>National malaria eradication programme</p> <p>Prevention of food adulteration</p> <p>Conservancy & sanitation</p> <p>Markets & slaughter house estt.</p> <p>Maternity homes, child welfare centres & sub registrars</p> <p>Family planning centres</p> <p>Destruction & deportation of animals</p> <p>Education</p> <p>Pay of officers</p> <p>Pay of estt.</p> <p>Allowance & honorarium</p> <p>Contingencies</p> <p>Nursery schools contingencies</p> <p>Laboratory apparatus</p> <p>Craft equipments</p> <p>Printing</p> <p>Books, maps & other teaching aids</p> <p>Library books</p>

Expenditure on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Record department</i> Record department Record compilation section Record numbering section Municipal printing press</p> <p><i>Toll & octroi central office</i> Reimbursement-uniforms & apparels</p>		<p>Purchase of sport materials & furniture to schools Audio visual aids Deputation of teachers to undergo training & conferences Stipends & scholarships Teachers seminar Junior college contingencies Purchase of computer science & electronic science combination materials School day's celebrations Newly opened schools & junior colleges Annual & special repairs to schools</p> <p><i>Horticulture</i> Pay of officers Pay of estt. Allowance & honorarium Pay of park malis & gardeners Contingencies Maintenance of borewells, pumps in parks & garden Other charges, purchase of plant, decorative pots, tubes, tree guards, dustbins, garden implements Bommanahalli orchards development Advertisement charges Development of parks, gardens & lawns Deputation of executive staff for education tour</p> <p><i>Water supply</i> Public taps, water charges</p>

Expenditure on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Other office expenses</p> <p><i>Direct tax billing & collection department</i></p> <p>Reimbursement-uniforms & apparels</p> <p>Rent on other properties hired</p> <p>Postage & telegram</p> <p>Printing</p> <p>Computer stationery</p> <p>Other stationery</p> <p>Floppies, diskettes & tapes</p> <p>Local conveyance</p> <p>TA/DA</p> <p>Legal fees/charges</p> <p>Consultancy fees/charges</p> <p>Books, periodicals & newspapers</p> <p>Staff training</p> <p>Vehicle running expenses</p> <p>Other office expenses</p>		<p>Providing mercury vapor lamps</p> <p>Providing tube light fitting</p> <p>Repairs & shifting</p> <p>Replacement of lamps</p> <p>Street light charges</p> <p>Providing sodium vapor lamps</p> <p>Repairs to pump sets, motor & electrical installation in buildings, parks & gardens</p> <p>Misc. charges</p> <p>Expenditure on electric division</p> <p>Electrical crematorium</p> <p><i>Physical education</i></p> <p>Purchase of sports equipments & materials</p> <p>Stipends, scholarship felicitation & honorarium</p> <p>Inter corporation schools annual tournaments & annual athletic meets & rallies</p> <p>Coaching training expenses</p> <p>Bangalore city corporation sports & recreation club</p> <p>Children play equipments repairs maintenance & improvement</p> <p>All India basket ball, kabbadi & volleyball tournaments</p>

Expenditure on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Repair & maintenance/office equipments Service related contracts Charges-rebate allowed on property tax		
	Land & estate department Reimbursement-uniforms & apparels Rent on other properties hired Rates & taxes Postage & telegram Other stationery Local conveyance Insurance charges-other assets Consultancy fees/charges Entertainment expenses Books, periodicals & newspapers Vehicle running expenses Electricity charges Consumable stores Other office expenses Repair & maintenance/vehicle & transport equipments Repair & maintenance/office equipments Direct service expenses/power & fuel Prior period expenses-direct service & programme expenses		Pensionary & other retirement benefits Pensionary benefits for corporation employees
	Shops & estt. Department Reimbursement-uniforms & apparels Other stationery Other office expenses		18% provision for the welfare of SC/ST Engineering department Education department Health department General administration (clothes)

Expenditure on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Town planning department</i> Town planning department Additional town planning department Udhna town planning department</p> <p><i>Town development department</i> Town development department DOP-staff</p> <p><i>Housing department</i> Reimbursement-uniforms & apparels Printing Other stationery Consultancy fees/charges Conferences, seminars & symposiums Festival/Ceremonies Electricity charges Consumable stores Other office expenses Repair & maintenance/buildings Repair & maintenance/public places Repair & maintenance/plants, machinery & equipments Repair & maintenance/office equipments Repair & maintenance/furniture, fixture & fittings</p> <p><i>Central design department</i></p>		<p><i>Loans</i> Loans to BWS & SB Cauvery 3rd stage Repayment of loans Contribution to sinking funds Interest on debenture loans Interest on loans from HUDCO Guarantee commission on debenture loans</p> <p><i>Payment to Govt. on account of cesses</i> Education cess Health cess Library cess Beggary cess Cesses arrears</p>

Expenditure on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Reimbursement-uniforms & apparels Other stationery Other office expenses Repair & maintenance/office equipments Bridge cell Reimbursement-uniforms & apparels Other stationery Consultancy fees/charges Other office expenses Repair & maintenance roads/bridges/light Public works department Reimbursement-uniforms & apparels Workmen's compensation Rent on other properties hired Postage & telegram Other stationery Consultancy fees/charges Electricity charges Other office expenses Repair & maintenance/public places Repair & maintenance roads/bridges/light Repair & maintenance/plants, machinery & equipment Repair & maintenance/vehicles & transport equipment Repair & maintenance/furniture, fixture & fittings Direct service expenses/power & fuel Special cell-city engineer		

Expenditure on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Reimbursement-uniforms & apparels Other stationery Consultancy fees/charges Vehicle running expenses Electricity charges Other office expenses Repair & maintenance/water supply Repair & maintenance/plants, machinery & equipment Repair & maintenance/vehicles & transport equipment Upkeep of livestock Direct service expenses/labour Municipal workshop Reimbursement-uniforms & apparels PF contribution FPS contribution PF administrative charges Other employee expenses Postage & telegram Printing Other stationery Electricity charges Other office expenses Prior period expenses administrative & general expenses Central stores Reimbursement-uniforms & apparels Computer stationery Other stationery		

Expenditure on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Floppies, diskettes & tapes Insurance charge-other assets Consultancy fees/charges Staff-training Vehicle running expenses Other office expenses Repair & maintenance/buildings Repair & maintenance roads/bridges/light Repair & maintenance/plants, machinery & equipment Material price difference (debit)		
	Auto-stores Postage & telegram Other stationery Insurance charge-other assets Vehicle running expenses Electricity charges Consumable stores (other than printing & stationery) Other office expenses Repair & maintenance/buildings Repair & maintenance/vehicles & transport equipment Prior period expenses administrative & general expenses		
	Central public service department Reimbursement-uniforms & apparels Rent on other properties hired Other stationery Local conveyance		

Expenditure on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Consultancy fees/charges Vehicle running expenses Electricity charges Consumable stores (other than printing & stationery) Other office expenses Repair & maintenance/public places Repair & maintenance roads/bridges/light Repair & maintenance/sewerage & drainage lines Repair & maintenance/plants, machinery & equipment Repair & maintenance/vehicles & transport equipment Direct service expenses/material Direct service expenses/labour Prior period expenses repairs & maintenance</p> <p>Fire fighting department Reimbursement-uniforms & apparels Rent on other properties hired Postage & telegram Telephones Other stationery Vehicle running expenses Electricity charges Consumable stores (other than printing & stationery) Other office expenses Repair & maintenance/plants, machinery & equipment Repair & maintenance/furniture, fixture &</p>		

Expenditure on Revenue Account .

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p style="text-align: center;">fittings</p> <p>Watch & ward department Reimbursement-uniforms & apparels Other stationery Security personnel fees/charges Entertainment expenses Vehicle running expenses Repair & maintenance/vehicle & transport equipments Repair & maintenance/office equipments</p> <p>Public lighting department Reimbursement-uniforms & apparels Other stationery Electricity charges Consumable stores (other than printing & stationery) Other office expenses Repair & maintenance roads/bridges/light</p> <p>Hydraulic department Hydraulic department City water works Varachha water works Katargam water works</p> <p>Drainage maintenance department Drainage maintenance department Anjana/Bhatar farm Drainage slum section Storm water disposal section</p>		

Expenditure on Revenue Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Urban community development</i> Urban community development/UBSP Juvenile guidance centre Family guidance centre Basic service plan for urban poor</p> <p><i>Election & census department</i> Election & census Electricity charges</p> <p><i>Municipal school board</i> Compulsory grants & contributions</p> <p><i>Cultural department</i> Cultural department Gandhi Smruti Bhavan Rang-Upavan</p> <p><i>Library department</i> Gandhi Smruti library Kavi Narmad library Nagindas Kaji Free library Ganpatram Anumparam Travadi Free library Library-Mahidharpura</p> <p><i>Public parks & gardens department</i> Reimbursement-uniforms & apparels Postage & telegram Other stationery Vehicle running expenses Electricity charges</p>		

Expenditure on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Other office expenses Repair & maintenance/public places Direct programme expenses/contracts</p> <p>Zoo Consultancy fees/charges Repair & maintenance/public places Upkeep of livestock</p> <p>Sardar Vallabhbhai Patel Museum Reimbursement-uniforms & apparels Other stationery Insurance charge-other assets Consumable stores (other than printing & stationery) Other office expenses Service related contracts</p> <p>Planetarium Reimbursement-uniforms & apparels Other stationery Insurance charge-other assets Other office expenses Service related contracts</p> <p>Swimming pool Postage & telegram Other stationery Honorarium Electricity charges Other office expenses Repair & maintenance/buildings</p>		

Expenditure on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Central health office</p> <p>Central health office</p> <p>Sanitation refuse collection (con.) section</p> <p>Refuse disposal section</p> <p>Vaccination section</p> <p>Anti filaria section</p> <p>Anti malaria section</p> <p>Leprosy section</p> <p>Birth & death registration office</p> <p>Electric crematorium</p> <p>Markets & slaughter houses</p> <p>Cattle pound</p> <p>Food inspection section</p> <p>Public health laboratory</p> <p>ICDS project (health)</p> <p>Central medical stores</p> <p>Maskati hospital</p> <p>Baheramji Pestanji dispensary</p> <p>Lakhpali maternity home</p> <p>Kadiwala & Bunki maternity home</p> <p>DKM hospital</p> <p>Rander dispensary</p> <p>Homeopathy dispensary</p> <p>UR Asarawala maternity home</p> <p>Mobile dispensary</p> <p>Varachha health centre</p> <p>Urban health centre Sagrampura</p> <p>Fulpada dispensary</p> <p>Katargam health centre</p> <p>Umarwada health centre</p> <p>Athwa health centre</p>		

Expenditure on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Infectious disease hospital Pathological laboratories Limbayat dispensary Mahidharpura health centre Sonifalia institute Pandesara health centre Althan health centre/maternity home Mithikhadi-Limbayat dispensary Kadri road-Limbayat dispensary</p> <p>Family planning & welfare department Reimbursement-uniforms & apparels Telephones Other stationery TA/DA Vehicle running expenses Electricity charges Other office expenses Repair & maintenance/office equipments Direct service expenses/labour Direct service expenses/overheads</p> <p>West zone, Rander/Adajan Reimbursement-uniforms & apparels Postage & telegram Other stationery Local conveyance Books, periodicals & newspapers Electricity charges Consumable stores (other than printing & stationery) Other office expenses</p>		

Expenditure on Revenue Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Repair & maintenance/buildings Repair & maintenance/public places Repair & maintenance roads/bridges/light Repair & maintenance/sewerage & drainage lines Repair & maintenance vehicles & transport equipments		

Expenditure on Revenue Account

B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
General account Management Education Communications Public health Remunerative enterprises	General administration department Salary Allowances & honorarium Reading room & library Public relations Grant Contingency	General supervision, collection of revenue, etc. General superintendence Collection of revenue Upkeep & guarding of municipal offices General stores Legal department Misc. Election expenses Debt charges	General administration Office estt. Estt. of zone office Dearness allowance General contingency Travelling allowance House rent Maintenance of temple Leave salary/pension contribution Other allowance/allowance of Chairperson/ Vice Chairperson/Addl. Vice Chairperson & Councillors NMR & DLR charges
Water supply & drainage account Water works Payment of water (bulk purchase) Distribution & house service connection Interest on and repayment of debts	Revenue department Salary Contingency Land acquisition	Museum Dr. Bhau Daji Lad Museum	Tax collection & license fee Pension & gratuity Tax collection
Drainage account Drainage works Drain service connections Sewage farms Storm water drains Interest on and repayment of debts	Mechanical department Salary Roads & drains Building	Free reading rooms & libraries Municipal free reading rooms & libraries Debt charges	Survey of land Pay & IR DA CA HRA
Lighting account Street lighting Generation/purchase of energy Interest on and repayment of debts	Electricity branch Salary Contingency	Municipal high schools Municipal high schools Pension charges	

Expenditure on Revenue Account
B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Conservancy account Public conservancy Private scavenging Compost production</p> <p>Fairs & festivals Interest on and repayment of debts</p>	<p>Garden department Salary Maintenance & construction Contingency</p>	<p>Solid waste management Superintendence & inspection Conservancy services Conservancy services in municipal & Govt. slums Conservancy services in declared private slums Debt charges</p>	<p>Public safety Establishment Destruction of noxious animal Cattle menace</p> <p>New installation of street light Cost of store materials Conversion programme from bulb to tube Energy charges NMR charges Provision for generator Misc. expenditure</p>
<p>Endowment account Management Services</p>	<p>Central workshop Salary Maintenance of vehicles</p>	<p>Storm water drains Maintenance of storm water drains Debt charges</p>	<p>Public health & conservancy Establishment (salary) Sanitary equipment including conservancy articles Fair & festival Liveries & soap Special sanitary arrangement for epidemic Special cleaning programme Conveyance allowance Antilarva measures NMR & DLR wages Purchase of cesspool emptier Purchase of truck Privatisation of conservancy work</p>
	<p>Water works department Salary Maintenance Chemicals</p>	<p>Mechanical & electrical Mechanical & electrical engineer's office estt. Municipal workshop Municipal foundry</p>	<p>Vehicle estt. Establishment (salary) Maintenance of vehicle Purchase of spare parts</p>

Expenditure on Revenue Account

B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
	<p>New purchase arrangement New works Misc. expenditure</p>	<p>Municipal power laundry Mechanical transport</p>	<p>Insurance/tax Fuel NMR & DLR wages New bus/jeep/water tanker/canter Hire charges of vehicles Estt. of petrol pump</p>
	<p>Fire brigade Salary Maintenance of vehicles Misc. & contingency</p>	<p>Buildings, land acquisition & management City engineer's central office estt. Inspection & supervision of private buildings. etc Architectural Land acquisition & management Inspection & supervision of factories. workshops. etc. Industrial estates Development plan & town planning scheme for Brihan Mumbai Debt charges Ward maintenance</p>	<p>Drainage & sewerage Original Repair</p>
	<p>Health department Salary Sanitation Dispensary Laboratory Emergency</p>	<p>Fire brigade Maintenance Pension, gratuities & compassionate allowance Life guard services at Juhu, Varsova, Manori & Gorai Foreshores Proportion of general superintendence, etc. Debt charges Contribution to the fire brigade employees (operational staff) accident compensation fund</p>	<p>Water supply Installation of new tubewell Repair of existing tubewell</p>
	<p>City planning</p>	<p>Licensing, removal of encroachment on public streets</p>	<p>Provision of toilets</p>

Expenditure on Revenue Account

B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
	Salary Contingency	Licensing estt. Removal of encroachments on public streets Debt charges	New construction of latrine & urinal Repair of public toilet Maintenance of Sulabh Sauchalaya
	Encroachment branch Salary Misc.	Administration of shops & estt. act 1948 Administration of shops & estt.	
	Property tax department Salary Contingency	Gardens, recreation centres & open spaces Gardens New gardens, recreation grounds, etc. Open air theatres MGMO swimming pool Raja Baldeodas Birla Kreedha Kendra Sardar Vallabhbhai Patel swimming pool, Kandivali Ghatkopar lions municipal swimming pool Deenanath Manageshkar Natya Griha, Vile Parle Nirlon olympic municipal swimming pool. Goregaon, municipal sports complex, swimming pool, Muland, municipal sports complex, Andheri General Arunkumar Vaidya swimming pool, Chembur Debt charges	Market, cart stand & slaughter house Construction of new market building Original (new scheme) Repair Slaughter house/installation of abattoir-pre- paration of project report
	Sports branch Salary Contingency	Markets Markets Pension, gratuities & compassionate allowance Proportion of general superintendence	Medical estt. Allopathic hospital estt. (salary) Homeopathic estt. (salary) PP Centre (salary)

Expenditure on Revenue Account

B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		Debt charges	Medicine (allopathic) Medicine (homeopathic) Instrument Bedding & clothing NMR & DLR charges Diet Contingency
	<i>Project branch</i> Salary Contingency	<i>Deonar abattoir</i> Deonar abattoir Pension, gratuities & compassionate allowance Proportion of general superintendence Debt charges	<i>Public convenience</i> Pound Plantation estt. & maintenance charges Tailoring draining centre UBS estt. (salary) EIUS NRY Town bus estt. (salary) Mahayatra Kalyan mandap Yatri nivas Library Working women's hostel Loan for LIGH
		<i>Traffic operations, roads & bridges</i> General Traffic, planning & operations Road, bridge planning & design Road & bridge maintenance Debt charges Proportionate cost of collection of wheel tax Asphalt plant Material testing laboratory	<i>Maintenance of public tanks & wells</i> New digging of well Repair of tank Repair of well

Expenditure on Revenue Account

B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p><i>Contributions</i></p> <p>Budget B improvement schemes, u/s 125 (2) (d) of the Mumbai municipal corporation act</p> <p>Budget E u/s 126C (C) of the Mumbai municipal corporation act</p> <p>Special contribution to budget E u/s 126C (c-1) of the Mumbai municipal corporation act</p> <p>Welfare & fines fund</p> <p>Tree authority fund</p> <p>Contribution to PF to meet the difference in the interest allowed and that actually realised on investment of PF</p> <p>Special contribution to budget B, slum improvement to meet deficit in general account</p> <p>Special contribution to budget B, improvement schemes to meet deficit in general account</p> <p>Special contribution to budget B, slum clearance (city) to meet deficit in general account</p> <p>Special contribution to budget B, slum clearance (WS & ES) to meet deficit in general account</p> <p>Contribution to roads/bridges construction & development fund</p> <p>Contribution to primary school buildings construction fund</p> <p>Contribution to development fund</p> <p><i>Misc.</i></p> <p>Provident fund, pension, gratuities & compassionate allowances</p>	<p><i>Public works</i></p> <p>Estt. (salary)</p> <p>Building-original including staff quarters</p> <p>Repair</p> <p>Road-original</p> <p>Road-repair</p> <p>Store</p> <p>Land acquisition</p> <p>NMR wages</p> <p><i>Burning & burial ground</i></p> <p>Electric crematorium</p> <p><i>Public instruction</i></p>

Expenditure on Revenue Account

B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
			Primary education estt. (salary) Secondary education estt. (salary) Tailoring unit estt. (salary) Grant-in-aid to different clubs Pre-matric scholarship NMR wages Gymnasium equipments <i>Misc.</i> Interest on loan Law charges Stationery & printing Provident fund/GIS Sales tax Income tax Furniture (school, kalyan mandap, office & yatri nivas) Advertisement Disposal of unclaimed dead body Construction to valuation organisation Construction to BDA & Orissa municipal council union Reimbursement of medicine Ex-gratia grant disability of obsequies Photostat machine/intercom Purchase of computer/fax machine Unforeseen expenditure Election Old age & widow pension Payment of other local bodies as GIA receipt from Govt.

Expenditure on Revenue Account
B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p><i>Village amenities</i> Maintenance of PSCs, washing places & passages, etc. Debt charges</p> <p><i>Bombay urban development project-I</i> Slum upgrading Audit & accounts Debt charges</p> <p><i>Common departmental services</i> Municipal printing press Rota printing unit</p> <p><i>Public health department</i> General superintendence Epidemics Vector, pest & rodent control Immunization programme & multipurpose workers scheme Malaria eradication programme Cemeteries & electric crematorium Laboratory Mahalaxmi Dhobiwada Rabbies control Life guard service at Juhu, Versova, Manori & Gorai Foreshores Director of peripheral hospitals Supply of mid-day snacks, etc., to the children attending municipal primary schools Impounding stray cattle</p>	

Expenditure on Revenue Account

B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		Debt charges Census Out reach services (100% cost recoverable from State Govt.) Aids control programme Medical relief & education Hospitals Maternity homes & children welfare services Dispensaries Medical education Statutory contribution to Govt. medical institutions Clinic for treatment of leprosy cases Grant-in-aid to public institutions Debt charges Measures to control environmental air pollution in Brihan Mumbai Dy. City Engineer (civil) environmental sanitation & projects office Air pollution prevention cell Health survey unit Debt charges	

Expenditure on Revenue Account

B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
<p>Establishment</p> <p>General administration</p> <p>Taxes</p> <p>Fees</p> <p>Service rendering departments</p>	<p>General administration</p> <p>Pay of officers/staff</p> <p>Allowances</p> <p>Other expenditure</p>	<p>Personnel cost</p> <p>Salaries & wages</p> <p>Others</p>	<p>Administration & finances</p> <p>Municipal authorities-administration</p> <p>Municipal authorities- office</p> <p>Remuneration & facilities of Mayor/Dy. Mayor. Chairman, members of the Mayor-in-council & other committees (u/s 13)</p> <p>Municipal Commissioner's administration</p> <p>Municipal Commissioner's office</p> <p>Joint Municipal Commissioner's administration</p> <p>Dy. Municipal Commissioner's administration (supply)</p> <p>Dy. Municipal Commissioner's administration (conservancy)</p> <p>Dy. Municipal Commissioner's administration (personnel)</p> <p>Controller of municipal finances & accounts- administration</p> <p>Dy. Municipal Commissioner's (senior) administration</p> <p>Dy. Municipal Commissioner's administration (education)</p> <p>Dy. Municipal Commissioner's administration (revenue-OL)</p> <p>Chief Municipal Auditor's administration</p> <p>Dy. Municipal Commissioner's administration (revenue-HQ)</p> <p>Dy. Municipal Commissioner's administration (building)</p> <p>Dy. Municipal Commissioner's administration (Market)</p> <p>Chief Municipal Architect & town planning-</p>

Expenditure on Revenue Account

B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
<p>Contingencies</p> <p>General administration</p> <p>Taxes</p> <p>Fees</p> <p>Services rendering department</p> <p>Miscellaneous</p>	<p>Tax collection</p> <p>Octroi</p> <p>Building & land section</p> <p>Other taxes</p>	<p>Terminal & retirement benefits</p> <p>Superannuation & retirement benefits</p> <p>Commuted pension</p> <p>Gratuities-staff</p> <p>Family pension</p> <p>Group insurance</p> <p>Gratuities-labour</p>	<p>administration</p> <p>Dy. Municipal Commissioner's (TP & EM)- administration</p> <p>Dy. Municipal Commissioner's administration (HQ)</p> <p>Dy. Municipal Commissioner's office (revenue HQ)</p> <p>Chief Municipal Architect & town planning's office</p> <p>Dy. Municipal Commissioner's office (market)</p> <p>Town planning wing (under CMA & TP)</p> <p>Municipal Secretary</p> <p>Finance & accounts</p> <p>Treasury</p> <p>Data processing</p> <p>Law</p> <p>Public relations</p> <p>Land & estate</p> <p>land utilisation control</p> <p>Assessment & collection</p> <p>Other municipal taxes</p> <p>Engineering & commercial services</p> <p>Commercial services</p> <p>Engineering administration</p> <p>Water supply & water works</p> <p>Sewerage & drainage</p> <p>Roadways, footpaths, parks & squares</p> <p>Solid waste</p> <p>Lighting</p> <p>Electricity</p>

