



Sequence of National Accounts INDIA

2012

**National Accounts Division
Central Statistics Office
Government of India
New Delhi**



सत्यमेव जयते

Sequence of National Accounts INDIA

2012

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FOREWORD

The Central Statistics Office (CSO) of the Ministry of Statistics and Programme implementation (MOSPI) brings out annually, the publication National Accounts Statistics (NAS). The current issue of National Accounts Statistics (NAS) 2012 includes macroeconomic aggregates up to the year 2010-11 both at current and constant (2004-05) prices.

2. The compilation practices of NAS broadly follow the United Nations System of National Accounts (SNA 1993). Recommendations of subsequent version of SNA, viz., SNA 2008 have been implemented to the extent of data availability. However, the presentation of accounts in NAS generally conforms to the standards of SNA 1968.

3. The present publication entitled “Sequence of National Accounts” for the year 2010-11 is the third in the series introduced in the year 2010 for the purpose of depicting the accounts in accordance with the structure of SNA. The publication brings out current accounts and accumulation accounts for the total economy where current accounts include production, generation, distribution and use of income accounts, and accumulation accounts consists of capital account and finance account. In addition it also presents Social Accounting Matrix for the total economy. Further, Production and Generation of Income Accounts for the individual institutional sectors viz. General Government, Households (including NPISHs), Financial Corporations and Non-financial Corporations are also included in the publication. In addition, in the case of the two institutional sectors, namely, General Government and Households (including NPISHs), the sequence of accounts are extended up to Finance Accounts. The publication also contains GDP at basic prices; Cross-classification of output and value added by industry; Cross classification of gross value added by industry and institutional sectors; Classification of individual consumption expenditure by purpose and Government final consumption expenditure by function.

4. I would like to place on record my deep appreciation for the effort of all officers and staff members of the National Accounts Division (NAD), CSO in bringing out this publication under the guidance of Shri Ashish Kumar, Additional Director General.

5. I hope the readers will find this publication useful. Suggestions for improvement in the publication are welcome.

New Delhi
16th August, 2012

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INTRODUCTION

1. BACKGROUND

1.1 The Central Statistics Office (CSO) of the Ministry of Statistics and Programme Implementation (MOSPI) brings out annually, the publication National Accounts Statistics (NAS). This publication presents the estimates of National Income and its utilisation in the form of current consumption and capital formation; accounts of the public sector and consolidated accounts of the nation.

1.2 Presently, the NAS incorporates the estimates of gross domestic product (GDP) compiled through all the three approaches, namely, the production approach, expenditure approach and the income approach. While the level of GDP estimated through the production and income approaches are the same, the discrepancy between the production approach GDP and the expenditure approach GDP is recorded separately under the GDP expenditure components. The NAS also incorporates the consolidated accounts of the nation alongwith the accounts of the public sector.

1.3 The compilation practices of NAS broadly follow the United Nations System of National Accounts, 1993 (SNA 1993), which was brought out jointly by the five international organizations viz., United Nations, World Bank, International Monetary Fund (IMF), Organisation for Economic