Expenditure on Revenue Account
B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
<p>Development works Interest on overdraft Construction of over bridge (Hussainpura) Storm water drainage Road improvement & development Environmental improvement scheme Construction of booths & shops Additional street light Construction of overbridge (Hussainpura) Construction of house for employees Slum improvement Repayment of loans Purchase of machinery etc. Construction & repair of municipal building Construction of rehri/rickshaw stand</p>	<p>Public health & convenience Health Garage</p> <p>Public safety Fire Lighting</p>	<p>Operating expenses Printing expenses Power charges Stores written-off Stores consumption Excise duty Education expenses Medicine Other medical & hospital expenses Diet to patients Animal feed Consumption of rice Consumption of provisions Consumption of vegetables Gardening expenses Quit rent Fuel consumption-heavy Fuel consumption-LMV Fuel consumption-others Pauper charges Gymnasium expenses Quality improvement in education</p> <p>Repairs & maintenance Land Building-class-1 & civil structure Subways & causeways Bridges & flyovers Storm water drains & culverts</p>	<p>Motor vehicles</p> <p>Education service Establishment Maintenance Supplies Misc. Capital expenses</p> <p>Health service Establishment Maintenance Supplies Misc. Capital expenses</p>

Expenditure on Revenue Account

B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<p><i>Cattle pound</i></p> <p>Pay of officers/staff</p> <p>Allowances</p> <p>Other expenditure</p>	<p>Vehicles-heavy-consumption of materials</p> <p>Vehicles-outside repair charges</p> <p>Vehicles-LMV-consumption of materials</p> <p>Vehicles-outside repair charges</p> <p>Vehicles-others-consumption of materials</p> <p>Furniture, fittings & office equipment</p> <p>Plant, machinery & equipment</p> <p>Roads & pavements</p> <p>Road cut</p> <p>Electrical installations-cables</p> <p>Electrical installations-lamps</p> <p>Electrical installations-sub-station equipment</p> <p>Electrical installations-lump posts</p> <p>Electrical installations-others</p> <p>Traffic improvements</p> <p>Sites & services & slums-roads</p> <p>Sites & services & slums-storm water drains</p> <p>Sites & services & slums-street lighting</p> <p>Sites & services & slums-public convenience</p> <p><i>Programme expenses</i></p> <p>Anti mosquito programme</p> <p>Family welfare programme</p> <p>Prevention of cholera</p> <p>Exhibition expenses</p> <p>Gardening improvements</p> <p>Tree planting expenses</p> <p>Puratchi thalaivar (Dr. MRG nutrition noon meal programme)</p> <p>Sports expenses</p> <p>Computerisation of accounts</p>	<p><i>Bustee service</i></p> <p>Establishment</p> <p>Maintenance</p> <p>Supplies</p> <p>Misc.</p> <p>Capital expenses</p>

Expenditure on Revenue Account

B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
		Corporation election expenses	
	Gardens	Administration expenses	Other programme
	Pay of officers/staff	Motor vehicle taxes & insurance	Personnel
	Allowances	Licence & other taxes	Central records
	Other expenditure	Building rent	Central stores
		Other rates & taxes	Central workshop
		Telephone charges	Central vigilance
		Advertisement charges	Central printing
		Postage & telegram	Other administrative & support service
		Conveyance & travelling	Agencies
		Printing & stationery	Special programme
		Electricity charges	
		Legal expenses	
		Books & periodicals	
		Public relation expenses	
		Contribution to institutions	
		Debris removal charges	
		Natural calamities	
		Misc. expenses	
	Public works	Interest on loans	
	Pay of officers/staff	Public loan	
	Allowances	Loans from TUFIDCO	
	Other expenditure	Loans from MUDF	
		Library cess	
		Payment to EE fund	
		Contribution to capital fund	
	Municipality run service rendering institute		
	City bus service		

Expenditure on Revenue Account
B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	Boats Water works Others <i>Other revenue expenditure</i> Pay of officers/staff Allowances Other expenditure		

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>General account</p> <p><i>General taxation & misc.</i></p> <p>Property tax section</p> <p>Advertisement & publicity section</p> <p><i>General administration</i></p> <p>Commissioner's office</p> <p>Mayor's office (Secretary's office)</p> <p>Audit & account offices</p> <p>Labour welfare centre</p> <p>Municipal court</p> <p>Legal section</p> <p>Election branch</p> <p>Municipal press</p> <p>Pension, grants, contribution & other items</p> <p><i>Communication</i></p> <p>Chief Engineer's office</p> <p>Superintending Engineers (general office)</p> <p>Engineering section</p> <p>Transport section</p> <p>Municipal playground section</p> <p>Vehicles & animal tax section</p> <p>Horticulturist section</p> <p>Forest office</p> <p>Capital works (within revenue)</p> <p><i>Education (other than elementary)</i></p> <p>Municipal libraries & reading rooms</p> <p>Grants to education institution</p> <p>Urban community development pilot project</p> <p><i>Public health</i></p> <p>Medical relief, hospitals & dispensaries</p>			<p>The council</p> <p><i>Ceremonies & functions</i></p> <p>Republic & Independence day</p>

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>Preventive medicines</p> <p>Fee & remunerative enterprises</p> <p>Markets</p> <p>Slaughter houses</p> <p>Municipal guest house</p> <p>Rent collection from municipal buildings</p> <p>Licence section</p> <p>Swimming pool</p> <p>Debt services repayment of loans</p> <p>HUDCO & banking institutions (commercial complex)</p> <p>Proposed loan</p> <p>IDBI loan for vehicles</p> <p>Lighting account</p> <p>Contingencies</p> <p>Electric current charges of street lights, rental charges of fixtures, meters, switches, etc.</p> <p>Subsidy for extension of street light</p> <p>Purchase of electrical material for maintenance of street lights</p> <p>Purchase of electrical bulbs, chokes, condensers & tools for municipal buildings</p> <p>Cost of new fixtures & replacement of old fixtures</p>			<p>Other ceremonies, seminars, conferences & functions</p> <p>Kempegowda day</p> <p>Pourakarmkara day celebrations</p> <p>Quit India movement day</p> <p>Kannada Rajyothsava day</p> <p>General administration</p>

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>Electric current charges of office buildings. hospital, parks, playgrounds & air coolers, etc.</p> <p>Water supply & drainage account</p> <p>Water supply Payments of water charges on all municipal properties other than PSPs & public conveniences Maintenance of Hussain Sagar & raw water supply Pay & allowances of estt. for maintenance of raw water supply</p>			<p>Allowance & honorarium Interim relief Travelling allowance Dearness allowance Other allowances (HRA, CCA etc.) Medical charges</p> <p>Contingencies Stationary Printing Advertisement charges Clothing charges (including all departments) Telephones Furniture (including all departments) Office equipment Purchase of revenue stamps</p> <p>Conference & deputations Membership of local Govt. association conference</p> <p>Revenue</p>

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>Drainage account Drainage (SW drains) Drainage workshop (SW drains)</p> <p>Master plan account</p> <p>Town planning section Pay & allowances Contingencies</p> <p>Capital works (within revenue) Fencing of municipal lands Acquisition & development of lands except roads</p> <p>Land acquisition office Pay & allowances Office contingencies</p> <p>Special circle floods (projects) Pay & allowances Contingencies</p>			<p>Allowance & honorarium Interim relief Dearness allowance Other allowances (HRA, CCA etc.) Medical charges</p> <p>Contingencies Stamps Telephones Contingencies</p> <p>Markets</p> <p>SKRM regular estt. Pay of officers Allowance & honorarium Contingencies Market show</p> <p>Staff of PUB & Jayanagar shopping complex Pay of estt. Allowance & honorarium</p> <p>Wholesale yard & other market estt. Pay of officers Allowance & honorarium Contingencies</p>

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
			<p>Public works (engineering)</p> <p><i>Pay of estt.</i> Interim relief Travelling allowance Dearness allowance Other allowances (HRA, CCA etc.) Medical charges</p> <p><i>Repairs & maintenance estt.</i> Pay Interim relief Dearness allowance Other allowances (HRA, CCA etc.) Temporary estt. on daily wages</p> <p><i>Swimming pools</i> Pay of estt. Allowance & honoraria Interim relief Dearness allowance Other allowances (HRA, CCA etc.) Contingencies</p> <p>Tools & plant</p> <p><i>New supplies</i> Vans, cars & jeeps Lorries & trucks, wheelers, tractors, vans & 3-D excavators Minor tools & plants Dustbins</p>

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
			<p>Other equipment Scientific & drawing instruments Hot mix plant maintenance</p> <p>Maintenance Maintenance & repair to vehicles Hot mix plant maintenance Running charges of vehicles</p> <p>Public works</p> <p>Works Original works buildings Formation, widening & metalling of roads Drainage & sewerage Bridges, culverts & causeways Annual maintenance & special repairs Communication Civic amenities Grant for public works ordered by Mayor Suspense account Planetarium estt. (including directors) Traffic engineering cell Sanitary engineering cell</p> <p>Health department</p> <p>Health Pay of officers Pay of estt. Allowance & honorarium Contingencies</p>

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
			<p>Other charges</p> <p>Advertisement charges</p> <p>Medical relief</p> <p>Pay of officers</p> <p>Pay of estt.</p> <p>Allowance & honorarium</p> <p>Contingencies</p> <p>Other charges</p> <p>Purchase of medicines & other accessories</p> <p>Contribution to hospitals & dispensaries</p> <p>Epidemic dispensaries</p> <p>Local fund dispensaries</p> <p>Veterinary hospital</p> <p>Other institutions</p> <p>Provision for proposed additional staff</p> <p>Preventive medicines</p> <p>Pay of officers</p> <p>Pay of estt.</p> <p>Allowance & honorarium</p> <p>Contingencies</p> <p>Other charges</p> <p>Mosquito control</p> <p>Pay of officers</p> <p>Pay of estt.</p> <p>Allowance & honorarium</p> <p>Contingencies</p> <p>Purchase of equipment & other charges</p> <p>Larvacids</p> <p>National malaria eradication programme</p> <p>Pay of officers</p> <p>Pay of estt.</p>

Expenditure on Revenue

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
			<p>Allowance & honorarium Contingencies Purchase of mosquito larvacids oil, kerosene oil</p> <p>Prevention of food adulteration Pay of officers Pay of estt. Allowance & honorarium Contingencies Purchase of chemical apparatus & equipment</p> <p>Conservancy & sanitation pay of officers Allowance & honorarium Conservancy & sanitation estt.</p> <p>Markets & slaughter house estt. Pay Allowance & honorarium</p> <p>Maternity homes, child welfare centres & sub registrars Pay of officers Pay of estt. Allowance & honorarium Contingencies Supply of milk, bread, diet to milk centres & maternity homes Purchase of midwifery articles, medicine & linen Maternity homes Baby show Purchase of referral hospital equipment, instruments, drugs etc.</p>

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
			<p><i>Family planning centres</i></p> <p>Pay of officers</p> <p>Pay of estt.</p> <p>Allowance & honorarium</p> <p>Contingencies</p> <p>Payment of incentive charges</p> <p>Purchase of medicines</p> <p>Purchase of equipment</p> <p>Purchase of toilet articles</p> <p>Proposed additional staff</p> <p><i>Destruction & deportation of animals</i></p> <p>Pay of estt.</p> <p>Allowance & honorarium</p> <p>Contingencies</p> <p>Feeding charges of dogs</p> <p>Education</p> <p><i>Allowance & honorarium</i></p> <p>Interim relief</p> <p>Travelling allowance</p> <p>Dearness allowance</p> <p>Other allowances (HRA & CCA, etc.)</p> <p>Medical charges</p> <p><i>Contingencies</i></p> <p>Stamps</p> <p>Telephones</p> <p>Other charges</p> <p>Horticulture</p>
	Record department		

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Record department</i></p> <ul style="list-style-type: none"> Reimbursement-uniforms & apparels Other stationery Others office expense <p><i>Record compilation section</i></p> <ul style="list-style-type: none"> Reimbursement-uniforms & apparels Other stationery Others office expense <p><i>Record numbering section</i></p> <ul style="list-style-type: none"> Reimbursement-uniforms & apparels Other stationery Others office expense <p><i>Municipal printing press</i></p> <ul style="list-style-type: none"> Reimbursement-uniforms & apparels Other stationery Licence fees Consumable stores (other than printing & stationery) Other office expenses Repair & maintenance/plants, machinery & equipment Direct service expenses/power & fuel Direct service expenses/labour 		<p><i>Allowance & honorarium</i></p> <ul style="list-style-type: none"> Interim relief Travelling allowance Dearness allowance Other allowances (HRA & CCA, etc.) Medical charges <p><i>Pay of park malis & gardeners</i></p> <ul style="list-style-type: none"> Pay Interim relief Dearness allowance Other allowances (HRA & CCA, etc.) <p><i>Contingencies</i></p> <ul style="list-style-type: none"> Stamps <p>Electrical</p> <p><i>Allowance & honorarium</i></p>

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Town planning department</p> <p><i>Town planning department</i></p> <p>Reimbursement-uniforms & apparels</p> <p>Postage & telegram</p> <p>Telephones</p> <p>Printing</p> <p>Other stationery</p> <p>Local conveyance</p> <p>Legal fees/charges</p> <p>Consultancy fees/charges</p> <p>Subscription/membership fees</p> <p>Publicity & advertisement</p>		<p>Interim relief</p> <p>Dearness allowance</p> <p>Other allowances (HRA & CCA, etc.)</p> <p>Medical charges</p> <p>Contingencies</p> <p>Stamps</p> <p>Telephones</p> <p>Lighting charges</p> <p>Pensionary & other retirement benefits</p> <p>Pensionary benefits for corporation employees</p> <p>Pension including family pension</p> <p>Gratuity</p> <p>Leave salary & pension contribution to deputed officers</p>

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Conferences, seminars & symposiums</p> <p>Other office expenses</p> <p>Repair & maintenance/public places</p> <p>Repair & maintenance/office equipment</p> <p>Charges-commitment charges</p> <p>Additional town planning department</p> <p>Consultancy fees/charges</p> <p>Udhna town planning department</p> <p>Consultancy fees/charges</p> <p>Town development department</p> <p>Town development department</p> <p>Reimbursement-uniforms & apparels</p> <p>Other employee expenses</p> <p>Postage & telegram</p> <p>Printing</p> <p>Other stationery</p> <p>Legal fees/charges</p> <p>Conferences, seminars & symposiums</p> <p>Other office expenses</p> <p>DOP-staff</p> <p>Reimbursement-uniforms & apparels</p> <p>Other stationery</p> <p>Books, periodicals & newspapers</p> <p>Other office expenses</p> <p>Repair & maintenance/office equipment</p> <p>Hydraulic department</p> <p>Hydraulic department</p>		<p>Loans</p> <p>Repayment of loans</p> <p>Govt. loans</p> <p>HUDCO loans</p>

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Repair & maintenance/buildings</p> <p>City water works</p> <p>Reimbursement-uniforms & apparels</p> <p>Water cess</p> <p>Printing</p> <p>Other stationery</p> <p>Vehicle running expenses</p> <p>Electricity charges</p> <p>Consumable stores (other than printing & stationery)</p> <p>Other office expenses</p> <p>Repair & maintenance/public places</p> <p>Repair & maintenance/water supply</p> <p>Repair & maintenance/office equipment</p> <p>Repair & maintenance/furniture, fixture & fittings</p> <p>Direct service expenses/labour</p> <p>Service related contracts</p> <p>Varachha water works</p> <p>Reimbursement-uniforms & apparels</p> <p>Postage & telegram</p> <p>Printing</p> <p>Other stationery</p> <p>Local conveyance</p> <p>Consultancy fees/charges</p> <p>Licence fees</p> <p>Vehicle running expenses</p> <p>Electricity charges</p> <p>Consumable stores (other than printing & stationery)</p> <p>Other office expenses</p> <p>Repair & maintenance/buildings</p>		

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Repair & maintenance/water supply</p> <p>Repair & maintenance/plants, machinery & equipment</p> <p>Service related contracts</p> <p>Katargam water works</p> <p>Electricity charges</p> <p>Consumable stores (other than printing & stationery)</p> <p>Other office expenses</p> <p>Repair & maintenance/water supply</p> <p>Repair & maintenance/plants, machinery & equipment</p> <p>Service related contracts</p> <p>Drainage maintenance department</p> <p>Drainage maintenance department</p> <p>Reimbursement-uniforms & apparels</p> <p>Computer stationery</p> <p>Other stationery</p> <p>Inspection fees</p> <p>Vehicle running expenses</p> <p>Electricity charges</p> <p>Consumable stores (other than printing & stationery)</p> <p>Other office expenses</p> <p>Repair & maintenance/sewerage & drainage lines</p> <p>Repair & maintenance/water supply</p> <p>Repair & maintenance/plants, machinery & equipment</p>		

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Repair & maintenance/vehicles & transport equipment</p> <p>Repair & maintenance/office equipment</p> <p>Anjana/Bhatar farm</p> <p>Maintenance of land</p> <p>Repair & maintenance roads/bridges/light</p> <p>Drainage slum section</p> <p>Discretionary grants & contributions</p> <p>Storm water disposal section</p> <p>Reimbursement-uniforms & apparels</p> <p>Other stationery</p> <p>Vehicle running expenses</p> <p>Other office expenses</p> <p>Repair & maintenance/sewerage & drainage lines</p> <p>Urban community development</p> <p>Urban community development/UBSP</p> <p>Reimbursement-uniforms & apparels</p> <p>Rent on buildings hired</p> <p>Rent on other properties hired</p> <p>Printing</p> <p>Other stationery</p> <p>TA/DA</p> <p>Registration charges</p> <p>Honorarium</p> <p>Books, periodicals & newspapers</p> <p>Festival/ceremonies</p> <p>Staff-training</p> <p>Vehicle running expenses</p>		

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<ul style="list-style-type: none"> Repair & maintenance/vehicles & transport equipment Repair & maintenance/office equipment Direct service expenses/overheads Other office expenses Juvenile guidance centre Other stationery Books, periodicals & newspapers Festival/ceremonies Other office expenses Family guidance centre Other stationery Publicity & advertisement Conferences, seminars & symposiums Festival/ceremonies Basic service plan for urban poor Other stationery TA/DA Conferences, seminars & symposiums Staff-training Other office expenses <p>Cultural department</p> <ul style="list-style-type: none"> Cultural department Reimbursement-uniforms & apparels Other stationery Subscription/membership fees Conferences, seminars & symposiums Festivals/ceremonies Awards/mementos/name plates 		

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Other office expenses</p> <p>Gandhi Smruti Bhavan</p> <p>Reimbursement-uniforms & apparels</p> <p>Other stationery</p> <p>Electricity charges</p> <p>Consumable stores (other than printing & stationery)</p> <p>Other office expenses</p> <p>Repair & maintenance/buildings</p> <p>Direct service expenses/labour</p> <p>Rang-Upavan</p> <p>Reimbursement-uniforms & apparels</p> <p>Printing</p> <p>Other stationery</p> <p>Electricity charges</p> <p>Consumable stores (other than printing & stationery)</p> <p>Direct service expenses/labour</p> <p>Library department</p> <p>Gandhi Smruti library</p> <p>Postage & telegram</p> <p>Printing</p> <p>Other stationery</p> <p>Books, periodicals & newspapers</p> <p>Electricity charges</p> <p>Other office expenses</p> <p>Kavi Narmad library</p> <p>Reimbursement-uniforms & apparels</p> <p>Postage & telegram</p>		

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Printing Other stationery Local conveyance Honorarium Entertainment expenses Books, periodicals & newspapers Conferences, seminars & symposiums Electricity charges Other office expenses Repair & maintenance/buildings Direct service expenses/labour Nagindas Kaji Free library Repair & maintenance/buildings Ganpatram Anuparam Travadi Free library Repair & maintenance/buildings Library-Mahidharpura Repair & maintenance/buildings Central health office Central health office Reimbursement medical expenses Reimbursement-uniforms & apparels Reimbursement-other welfare expenses Rent on buildings hired Rent on other properties hired Postage & telegram Computer stationery Other stationery Local conveyance Consultancy fees/charges		

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Subscription/membership fees</p> <p>Publicity & advertisement</p> <p>Books, periodicals & newspapers</p> <p>Staff-training</p> <p>Electricity charges</p> <p>Consumable stores (other than printing & stationery)</p> <p>Other office expenses</p> <p>Repair & maintenance/buildings</p> <p>Repair & maintenance/office equipment</p> <p>Repair & maintenance/furniture, fixture & fittings</p> <p>Direct service expenses/material</p> <p>Direct service expenses/labour</p> <p>Direct service expenses/overheads</p> <p>Service related contracts</p> <p>Compulsory grants & contributions</p> <p>Discretionary grants & contributions</p> <p>Sanitation refuse collection (con.) section</p> <p>Reimbursement-uniforms & apparels</p> <p>Other stationery</p> <p>Vehicle running expenses</p> <p>Consumable stores (other than printing & stationery)</p> <p>Other office expenses</p> <p>Repair & maintenance roads/bridges/light</p> <p>Repair & maintenance/plants, machinery & equipment</p> <p>Repair & maintenance/vehicles & transport equipment</p> <p>Direct service expenses/material</p> <p>Direct service expenses/labour</p>		

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<ul style="list-style-type: none"> Direct service expenses/overheads Service related contracts Refuse disposal section Reimbursement-uniforms & apparels Other stationery Consultancy fees/charges Vehicle running expenses Other office expenses Repair & maintenance/buildings Repair & maintenance/plants, machinery & equipment Repair & maintenance/vehicles & transport equipment Direct service expenses/labour Service related contracts Vaccination section Reimbursement-uniforms & apparels Other stationery Other office expenses Repair & maintenance/plants, machinery & equipment Direct service expenses/material Anti filaria section Reimbursement-uniforms & apparels Printing Other stationery Local conveyance Insurance charge-other assets Publicity & advertisement Vehicle running expenses Consumable stores (other than printing & 		

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	stationery) Other office expenses Repair & maintenance/plants, machinery & equipment Direct service expenses/labour Service related contracts Anti malaria section Consumable stores (other than printing & stationery) Leprosy section Reimbursement-uniforms & apparels Other stationery Local conveyance Festival/ceremonies Consumable stores (other than printing & stationery) Other office expenses Compulsory grants & contributions Birth & death registration office Reimbursement-uniforms & apparels Other stationery Other office expenses Electric crematorium Reimbursement-uniforms & apparels Other stationery Electricity charges Consumable stores (other than printing & stationery) Other office expenses Repair & maintenance/buildings Repair & maintenance/furniture, fixture & fittings		

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Markets & slaughter houses Reimbursement-uniforms & apparels Printing Other stationery Vehicle running expenses Electricity charges Consumable stores (other than printing & stationery) Other office expenses Repair & maintenance/furniture, fixture & fittings</p> <p>Cattle pound Repair & maintenance/buildings Direct service expenses/material</p> <p>Food inspection section Reimbursement-uniforms & apparels Other stationery Consumable stores (other than printing & stationery) Other office expenses</p> <p>Public health laboratory Reimbursement-uniforms & apparels Other employee expenses Other stationery Local conveyance Electricity charges Consumable stores (other than printing & stationery) Other office expenses Repair & maintenance/plants, machinery & equipment Direct service expenses/power & fuel</p>		

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>ICDS project (health) Reimbursement medical expenses Reimbursement-uniforms & apparels Rent on buildings hired Telephones Other stationery Local conveyance TA/DA Honorarium Publicity & advertisement Conferences, seminars & symposiums Vehicle running expenses Other office expenses Repair & maintenance/vehicles & transport equipment Direct service expenses/material</p> <p>Central medical stores Reimbursement-uniforms & apparels Other stationery Local conveyance Consumable stores (other than printing & stationery) Repair & maintenance/plants, machinery & equipment Repair & maintenance/furniture, fixture & fittings Direct service expenses/power & fuel Direct service expenses/labour Service related contracts</p> <p>Maskati hospital Reimbursement medical expenses Reimbursement-uniforms & apparels</p>		

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Reimbursement-other welfare expenses Postage & telegram Other stationery Local conveyance Honorarium Books, periodicals & newspapers Conferences, seminars & symposiums Staff-training Electricity charges Consumable stores (other than printing & stationery) Other office expenses Repair & maintenance/water supply Repair & maintenance/plants, machinery & equipment Repair & maintenance/furniture, fixture & fittings Direct service expenses/power & fuel Direct service expenses/material Direct service expenses/labour Direct service expenses/overheads Baheramji Pestanji dispensary Electricity charges Consumable stores (other than printing & stationery) Other office expenses Lakhpatri maternity home Reimbursement-uniforms & apparels Other stationery Electricity charges Consumable stores (other than printing & stationery)		

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Other office expenses</p> <p>Kadiwala & Bunki maternity home</p> <p>Reimbursement-uniforms & apparels</p> <p>Other stationery</p> <p>Local conveyance</p> <p>Electricity charges</p> <p>Consumable stores (other than printing & stationery)</p> <p>Other office expenses</p> <p>Direct service expenses/power & fuel</p> <p>Direct service expenses/labour</p> <p>DKM hospital</p> <p>Reimbursement-uniforms & apparels</p> <p>Other stationery</p> <p>Local conveyance</p> <p>Electricity charges</p> <p>Consumable stores (other than printing & stationery)</p> <p>Other office expenses</p> <p>Direct service expenses/power & fuel</p> <p>Direct service expenses/labour</p> <p>Rander dispensary</p> <p>Reimbursement-uniforms & apparels</p> <p>Other stationery</p> <p>Electricity charges</p> <p>Consumable stores (other than printing & stationery)</p> <p>Other office expenses</p> <p>Homeopathy dispensary</p> <p>Other stationery</p> <p>Consumable stores (other than printing &</p>		

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	stationery) Other office expenses UR Asarawala maternity home Reimbursement-uniforms & apparels Other stationery Electricity charges Consumable stores (other than printing & stationery) Other office expenses Direct service expenses/labour Mobile dispensary Consumable stores (other than printing & stationery) Repair & maintenance/vehicles & transport equipment Varachha health centre Reimbursement-uniforms & apparels Other stationery Local conveyance Electricity charges Consumable stores (other than printing & stationery) Other office expenses Direct service expenses/labour Urban health centre Sagrampura Reimbursement-uniforms & apparels Other stationery Electricity charges Consumable stores (other than printing & stationery) Other office expenses		

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Fulpada dispensary Consumable stores (other than printing & stationery) Other office expenses</p> <p>Katargam health centre Reimbursement-uniforms & apparels Other stationery Electricity charges Consumable stores (other than printing & stationery) Other office expenses Repair & maintenance/buildings Repair & maintenance/plants, machinery & equipment</p> <p>Umarwada health centre Reimbursement-uniforms & apparels Printing Other stationery Electricity charges Consumable stores (other than printing & stationery) Other office expenses Repair & maintenance/buildings Repair & maintenance/plants, machinery & equipment</p> <p>Athwa health centre Reimbursement medical expenses Reimbursement-uniforms & apparels Other stationery Electricity charges Consumable stores (other than printing &</p>		

Expenditure on Revenue Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	stationery) Other office expenses Infectious disease hospital Reimbursement-uniforms & apparels Other stationery Electricity charges Consumable stores (other than printing & stationery) Other office expenses Pathological laboratories Reimbursement-uniforms & apparels Other stationery Local conveyance Electricity charges Consumable stores (other than printing & stationery) Other office expenses Repair & maintenance/plants, machinery & equipment Limbayat dispensary Reimbursement-uniforms & apparels Other stationery Local conveyance Electricity charges Consumable stores (other than printing & stationery) Other office expenses Repair & maintenance/plants, machinery & equipment Mahidharpura health centre Reimbursement-uniforms & apparels		

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<ul style="list-style-type: none"> Other stationery Local conveyance Consumable stores (other than printing & stationery) Other office expenses Sonifalia institute Reimbursement-uniforms & apparels Electricity charges Consumable stores (other than printing & stationery) Other office expenses Pandesara health centre Reimbursement-uniforms & apparels Other stationery Electricity charges Consumable stores (other than printing & stationery) Other office expenses Althan health centre/maternity home Reimbursement-uniforms & apparels Other stationery Electricity charges Consumable stores (other than printing & stationery) Other office expenses Mithikhadi-Limbayat dispensary Other stationery Electricity charges Consumable stores (other than printing & stationery) Other office expenses 		

Expenditure on Revenue Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Repair & maintenance/plants, machinery & equipment <i>Kadri road-Limbayat dispensary</i> Reimbursement-uniforms & apparels Other stationery Local conveyance Electricity charges Consumable stores (other than printing & stationery) Other office expenses		

Expenditure on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>General account</p> <p>Management Mayor, Dy. Mayor & councillors Commissioner & Dy. Commissioner/PA to the Commissioner Revenue Officer Accounts Officer Revenue estt. General & account estt. Contingent estt. General contingencies Election expenses Superannuation expenses Expenses under staff welfare amenities & medication benefits Interest on and repayment of debts</p> <p>Education Schools Library & reading rooms (public) Radio & music Parks & gardens</p> <p>Sports & stadium Interest on and repayment of debts</p> <p>Communications Roads & buildings Town planning Town survey Slum clearance</p>	<p>General administration department</p> <p>Allowances & honorarium HRA Uniforms Pension contribution Salary to employees working on fixed monthly pay Allowance to councillors</p> <p>Reading room & library Reading room expenditure Purchase of books Improvement of reading rooms</p>	<p>General supervision, collection of revenue, etc.</p> <p>General superintendence Corporation & standing committee Chief Auditor's estt.</p> <p>Municipal Commissioner's office Audit & accounts estt. Labour Officer's estt. Brihan Mumbai Mahanagarpalika Patrika Public Relations Officer's department Mumbai municipal security force Chief Complaints' Officer Civic training institute & research centre Mobile squad including police force for removing encroachments etc. Chief Officer (enquiry) Department of planning</p> <p>Collection of revenue Property & wheel tax estt. Octroi estt. Theatre tax estt.</p> <p>Upkeep & guarding of municipal offices Establishment Contingencies Repairs & maintenance New works</p>	

Expenditure on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Water supply & drainage account</p> <p>Water works Engineers Engineering estt. Office estt. Contingent estt. Contingencies Maintenance Payment of water (bulk purchase) Water purchased Transportation charges Storing charges including maintenance of water tanks</p>	<p>Rent & rate Furniture purchase Marking fees Cultural activities Aid to disabled, destitute & helpless Mechanical cell Computerisation Assistance to leprosy patients Gandhinagar Leprosy Ashram Mitra ward scheme Council contingency Estt. of regional offices</p> <p>Revenue department</p> <p>Contingency Refund Contingency</p>	<p>Election expenses Preparation electoral rolls</p> <p>Museum</p> <p>Dr. Bhau Daji Lad Museum Establishment Contingencies Repairs & maintenance Grant-in-aid to public institution Purchase of exhibits</p>	<p>Tax collection & license fee</p> <p>Pension & gratuity Pension contribution of employees Gratuity Pension to employees Pension to non-LFS employees</p> <p>Tax collection Pay & interim relief HRA CA DA Tax contingency</p>

Expenditure on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p><i>Distribution & house service connection</i> Establishment Contingent estt. Contingencies House service connections</p> <p><i>Drainage account</i></p> <p><i>Drainage works</i> Engineer (PH) PH engineering estt. Contingent estt. Contingencies</p> <p><i>Drain service connections</i> Pipes, tunnel & drain coverings Cost of labour engaged Inspection charges Other charges</p> <p><i>Sewage farms</i> Establishment Maintenance</p>	<p><i>Land acquisition</i> Land acquisition</p> <p><i>Mechanical department</i></p> <p><i>Roads & drains</i> Repair of roads Putting bitumen on roads Bitumanisation under Govt. grant Construction/repair of small gullies Construction of new roads Improvement in slum areas/Jhuggi-Jhonpri area Transport improvement Repair/improvement of drains Repair/changes in sewer lines Improvement in Harijan localities</p> <p><i>Building</i> Yearly repairs of buildings Changes/additions in buildings Staff housing</p>	<p><i>Free reading rooms & libraries</i></p> <p><i>Municipal free reading rooms & libraries</i> Grant-in-aid to public institutions</p>	<p>Off day allowance NMR wages</p>

Expenditure on Revenue Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p><i>Storm water drains</i> Wages to workers</p>	<p>Construction of non-residential houses Community hall facility in BHEL sub-office Construction of shops Construction of sports field Rest place/burial ground Urinals/lavatories Free water supply Electric crematorium Contingency Construction of modern slaughter house Maintenance of Dussehera ground Temporary labour Development of main crossing Construction of new bus stand Municipal corporation colony trenching ground Shops to Harijan/disabled, food to destitutes Statues of distinguished persons New fire station Roads, drains, furshi in rural areas Construction of children park Aishbagh stadium Karbaj pump station Construction of yoga centre Construction of schools in villages included in municipal corporation Construction of night shelters Arrangement of different Haat bazaars Development of picnic spot near big pool Construction of new hostel/rest house</p>		

Expenditure on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Cleaning & silt clearing Maintenance Other charges</p> <p>Lighting account</p> <p><i>Street lighting</i> Engineer (EL) Engineering estt. Contingent estt. Contingencies Lamps & posts</p> <p>Generation/purchase of energy Generation Purchase of energy Oil lamps</p>	<p>Electricity branch</p> <p><i>Contingency</i> Electricity expenditure Electricity arrangement/maintenance Electricity arrangement in corporation buildings Contingency Electricity arrangement in villages included in municipal corporation Maintenance of electric crematorium Electricity arrangement in parks Electricity arrangement at major crossings</p>	<p>Municipal high schools</p> <p><i>Municipal high schools</i> Establishment Contingencies Educational aid & laboratory equipment Expenditure out of term fees Awards to municipal secondary teachers Contribution to development fund for municipal secondary schools Scholarship to students in municipal high schools for higher education who secure higher % of marks in SSC examination Provision for new secondary municipal schools Cash award to municipal teachers of 10th standard Assistance to the students talented in sports</p>	

Expenditure on Revenue Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Conservancy account</p> <p><i>Public conservancy</i> Conservancy estt. Contingent estt. Contingencies Transportation</p> <p><i>Private scavenging</i> Establishment Contingent estt. Contingencies</p> <p>Compost production Health Inspectors/Compost Inspectors</p>	<p>Towards changing tube lights into sodium vapour lamps Special lighting arrangement in Sadar Manjil Arrangement of special light in new colonies Special lighting arrangement on main roads of cities</p> <p>Garden department</p> <p><i>Maintenance & construction</i> Horticulture Jalkumbhi eradication Social forestry</p> <p>Contingency Park arrangement</p>	<p>Solid waste management</p> <p><i>Superintendence & inspection</i> Establishment Contingencies Stores Rewards to conservancy staff Repair & maintenance Uniforms Payment of property taxes & water charges</p> <p>Conservancy services Establishment Contingencies Stores Repair & maintenance New works Hire charges for vehicles Cost of cleansing of inaccessible common house gullies Uniforms Payment of property taxes & water charges</p> <p>Conservancy services in municipal & Govt. slums Establishment</p>	

Expenditure on Revenue Account C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Trenching ground estt. Contingencies</p> <p><i>Fairs & festivals</i></p> <p>Special sanitary arrangement Contingencies</p> <p>Endowment account</p> <p>Management Establishment Contingent estt. Contingencies</p> <p>Services Cost of services rendered Contributions Other items</p>	<p>Construction of children park Construction of new parks & sports equipment</p> <p>Central workshop</p> <p>Maintenance of vehicles Petrol, oil, diesel Repairs of vehicles/machines Purchase of vehicles Tyre, tube, battery Purchase of dustbins Contingencies Purchase of new truck</p>	<p>Contingencies Stores Repair & maintenance New works Uniforms <i>Conservancy services in declared private slums</i> Establishment Contingencies Stores Repair & maintenance New works Hire charges Uniforms</p> <p>Storm water drains</p> <p><i>Maintenance of storm water drains</i> Establishment Contingencies Repair & maintenance Transport charges Stores</p>	

Expenditure on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
	<p>Sewer cleaning machine Steel containers Recovery van purchase Purchase of two tractor trolleys Purchase of gas cutting machine RC refuge compactor Bulldozer</p> <p>Water works department</p> <p>Maintenance Annual repair of filters Annual repair of pumps Annual repair of pipelines Other minor works Repair of buildings & plants</p> <p>Chemicals Fine shed Chlorine Bleaching power</p> <p>New purchase arrangement Purchase of pumps Machine & instrument</p>	<p>Mechanical & electrical</p> <p>Mechanical & electrical engineer's office estt. Chief Engineer M & Es office Electric installation (planning, design & construction)</p> <p>Municipal workshop Mechanical maintenance division Electrical maintenance division Refrigeration maintenance division Medico electronic cell Mechanical & electrical stores Debt charges</p> <p>Municipal foundry Establishment Contingencies Repairs & maintenance Stores Debt charges</p> <p>Municipal power laundry Establishment Contingencies Repairs & maintenance</p>	

Expenditure on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
	<p><i>New works</i></p> <ul style="list-style-type: none"> Improvement in water supply Water supply in under Govt. grant MC colony trenching ground Water supply in slum areas/Jhuggi-Jhonpri areas Water supply in rural areas Repair of hand pump Extension of Karbala pump house/Idgah plant Construction of Septic tank in Shahjanabad Separation of sewer from pipeline in transferred colonies from MPMC zone <i>Misc. expenditure</i> Temporary labour Overtime allowance Contingency Electricity expenditure Payment to water pollution board Fire brigade 	<ul style="list-style-type: none"> Stores Electric power Transport charges Debt charges Payment of property taxes & water charges <i>Mechanical transport</i> Establishment Contingencies Repairs & maintenance Stores, tools & plants running expenses New works Debt charges Contribution to motor vehicle (3rd party) insurance fund Purchase of petrol & diesel oil Lumpsum provision for meeting old outstanding dues Payment of property taxes & water charges Buildings, land acquisition & management <i>City engineer's central office estt.</i> Salary & allowance of the city engineer u/s 74 (2) (C) of the Mumbai municipal corporation act Establishment 	

Expenditure on Revenue Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
	<p><i>Maintenance of vehicles</i></p> <p>Necessary material & equipment Maintenance of vehicles Purchase of pumps Purchase of fire fighting</p> <p><i>Misc. & contingency</i></p> <p>Expenditure on water supply Contingency Insurance of vehicles</p>	<p>Contingencies Training for CEs department staff Transport charges Lumpsum provision for defraying expenses incurred on deputation of officers Payment of property taxes & water charges</p> <p><i>Inspection & supervision of private buildings, etc.</i></p> <p>Inspection & supervision of private buildings Maintenance of concrete testing laboratory</p> <p><i>Architectural</i></p> <p>Establishment</p> <p><i>Land acquisition & management</i></p> <p>Establishment Contingencies Repair & maintenance Rent of derequisitioned buildings New works Charges payable to Govt. for land acquisition department Rent of Maharashtra housing board tenements on hire Payment of property taxes & water charges</p> <p><i>Inspection & supervision of factories, workshops, etc.</i></p> <p>Establishment Contingencies</p>	

Expenditure on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		Payment of property taxes & water charges <i>Industrial estates</i> Establishment Contingencies Repair & maintenance Operational services Payment of property taxes & water charges <i>Development plan & town planning scheme for Brihan Mumbai</i> Development plan Town planning schemes Implementation of town planning schemes <i>Ward maintenance</i> Materials for ward maintenance	
	Health department	Fire brigade	
	<i>Sanitation</i> Purchase of equipment Purchase of chemicals	<i>Maintenance</i> Establishment Contingencies Repair & maintenance Stores Upkeep of fire hydrants Street ambulance service New works Plant & machinery Maintenance of fire station at BPT Payment of property taxes & water charges	

EXPENDITURE ON REVENUE ACCOUNT

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		Bandra fair Higher charges of lorries Repair & maintenance	
	Encroachment branch	Administration of shops & estt. act 1948	
		<i>Administration of shops & estt.</i> Establishment Contingencies	
	<i>Misc.</i> Protection of corporation properties Contingency		
	Property tax department	Gardens, recreation centres & open spaces	
		<i>Gardens</i> VJB Udyan Misc. gardens, open spaces, band stands, etc. Zoo	
	Contingency	<i>New gardens, recreation grounds, etc.</i> Contribution to institution for organisation of sports activities & gymnasium apparatus Development of new plots taken over by the corporation into playground	
	Contingency	<i>Open air theatres</i> OAT at VJB Udyan OAT at Prabodhankra Thakare Udyan OAT at Malad (east)	
		<i>MGMO swimming pool</i> Establishment Contingencies	

Expenditure on Revenue Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		Repair & maintenance Stores Aquatic competitions Payment of property taxes & water charges <i>Raja Baldeodas Birla Kreedra Kendra</i> Establishment Contingencies Repair & maintenance Stores & equipment Payment of property taxes & water charges <i>Sardar Vallabhbhai Patel swimming pool, Kandivali</i> Establishment Contingencies Repair & maintenance Stores Aquatic competitions New works Payment of property taxes & water charges <i>Ghatkopar lions municipal swimming pool</i> Establishment Contingencies Repair & maintenance Stores Aquatic competitions New works Payment of property taxes & water charges <i>Deenanath Manageshkar Natya Griha, Vile Parle</i> Establishment Contingencies	

Expenditure on Revenue Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		Repair & maintenance Stores Payment of property taxes & water charges <i>Nirlon olympic municipal swimming pool, Goregaon, municipal sports complex, swimming pool; Muland, municipal sports complex, Andheri</i> Establishment Contingencies Repair & maintenance Stores Aquatic competitions New works Payment of property taxes & water charges Swimming pool, Mulund Mahakavi Kalidas Natya Mandir, Mulund <i>General Arunkumar Vaidya swimming pool, Chembur</i> Establishment Contingencies Repair & maintenance Stores Aquatic competitions New works Payment of property taxes & water charges	
	Sports branch	Markets <i>Markets</i> Central office Municipal markets	

Expenditure on Revenue Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
	<p><i>Contingency</i> Sports activities Sanjay pool award</p> <p>Project branch</p> <p><i>Contingency</i> Expenditure on animal detention house Contingency Purchase of medicines for animals</p>	<p>Private markets Refrigerator at Mahatma Jyotiba Phule market Veterinary staff</p> <p>Deonar abattoir</p> <p><i>Deonar abattoir</i> Establishment Contingencies Repairs & maintenance Stores Lighting Transport charges Removal of offal & refuse Medicines & instruments Payment of property taxes & water charges</p> <p>Traffic operations, roads & bridges</p> <p><i>General</i> Establishment Contingencies Payment of property taxes & water charges <i>Traffic, planning & operations</i></p>	

Expenditure on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<ul style="list-style-type: none"> Traffic planning Traffic operation Running of ferry service at Manori, Marve & Gorai Pay & park scheme Road, bridge planning & design Road planning & design Bridge planning & design Road & bridge maintenance Road maintenance Bridge maintenance Lighting Debt charges On capital works programme of roads, SW drains upto 31-3-1976 Capital works programme of roads from 1-4-1976 & onwards Asphalt plant Establishment Contingencies Repair & maintenance Stores Electric power Purchase of plant & machinery Payment of property taxes & water charges Material testing laboratory Contingencies Repair & maintenance Stores Plant & machinery 	

Expenditure on Revenue Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Contributions</p> <p><i>Welfare & fines fund</i> Welfare fund Fines fund</p> <p>Misc.</p> <p><i>Provident fund, pension, gratuities & compassionate allowances</i> PF charges Pension fund Gratuities fund (special municipal contributions under provident fund) Deposit linked insurance scheme</p> <p>Village amenities</p> <p><i>Maintenance of PSCs, washing places & passages, etc.</i> Repair & maintenance</p> <p>Bombay urban development project-I</p> <p><i>Slum upgrading</i> Establishment Contingencies</p> <p><i>Audit & accounts</i> Establishment Contingencies</p>	

Expenditure on Revenue Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Common departmental services</p> <p><i>Municipal printing press</i></p> <ul style="list-style-type: none"> Establishment Contingencies Repair & maintenance Stores Electric power Work through outside agencies Transport charges New works Debt charges Payment of property taxes & water charges <p><i>Rota printing unit</i></p> <ul style="list-style-type: none"> Establishment Contingencies Repair & maintenance Stores & machinery Debt charges <p>Public health department</p> <p><i>General superintendence</i></p> <ul style="list-style-type: none"> Salary & allowance of the Executive Health Officer u/s 74 (2) (C) of the MMC act Establishment Contingencies Repairs & maintenance Purchase of milk & food samples Lumpsum provision for defraying the expenditure incurred on deputation of officers in India & 	

Expenditure on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		abroad for attending conference Transport charges Epidemics Establishment Contingencies Medicines, instruments & inoculations Stores Disinfectant & misc. Transport charges Mobile health unit recoverable from budget E (50% cost) Vector, pest & rodent control Vector & pest control Rodent control Immunization programme & multipurpose workers scheme Establishment Contingencies Medicines, drugs & instruments Repairs & maintenance Stores Lumpsum provision for crash intensive immunization programme Lumpsum provision for pulse polio immunization Malaria eradication programme Establishment Contingencies AHO (surveillance) recoverable from State Govt. (50% cost) Cemeteries & electric crematorium Cemeteries	

Expenditure on Revenue Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<ul style="list-style-type: none"> Electric crematorium Laboratory Establishment Contingencies Stores Repairs & maintenance Mahalaxmi Dhobiwada Establishment Contingencies Repairs & maintenance New works Payment of property taxes & water charges Rabies control Destruction of dogs Licencing of dogs Life guard service at Juhu, Versova, Manori & Gorai Foreshores Establishment Contingencies Equipment & stores Director of peripheral hospitals Contingencies Supply of mid-day snacks, etc., to the children attending municipal primary schools Establishment Contingencies Supply of mid-day snacks Impounding stray cattle Establishment Contingencies Repairs & maintenance 	

Expenditure on Revenue Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Stores Transport charges Payment of property taxes & water charges <i>Out reach services (100% cost recoverable from State Govt.)</i> Establishment Contingencies <i>Aids control programme</i> Establishment Contingencies Medicines & consumables Stores</p> <p>Medical relief & education</p> <p><i>Hospitals</i> KEM hospital Lokmanya Tilak Municipal General hospital Bai Yamunabai L. Nair charitable hospital Infectious diseases hospitals & tuberculosis hospitals & clinics MMC Dr. Bhajekar hospital Seth AJB municipal ear, nose & throat hospital Municipal eye hospital KB Bhabha hospital & Sir CJ dispensary, Bandra KB Bhabha hospital, Kurla Seth VC Gandhi & MA Vora municipal general hospital, Rajawadi, Ghatkopar Shri Harilal Bhagwati municipal general hospital, Borivali Smt. Mansadevi Tulsiram Agarwal municipal</p>	

Expenditure on Revenue Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>general hospital, Mulund (W)</p> <p>Dr. RN Cooper municipal general hospital, Juhu Vile Parle (W)</p> <p>Smt. Diwalibai Mohanlal Mehata general hospital, Chembur</p> <p>VN Desai municipal general hospital, Santacruz</p> <p>Central analytical laboratory</p> <p>MW Desai municipal general hospital, Malad (E)</p> <p>Municipal general hospital, Mulund (E)</p> <p>Sant Muktabai municipal general hospital, Barve, Nagar, Ghatkopar (W)</p> <p>SK Patil municipal general hospital, Malad (E)</p> <p>Centenary municipal general hospital, Kandivali</p> <p>Centenary municipal general hospital, Govandi</p> <p>Krantiveer Mahatma Jyotiba Phule municipal general hospital, Kannamwarnagar, Vikhroli (E)</p> <p>Municipal general hospital, Sidharthnagar, Goregaon (W)</p> <p>Maternity homes & children welfare services</p> <p>Maternity homes</p> <p>Maternity & children welfare services</p> <p>Pediatric clinic & ward</p> <p>Family welfare programme</p> <p>Indian population project-V</p> <p>Dispensaries</p> <p>Dispensaries for out patients</p> <p>Municipal clinic for sexually transmitted diseases</p> <p>Drug de-addiction centre</p> <p>Medical checkup of class IV employees</p> <p>Medical education</p> <p>Gordhandas Sunderdas medical college</p>	

Expenditure on Revenue Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Topiwala national medical college Nair hospital dental college Lokmanya Tilak municipal medical college</p> <p>Measures to control environmental air pollution in Brihan Mumbai</p> <p><i>Dy. City Engineer (civil) environmental sanitation & projects office</i> Establishment Contingencies</p> <p><i>Air pollution prevention cell</i> Establishment Contingencies Chemical & other consumable articles Stores Transport charges Hire charges for machinery & testing from outside agency Training of staff & consultancy charges Repairs & maintenance of appliances, equipment, vehicles, AM chowkies, etc. Lumpsum provision for the study of vegetation damage in city Lumpsum provision for third congress of local authorities for the management of human settlement (CITYNET) at the end of the year 1993</p> <p><i>Health survey unit</i> Establishment Contingencies</p>	

Expenditure on Revenue Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		Chemical & other consumable articles Stores Transport charges Lumpsum provision for defraying expenses incurred on deputation of officers in India & abroad for attending conference/training Repairs & maintenance of appliances & equipment	

Expenditure on Revenue Account

C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
<p>Establishment</p> <p>Taxes</p> <p>Taxes on land & buildings</p> <p>Tax on persons practicing, profession, art of carrying any trades on calling</p> <p>Tax on vehicles, animals & dogs</p> <p>Tax payable by employees</p> <p>Scavenging tax</p> <p>Tax payable by persons presenting building applications</p> <p>Sanitation tax</p> <p>Tax on entry of goods into a local area</p> <p>Tax on mineral rights</p> <p>Tax on consumption of electricity</p> <p>Tax on sale & purchase of goods</p> <p>Tax on advertisement</p> <p>Tax on goods on passenger carrying by roads, overseas, etc.</p> <p>Tax on vehicles</p> <p>Tax on animals & boats</p> <p>Tolls</p>	<p>General administration</p> <p><i>Pay of officers/staff</i></p> <p>Pay</p> <p>Provident fund</p> <p>Leave pension contribution</p> <p>Allowances</p> <p>TA</p> <p>Medical</p> <p>Passenger</p> <p>Others</p>	<p>Personnel cost</p> <p><i>Salaries & wages</i></p> <p>Salaries</p> <p>Leave salary surrender</p> <p>Wages-drivers & cleaners</p> <p>Wages-engineering</p> <p>Wages-others</p> <p>Subsistence allowance</p> <p>Payment to casual staff</p> <p><i>Others</i></p> <p>Reimbursement of medical expenses</p> <p>Welfare expenses</p> <p>Incentive</p> <p>Uniform</p> <p>Overtime</p> <p>Training</p> <p>Travel concession</p> <p>Tamil Nadu labour welfare fund contribution</p> <p>Hospitalisation benefits</p> <p>Contribution to pension gratuity & leave salary-deputationists</p> <p>Workmen compensation</p>	<p>Administration & finances</p> <p><i>Municipal authorities-administration</i></p> <p>Establishment</p> <p>Maintenance</p> <p>Supplies</p> <p>Misc.</p> <p>Capital expenses</p> <p><i>Municipal authorities- office</i></p> <p>Establishment</p> <p>Maintenance</p> <p>Supplies</p> <p>Misc.</p>

Expenditure on Revenue Account

C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
<p>Capitation tax</p> <p>Tax on luxuries including tax on entertainment</p> <p>Stamp duty on sale, transfer of property</p> <p>Show tax/entertainment tax</p> <p>Fees</p> <p>License fee on dangerous & other trades</p> <p>Tonga/cart license</p> <p>License fee animal</p> <p>Rickshaw license</p> <p>Slaughter house fee</p> <p>Cooking food license u/s 197</p> <p>License fee</p> <p>Scavenging fee</p> <p>Copying fee</p> <p>For attendance at fair</p> <p>Notice fee</p> <p>Building application fee</p> <p>License fee u/s 198 in hill municipality</p> <p>Composition fee</p> <p>Tehbazari</p> <p>Rents on municipal land & buildings</p> <p>Service rendering departments</p> <p>Health including removal & disposal</p> <p>Health centre & vaccination</p> <p>Public analyst (laboratory)</p> <p>Medical including prevention of malaria & other epidemics</p> <p>Veterinary</p>	<p><i>Other expenditure</i></p> <p>Post & telegraph & telephone</p> <p>Uniforms</p> <p>Stationary & printing</p> <p>Building rent</p> <p>Magazines & newspapers</p> <p>Publicity</p> <p>Elections</p> <p>Festivals</p> <p>Audit fees</p> <p>Court expenses</p> <p>Vehicles</p> <p>Electricity, water bills</p> <p>Aid to institutions</p> <p>Contingencies</p> <p>Membership fee</p>		<p><i>Remuneration & facilities of Mayor/Dy. Mayor, Chairman, members of the Mayor-in-council & other committees (u/s 13)</i></p> <p>Misc.</p> <p> </p> <p><i>Municipal Commissioner's administration</i></p> <p>Establishment</p> <p>Maintenance</p> <p>Supplies</p> <p>Misc.</p>

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
<p>Municipal engineer & supporting staff Road cutting Water rate Water connection charges Street watering Sewer connection Library Street lighting Dak bungalow & sarai Cattle pound Garden & landscaping Fire brigade Misc.</p>			<p><i>Municipal Commissioner's office</i> Establishment Maintenance Supplies Misc. <i>Joint Municipal Commissioner's administration</i> Establishment Maintenance Supplies Misc. <i>Dy. Municipal Commissioner's administration (supply)</i> Establishment Maintenance Supplies Misc. <i>Dy. Municipal Commissioner's administration (conservancy)</i></p>

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			Establishment Maintenance Supplies Misc. <i>Dy. Municipal Commissioner's administration (personnel)</i> Establishment Maintenance Supplies Misc. <i>Controller of municipal finances & accounts-administration</i> Establishment Maintenance Supplies Misc. <i>Dy. Municipal Commissioner's (senior) administration</i> Establishment Maintenance Supplies Misc. Capital expenses <i>Dy. Municipal Commissioner's administration (education)</i> Establishment Maintenance Supplies Misc. Capital expenses <i>Dy. Municipal Commissioner's administration</i>

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			<p><i>(revenue-OL)</i></p> <p>Establishment Maintenance Supplies Misc. Capital expenses</p> <p><i>Chief Municipal Auditor's administration</i></p> <p>Establishment Maintenance Supplies Misc. Capital expenses</p> <p><i>Dy. Municipal Commissioner's administration (revenue-HQ)</i></p> <p>Establishment Maintenance Supplies Misc.</p> <p><i>Dy. Municipal Commissioner's administration (building)</i></p> <p>Establishment Maintenance Supplies Misc.</p> <p><i>Dy. Municipal Commissioner's administration (Market)</i></p> <p>Establishment Maintenance Supplies Misc. Capital expenses</p>

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			<p><i>Chief Municipal Architect & town planning- administration</i></p> <p>Establishment Maintenance Supplies Misc. Capital expenses</p> <p><i>Dy. Municipal Commissioner's (TP & EM)- administration</i></p> <p>Establishment Maintenance Supplies Misc. Capital expenses</p> <p><i>Dy. Municipal Commissioner's administration (HQ)</i></p> <p>Establishment Maintenance Supplies Misc.</p> <p><i>Dy. Municipal Commissioner's office (revenue HQ)</i></p> <p>Establishment Maintenance Supplies Misc. Capital expenses</p> <p><i>Chief Municipal Architect & town planning's office</i></p> <p>Establishment Maintenance</p>

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			Supplies Misc. Capital expenses Dy. Municipal Commissioner's office (market) Establishment Maintenance Supplies Misc. Capital expenses Town planning wing (under CMA & TP) Establishment Maintenance Supplies Misc. Capital expenses Municipal Secretary Establishment Maintenance Supplies Misc. Capital expenses Finance & accounts Establishment Maintenance Supplies Misc. Capital expenses Treasury Establishment Maintenance Supplies

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			Misc. Finance charges Capital expenses Data processing Establishment Maintenance Supplies Misc. Capital expenses Law Establishment Maintenance Supplies Misc. Capital expenses Public relations Establishment Maintenance Supplies Misc. Capital expenses Land & estate Establishment Maintenance Supplies Misc. Capital expenses Land utilisation control Establishment Maintenance Supplies

Expenditure on Revenue Account

C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			Misc. Capital expenses Assessment & collection Establishment Maintenance Supplies Misc. Finance charges Capital expenses Other municipal taxes Establishment Maintenance Supplies Misc. Finance charges Capital expenses
Contingencies	Tax collection		Engineering & commercial services
	Octroi Pay of officers/staff Allowances Others		Commercial services Establishment Maintenance Supplies Misc. Capital expenses
Taxes Taxes on land & buildings Tax on persons practicing any profession/art of carrying any trade or calling Tax on vehicles, animals Tax payable by employees-domestic	Building & land section Pay of officers/staff Allowances Others		Engineering administration Establishment Maintenance Supplies Misc.

Expenditure on Revenue Account

C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
Unforeseen charges Investments Grants/subsidies Suspense			<i>Solid waste</i> Establishment Maintenance Supplies Misc. Capital expenses <i>Lighting</i> Establishment Maintenance Supplies Misc. Capital expenses <i>Electricity</i> Establishment Maintenance Supplies Misc. Capital expenses <i>Motor vehicles</i> Establishment Maintenance Supplies Misc. Finance charges Capital expenses
Development works	Public health & convenience		

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
<p><i>Environmental improvement scheme</i></p> <ul style="list-style-type: none"> Mechanised compost plant Public latrines & urinals Shifting of dairy & gwalas Landscaping & parks Electrical cremation Constructions Construction & repair of public streets Construction & repair of drains Construction of dustbins <p><i>Construction & repair of municipal building</i></p> <ul style="list-style-type: none"> Loan to employees for construction of house Misc. 	<p><i>Health</i></p> <ul style="list-style-type: none"> Pay of officers/staff Allowances Others <p><i>Garage</i></p> <ul style="list-style-type: none"> Pay of officers/staff Allowances Others <p>Public safety</p> <p><i>Fire</i></p> <ul style="list-style-type: none"> Pay of officers/staff Allowances Others <p><i>Lighting</i></p> <ul style="list-style-type: none"> Pay of officers/staff 		

Expenditure on Revenue Account

C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<ul style="list-style-type: none"> Allowances Others Cattle pound Pay of officers/staff <ul style="list-style-type: none"> Pay Provident fund Leave pension contribution Allowances <ul style="list-style-type: none"> TA Medical Conveyance Others Other expenditure <ul style="list-style-type: none"> Uniforms Cattle feed Contingencies Gardens Pay of officers/staff <ul style="list-style-type: none"> Pay Provident fund Leave pension contribution Allowances <ul style="list-style-type: none"> Medical Others 		<ul style="list-style-type: none"> Other programme Personnel <ul style="list-style-type: none"> Establishment Maintenance Supplies Misc. Capital expenses Central records <ul style="list-style-type: none"> Establishment Maintenance Supplies

Expenditure on Revenue Account

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<p><i>Other expenditure</i></p> <ul style="list-style-type: none"> Uniforms Water & seeds Implements Contingencies Water, electric bills 		<ul style="list-style-type: none"> Misc. Capital expenses Central stores Establishment Maintenance Supplies Misc. Capital expenses Central workshop Establishment Maintenance Supplies Misc. Finance charges Capital expenses Central vigilance Establishment Maintenance Supplies Misc. Central printing Establishment Maintenance Supplies Misc. Finance charges Capital expenses Other administrative & support service Establishment Maintenance Supplies

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			Misc. Finance charges Capital expenses Agencies Election services Calcutta improvement trust Rabindra Setu (Howrah Bridge) tax CMDA Union Govt. loan State Govt. loan Debenture holders account HUDCO loan Bank charges Special programme Municipal Commissioner's special programme Cost for special committee & advisory committee & for implementation of CMD act & rules Restructuring of municipal Govt. Preparation of new assessment book Compilation of arrears rate accounting Preparation of premises wise ledger Funds under Chief Engineer for other urgent works Contribution to pension fund Contribution from revenue fund for loanable work Additional cost of estt. Fund for borough activities u/s 11 of the CMC Act, 1980

Expenditure on Revenue Account
C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<p>Public works</p> <p><i>Pay of officers/staff</i></p> <p>Pay</p> <p>Provident fund</p> <p>Leave pension contribution</p> <p>Allowances</p> <p>Medical</p> <p>Conveyance</p> <p>Others</p> <p>Other expenditure</p> <p>Uniforms</p> <p>Maintenance</p> <p>Pavement</p> <p>Contingencies</p>		<p>Group insurance</p> <p>Leave travel concession</p> <p>Fund at the disposal of Mayor/ Administrator</p> <p>Promotion of cultural activities</p> <p>Parks & playgrounds</p> <p>Development of undeveloped & backward areas</p> <p>Grant to charitable & educational institutions, etc.</p> <p>Ter-centenary celebration</p> <p>Renovation & improvement of historical & other buildings of the CMC</p> <p>Promotion of sports & coaching</p> <p>Improvement works-refugee relief</p>

Expenditure on Revenue Account

C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<p>Municipality run service rendering institute</p> <p><i>City bus service</i></p> <p>Pay of officers/staff</p> <p>Allowances</p> <p>Other expenditure</p> <p>Boats</p> <p>Pay of officers/staff</p> <p>Allowances</p> <p>Other expenditure</p> <p>Water works</p> <p>Pay of officers/staff</p> <p>Allowances</p> <p>Other expenditure</p> <p>Others</p> <p>Pay of officers/staff</p> <p>Allowances</p> <p>Other expenditure</p> <p>Other revenue expenditure</p> <p><i>Pay of officers/staff</i></p> <p>Pay</p> <p>Provident fund</p> <p>Leave pension contribution</p> <p>Allowances</p> <p>TA</p> <p>Medical</p> <p>Others</p> <p>Other expenditure</p> <p>Uniforms</p>		

Expenditure on Revenue Account

C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	Building rent Water, electricity expenditure Books expenditure Books maintenance Sports expenditure Contingencies Medicines		

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>General account</p> <p>General taxation & misc.</p> <p><i>Property tax section</i></p> <p>Pay & allowance</p> <p>Contingencies</p> <p><i>Advertisement & publicity section</i></p> <p>Pay & allowance</p> <p>Contingencies</p> <p>General administration</p> <p><i>Commissioner's office</i></p> <p>Local Govt. services pay & allowances of officers & staff</p> <p>Establishment</p> <p>Contingencies</p> <p><i>Mayor's office (Secretary's office)</i></p> <p>Pay & allowances</p> <p>Contingencies</p> <p><i>Audit & account offices</i></p> <p>Pay & allowances</p> <p>Contingencies</p> <p><i>Labour welfare centre</i></p> <p>Pay & allowances</p> <p>Contingencies</p> <p><i>Municipal court</i></p> <p>Pay & allowances</p> <p>Contingencies</p> <p><i>Legal section</i></p> <p>Pay & allowances</p>			

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>Purchase of law books & journals</p> <p>Retaining allowances to standing counsels</p> <p>Fee for cases entrusted & opinion sought from senior advocates who are not standing counsel</p> <p>Court expenses</p> <p>Election branch</p> <p>Pay & allowances</p> <p>Pay & allowances of the election staff of Assembly & Parliament</p> <p>Election expenses</p> <p>Municipal press</p> <p>Pay & allowances</p> <p>Contingencies</p> <p>Pension, grants, contribution & other items</p> <p>Pension, gratuities, commutation of pension contribution to Govt. account, etc.</p> <p>Grants to corporation clubs & associations, i.e. municipal corporation employees cultural association</p> <p>Contribution</p> <p>Other items</p> <p>Communication</p> <p>Chief Engineer's office</p> <p>Pay & allowances</p> <p>Contingencies</p> <p>Superintending Engineer's (general office)</p> <p>Pay & allowances</p> <p>Contingencies</p>			

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p><i>Engineering section</i> Pay & allowances Contingencies</p> <p><i>Transport section</i> Pay & allowances Contingencies</p> <p><i>Municipal playground section</i> Pay & allowances Contingencies</p> <p><i>Vehicles & animal tax section</i> Pay & allowances Contingencies</p> <p><i>Horticulturist section</i> Pay & allowances Contingencies</p> <p><i>Forest office</i> Pay & allowances</p> <p><i>Capital works (within revenue)</i> Original works Solid waste management</p> <p>Education (other than elementary)</p> <p><i>Municipal libraries & reading rooms</i> Pay & allowances Contingencies</p> <p><i>Grants to education institution</i> Public libraries reading rooms Educational facilities (scholarships to children of municipal employees & labourers <i>Urban community development pilot project</i></p>			

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p> Pay & allowances Contingencies for ward nos. 17 & 22 MCH share for UCD projects & UNICEF aided projects Payment of honorarium of Rs. 250 per head p.m. (200) teachers </p> <p> Public health </p> <p> Medical relief, hospitals & dispensaries Municipal dispensaries Medical aid wing Ayurvedic dispensary Unani dispensaries Maternity home at Pan Bazaar, Secunderabad Ophthalmic hospital </p> <p> Preventive medicines Sanitary conservancy & scavenging section Health office Control of stray animals Prevention of food adulteration & municipal laboratory section Registration of birth & death section Child welfare section City family planning branch Family planning clinics Beggar home Prevention of malaria Grants & contributions to medical & charitable institutions </p>			

Expenditure on Revenue Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>Fee & remunerative enterprises</p> <p><i>Markets</i></p> <p>Pay & allowances</p> <p>Contingencies</p> <p><i>Slaughter houses</i></p> <p>Pay & allowances</p> <p>Contingencies</p> <p>Veterinary public health laboratory</p> <p><i>Municipal guest house</i></p> <p>Pay & allowances</p> <p>Contingencies</p> <p><i>Rent collection from municipal buildings</i></p> <p>Pay & allowances</p> <p>Contingencies</p> <p><i>Licence section</i></p> <p>Pay & allowances</p> <p>Contingencies</p> <p><i>Swimming pool</i></p> <p>Pay & allowances</p> <p>Contingencies</p> <p>Water supply & drainage account</p> <p>Drainage account</p> <p><i>Drainage (SW drains)</i></p> <p>Pay & allowances</p> <p>Contingencies</p> <p><i>Drainage workshop (SW drains)</i></p> <p>Pay & allowances</p> <p>Contingencies</p>			

Expenditure on Revenue Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
Master plan account			<p>Markets</p> <p>SKRM regular estt.</p> <p><i>Pay of officers</i></p> <p>Gate collection estt.</p> <p><i>Allowance & honorarium</i></p> <p>Interim relief</p> <p>Dearness allowance</p> <p>Other allowances (HRA & CCA. etc.)</p> <p>Medical charges</p> <p><i>Contingencies</i></p> <p>Telephones</p> <p>Stamps</p> <p>Staff of PUB & Jayanagar shopping complex</p> <p><i>Allowance & honorarium</i></p> <p>Interim relief</p> <p>Dearness allowance</p> <p>Other allowances (HRA & CCA. etc.)</p> <p>Wholesale yard & other market estt.</p> <p><i>Allowance & honorarium</i></p> <p>Interim relief</p> <p>Dearness allowance</p> <p>Other allowances (HRA & CCA. etc.)</p> <p>Medical charges</p>
Special circle floods (projects)			

Expenditure on Revenue Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p><i>Contingencies</i> Stationary Office contingencies Purchase of drawing materials</p>			<p>Public works (engineering) Swimming pools</p> <p><i>Contingencies</i> Stamps Telephones</p> <p>Public works Works</p> <p><i>Original works buildings</i> General administration including zorial wards & sub-offices godowns & stores Modern civil hall Markets, shops & stalls Corporation quarters & gangmen malies quarters other than workers Shelters & improvement to CC workers quarters Community halls Construction of Gubbi veeranna theatre & open air theatre Urinals & lavatories, dhobighats, bathing ghats Sulabh shouchalayas</p>

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
			Planetarium Burial grounds, burning ghats & providing shelters Construction & improvements to schools, colleges & reading rooms Swimming pools & improvements Stadiums & playgrounds -- Parks, gardens & lawns Improvements to hospitals, dispensaries & maternity homes & child welfare & milk centres Construction of pounds & cattle sheds Drilling of borewells Provision for musical fountains Formation, widening & metalling of roads Asphaltting Formation & improvements of footpaths Formation & improvement to roadside drains Formation & improvement to traffic islands, signals, etc. Drainage & sewerage Storm water drains Improvements to tanks & fencing Improvements to Ulsoor tank Providing & fixing public taps Construction of central laundry Bridges, culverts & causeways Railways approach road, road over bridges/road under bridge Other bridges, culverts & causeways Pedestrian subways

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
			<p><i>Annual maintenance & special repairs</i></p> <p>Buildings</p> <p><i>Communication</i></p> <p>Roads & lanes</p> <p>Footpaths & side drains</p> <p>Traffic islands & markings</p> <p>Bridges, culverts, causeways & subways</p> <p>Storm water drains</p> <p>Repairs to public taps</p> <p><i>Suspense account</i></p> <p>Debit</p> <p>Credits</p> <p>Payments</p> <p><i>Planetarium estt. (including directors)</i></p> <p>Pay</p> <p>Allowance & honorarium</p> <p>Wages & honorarium</p> <p>Programme production</p> <p>Maintenance, running costs & repairs</p> <p>Purchase of accessories, development, etc.</p> <p>Production of exhibits, slides, etc.</p> <p>Purchase of books, slides 16 mm films</p> <p>Misc. expenses</p> <p>Telephones</p> <p>Water charges</p> <p>Electrical charges</p> <p><i>Traffic engineering cell</i></p> <p>Pay of estt.</p> <p>Interim relief</p> <p>Dearness allowances</p> <p>Other allowances (HRA & CCA, etc.)</p>

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
			<p><i>Sanitary engineering cell</i> Pay of estt. Interim relief Dearness allowances Other allowances (HRA & CCA, etc.)</p> <p>Health department Health</p> <p><i>Allowance & honorarium</i> Interim relief Dearness allowance Travelling allowance Other allowances (HRA & CCA, etc.) Medical charges Contingencies Stamps Telephones Contingencies misc. (office)</p> <p>Medical relief</p> <p><i>Allowance & honorarium</i> Interim relief Dearness allowance Other allowances (HRA & CCA, etc.) Medical charges Contingencies Stamps Telephones Other charges</p>

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
			<p>Preventive medicines</p> <p><i>Allowance & honorarium</i> Interim relief Dearness allowance Other allowances (HRA & CCA, etc.) Medical charges Contingencies Telephones</p> <p>Mosquito control</p> <p><i>Allowance & honorarium</i> Interim relief Dearness allowance Other allowances (HRA & CCA, etc.) Medical charges Contingencies Stamps Telephones</p> <p>National malaria eradication programme</p> <p><i>Allowance & honorarium</i> Interim relief Dearness allowance Other allowances (HRA & CCA, etc.)</p> <p>Prevention of food adulteration</p>

Expenditure on Revenue Account
D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
			<p><i>Allowance & honorarium</i></p> <ul style="list-style-type: none"> Interim relief Dearness allowance Other allowances (HRA & CCA, etc.) Medical charges <p>Conservancy & sanitation</p> <p><i>Allowance & honorarium</i></p> <ul style="list-style-type: none"> Interim relief Dearness allowance Other allowances (HRA & CCA, etc.) Medical charges <p>Conservancy & sanitation estt.</p> <ul style="list-style-type: none"> Pay of city cleaning workers Allowance & honorarium Contingencies Cleaning & transportation of garbage Purchase of conservancy articles & dustbins Research & development of health education Deputation of city cleaning workers to health education Purchase of vehicles for city cleaning purpose <p>Markets & slaughter house estt.</p> <p><i>Allowance & honorarium</i></p> <ul style="list-style-type: none"> Interim relief Dearness allowance Other allowances (HRA & CCA, etc.) Medical charges

Expenditure on Revenue Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
			<p>Maternity homes, child welfare centres & sub registrars</p> <p><i>Allowance & honorarium</i> Interim relief Dearness allowance Other allowances (HRA & CCA, etc.) Medical charges</p> <p><i>Contingencies</i> Telephones</p> <p><i>Maternity homes</i> Equipment for maternity homes Servicing & maintenance</p> <p>Family planning centres</p> <p><i>Allowance & honorarium</i> Interim relief Dearness allowance Other allowances (HRA & CCA, etc.) Medical charges Travelling allowances</p> <p>Destruction & deportation of animals</p> <p><i>Allowance & honorarium</i> Interim relief Dearness allowance Other allowances (HRA & CCA, etc.)</p>

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>General account Management</p> <p><i>Mayor, Dy. Mayor & Councillors</i> Consolidated allowance to the Mayor</p> <p>Entertainment allowance to the Mayor Travelling allowance Conveyance allowance/sitting fees</p> <p><i>Commissioner & Dy. Commissioner/PA to the Commissioner</i> Pay & allowances</p> <p>Leave salary & pension/PF contribution TA CA</p> <p><i>Revenue Officer</i> Pay & allowances Leave salary & pension/PF contribution TA CA</p> <p><i>Accounts Officer</i> Pay & allowances Leave salary & pension/PF contribution TA</p>		<p>General supervision, collection of revenue, etc. General superintendence</p> <p><i>Corporation & standing committee</i> Sumptuary allowance, honoraria & salary of the Municipal Secretary Establishment Contingencies Transport charges Travelling expenses of the Mayor & the attendant staff Upkeep of Mayor's bungalow & garden <i>Chief Auditor's estt.</i></p> <p>Salary & allowance of the Chief Auditor u/s 78-A (1) (C) of the MMC act Establishment Contingencies Audit of BEST</p> <p><i>Municipal Commissioner's office</i> Salary & allowances Establishment Contingencies Repair & maintenance Transport charges</p> <p><i>Audit & accounts estt.</i> Salary & allowances Establishment Contingencies Transport charges Cost of computerisation of pay rolls & other</p>	

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p><i>Revenue estt.</i> Pay & allowances Leave salary & pension/PF contribution TA & CA Uniform allowance</p> <p><i>General & account estt.</i> Pay & allowances Leave salary & pension/PF contribution TA Rewards & other remunerations</p> <p><i>Contingent estt.</i> Pay & allowances Provident fund contribution Uniform Other remunerations</p> <p><i>General contingencies</i> Land revenue House rent Lighting charges Water charges Postage Telegram & telephone Stationary & printing Law charges Auditors' fees</p>		<p>accounts</p> <p><i>Labour Officer's estt.</i> Establishment Contingencies</p> <p><i>Brihan Mumbai Mahanagarpalika Patrika</i> Establishment Contingencies Cost of publication of the journal</p> <p><i>Public Relations Officer's department</i> Establishment Contingencies Stores & equipment Health exhibitions Transport charges Publicity in connection with keep city clean, TB & other civic matters on consultancy advertisement agencies basis Publication of civic guide-cum-diary</p> <p><i>Mumbai municipal security force</i> Establishment Contingencies Repairs & maintenance Band unit of Mumbai municipal security force Transport charges Training facilities to new recruits Training for civil defence course</p>	

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Repairs & maintenance of office buildings Cost of revenue stamps affixed to receipts Other misc. expenses</p>		<p><i>Chief Complaints' Officer</i> Establishment <i>Civic training institute & research centre</i> Establishment Contingencies Equipment & apparatus Repairs & maintenance Stores Remuneration to training faculties & consultants Lumpsum provision for research & development Deputation of employees for training courses, conferences, etc. Facilities for trainees & staff New works Payment of property taxes & water charges <i>Mobile squad including police force for removing encroachments, etc.</i> Establishment Contingencies Equipment & apparatus Stores Transport charges Reimbursement to Govt. for police force employed <i>Chief Officer (enquiry)</i> Establishment Contingencies Transport charges</p>	

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Education</p> <p>Schools</p> <p>Teaching staff</p> <p>Non-teaching staff</p> <p>Contingencies</p> <p>Repair & maintenance of schools</p> <p>Prizes & scholarships</p> <p>Educational concessions</p> <p>School library & reading rooms</p> <p>Sports & past time</p> <p>Educational fairs & seminars</p> <p>Misc. expenses</p> <p>Library & reading rooms (public)</p> <p>Establishment</p> <p>Books & periodicals</p> <p>Repair & maintenance</p> <p>Contingencies</p> <p>Contribution to other libraries</p> <p>Radio & music</p> <p>Establishment</p> <p>Maintenance</p>		<p><i>Department of planning</i></p> <p>Establishment</p> <p>Contingencies</p> <p>Collection of revenue</p> <p><i>Property & wheel tax estt.</i></p> <p>Establishment</p> <p>Contingencies</p> <p>Cart number plates</p> <p>Transport charges</p> <p>Hiring charges of taxies</p> <p>Cost of staff in regional transport officer's office, Mumbai</p> <p>Commission to WIAA for the recovery of wheel tax</p> <p>Computerisation of wheel tax & property tax bills</p> <p>Cost of auction sale advertisement</p> <p><i>Octroi estt.</i></p> <p>Establishment</p> <p>Contingencies</p> <p>Repairs & maintenance</p> <p>Transport charges</p> <p>New works</p> <p>Commission to the Municipal Cooperative Bank Ltd. for collection of octroi</p> <p>Payment of property taxes & water charges</p> <p><i>Theatre tax estt.</i></p> <p>Establishment</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Contingencies Interest on & repayment of debts</p> <p>Public health</p> <p><i>Health Officer & estt.</i> Health officer Office estt. Contingencies Special health officer Stipend & TA to Health Officer & staff deputed for training</p> <p><i>Medical services</i> Hospitals & dispensaries (general) ID hospital Contribution to other institutions Stipend & TA to Health Officer & staff deputed for training Repairs to hospitals & dispensaries Interest on and repayment of debts Other misc. items</p> <p><i>Health services</i> Vaccination Anti filaria/anti malaria scheme Cattle pounds</p> <p><i>Maternity & child health</i> Medical officers Estt. of the centres</p>		<p>General stores</p> <p><i>General stores</i> Establishment Contingencies Repairs & maintenance Transport charges Provision for meetings deficit in the sale of cement account Purchase of stores materials for municipal departments Payment of property taxes & water charges</p> <p><i>Computer cell</i> Establishment Contingencies</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Contingencies</p> <p>Repairs & maintenance of buildings</p> <p>Contribution to other institutions</p> <p>Propaganda</p> <p><i>Supervision of trades</i></p> <p>Assistant health officers</p> <p>Officer estt.</p> <p>Health inspectors/licence inspectors/food inspectors & health assistants</p> <p>Plague & cholera estt.</p> <p>Health education & propaganda</p> <p>Contingent estt.</p> <p>Contingencies</p> <p><i>Fire protection</i></p> <p>Fire service estt.</p> <p>Fire engine, tractors, fire fighters & ambulance van</p> <p>Wages to workers engaged</p> <p>Contingencies</p> <p>Contribution to Govt.</p> <p><i>Vital statistics</i></p> <p>Registration of marriage, birth & death</p> <p>Contingencies</p> <p><i>Poor home & rescue shelters</i></p> <p>Establishment</p> <p>Contingencies</p> <p>Repairs to buildings</p> <p><i>Burial & burning grounds</i></p> <p>Wages to watchman</p> <p>Contingencies</p> <p>Maintenance charges</p>			

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Remunerative enterprises</p> <p><i>Municipal properties</i></p> <p>Land & buildings</p> <p>Tree planting</p> <p>Town hall & model theatres</p> <p>Washing & bathing places</p> <p>Public markets & bunks</p> <p>Public ferries</p> <p>Public cart stands</p> <p>Bus stand</p> <p>Public slaughter houses</p> <p>Misc. charges</p> <p><i>Service schemes</i></p> <p>Municipal exhibitions & fairs</p> <p>Tournaments & sports meets</p> <p>City bus service</p> <p>Ferry service</p> <p>Rest houses & tourist houses</p> <p>Agricultural farms & dairies</p> <p>Other service schemes</p>		<p>Legal department</p> <p><i>Law charges</i></p> <p>General</p> <p> </p> <p><i>Legal department</i></p> <p>Establishment</p> <p>Contingencies</p> <p> </p> <p><i>Election expenses</i></p> <p><i>Preparation electoral rolls</i></p> <p>Establishment</p> <p>Contingencies</p> <p>Holding the election including preparatory work, cost of mandaps. etc.</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Water supply & drainage account Water works</p> <p>Engineers Pay & allowances Leave salary & pension/PF contribution CA & TA</p> <p>Engineering estt. Pay & allowances Leave salary & pension/PF contribution CA & TA</p> <p>Office estt. Pay & allowances Pension/PF contribution TA</p> <p>Contingent estt. Pay & allowances PF contribution Uniform</p> <p>Contingencies Office contingencies Repairs to buildings Other contingencies</p> <p>Maintenance Head works & water tank chlorination & purification Silt clearance Fees for analysis</p>		<p>Preliminary expenses for holding the general election</p>	

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Machinery & equipment</p> <p>Current charges</p> <p>Fuel & oil</p> <p>Pumping</p> <p>Insurance of machinery</p> <p>Other charges</p> <p>Distribution & house service connection</p> <p>Establishment</p> <p>Pay & allowances</p> <p>Leave salary & pension/PF contribution</p> <p>CA & TA</p> <p>Contingent estt.</p> <p>Pay & allowances</p> <p>PF contribution</p> <p>Uniforms</p> <p>Contingencies</p> <p>General contingencies</p> <p>Repairs & maintenance</p> <p>Pumping stations</p> <p>Wages to watchman & workers</p> <p>Other charges</p> <p>House service connections</p> <p>Meters, pipes & taps</p> <p>Cost of labour engage</p> <p>Inspection</p> <p>Other charges</p> <p>Drainage account</p> <p>Drainage works</p>			

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p><i>Engineer (PH)</i> Pay & allowances Leave salary & pension/PF contribution CA & TA</p> <p><i>PH engineering estt.</i> Pay & allowances Pension/PF contribution CA & TA Uniforms</p> <p><i>Contingent estt.</i> Pay & allowances PF contribution Uniforms</p> <p><i>Contingencies</i> General contingencies Repairs & maintenance of drainage works & pumping stations Wages to watchman & workers Other contingencies</p> <p>Sewage farms</p> <p><i>Establishment</i> Pay & allowances Pension/PF contribution CA & TA Uniforms</p> <p><i>Maintenance</i> Wages to cleaners Maintenance of farms</p>			

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Cost of sewer cleaning Other charges</p> <p>Lighting account Street lighting</p> <p>Engineer (EL) Pay & allowances Leave salary & pension/PF contribution CA & TA</p> <p>Engineering estt. Pay & allowances Pension/PF contribution CA & TA</p> <p>Contingent estt. Pay & allowances PF contribution Uniforms</p> <p>Contingencies General contingencies Work contingencies & labour Repairs & maintenance Other items</p> <p>Generation/purchase of energy</p> <p>Generation Maintenance of plant & machinery Fuel & oil Insurance of plant & machinery Misc. items</p>			

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p><i>Purchase of energy</i></p> <ul style="list-style-type: none"> Cost of energy Transmission Transformers & meters Other charges <p><i>Oil lamps</i></p> <ul style="list-style-type: none"> Lamps & posts Oil & wicks Service charges Other charges <p>Conservancy account</p> <p>Public conservancy</p> <p><i>Conservancy estt.</i></p> <ul style="list-style-type: none"> Pay & allowances Pension/PF contribution CA & TA Uniforms <p><i>Contingent estt.</i></p> <ul style="list-style-type: none"> Pay & allowances PF contribution Uniforms Misc. <p><i>Contingencies</i></p> <ul style="list-style-type: none"> General contingencies Wages to watchman Wages to workers Repairs to buildings Other contingencies <p><i>Transportation</i></p>		<p>Solid waste management</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Lorry service charges Fuel & oil Hand carts & bullock carts Fodder to cattle Cattle sheds & yards Care of bullocks Other charges</p> <p>Private scavenging</p> <p><i>Establishment</i> Pay & allowances PF contribution Uniforms</p> <p><i>Contingent estt.</i> Pay & allowances PF contribution Uniforms</p> <p><i>Contingencies</i> General contingencies Buckets, brooms, soap & oil Other contingencies</p> <p>Compost production</p> <p><i>Health Inspectors/Compost Inspectors</i> Pay & allowances Leave salary & pension/PF contribution CA & TA</p>		<p>Conservancy services</p> <p><i>Repair & maintenance</i> Repair & maintenance for (M & Es) installation</p>	

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Uniform</p> <p><i>Trenching ground estt.</i></p> <p>Pay & allowances</p> <p>Pension/PF contribution</p> <p>CA & TA</p> <p>Uniform</p> <p><i>Contingencies</i></p> <p>Wages to workers & watchman</p> <p>PF contribution</p> <p>Maintenance of grounds & pits</p> <p>Insecticides</p> <p>Other contingencies</p> <p>Fairs & festivals</p> <p><i>Special sanitary arrangement</i></p> <p>Pay of estt.</p> <p>Leave salary & pension/PF contribution</p> <p>CA & TA</p> <p>Wages to contingent workers</p> <p>PF contribution</p> <p>Uniforms</p> <p><i>Contingencies</i></p> <p>Temporary construction & sanitary fittings</p> <p>Disinfectants & insecticides</p> <p>Other contingencies</p> <p>Endowment account</p> <p>Management</p> <p><i>Establishment</i></p>			

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Pay & allowances Pension/PF contribution CA & TA <i>Contingent estt.</i> Pay & allowances PF contribution Uniform <i>Contingencies</i> General contingencies Maintenance of properties Other contingencies</p>		<p>Mechanical & electrical Mechanical & electrical engineer's office estt.</p> <p><i>Chief Engineer M & Es office</i> Establishment Contingencies Repairs & maintenance Stores, equipment & apparatus Training of engineers & other staff Transport charges Payment of property taxes & water charges <i>Electric installation (planning, design & construction)</i> Establishment Contingencies Repairs & maintenance</p> <p>Municipal workshop</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p><i>Mechanical maintenance division</i> Office & supervisory section Mechanical workshop & outdoor unit Overheads-mechanical division</p> <p><i>Electrical maintenance division</i> Office & supervisory section Electrical workshop & maintenance outdoor unit Overheads-electrical division</p> <p><i>Refrigeration maintenance division</i> Office & supervisory section Refrigeration workshop & maintenance unit Overheads-electrical division</p> <p><i>Medico electronic ceil</i> Office & supervisory section MEC workshop & outdoor unit Overheads-MEC division</p> <p><i>Mechanical & electrical stores</i> Establishment Contingencies Stores, equipment & apparatus Repairs & maintenance Transport charges</p> <p>Municipal power laundry</p> <p><i>Repairs & maintenance</i> Repairs & maintenance for (M & Es) installation</p> <p>Mechanical transport</p> <p><i>Repairs & maintenance</i></p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Repairs & maintenance for (M & Es) installation</p> <p>Buildings, land acquisition & management Inspection & supervision of private buildings, etc.</p> <p><i>Inspection & supervision of private buildings</i> Establishment Contingencies <i>Maintenance of concrete testing laboratory</i> Establishment</p> <p>Architectural</p> <p><i>Establishment</i> Proportionate share in respect of repairs & maintenance of the municipal properties at 40% of the cost of estt. & management provided under budget B improvement schemes, general account (e) city engineer's department A-architectural Proportionate share in respect of loan work at 60% of the cost of estt. Provided in budget B improvement schemes, general account, etc. (e) city engineer's department A-architectural, I-estt.</p> <p>Land acquisition & management</p> <p><i>Repair & maintenance</i> Repairs & maintenance for (M & Es) installation</p> <p>Industrial estates</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p><i>Repair & maintenance</i> Repairs & maintenance for (M & Es) installation</p> <p>Development plan & town planning scheme for Brihan Mumbai</p> <p><i>Development plan</i> Establishment Contingencies</p> <p><i>Town planning schemes</i> Establishment Contingencies Reimbursement of cost & estt. on account of pay, allowances etc. of the staff directed by the State Govt. as per provisions of the MR & TP act, 1966 Compensation to be paid under the sanctioned/unsanctioned draft varied TP schemes as per the MR & TP act, 1966</p> <p><i>Implementation of town planning schemes</i> Establishment Contingencies Repairs & maintenance Payment of property taxes & water charges</p> <p>Fire brigade Maintenance</p> <p><i>Repair & maintenance</i> Repairs & maintenance for (M & Es) installation</p>	

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		Licensing, removal of encroachment on public streets Removal of encroachments on public streets <i>Repair & maintenance</i> Repairs & maintenance for (M & Es) installation Gardens, recreation centres & open spaces Gardens <i>VJB Udyan</i> Establishment Contingencies Repairs & maintenance New works Organising vegetables, fruits & flower show Misc. gardens, open spaces, band stands, etc. Establishment Contingencies Repairs & maintenance Band expenses New works Transport charges Payment of property taxes & water charges Zoo Establishment Contingencies Repairs & maintenance Zoological collection New works	

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Open air theatres</p> <p><i>OAT at VJB Udyan</i> Establishment</p> <p><i>OAT at Prabodhankra Thakare Udyan</i> Establishment Contingencies Repairs & maintenance New works</p> <p><i>OAT at Malad (east)</i> Establishment Contingencies Repairs & maintenance Stores New works Payment of property taxes & water charges</p> <p>Raja Baldeodas Birla Kreedha Kendra</p> <p><i>Repair & maintenance</i> Repairs & maintenance for (M & Es) installation</p> <p>Sardar Vallabhbhai Patel swimming pool, Kandivali</p> <p><i>Repair & maintenance</i> Repairs & maintenance for (M & Es) installation</p> <p>Ghatkopar lions municipal swimming pool</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p><i>Repair & maintenance</i> Repairs & maintenance for (M & Es) installation</p> <p>Deenanath Manageshkar Natya Griha, Vile Parle</p> <p><i>Repair & maintenance</i> Repairs & maintenance for (M & Es) installation</p> <p>Nirlon olympic municipal swimming pool, Goregaon, municipal sports complex, swimming pool, Muland, municipal sports complex, Andheri</p> <p><i>Repair & maintenance</i> Repairs & maintenance for (M & Es) installation</p> <p>Markets Markets</p> <p><i>Central office</i> Establishment</p> <p><i>Municipal markets</i> Establishment Contingencies Repairs & maintenance Stores Lighting of markets New works Removal of refuse from municipal markets Removal charges for offal removal</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Payment of property taxes & water charges</p> <p><i>Private markets</i></p> <p>Establishment</p> <p><i>Refrigerator at Mahatma Jyotiba Phule market</i></p> <p>Establishment</p> <p><i>Veterinary staff</i></p> <p>Establishment</p> <p>Contingencies</p> <p>Medicines & instruments</p> <p>Stores, clothing & misc.</p> <p>Repairs & maintenance</p> <p>Deonar abattoir</p> <p>Deonar abattoir</p> <p><i>Repairs & maintenance</i></p> <p>Repairs & maintenance for (M & Es) installation</p> <p>Traffic operations, roads & bridges</p> <p>General</p> <p><i>Establishment</i></p> <p>General supervising estt.</p> <p>Construction</p> <p>Traffic, planning & operations</p> <p><i>Traffic planning</i></p> <p>Contingencies</p> <p><i>Traffic operation</i></p> <p>Establishment</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<ul style="list-style-type: none"> Contingencies Misc. Transport charges <i>Running of ferry service at Manori, Marve & Gorai</i> Misc. <i>Pay & park scheme</i> Contingencies Repairs & maintenance Infrastructure facility for opening new parking places Hire charges for private security guards Road, bridge planning & design <i>Road planning & design</i> Contingencies <i>Bridge planning & design</i> Contingencies Road & bridge maintenance <i>Road maintenance</i> Establishment Contingencies Repairs & maintenance of buildings Repairs & maintenance of roads Repairs & maintenance of footpaths Misc. Transport charges Payment of property taxes & water charges 	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p><i>Bridge maintenance</i> Repairs & maintenance</p> <p><i>Lighting</i> Establishment Contingencies Electric</p> <p>Asphalt plant</p> <p><i>Repairs & maintenance</i> Repairs & maintenance for (M & Es) installation</p> <p>Common departmental services Municipal printing press</p> <p><i>Repairs & maintenance</i> Repairs & maintenance for (M & Es) installations</p> <p>Public health department Vector, pest & rodent control</p> <p><i>Vector & pest control</i> Establishment Contingencies Repairs & maintenance Insecticides & equipment Stores Transport charges New works</p> <p><i>Rodent control</i> Establishment</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Contingencies Stores & misc. Incinerator at Halfikine institute Reward to rat catchers</p> <p>Immunization programme & multipurpose workers scheme</p> <p>Repairs & maintenance Repairs & maintenance for (M & Es) installations</p> <p>Cemeteries & electric crematorium</p> <p>Cemeteries Establishment Contingencies Repairs & maintenance Stores Transport charges New works Payment of property taxes & water charges</p> <p>Electric crematorium Establishment Contingencies Repairs & maintenance Stores New works</p> <p>Rabies control</p> <p>Destruction of dogs</p>	

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<ul style="list-style-type: none"> Establishment Contingencies Stores Repairs & maintenance Transport charges Reward to dog catchers Payment to private dog catchers Purchase of chloroforms New works Lethal chamber recoverable from State Govt. (50% cost) Licencing of dogs Establishment Contingencies Number tickets for dogs Purchase of vaccine, equipment, printing & stationery, etc. in connection with the scheme of immunisation of dogs Medical relief & education Hospitals KEM hospital Establishment Contingencies Equipment & apparatus Medicines & instruments Diets Stores Repairs & maintenance Gymkhana for the nursing & residential medical 	

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		staff Transport charges New works Lumpsum provision for defraying the expenditure incurred on deputation of officers in India & abroad for attending conferences Lumpsum provision for patients admitted at King George V infirmary hospital by KEM hospital Payment of property taxes & water charges Occupational therapy centre & school Physio therapy centre & school Medical examination of food Malvani slum project CT scan centre <i>Lokmanya Tilak Municipal General hospital</i> Establishment Contingencies Equipment & apparatus Medicines & instruments Diets Stores Repairs & maintenance Gymkhana for the nursing & residential medical staff Transport charges Lumpsum provision for defraying the expenditure incurred on deputation of officers in India & abroad for attending conferences New works Lumpsum provision for patients admitted at King George V infirmary hospital by KEM hospital	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<ul style="list-style-type: none"> Payment of property taxes & water charges Physio therapy centre Occupational therapy centre Urban health centre & wards at Dharavi Intensive trauma care unit & mobile accident service CT scan centre Bai Yamunabai L. Nair charitable hospital Establishment Contingencies Equipment & apparatus Medicines & instruments Diets Stores Repairs & maintenance Gymkhana for the nursing & residential medical staff Transport charges New works Lumpsum provision for defraying the expenditure incurred on deputation of officers in India & abroad for attending conferences Lumpsum provision for keeping 24 patients at the King George V memorial infirmary hospital Payment of property taxes & water charges Occupational therapy centre & school Physio therapy centre & school CT scan centre Urban health training & medical care centre Infectious diseases hospitals & tuberculosis hospitals & clinics 	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		Kasturba hospital GTB hospital Ramkanwar Daftary TB clinic, Dadar Shamaldas Gandhi Marg TB clinic Balaram Street TB clinic Shri & Smt. MM Munshi municipal TB clinic at Khar Nawab Tank TB clinic Acworth Leprosy hospital <i>MMC Dr. Bhajekar hospital</i> Establishment Contingencies Equipment & apparatus Medicines & instruments Diets Stores Repairs & maintenance <i>Seth AJB municipal ear, nose & throat hospital</i> Establishment Contingencies Equipment & apparatus Medicines & instruments Diets Stores Repairs & maintenance Gymkhana for the nursing & resident medical staff Transport charges New works <i>Municipal eye hospital</i> Establishment	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		Contingencies Equipment & apparatus Medicines & instruments Diets Stores Repairs & maintenance New works Payment of property taxes & water charges KB Bhabha hospital & Sir CJ dispensary, Bandra Establishment Contingencies Medicines & instruments Diets Stores Repairs & maintenance Transport charges Payment of property taxes & water charges KB Bhabha hospital, Kurla Establishment Contingencies Medicines & instruments Diets Stores Repairs & maintenance Transport charges Payment of property taxes & water charges Seth VC Gandhi & MA Vora municipal general hospital, Rajawadi, Ghatkopar Establishment Contingencies	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Medicines & instruments Diets Stores Repairs & maintenance Transport charges Gymkhana Payment of property taxes & water charges <i>Shri Harilal Bhagwati municipal general hospital, Borivali</i> Establishment Contingencies Medicines & instruments Diets Stores Repairs & maintenance Transport charges New works Payment of property taxes & water charges <i>Smt. Mansadevi Tulsiram Agarwal municipal general hospital, Mulund (W)</i> Establishment Contingencies Medicines & instruments Diets Stores Repairs & maintenance Transport charges Gymkhana for RMOs Payment of property taxes & water charges <i>Dr. RN Cooper municipal general hospital, Juhu Vile Parle (W)</i></p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Establishment Contingencies Medicines & instruments Diets Stores Repairs & maintenance Transport charges New works Gymkhana for the nursing & resident medical staff Payment of property taxes & water charges <i>Smt. Diwalibai Mohanlal Mehata general hospital, Chembur</i> Establishment Contingencies Medicines & instruments Diets Stores Repairs & maintenance Transport charges Payment of property taxes & water charges <i>VN Desai municipal general hospital, Santacruz</i> Establishment Contingencies Medicines & instruments Diets Stores Repairs & maintenance Transport charges New works Payment of property taxes & water charges</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA	MADHYA PRADESH	MAHARASHTRA	ORISSA
Kochi	Bhopal	Greater Bombay	Bhubaneswar
		<p><i>Central analytical laboratory</i></p> <ul style="list-style-type: none"> Establishment Contingencies Medicines & instruments Stores Repairs & maintenance <p><i>MW Desai municipal general hospital, Malad (E)</i></p> <ul style="list-style-type: none"> Establishment Contingencies Medicines & instruments Diets Stores Repairs & maintenance Transport charges New works Payment of property taxes & water charges <p><i>Municipal general hospital, Mulund (E)</i></p> <ul style="list-style-type: none"> Establishment Contingencies Medicines & instruments Diets Stores Repairs & maintenance Transport charges Welfare fund Payment of property taxes & water charges <p><i>Sant Muktabai municipal general hospital, Barve, Nagar, Ghatkopar (W)</i></p> <ul style="list-style-type: none"> Establishment Contingencies Medicines & instruments 	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<ul style="list-style-type: none"> Diets Stores Repairs & maintenance Transport charges Payment of property taxes & water charges <i>SK Patil municipal general hospital, Malad (E)</i> Establishment Contingencies Medicines & instruments Diets Stores Repairs & maintenance Transport charges Payment of property taxes & water charges <i>Centenary municipal general hospital, Kandivali</i> Establishment Contingencies Medicines & instruments Diets Stores Repairs & maintenance Transport charges Payment of property taxes & water charges <i>Centenary municipal general hospital, Govandi</i> Establishment Contingencies Medicines & instruments Diets Stores Repairs & maintenance Transport charges 	

Expenditure on Revenue Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Gymkhana</p> <p>Payment of property taxes & water charges</p> <p><i>Krantiveer Mahatma Jyotiba Phule municipal general hospital, Kannamwarnagar, Vikhroli (E)</i></p> <p>Establishment</p> <p>Contingencies</p> <p>Medicines & instruments</p> <p>Diets</p> <p>Stores</p> <p>Repairs & maintenance</p> <p>Transport charges</p> <p>Gymkhana</p> <p><i>Municipal general hospital, Sidharthnagar, Goregaon (W)</i></p> <p>Establishment</p> <p>Contingencies</p> <p>Medicines & instruments</p> <p>Diets</p> <p>Stores</p> <p>Repairs & maintenance</p> <p>Transport charges</p> <p>Gymkhana</p> <p>Maternity homes & children welfare services</p> <p><i>Maternity homes</i></p> <p>Establishment</p> <p>Contingencies</p> <p>Medicines & instruments</p> <p>Diets</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<ul style="list-style-type: none"> Stores Repairs & maintenance New works Transport charges Payment of property taxes & water charges Maternity & children welfare services Establishment Milk distribution including cost of sugar & utensils Pediatric clinic & ward Establishment Contingencies Medicines, instruments & nutrition supplements Stores Diet & nutrition Repairs & maintenance Family welfare programme Establishment Contingencies Medicines & instruments Diets Repairs & maintenance Stores Upkeep of motor vehicles, maintenance & repairs Mass communication Payment of incentives Indian population project-V Establishment Furniture Books Consumables Expert services 	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Fellowships Equipment Vehicles Operations & maintenance Civil works Repairs & maintenance for (M & Es) installation</p> <p>Dispensaries</p> <p><i>Dispensaries for out patients</i> Allopathic Ayurvedic/Unani</p> <p><i>Municipal clinic for sexually transmitted diseases</i> Establishment Contingencies Medicines & instruments Stores Repairs & maintenance New works</p> <p><i>Drug de-addiction centre</i> Establishment Contingencies Medicines & instruments Diets Stores Repairs & maintenance</p> <p><i>Medical checkup of class IV employees</i> Establishment Contingencies Medicines & instruments</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Stores</p> <p>Medical education</p> <p><i>Gordhandas Sunderdas medical college</i> Establishment Contingencies Repairs & maintenance Stores Gymkhana Payment of property taxes & water charges</p> <p><i>Topiwala national medical college</i> Establishment Contingencies Repairs & maintenance Stores Diagnostic & experimental unit in endocrinology & metabolism New works Lumpsum provision for research & special investigation Amenities to gymkhana students Payment of property taxes & water charges</p> <p><i>Nair hospital dental college</i> Establishment Contingencies Repairs & maintenance Medicines & instruments Stores Diets Lumpsum provision for defraying expenses</p>	

Expenditure on Revenue Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		incurred in deputation of officers, etc. Gymkhana for students & residential medical staff New works Payment of property taxes & water charges <i>Lokmanya Tilak municipal medical college</i> Establishment Contingencies Repairs & maintenance Stores Gymkhana New works	

Expenditure on Revenue Account
D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
<p>Establishment</p> <p>Taxes</p> <p><i>Show tax/entertainment tax</i></p> <p>Show tax</p> <p>Entertainment tax</p> <p>Contingencies</p> <p>Taxes</p>	<p>Tax collection</p> <p>Octroi</p> <p><i>Pay of officers/staff</i></p> <p>Pay</p> <p>Provident fund</p> <p>Leave pension contribution</p> <p>Allowances</p> <p>Travelling allowance</p> <p>Medical allowance</p> <p>Conveyance</p> <p>Others</p> <p>Others</p> <p>Uniforms</p> <p>Stationary & printing</p> <p>Contingencies</p> <p>Building & land section</p> <p><i>Pay of officers/staff</i></p> <p>Pay</p> <p>Provident fund</p> <p>Leave pension contribution</p> <p>Allowances</p>		

Expenditure on Revenue Account

D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
<p><i>Show tax/entertainment tax</i></p> <p>Show tax</p> <p>Entertainment tax</p>	<p>Travelling allowance</p> <p>Medical allowance</p> <p>Conveyance</p> <p>Others</p> <p>Others</p> <p>Uniforms</p> <p>Contingencies</p> <p>Other taxes</p> <p>Pay of officers/staff</p> <p>Pay</p> <p>Provident fund</p> <p>Leave pension contribution</p> <p>Allowances</p> <p>Travelling allowance</p> <p>Medical allowance</p> <p>Conveyance</p> <p>Others</p> <p>Others</p> <p>Uniforms</p> <p>Contingencies</p>		
<p>Development works</p>	<p>Public health & convenience</p> <p>Health</p> <p>Pay of officers/staff</p> <p>Pay</p>		

Expenditure on Revenue Account
D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	Provident fund Leave pension contribution Allowances Travelling allowance Medical allowance Conveyance Others Others Uniforms Cattle feed Vehicle repair Medicine & phenyl Slaughter house Contingencies Compost expenditure Assistance to SCs Garage Pay of officers/staff Pay Provident fund Leave pension contribution Allowances Travelling allowance Medical allowance Conveyance Others Others Uniforms Vehicles repair		

Expenditure on Revenue Account
D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
<p>Environmental improvement scheme</p> <p><i>Constructions</i> Swimming pool Guru Nanak bhavan Gymnasium/wrestling stadium SB loan</p>	<p>Others</p> <p>Public safety Fire</p> <p><i>Pay of officers/staff</i> Pay Provident fund Leave pension contribution</p> <p><i>Allowances</i> Travelling allowance Medical allowance Conveyance Others</p> <p><i>Others</i> Uniforms Fire fighting equipment Vehicle repair Equipment expenditure Contingencies</p> <p>Lighting</p>		

Expenditure on Revenue Account
D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<p><i>Pay of officers/staff</i> Pay Provident fund Leave pension contribution</p> <p><i>Allowances</i> Travelling allowance Medical allowance Conveyance Others</p> <p><i>Others</i> Uniforms Vehicle repair Electric bills Electric equipment Contingencies</p>		<p>Other programme Agencies</p> <p><i>Election services</i> Misc. <i>Calcutta improvement trust</i> Misc. <i>Rabindra Setu (Howrah Bridge) tax</i> Misc. <i>CMDA</i> Finance charges <i>Union Govt. loan</i> Finance charges <i>State Govt. loan</i> Finance charges</p>

Expenditure on Revenue Account

D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			<p><i>Debenture holders account</i></p> <p style="padding-left: 20px;">Finance charges</p> <p><i>HUDCO loan</i></p> <p style="padding-left: 20px;">Finance charges</p> <p><i>Bank charges</i></p> <p style="padding-left: 20px;">Finance charges</p> <p>Special programme</p> <p style="padding-left: 20px;"><i>Municipal Commissioner's special programme</i></p> <p style="padding-left: 40px;">Establishment</p> <p style="padding-left: 40px;">Misc.</p> <p style="padding-left: 40px;">Capital expenses</p> <p style="padding-left: 20px;"><i>Cost for special committee & advisory committee & for implementation of CMD act & rules</i></p> <p style="padding-left: 40px;">Misc.</p> <p style="padding-left: 20px;"><i>Restructuring of municipal Govt.</i></p> <p style="padding-left: 40px;">Capital expenses</p> <p style="padding-left: 20px;"><i>Preparation of new assessment book</i></p> <p style="padding-left: 40px;">Establishment</p> <p style="padding-left: 40px;">Supplies</p> <p style="padding-left: 40px;">Misc.</p> <p style="padding-left: 20px;"><i>Compilation of arrears rate accounting</i></p> <p style="padding-left: 40px;">Establishment</p> <p style="padding-left: 20px;"><i>Preparation of premises wise ledger</i></p> <p style="padding-left: 40px;">Establishment</p> <p style="padding-left: 20px;"><i>Funds under Chief Engineer for other urgent works</i></p> <p style="padding-left: 40px;">Maintenance</p>

Expenditure on Revenue Account
D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			<ul style="list-style-type: none"> Capital expenses <i>Contribution to pension fund</i> Establishment <i>Contribution from revenue fund for loanable work</i> Capital expenses <i>Additional cost of estt.</i> Establishment <i>Fund for borough activities u/s 11 of the CMC Act, 1980</i> Maintenance <i>Group insurance</i> Misc. <i>Leave travel concession</i> Misc. <i>Fund at the disposal of Mayor/ Administrator</i> Maintenance Misc. Capital expenses <i>Promotion of cultural activities</i> Misc. <i>Parks & playgrounds</i> Capital expenses <i>Development of undeveloped & backward areas</i> Capital expenses <i>Grant to charitable & educational institutions, etc.</i> Misc. <i>Ter-centenary celebration</i> Maintenance

Expenditure on Revenue Account

D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<p>Municipality run service rendering institute City bus service</p> <p><i>Pay of officers/staff</i> Pay Provident fund Leave pension contribution</p> <p><i>Allowances</i> Medical allowance Others</p> <p><i>Other expenditure</i> Uniforms Vehicle repair Others</p> <p>Boats</p> <p><i>Pay of officers/staff</i> Pay Provident fund Leave pension contribution</p> <p><i>Allowances</i> Medical allowance Others</p>		<p>Misc. <i>Renovation & improvement of historical & other buildings of the CMC</i> Capital expenses <i>Improvement works-refugee relief</i> Capital expenses</p>

Expenditure on Revenue Account
D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<p>Travelling allowance</p> <p><i>Other expenditure</i></p> <p>Uniforms</p> <p>Vehicle repair</p> <p>Others</p> <p>Water works</p> <p><i>Pay of officers/staff</i></p> <p>Pay</p> <p>Provident fund</p> <p>Leave pension contribution</p> <p>Allowances</p> <p>Medical allowance</p> <p>Others</p> <p>Travelling allowance</p> <p><i>Other expenditure</i></p> <p>Uniforms</p> <p>Water bills</p> <p>Others</p> <p>Contingencies</p> <p>Others</p> <p><i>Pay of officers/staff</i></p> <p>Pay</p> <p>Provident fund</p> <p>Leave pension contribution</p> <p>Allowances</p> <p>Medical allowance</p> <p>Others</p>		

Expenditure on Revenue Account
D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	Travelling allowance <i>Other expenditure</i> Uniforms Vehicle repair Others		

Expenditure on Capital Account

A. Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
General account	Municipal secretary's office	Office original works	Debenture loan
Lighting account	Chief Auditor's office	Octroi original works	HUDCO loan
Water supply & drainage account	Central office	Quarter for employees	
Master plan account	Public relations office	Parks original works	
Account of remuneration enterprises	Estt. department	Street light original works	
	Accounts department	Fire brigade original works	
	EDP department	Library original works	
	Legal department	Hospital original works	
	Vigilance & inspection department	Disposal original works	
	Municipal printing press	Drainage original works	
	Toll & octroi central office	Water supply original works	
	Assessment department	Municipal original works	
	Direct tax billing & collection department	Roads original works	
	Town planning department	Crusher zone original works	
	Housing department	Surya nagar original works	
	Bridge cell	Installation of computer	
	Public works department	MTC of HUDA sectors	
	Special cell-city engineer	HUDCO scheme	
	Municipal workshop		
	Central stores		
	Central public service department		
	Fire fighting department		
	Watch & ward department		
	Public lighting department		
	Hydraulic department		
	Drainage maintenance department		
	Cultural department		
	Library		
	Public parks & gardens department		
	Health department		
	West zone, rander/adajan		

Expenditure on Capital Account
A. Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
General account Water supply & drainage account Drainage account Lighting account Conservancy account Endowment account Deposits & advances account			

Expenditure on Capital Account

A. Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	Development works New properties Loan repayment Miscellaneous	Zones Departments	

Expenditure on Capital Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>General account</p> <p>General taxation & misc. revenue</p> <p>General administration</p> <p>Communications</p> <p>Education library account</p> <p>Public health</p> <p>Fee & remuneration enterprises</p> <p>Debt services</p>	<p>Municipal secretary's office Purchase of fixed assets</p> <p>Chief Auditor's office Purchase of fixed assets</p> <p>Central office Purchase of fixed assets</p> <p>Public relations office Purchase of fixed assets</p> <p>Estt. department Purchase of fixed assets</p> <p>Accounts department Purchase of fixed assets</p> <p>EDP department Purchase of fixed assets</p> <p>Legal department Purchase of fixed assets</p>		<p>Debenture loan Various entries under construction of flyovers, subways, car parks etc.</p> <p>HUDCO loan Various entries under construction, remodelling of shopping/market and commercial sites</p>

Expenditure on Capital Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Vigilance & inspection department</i> Purchase of fixed assets</p> <p><i>Municipal printing press</i> Purchase of fixed assets</p> <p><i>Toll & octroi central office</i> Purchase of fixed assets</p> <p><i>Assessment department</i> Purchase of fixed assets</p> <p><i>Direct tax billing & collection department</i> Purchase of fixed assets</p> <p><i>Town planning department</i> Road widening, bottlenecks removal, compensation Other land acquisitions Land acquisition (school) Land acquisition (markets) Land acquisition (open space, gardens, playground) Land acquisition (public buildings) Umra/piplod TPS preparation expenditure Land acquisition TPS Land acquisition TPS-11 Land acquisition rehabilitation of hut-dwellers Purchase of fixed assets Subway construction Traffic & transportation</p>		

Expenditure on Capital Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Housing department</i></p> <p>Purchase of fixed assets</p> <p>Staff quarters</p> <p>Conservancy staff-quarters</p> <p>SMC annexe office building-extension</p> <p>Octroi Naka constructions</p> <p>Other municipal building/shopping centre</p> <p>Narmad library/reading room</p> <p>Transport godowns/commercial centers</p> <p>School building constructions</p> <p>Workshop</p> <p>Rangupavan (additions/alterations)</p> <p>Indoor games stadium</p> <p>Gopitalao development</p> <p>Gandhi smruti Bhavan (additions/alterations)</p> <p>Community halls in city</p> <p>Pavilions/playgrounds development</p> <p>Fire station/quarters (Limbayat)</p> <p>Fire-station construction (Mandarwaja)</p> <p>Fire-station construction (Majura)</p> <p>Fire-station/quarters construction (Vara)</p> <p>Fire-station/quarters construction (Rand)</p> <p>Fire-station/quarters construction (Katargam)</p> <p>Fire-station/quarters construction (Udhn)</p> <p>Fire-station/quarters construction (Pandesar)</p> <p>Fire-station/quarters construction (Adaj)</p> <p>Municipal press</p> <p>Ward office (new)</p> <p>Public latrines/urinals</p> <p>Cattle pounds (new)</p> <p>Health centres (newly merged areas)</p> <p>Orthopedic institute</p>		

Expenditure on Capital Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Maskti hospital annexe construction Hospital/dispensary/maternity homes construction Health centres/quarters (Katargam) Heath centre (Ved road) Market construction Slaughter house renovation Housing weaker sections Public latrines Community hall/common facilities Katargam swimming pool Construction of slaughter house</p> <p><i>Bridge cell</i> Bridge on Tapti Bridges/culverts construction</p> <p><i>Public works department</i> New road constructions Purchase of machinery Society roads (new) Footpaths New side-drains Roads in merged areas Ring/radial roads Cement concrete road Subway construction Bridges/culverts construction Gardens/parks (new) Traffic & transportation Ladies swimming pool Pandya swimming pool</p>		

Expenditure on Capital Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Chopati swimming pool Adajan swimming pool Katargam swimming pool Ashwanikumar swimming pool Gopitalao development Udha swimming pool Zoo Traffic parks Roads TPS Roads TPS-11 Roads TPS-12 Roads TPS-15 Roads TPS-16 Roads TPS-17 Roads TPS-18 Roads TPS-1 Roads TPS-2 Karanj TP-3 (proposed) Roads TPS-2 Adajan TP-13 (proposed) Adajan TP-14 (proposed) Umra (north) (proposed) Umra (south) (proposed) Roads TPS-3 Roads TPS-4 Roads TPS-5 Roads TPS-6 Roads TPS-6 (Piplod) draft Roads TPS-7 Roads TPS-8 Roads TPS-9 Basic amenities (city)		

Expenditure on Capital Account
B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Roads</p> <p>Special cell-city engineer Purchase of fixed assets SMC annexe office building-extension River drive construction Nehru garden/rope-ways etc. Wire cum causeway Birds/animals/reptiles purchase Wire cum causeway</p> <p>Municipal workshop Purchase of fixed assets Machinery purchase Vehicles/earth equipments</p> <p>Central stores Purchase of fixed assets Office furniture purchase</p> <p>Central public-service department New road constructions Society roads (new) Footpaths New side-drains Roads in newly merged areas Roads widening, bottlenecks removal, compensation Basic amenities (city) Open masonry drain Roads</p>		

Expenditure on Capital Account
B. Sub-Major Heads

ANDHRA PRADESH	GUJARAT	HARYANA	KARNATAKA
Hyderabad	Surat	Faridabad	Bangalore
	<p><i>Fire fighting department</i> Fire brigade (modernisation) Purchase of fire fighting equipments</p> <p><i>Watch & ward department</i> Purchase of fixed assets</p> <p><i>Public lighting department</i> New light installation-non TPS New light installation-TPS Lighting TPS-3 Lighting TPS-12 Lighting TPS-2 New cables Kapadra TP-16 (draft) Kapadra TP-17 (draft) Katargam TP-18 (draft) Karanj TP-3 (proposed) Lighting TPS-4 Umra (south) TP Lighting TPS-6 Lighting TPS-7 Lighting TPS-8 Lighting TPS-9 Lighting TPS-10 Lighting TPS-11 Basic amenities (city) Lights</p> <p><i>Hydraulic department</i> Hydraulic department City water works</p>		

Expenditure on Capital Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Katargam water works</p> <p>Drainage maintenance department Drainage maintenance department Drainage slum section Storm water disposal section Drainage urban poor</p> <p>Cultural department Purchase of fixed assets</p> <p>Library Purchase of fixed assets</p> <p>Public parks & gardens department Public parks & gardens department Zoo Aviary (bird house)</p> <p>Health department Central health office Health stores Sanitation refuse collection (con.) section Refuse disposal section Anti filaria section Markets & slaughter houses Maskari hospital</p> <p>West zone, Rander/Adajan New road constructions Staff quarters Octroi Naka constructions</p>		

Expenditure on Capital Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	Other municipal building/shopping centre School building constructions Vehicles/earth equipments Water supply Open masonry drain Drainage Latrines (free) Community hall/common facilities Purchase of fixed assets		

Expenditure on Capital Account

B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>General account</p> <p>Management</p> <p>Education</p> <p>Communication</p> <p>Public health</p> <p>Remunerative enterprises</p> <p>Water supply & drainage account</p> <p>Water works</p> <p>Distribution & house service connections</p> <p>Investments made</p> <p>Drainage account</p> <p>Drainage works</p> <p>Drain service connections (public)</p> <p>Sewage farms</p> <p>Storm water drains</p> <p>Investment made</p> <p>Refund of unspent balance of loans</p> <p>Lighting account</p> <p>Generation of energy</p> <p>Distribution & service</p> <p>Investments realised</p> <p>Refund of unspent balance of loans</p> <p>Conservancy account</p> <p>Public conservancy</p> <p>Private scavenging</p> <p>Compost production</p> <p>Investments made</p>			

Expenditure on Capital Account

B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
Refund of unspent balance of loans			
<i>Endowment account</i>			
Lands & properties			
Construction of buildings			
Investments made			
<i>Deposits & advances account</i>			
Deposits			
Advances			

Expenditure on Capital Account

B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<p>Development works</p> <ul style="list-style-type: none"> New works Expenditure from grant Expenditure from loan Others <p>New properties</p> <ul style="list-style-type: none"> Machinery for conservancy Furniture Typewriter/duplicator Immovable property Others Old properties <p>Loan repayment</p> <ul style="list-style-type: none"> Installment amount Interest amount Others <p>Miscellaneous</p> <ul style="list-style-type: none"> Return of deposits Return of temporary advance 	<p>Zones</p> <ul style="list-style-type: none"> Interior roads Footpath/pavement Slum improvements Private street <p>Departments</p> <ul style="list-style-type: none"> Bus route roads Traffic improvements Traffic management (police) Storm water drain Private street Bridges Street lighting Solid waste management Buildings Parks/playgrounds Basic amenities for schools Health IPP-V Other departments Lumpsum provision for added areas 	

Expenditure on Capital Account

B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	Building loan Vehicle loan Foodgrain loan Other advances & loans		

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Chief Auditor's office</p> <p><i>Purchase of fixed assets</i></p> <ul style="list-style-type: none"> Fixed assets-electronic equipment Fixed assets-other office equipment Fixed assets-furniture Fixed assets-ixture & fittings WIP-electronic equipment WIP-other equipment WIP-ixture & fittings <p>Central office</p> <p><i>Purchase of fixed assets</i></p> <ul style="list-style-type: none"> Fixed assets-electronic equipment Fixed assets-electrical equipment] Fixed assets-furniture WIP-electronic equipment WIP-electrical equipment WIP-furniture <p>Public relations office</p> <p><i>Purchase of fixed assets</i></p> <ul style="list-style-type: none"> WIP-furniture <p>Estt. department</p> <p><i>Purchase of fixed assets</i></p> <ul style="list-style-type: none"> WIP-furniture 		

Expenditure on Capital Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Accounts department</p> <p><i>Purchase of fixed assets</i></p> <p>Fixed asset-electronic equipment</p> <p>Fixed asset-electrical equipment</p> <p>Fixed asset-other office equipment</p> <p>Fixed asset-furniture</p> <p>WIP-automated vehicles</p> <p>WIP-electronic equipment</p> <p>WIP-electrical equipment</p> <p>WIP-other equipment</p> <p>WIP-furniture</p> <p>EDP department</p> <p><i>Purchase of fixed assets</i></p> <p>Fixed assets-computer equipment</p> <p>Fixed assets-electronic equipment</p> <p>Fixed assets-electrical equipment</p> <p>Fixed assets-furniture</p> <p>Fixed assets-furniture & fittings</p> <p>WIP-computer equipment</p> <p>WIP-electronic equipment</p> <p>WIP-electrical equipment</p> <p>WIP-furniture</p> <p>WIP-fixture & fittings</p> <p>Legal department</p> <p><i>Purchase of fixed assets</i></p>		

Expenditure on Capital Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>WIP-furniture</p> <p>Vigilance & inspection department</p> <p><i>Purchase of fixed assets</i></p> <p>WIP-furniture</p> <p>WIP-automated vehicles</p> <p>Municipal printing press</p> <p><i>Purchase of fixed assets</i></p> <p>WIP-other plants, machinery & equipment</p> <p>Toll & octroi central office</p> <p><i>Purchase of fixed assets</i></p> <p>Fixed assets-electronic equipment</p> <p>Fixed assets-electrical equipment</p> <p>Fixed assets-furniture</p> <p>Fixed assets-other office equipment</p> <p>Fixed assets-fixture & fittings</p> <p>WIP-automated vehicles</p> <p>WIP-electronic equipment</p> <p>WIP-electrical equipment</p> <p>WIP-furniture</p> <p>WIP-fixture & fittings</p> <p>Assessment department</p> <p><i>Purchase of fixed assets</i></p> <p>Fixed assets-furniture</p>		

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Direct tax billing & collection department</p> <p><i>Purchase of fixed assets</i></p> <p>Fixed assets-electrical equipment</p> <p>Fixed assets-furniture</p> <p>WIP-electronic equipment</p> <p>WIP-other equipment</p> <p>WIP-furniture</p> <p>Fixed assets-electronic equipment</p> <p>Town planning department</p> <p><i>Road widening, bottlenecks removal, compensation</i></p> <p>WIP-roads, streets & pavement</p> <p><i>Other land acquisitions</i></p> <p>Acquisition/reclamation of free hold land</p> <p><i>Land acquisition (school)</i></p> <p>Acquisition/reclamation of free hold land</p> <p><i>Land acquisition (markets)</i></p> <p>Acquisition/reclamation of free hold land</p> <p><i>Land acquisition (open space, gardens, play ground)</i></p> <p>Acquisition/reclamation of free hold land</p> <p><i>Land acquisition (public buildings)</i></p> <p>WIP-public tenements/buildings</p> <p><i>Umraipiod TPS preparation expenditure</i></p> <p>Development of free hold land</p> <p><i>Land acquisition TPS</i></p> <p>Development of free hold land</p>		

Expenditure on Capital Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Land acquisition TPS-11</i> Development of free hold land</p> <p><i>Land acquisition rehabilitation of hut-dwellers</i> Acquisition/reclamation of free hold land</p> <p><i>Purchase of fixed assets</i> Fixed assets-computer equipment Fixed assets-electronic equipment Fixed assets-furniture WIP-computer equipment WIP-electronic equipment WIP-furniture</p> <p><i>Subway construction</i> WIP-subways & flyovers</p> <p><i>Traffic & transportation</i> WIP-traffic signals</p> <p>Housing department</p> <p><i>Purchase of fixed assets</i> WIP-furniture</p> <p><i>Staff quarters</i> WIP-staff quarters WIP-fixture & fittings</p> <p><i>Conservancy staff-quarters</i> WIP-staff quarters WIP-fixture & fittings</p> <p><i>SMC annexe office building-extension</i> Fixed assets-other plants, machinery & equipment Fixed assets-electrical equipment Fixed assets-furniture Fixed assets-fixture & fittings</p>		

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>WIP-office building</p> <p>WIP-godowns</p> <p>WIP-libraries & reading rooms</p> <p>WIP-other plants, machinery & equipment</p> <p>WIP-electronic equipment</p> <p>WIP-electrical equipment</p> <p>WIP-other equipment</p> <p>WIP-furniture</p> <p>WIP-fixture & fittings</p> <p>Octroi Naka constructions</p> <p>WIP-office building</p> <p>WIP-octroi posts</p> <p>WIP-fixture & fittings</p> <p>Other municipal building/shopping centre</p> <p>Fixed assets-other plants, machinery & equipment</p> <p>Fixed assets-furniture</p> <p>WIP-office building</p> <p>WIP-workshop buildings</p> <p>WIP-commercial buildings</p> <p>WIP-libraries & reading rooms</p> <p>WIP-other plants, machinery & equipment</p> <p>WIP-furniture</p> <p>WIP-fixture & fittings</p> <p>Narmad library/reading room</p> <p>WIP-staff quarters</p> <p>WIP-libraries & reading rooms</p> <p>WIP-fixture & fittings</p> <p>Transport godowns/commercial centers</p> <p>WIP-commercial buildings</p> <p>WIP-fixture & fittings</p> <p>School building constructions</p>		

Expenditure on Capital Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>WIP-school buildings</p> <p>WIP-fixture & fittings</p> <p>Workshop</p> <p>WIP-workshop buildings</p> <p>Rangupavan (additions/alterations)</p> <p>WIP-auditorium/halls</p> <p>Indoor games stadium</p> <p>WIP-play grounds & open spaces</p> <p>WIP-playing equipment</p> <p>WIP-other plants, machinery & equipment</p> <p>WIP-furniture</p> <p>WIP-fixture & fittings</p> <p>Gopitalao development</p> <p>WIP-play grounds & open spaces</p> <p>Gandhi smruti Bhavan (additions/alterations)</p> <p>WIP-auditorium/halls</p> <p>WIP-other plants, machinery & equipment</p> <p>Community halls in city</p> <p>WIP-public tenements/buildings</p> <p>WIP-auditorium/halls</p> <p>WIP-fixture & fittings</p> <p>Pavilions/playgrounds development</p> <p>WIP-swimming pool</p> <p>WIP-play grounds & open spaces</p> <p>Fire station/quarters (Limbayat)</p> <p>WIP-fixture & fittings</p> <p>Fire-station construction (Mandarwaja)</p> <p>WIP-fixture & fittings</p> <p>Fire-station construction (Majura)</p> <p>WIP-staff quarters</p> <p>WIP-fixture & fittings</p>		

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Fire-station/quarters construction (Vara)</i> WIP-staff quarters</p> <p><i>Fire-station/quarters construction (Rand)</i> WIP-staff quarters</p> <p><i>Fire-station/quarters construction (Katargam)</i> WIP-staff quarters WIP-fixture & fittings</p> <p><i>Fire-station/quarters construction (Udhn)</i> WIP-staff quarters WIP-fixture & fittings</p> <p><i>Fire-station/quarters construction (Pandesara)</i> WIP-staff quarters</p> <p><i>Fire-station/quarters construction (Adaj)</i> WIP-fixture & fittings</p> <p><i>Municipal press</i> WIP-workshop buildings WIP-fixture & fittings</p> <p><i>Ward office (new)</i> WIP-office building WIP-fixture & fittings</p> <p><i>Public latrines/urinals</i> WIP-public toilets/urinals</p> <p><i>Cattle pounds (new)</i> WIP-cattle pound</p> <p><i>Health centres (newly merged areas)</i> WIP-hospital buildings WIP-fixture & fittings</p> <p><i>Orthopedic institute</i> WIP-other plants, machinery & equipment</p> <p><i>Mashti hospital annexe construction</i> WIP-hospital buildings</p>		

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	WIP-other plants, machinery & equipment WIP-fixture & fittings Hospital/dispensary/maternity homes construction WIP-hospital buildings WIP-fixture & fittings Health centres/quarters (Katargam) WIP-hospital buildings Heath centre (Ved road) WIP-hospital buildings WIP-fixture & fittings Market construction WIP-commercial buildings WIP-fixture & fittings Slaughter house renovation WIP-commercial buildings Housing weaker sections WIP-staff quarters WIP-fixture & fittings Public latrines WIP-public toilets/urinals Community hall/common facilities WIP-UCD centres WIP-fixture & fittings Katargam swimming pool WIP-swimming pool Construction of slaughter house WIP-markets & slaughter houses Bridge cell		

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Bridge on Tapti</i> WIP-bridges & culverts WIP-furniture</p> <p><i>Bridges/culverts construction</i> WIP-bridges & culverts WIP-subways & flyovers WIP-other roads & bridges</p> <p>Public works department</p> <p><i>New road constructions</i> WIP-roads, streets & pavements</p> <p><i>Purchase of machinery</i> WIP-roads, streets & pavements</p> <p><i>Society roads (new)</i> WIP-roads, streets & pavements</p> <p><i>Footpaths</i> WIP-roads, streets & pavements</p> <p><i>New side-drains</i> WIP-other drainage lines</p> <p><i>Roads in merged areas</i> WIP-office buildings WIP-roads, streets & pavements</p> <p><i>Ring/radial roads</i> WIP-roads, streets & pavements</p> <p><i>Cement concrete road</i> WIP-roads, streets & pavements</p> <p><i>Subway construction</i> WIP-subways & flyovers</p> <p><i>Bridges/culverts construction</i> WIP-bridges & culverts</p>		

Expenditure on Capital Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Gardens/parks (new)</i> WIP-garden WIP-playgrounds & open spaces</p> <p><i>Traffic & transportation</i> WIP-traffic signals</p> <p><i>Ladies swimming pool</i> WIP-swimming pool</p> <p><i>Pandya swimming pool</i> WIP-swimming pool</p> <p><i>Chopati swimming pool</i> WIP-swimming pool</p> <p><i>Adajan swimming pool</i> WIP-swimming pool</p> <p><i>Katargam swimming pool</i> WIP-swimming pool</p> <p><i>Ashwanikumar swimming pool</i> WIP-swimming pool</p> <p><i>Gopitalao development</i> WIP-other public places</p> <p><i>Udha swimming pool</i> WIP-swimming pool</p> <p><i>Zoo</i> WIP-zoo</p> <p><i>Traffic parks</i> WIP-amusement parks</p> <p><i>Roads TPS</i> WIP-roads, streets & pavements</p> <p><i>Roads TPS-11</i> WIP-roads, streets & pavements</p> <p><i>Roads TPS-12</i> WIP-roads, streets & pavements</p>		

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Roads TPS-15</i> WIP-roads, streets & pavements</p> <p><i>Roads TPS-16</i> WIP-roads, streets & pavements</p> <p><i>Roads TPS-17</i> WIP-roads, streets & pavements</p> <p><i>Roads TPS-18</i> WIP-roads, streets & pavements</p> <p><i>Roads TPS-1</i> WIP-roads, streets & pavements</p> <p><i>Roads TPS-2</i> WIP-roads, streets & pavements</p> <p><i>Karanj TP-3 (proposed)</i> WIP-roads, streets & pavements</p> <p><i>Roads TPS-2</i> WIP-roads, streets & pavements</p> <p><i>Adajan TP-13 (proposed)</i> WIP-roads, streets & pavements</p> <p><i>Adajan TP-14 (proposed)</i> WIP-roads, streets & pavements</p> <p><i>Umra (north) (proposed)</i> WIP-roads, streets & pavements</p> <p><i>Umra (south) (proposed)</i> WIP-roads, streets & pavements</p> <p><i>Roads TPS-3</i> WIP-roads, streets & pavements</p> <p><i>Roads TPS-4</i> WIP-roads, streets & pavements</p> <p><i>Roads TPS-5</i> WIP-roads, streets & pavements</p> <p><i>Roads TPS-6</i></p>		

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>WIP-roads, streets & pavements Roads TPS-6 (Piplod) draft WIP-roads, streets & pavements Roads TPS-7 WIP-roads, streets & pavements Roads TPS-8 WIP-roads, streets & pavements Roads TPS-9 WIP-roads, streets & pavements Basic amenities (city) WIP-roads, streets & pavements Roads WIP-roads, streets & pavements</p> <p>Special cell-city engineer</p> <p>Purchase of fixed assets WIP-other plants, machinery & equipment WIP-electronic equipment SMC annexe office buiiding-extension WIP-office building River drive construction WIP-roads, streets & pavements Nehru garden/rope-ways etc. WIP-amusement parks WIP-furniture Wire cum causeway WIP-other roads & bridges WIP-storm water drainage line WIP-wire-cum-causeway WIP-electrical equipment</p>		

Expenditure on Capital Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Birds/animals/reptiles purchase</i> WIP-aquarium</p> <p><i>Wire cum causeway</i> WIP-bridges & culverts.</p> <p>Municipal workshop</p> <p><i>Purchase of fixed assets</i> WIP-furniture</p> <p><i>Machinery purchase</i> WIP-roads, plants & machinery WIP-conservancy equipment WIP-other plants, machinery & equipment</p> <p><i>Vehicles/earth equipment</i> WIP-automated vehicles WIP-non-automated vehicles WIP-transport equipment</p> <p>Central stores</p> <p><i>Purchase of fixed assets</i> Fixed assets-other plants, machinery & equipment Fixed assets-electronic equipment Fixed assets-furniture WIP-other plants, machinery & equipment other WIP-electronic equipment WIP-furniture</p> <p><i>Office furniture purchase</i> Fixed assets-furniture WIP-furniture</p>		

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Central public-service department</p> <p><i>New road constructions</i> WIP-roads, streets & pavements</p> <p><i>Society roads (new)</i> WIP-roads, streets & pavements</p> <p><i>Footpaths</i> WIP-roads, streets & pavements</p> <p><i>New side-drains</i> WIP-other drainage lines</p> <p><i>Roads in newly merged areas</i> WIP-roads, streets & pavements</p> <p><i>Roads widening, bottlenecks removal, compensation</i> WIP-roads, streets & pavements</p> <p><i>Basic amenities (city)</i> WIP-roads, streets & pavements</p> <p><i>Open masonry drain</i> WIP-other drainage lines</p> <p><i>Roads</i> WIP-roads, streets & pavements</p> <p>Fire fighting department</p> <p><i>Fire brigade (modernisation)</i> Fixed assets-automated vehicles WIP-automated vehicles WIP-electronic equipment WIP-furniture</p> <p><i>Purchase of fire fighting equipment</i> Fixed assets-automated vehicles</p>		

Expenditure on Capital Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Watch & ward department</p> <p><i>Purchase of fixed assets</i> WIP-furniture</p> <p>Public lighting department</p> <p><i>New light installation-non TPS</i> WIP-workshop buildings WIP-street lights & cables</p> <p><i>New light installation-TPS</i> WIP-street lights & cables</p> <p><i>Lighting TPS-3</i> WIP-street lights & cables</p> <p><i>Lighting TPS-12</i> WIP-street lights & cables</p> <p><i>Lighting TPS-2</i> WIP-street lights & cables</p> <p><i>New cables</i> WIP-street lights & cables</p> <p><i>Kapadra TP-16 (draft)</i> WIP-street lights & cables</p> <p><i>Kapadra TP-17 (draft)</i> WIP-street lights & cables</p> <p><i>Katargam TP-18 (draft)</i> WIP-street lights & cables</p> <p><i>Karanj TP-3 (proposed)</i> WIP-street lights & cables</p> <p><i>Lighting TPS-4</i> WIP-street lights & cables</p>		

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Umra (south) TP</i> WIP-street lights & cables</p> <p><i>Lighting TPS-6</i> WIP-street lights & cables</p> <p><i>Lighting TPS-7</i> WIP-street lights & cables</p> <p><i>Lighting TPS-8</i> WIP-street lights & cables</p> <p><i>Lighting TPS-9</i> WIP-street lights & cables</p> <p><i>Lighting TPS-10</i> WIP-street lights & cables</p> <p><i>Lighting TPS-11</i> WIP-street lights & cables</p> <p><i>Basic amenities (city)</i> WIP-street lights & cables</p> <p><i>Lights</i> WIP-street lights & cables</p> <p>Hydraulic department</p> <p><i>Hydraulic department</i> Staff quarters Water project-civil works Water lines in cooperative housing societies Water lines TPS-5 Water lines TPS-11 Water lines TPS-12 Water lines TPS-13 Water lines TPS-15 Water project</p>		

Expenditure on Capital Account
C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>City water works Zonal grid/pipe lines in streets Water supply Basic amenities (city) Water project Katargam water works Water project-civil works</p> <p>Drainage maintenance department</p> <p>Drainage maintenance department Drainage capital works Open masonry drain Drainage-Rander/Adajan Drainage lines (newly merged area) Drainage lines (housing/industrial societies) Drainage pumping station (civil works) Drainage TPS Drainage TPS-10 Drainage TPS-4 Drainage TPS-6 WIP-fixed assets Drainage project</p> <p>Drainage slum section Slum improvements Sanitary blocks (pay & use) Drainage Latrines (free) Area development scheme (WB)</p> <p>Storm water disposal section Storm water drainage</p>		

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Storm water disposal Sluice gate (storm drainage) Storm drainage Priority infrastructure (WB) Drainage urban poor New side drains (SMC-WB) area development scheme Open masonry drain</p> <p>Cultural department</p> <p>Purchase of fixed assets WIP-furniture</p> <p>Library</p> <p>Purchase of fixed assets Fixed assets-computer equipment Fixed assets-electronic equipment Fixed assets-furniture WIP-computer equipment WIP-electronic equipment WIP-furniture</p> <p>Public parks & gardens department</p> <p>Public parks & gardens department Gardens/parks (new) Zoo Birds/animals/reptiles purchase Civil works-zoo</p>		

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Aviary (bird house)</i> Birds/animals/reptiles purchase</p> <p><i>Health department</i></p> <p><i>Central health office</i> Health centre upgradation Health/medical facilities Bhestan health centre Udhna health centre Karanj health centre Kapodra health centre</p> <p><i>Health stores</i> Purchase of conservancy equipment Hospital equipment purchase</p> <p><i>Sanitation refuse collection (con.) section</i> Refuse bins/containers (new) Waste disposal (cesspool tankers/vehicles)</p> <p><i>Refuse disposal section</i> Medium dumper placers (SMC-WB) central garage/TR.ST/disposal site Solid waste disposal (WB)</p> <p><i>Anti filaria section</i> Anti-malaria/filaria equipment purchase</p> <p><i>Markets & slaughter houses</i> Construction of slaughter house</p> <p><i>Maskati hospital</i> Hospital equipment purchase</p> <p>West zone, Rander/Adajan</p>		

Expenditure on Capital Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>New road constructions</i> WIP-roads, streets & pavements</p> <p><i>Staff quarters</i> WIP-staff quarters</p> <p><i>Octroi Naka constructions</i> WIP-office buildings</p> <p><i>Other municipal building/shopping centre</i> WIP-commercial buildings</p> <p><i>School building constructions</i> WIP-school buildings</p> <p><i>Vehicles/earth equipment</i> WIP-transport equipment</p> <p><i>Water supply</i> WIP-water lines</p> <p><i>Open masonry drain</i> WIP-other drainage lines</p> <p><i>Drainage</i> WIP-sewerage lines</p> <p><i>Latrines (free)</i> WIP-public toilets/urinals</p> <p><i>Community hall/common facilities</i> WIP-public tenements/buildings</p> <p><i>Purchase of fixed assets</i> Fixed assets-furniture</p>		

Expenditure on Capital Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
General account			
Management	No second digit		
Lands & buildings	Kolar project		
Refund of unspent balance of loans	Changing dry latrines into flush latrines		
	Sanitation arrangement in gas affected areas		
	Polygrass in Aish Bagh stadium		
	Horse sacrifice celebration		
	Modern animal slaughter house		
	Night shelter		
	Environment improvement in Jhuggi-Jhonpri areas		
	Repair of Chandbadh drain		
	District plan development zone		
	Deposit works		
Education			
Schools			
Library & reading rooms			
Radio & music			
Parks & gardens			
Sports & stadium			
Refund of unspent balance of loans			
Communication			
Roads & buildings			
Town planning			
Slum clearance			
Refund of unspent balance of loans			
Public health			
Medical services			
Health services			
Other services			
Refund of unspent balance of loans			

Expenditure on Capital Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p><i>Remunerative enterprises</i></p> <ul style="list-style-type: none"> Municipal properties Service schemes Refund of unspent balance of loans <p>Water supply & drainage account</p> <p><i>Water works</i></p> <ul style="list-style-type: none"> Plan schemes Non-plan schemes <p><i>Distribution & house service connections</i></p> <ul style="list-style-type: none"> Plan schemes Non-plan schemes <p><i>Investments made</i></p> <ul style="list-style-type: none"> Refund of unspent balance of loans <p>Drainage account</p> <p><i>Drainage works</i></p> <ul style="list-style-type: none"> Plan schemes Non-plan schemes <p><i>Drain service connections (public)</i></p> <ul style="list-style-type: none"> Plan schemes Non-plan schemes <p><i>Sewage farms</i></p> <ul style="list-style-type: none"> Plan schemes Non-plan schemes <p><i>Storm water drains</i></p> <ul style="list-style-type: none"> Plan schemes Non-plan schemes <p><i>Refund of unspent balance of loans</i></p>			

Expenditure on Capital Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<ul style="list-style-type: none"> Plan schemes Non-plan schemes 			
<ul style="list-style-type: none"> Lighting account 			
<ul style="list-style-type: none"> <i>Generation of energy</i> <ul style="list-style-type: none"> Plan schemes Non-plan schemes <i>Distribution & service</i> <ul style="list-style-type: none"> Plan schemes Non-plan schemes <i>Refund of unspent balance of loans</i> <ul style="list-style-type: none"> Plan schemes Non-plan schemes 			
<ul style="list-style-type: none"> Conservancy account 			
<ul style="list-style-type: none"> <i>Public conservancy</i> <ul style="list-style-type: none"> Plan schemes Non-plan schemes <i>Private scavenging</i> <ul style="list-style-type: none"> Special receptacles Lorries & carts Bulls Other items <i>Compost production</i> <ul style="list-style-type: none"> Plan schemes Non-plan schemes <i>Refund of unspent balance of loans</i> <ul style="list-style-type: none"> Plan schemes Non-plan schemes 			

Expenditure on Capital Account
C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
Deposits & advances account <i>Deposits</i> Normal Reserves Suspense <i>Advances</i> General advances recoverable Permanent advance Election advance			

Expenditure on Capital Account

C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<p>Development works</p> <p><i>New works</i></p> <ul style="list-style-type: none"> New road construction Other new works Low cost sanitation Maintenance of drains, roads & buildings Public latrines & urinals Compensation Electricity lines Parks Laying of pipelines <p><i>Expenditure from grant</i></p> <ul style="list-style-type: none"> Roads & drains Low cost sanitation Environment improvement IUDP Fire fighting equipment Others Conservancy <p>New properties</p> <p><i>Machinery for conservancy</i></p> <ul style="list-style-type: none"> Truck/tractor/trolley Fire vehicle/equipment Jeep/car/tanker Cart & animal Hand cart etc. <p><i>Immovable property</i></p> <ul style="list-style-type: none"> Govt. 		

Expenditure on Capital Account

C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
	<p>Commercial</p> <p>Loan repayment</p> <p><i>Installment amount</i></p> <p>Central Govt.</p> <p>State Govt.</p> <p>Financial institution</p> <p>Private</p> <p>Others</p> <p><i>Interest amount</i></p> <p>Central Govt.</p> <p>State Govt.</p> <p>Financial institution</p> <p>Private</p> <p>Others</p>		

Expenditure on Capital Account
D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>General account Debt services</p> <p><i>New item of expenditure loaned drawn under HUDCO scheme</i> Housing Commercial complexes</p>	<p>Hydraulic department Hydraulic department</p> <p><i>Staff quarters</i> WIP-staff quarters</p> <p><i>Water project-civil works</i> Fixed assets-free hold land Fixed assets-street light & cables Fixed assets-other plants, machinery & equipment Fixed assets-electronic equipment Fixed assets-misc: fixed assets Acquisition/reclamation of free hold land WIP-water lines WIP-water tanks WIP-water wells WIP-hydraulic plants & machinery WIP-electronic equipment</p> <p><i>Water lines in cooperative housing societies</i> WIP-water lines</p> <p><i>Water lines TPS-5</i> WIP-water lines</p> <p><i>Water lines TPS-11</i></p>		

Expenditure on Capital Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>WIP-water lines</p> <p>Water lines TPS-12</p> <p>WIP-water lines</p> <p>Water lines TPS-13</p> <p>WIP-water lines</p> <p>Water lines TPS-15</p> <p>WIP-water lines</p> <p>Water project</p> <p>Fixed assets-furniture</p> <p>WIP-water lines</p> <p>City water works</p> <p>Zonal grid/pipe lines in streets</p> <p>WIP-water lines</p> <p>Water supply</p> <p>WIP-water lines</p> <p>Basic amenities (city)</p> <p>WIP-water lines</p> <p>Water project</p> <p>WIP-water lines</p> <p>Katargam water works</p> <p>Water project-civil works</p> <p>WIP-street lights & cables</p> <p>WIP-other fixed assets</p> <p>Drainage maintenance department</p> <p>Drainage maintenance department</p>		

Expenditure on Capital Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Drainage capital works</p> <p>WIP-sewerage lines</p> <p>WIP-sewerage/drainage plant & machinery</p> <p>Open masonry drain</p> <p>WIP-sewerage lines</p> <p>WIP-other drainage lines</p> <p>Drainage-Rander/Adajan</p> <p>WIP-sewerage lines</p> <p>Drainage lines (newly merged area)</p> <p>WIP-sewerage lines</p> <p>Drainage lines (housing/industrial societies)</p> <p>WIP-sewerage lines</p> <p>WIP-other drainage lines</p> <p>Drainage pumping station (civil works)</p> <p>WIP-workshop buildings</p> <p>WIP-staff quarters</p> <p>WIP- godowns</p> <p>WIP-temporary structures</p> <p>WIP-other buildings</p> <p>WIP-sewerage/drainage plant & machinery</p> <p>Drainage TPS</p> <p>WIP-sewerage lines</p> <p>Drainage TPS-10</p> <p>WIP-sewerage lines</p> <p>Drainage TPS-4</p> <p>WIP-sewerage lines</p> <p>Drainage TPS-6</p> <p>WIP-sewerage lines</p> <p>WIP-fixed assets</p> <p>WIP-automated vehicles</p> <p>WIP-electronic equipment</p>		

EXPENDITURE ON CAPITAL ACCOUNT

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p><i>Drainage project</i> WIP-staff quarters WIP- godowns WIP-other buildings WIP-roads, streets & pavements WIP-sewerage lines WIP-other drainage lines WIP-sewerage/drainage plant & machinery</p> <p>Drainage slum section</p> <p><i>Slum improvements</i> WIP-other roads & bridges</p> <p><i>Sanitary blocks (pay & use)</i> WIP-public toilets/urinals</p> <p><i>Drainage</i> WIP-sewerage lines</p> <p><i>Latrines (free)</i> WIP-public toilets/urinals</p> <p><i>Area development scheme (WB)</i> WIP-public toilets/urinals</p> <p>Storm water disposal section</p> <p><i>Storm water drainage</i> WIP-storm water drainage lines</p> <p><i>Storm water disposal</i> WIP-storm water drainage lines</p> <p><i>Sluice gate (storm drainage)</i> WIP-storm water drainage lines</p> <p><i>Storm drainage</i></p>		

Expenditure on Capital Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>WIP-storm water drainage lines <i>Priority infrastructure (WB)</i> WIP-storm water drainage lines</p> <p>Drainage urban poor</p> <p><i>New side drains</i> WIP-other drainage lines <i>(SMC-WB) area development scheme</i> WIP-roads, streets & pavements WIP-sewerage lines WIP-water lines <i>Open masonry drain</i> WIP-other drainage lines</p> <p>Public parks & gardens department Public parks & gardens department</p> <p><i>Gardens/parks (new)</i> WIP-gardens WIP-amusement parks WIP-other plants, machinery & equipment WIP-automated vehicles</p> <p>Zoo</p> <p><i>Birds/animals/reptiles purchase</i> Fixed assets-livestock/animals WIP-zoo <i>Civil works-zoo</i> WIP-zoo</p>		

Expenditure on Capital Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Aviary (bird house)</p> <p><i>Birds/animals/reptiles purchase</i> Fixed assets-livestock/animals</p> <p>Health department Central health office</p> <p><i>Health centre upgradation</i> Fixed assets-furniture WIP-hospital equipment WIP-furniture</p> <p><i>Health/medical facilities</i> WIP-hospital equipment</p> <p><i>Bhestan health centre</i> WIP-hospital buildings</p> <p><i>Udhna health centre</i> WIP-hospital buildings</p> <p><i>Karanj health centre</i> WIP-hospital buildings</p> <p><i>Kapodra health centre</i> WIP-hospital buildings</p> <p>Health stores</p> <p><i>Purchase of conservancy equipment</i> WIP-conservancy equipment</p> <p><i>Hospital equipment purchase</i> WIP-hospital equipment</p>		

Expenditure on Capital Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>Sanitation refuse collection (con.) section</p> <p><i>Refuse bins/containers (new)</i> WIP-conservancy equipment</p> <p><i>Waste disposal (cesspool tankers/vehicles)</i> WIP-transport equipment</p> <p>Refuse disposal section</p> <p><i>Medium dumper placers</i> WIP-conservancy equipment</p> <p><i>(SMC-WB) central garage/TR.ST/disposal site</i> Fixed assets-solid waste plant & machinery Acquisition/reclamation of freehold land WIP-workshop buildings WIP-solid waste plant & machinery</p> <p><i>Solid waste disposal (WB)</i> WIP-conservancy equipment</p> <p>Anti filaria section</p> <p><i>Anti-malaria/filaria equipment purchase</i> Fixed assets-furniture WIP-other plants, machinery & equipment WIP-automated vehicles WIP-furniture</p> <p>Markets & slaughter houses</p> <p><i>Construction of slaughter house</i></p>		

Expenditure on Capital Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
	<p>WIP-markets & slaughter houses</p> <p>Maskati hospital</p> <p><i>Hospital equipment purchase</i></p> <p>WIP-hospital equipment</p>		

Expenditure on Capital Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
General account Management <i>Lends & buildings</i> Plan schemes Non-plan schemes <i>Refund of unspent balance of loans</i> Plan schemes Non-plan schemes	No second digit <i>Kolar project</i> Govt. grant/loan HUDCO loan <i>Changing dry latrines into flush latrines</i> Govt. grant HUDCO loan Deposit works Ambedkar Bhavan Water supply in Saraswati Nagar Water supply in Udhavdas Mehta complex Electric arrangement in election centres Water arrangement in Jahangirabad police line Archeology department-Banganga Water supply in pre-matric & post matric professor colony Garage construction in textbook corporation Water supply in Rachana Nagar District planning development Census Cleaning of Motia pond UBSP Protection of Sadar Manjil Jetty construction Development of colonies Water arrangement in Kesar hospital Fencing of Govt. land Panchayat election		

Expenditure on Capital Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Education</p> <p><i>Schools</i></p> <p style="padding-left: 20px;">Plan schemes</p> <p style="padding-left: 20px;">Non-plan schemes</p> <p><i>Library & reading rooms</i></p> <p style="padding-left: 20px;">Plan schemes</p> <p style="padding-left: 20px;">Non-plan schemes</p> <p><i>Radio & music</i></p> <p style="padding-left: 20px;">Plan schemes</p> <p style="padding-left: 20px;">Non-plan schemes</p> <p><i>Parks & gardens</i></p> <p style="padding-left: 20px;">Plan schemes</p> <p style="padding-left: 20px;">Non-plan schemes</p> <p><i>Sports & stadium</i></p> <p style="padding-left: 20px;">Plan schemes</p> <p style="padding-left: 20px;">Non-plan schemes</p> <p><i>Refund of unspent balance of loans</i></p> <p style="padding-left: 20px;">Plan schemes</p> <p style="padding-left: 20px;">Non-plan schemes</p> <p>Communication</p> <p><i>Roads & buildings</i></p> <p style="padding-left: 20px;">Plan schemes</p> <p style="padding-left: 20px;">Non-plan schemes</p> <p><i>Town planning</i></p>	<p>Assembly election area</p> <p>Hand pump in Bagh Mughalia</p> <p>MPs local area development plan</p>		

Expenditure on Capital Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Plan schemes Non-plan schemes <i>Slum clearance</i> Plan schemes Non-plan schemes <i>Refund of unspent balance of loans</i> Plan schemes Non-plan schemes</p> <p>Public health</p> <p><i>Medical services</i> Plan schemes Non-plan schemes <i>Health services</i> Plan schemes Non-plan schemes <i>Other services</i> Plan schemes Non-plan schemes <i>Refund of unspent balance of loans</i> Plan schemes Non-plan schemes</p> <p>Remunerative enterprises</p> <p><i>Municipal properties</i> Plan schemes Non-plan schemes <i>Service schemes</i> Plan schemes</p>			

Expenditure on Capital Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Non-plan schemes</p> <p><i>Refund of unspent balance of loans</i></p> <p>Plan schemes</p> <p>Non-plan schemes</p> <p>Water supply & drainage account</p> <p>Water works</p> <p><i>Plan schemes</i></p> <p>Lands & buildings</p> <p>Construction of head works & storing tanks</p> <p>Filter beds & purification plant</p> <p>Replacements & additions</p> <p>Pumping & other machinery</p> <p><i>Non-plan schemes</i></p> <p>Lands & buildings</p> <p>Construction of head works & storing tanks</p> <p>Filter beds & purification plant</p> <p>Replacements & additions</p> <p>Pumping & other machinery</p> <p>Distribution & house service connections</p> <p><i>Plan schemes</i></p> <p>Acquisition of lands</p> <p>Pipes & fittings</p> <p>Construction of tunnels & protective structures</p> <p>Meters & taps</p> <p>Other items</p> <p><i>Non-plan schemes</i></p> <p>Acquisition of lands</p>			

Expenditure on Capital Account
D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Pipes & fittings Construction of tunnels & protective structures Meters & taps Other items</p> <p>Investments made</p> <p><i>Refund of unspent balance of loans</i> Plan schemes Non-plan schemes</p> <p>Drainage account Drainage works</p> <p><i>Plan schemes</i> Lands & buildings Construction of drains & underground sewers Construction of protective structures Pumping & other machinery Other items</p> <p><i>Non-plan schemes</i> Lands & buildings Construction of drains & underground sewers Construction of protective structures Pumping & other machinery Other items</p> <p>Drain service connections (public)</p> <p><i>Plan schemes</i> Pipes & funnels</p>			

Expenditure on Capital Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Protective structures Other items</p> <p>Non-plan schemes Pipes & funnels Protective structures Other items</p> <p>Sewage farms</p> <p>Plan schemes Acquisition of land Plant & machinery Other items</p> <p>Non-plan schemes Acquisition of land Plant & machinery Other items</p> <p>Storm water drains</p> <p>Plan schemes Acquisition of land Construction of drains, drain covering & over bridges Other items</p> <p>Non-plan schemes Acquisition of land Construction of drains, drain covering & over bridges Other items</p>			

Expenditure on Capital Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Lighting account</p> <p>Generation of energy</p> <p><i>Plan schemes</i></p> <p>Lands & buildings</p> <p>Plant & machinery</p> <p>Other items</p> <p><i>Non-plan schemes</i></p> <p>Lands & buildings</p> <p>Plant & machinery</p> <p>Other items</p> <p>Distribution & service</p> <p><i>Plan schemes</i></p> <p>Land acquisition</p> <p>High voltage transmission lines</p> <p>Lamps & lamp posts</p> <p>Construction of protective structures</p> <p>Transformers of sub-stations</p> <p>Other items</p> <p><i>Non-plan schemes</i></p> <p>Land acquisition</p> <p>High voltage transmission lines</p> <p>Lamps & lamp posts</p> <p>Construction of protective structures</p> <p>Transformers of sub-stations</p> <p>Other items</p> <p>Conservancy account</p> <p>Public conservancy</p>			

Expenditure on Capital Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Plan schemes</p> <ul style="list-style-type: none"> Lands & buildings Construction of public latrines & comfort stations Sanitary fittings Lorries, tractors & trailers Hand carts & trolleys <p>Non-plan schemes</p> <ul style="list-style-type: none"> Lands & buildings Construction of public latrines & comfort stations Sanitary fittings Lorries, tractors & trailers Hand carts & trolleys <p>Compost production</p> <p>Plan schemes</p> <ul style="list-style-type: none"> Land acquisition Lorries, tractors & trailers Machinery & equipment Other items <p>Non-plan schemes</p> <ul style="list-style-type: none"> Land acquisition Lorries, tractors & trailers Machinery & equipment Other items <p>Deposits & advances account</p> <p>Deposits</p> <p>Normal</p> <ul style="list-style-type: none"> Refund of service payments recovered 			

Expenditure on Capital Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
<p>Refund of deposits of contractors</p> <p>Refund of deposits of renters & lessees</p> <p>Refund of security deposits of officers & servants</p> <p>Refund of deposits of private parties</p> <p>Adjustment of advance collections</p> <p>Refund of excess collection of revenue</p> <p>Refund of election deposit</p> <p>Refund of library deposits</p> <p>Other misc. deposits refunded</p> <p>Reserves</p> <p>Sinking funds</p> <p>Provident fund</p> <p>Bonus fund</p> <p>Depreciation fund</p> <p>Revenue collected on behalf of Govt. & other bodies</p> <p>Suspense</p> <p>Revenue</p> <p>Stock & stores</p> <p>Misc.</p> <p>Advances</p> <p>General advances recoverable</p> <p>Officers & servants</p> <p>Engineers</p> <p>Contractors</p> <p>Misc.</p>			

Expenditure on Capital Account

D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta

Expenditure on Extraordinary, Debt & Suspense Account

A. Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
Funds Deposits & advances			Deposits Advance

Expenditure on Extraordinary, Debt & Suspense Account

A. Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		Reinstatement of trenches Compost plant Special funds Welfare fund Fines fund Municipal fire & accident insurance fund Motor vehicles insurance fund Fire brigade employees accident compensation fund Advances-special funds charges to be met out of development fund for municipal secondary schools	Investment Repayment of loan Advance

Expenditure on Extraordinary, Debt & Suspense Account

A. Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
		Revenue advances Capital advances Capital deposits Loan repayment	State Govt. Programme for installation of water meters & cost recovery Programmes under CUDP-III Programmes under MDP/8th Plan Other heads

Expenditure on Extraordinary, Debt & Suspense Account

B. Sub-Major Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>Funds</p> <p>Local Govt. service funds</p> <p>Sinking fund towards repayment of Govt. loan</p> <p>Municipal employees pension fund</p> <p>Deposits & advances</p> <p>Deposits</p> <p>Advances</p>			<p>Deposits</p> <p>Markets</p> <p>Tenders</p> <p>Misc. deposits</p> <p>Advance</p> <p>Advance to corporation employees on tour</p> <p>Advance of pay on transfers</p> <p>Advance of pay</p> <p>Festival advance</p> <p>House building/purchase advance</p> <p>Motor car/motor cycle advance</p> <p>Bicycle advance</p> <p>Other advances</p>

Expenditure on Extraordinary, Debt & Suspense Account

B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p><i>Compost plant</i> Debt charges</p> <p><i>Special funds</i> Establishment</p> <p><i>Welfare fund</i> Expenditure to be incurred for municipal department Expenditure to be incurred on scholarship scheme for the children of municipal employees Expenditure to be incurred on the medical help to the municipal employees Social worker's teachers' course for municipal employees Recurring grant to Mumbai municipal gymkhana Expenditure to be incurred on grant of immediate cash assistance to the dependents of municipal employees who expire while in service Municipal staff library</p> <p><i>Fines fund</i> Establishment Misc. expenses</p> <p><i>Municipal fire & accident insurance fund</i></p>	<p><i>Advance</i> General advance Medical advance Cycle advance Festival advance House building advance</p>

Expenditure on Extraordinary, Debt & Suspense Account

B. Sub-Major Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
		<p>Damage to municipal property by fire or accident</p> <p>Motor vehicles insurance fund Compensation on account of loss or damage by municipal motor lorries & cars Net premia fund</p> <p>Advances-special funds charges to be met out of development fund for municipal secondary schools Construction of new school building or additions to the existing school building Major special repairs to school building Purchase of science apparatus & equipment Purchase of furniture Purchase of audio-visual & other equipment teaching aids etc. Purchase of sports & physical education equipment Purchase of books, furniture & equipment</p>	

Expenditure on Extraordinary, Debt & Suspense Account
B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
		<p><i>Revenue advances</i></p> <ul style="list-style-type: none"> Festival advance Motor car/scooter advance Marriage advance House building advance Cycle advance Suppliers advance <p><i>Capital advances</i></p> <ul style="list-style-type: none"> Advances to suppliers Advances to contractors <p><i>Capital deposits</i></p> <ul style="list-style-type: none"> Deposits 	<p><i>State Govt.</i></p> <ul style="list-style-type: none"> Big diameter tubewells (CMDA/CIT) 100 MGD plant Palta PS (CMDA) Station no. 3 at Tallah PS (CMDA) Street lights (CMDA) Street lights (CIT) Maintenance of development work (lighting works) on parks & squares done by CMDA Maintenance of lighting installation in parks taken over from CIT Salt Lake water supply schemes (CMDA) IDA-II (CMDA) Govt. grant for Harijan welfare <p><i>Programme for installation of water meters & cost recovery</i></p> <ul style="list-style-type: none"> Establishment Maintenance Supplies Misc. Capital expenses <p><i>Programmes under CUDP-III</i></p> <ul style="list-style-type: none"> Water supply Health Sewerage & drainage Roads Street lighting Bustee improvement Spild waste Other schemes

Expenditure on Extraordinary, Debt & Suspense Account

B. Sub-Major Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
		<p><i>Loan repayment</i></p> <ul style="list-style-type: none"> Public loans Loans from TUFIDCO Loans from MUDF 	<p><i>Programmes under MDP/8th Plan</i></p> <ul style="list-style-type: none"> Water supply Roads/lighting Drainage Solid waste Conservancy Bustee services Burial ground Parks & playground Misc. <p><i>Other heads</i></p> <ul style="list-style-type: none"> Corporation servants Contractors Schemes under Ganga Action Plan Schemes for slum improvement out of 9th Finance Commission award Misc. agencies Central stores

Expenditure on Extraordinary, Debt & Suspense Account

C. Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
<p>Deposits & advances</p> <p><i>Deposits</i></p> <p>Personal deposit</p> <p>Misc. deposit</p> <p>Betterment charges</p> <p>Library cess</p> <p>Drainage betterment charges</p> <p>Development charges (payment to HUDA)</p> <p>Stock account for cement, iron & steel</p> <p>Refilling of road cutting</p> <p>Deposit works of other depots</p> <p><i>Advances</i></p> <p>Advance to employees on festival occasion</p> <p>Motor cycle & cycle advances</p> <p>Advance for house building for municipal employees</p> <p>Payment of general PF advance</p> <p>House number plates</p> <p>Education concession to the children of NGOs (municipal employees)</p> <p>Advance to employees for celebration of marriages</p> <p>Advance to employees for educational purposes</p> <p>Cheap grain shop account</p> <p>Misc. advances</p>			

Expenditure on Extraordinary, Debt & Suspense Account

C. Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar
	<i>No second digit</i> Security Advance Vehicle advance Foodgrain advance Festival advance Loan from corporation fund GPF/CPF Misc. House building loan Birth/death certificate		

Expenditure on Extraordinary, Debt & Suspense Account
C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			<p>Other heads</p> <p><i>Corporation servants</i> Deposit Advance Housing loan to employees</p> <p><i>Contractors</i> Deposit Advance Short term loan Deposit by State Govt. for execution of works on emergency basis Deposit by Govt. for restoration of flood damages 1984 Deposit by Govt. for repair/restoration of properties including tram track damaged by incessant rains from 24-9-1986 onwards Deposit by Govt. for relief, house building-grant to families affected by flood, etc.</p> <p><i>Schemes under Ganga Action Plan</i> Electrical maintenance River front development & beautification Low cost sanitation</p> <p><i>Schemes for slum improvement out of 9th Finance Commission award</i> Reservicing of basic civic amenities within the bustee/slum Improvement of basic civic amenities within the bustee/slum Conversion of service privies into sanitary latrines</p>

Expenditure on Extraordinary, Debt & Suspense Account

C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			<p>Improvement of water supply services within bustee/slums including upgradation of service mains</p> <p>Improvement of sewerage & drainage & drainage system of core city in the vicinity of different slum areas</p> <p>Improvement of slum area & environmental pollution control by implementation of modern concept of garbage clearance from the slum adjoining areas</p> <p>Housing scheme for slum dwellers, Harijans, sweepers & scavengers including provision of community centres</p> <p>Improvement of approach roads leading to bustee/slums</p> <p>Improvement of lighting of passages within bustee/slums</p> <p>Improvement of parks/open spaces within bustee</p> <p>Augmentation, improvement, modernisation & extension of civic health services in the slum areas</p> <p>Construction/renovation of primary school buildings of the CMC</p> <p>Misc. agencies</p> <p>Deposit of revenue nature</p> <p>Deposit misc.</p> <p>Electrical maintenance</p> <p>Redevelopment of municipal markets</p> <p>Development of municipal markets by developers</p>

Expenditure on Extraordinary, Debt & Suspense Account
C. Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta
			Advance misc. Cost of work done in default ODA estt. ODA capital expenses Central stores Store purchase suspense

Expenditure on Extraordinary, Debt & Suspense Account

D. Sub-Minor Heads

ANDHRA PRADESH Hyderabad	GUJARAT Surat	HARYANA Faridabad	KARNATAKA Bangalore
Deposits & advances Deposits <i>Betterment charges</i> 30% extra betterment charges			

Expenditure on Extraordinary, Debt & Suspense Account

D. Sub-Minor Heads

KERALA Kochi	MADHYA PRADESH Bhopal	MAHARASHTRA Greater Bombay	ORISSA Bhubaneswar

Expenditure on Extraordinary, Debt & Suspense Account

D. Sub-Minor Heads

PUNJAB Amritsar	RAJASTHAN Jaipur	TAMIL NADU Madras	WEST BENGAL Calcutta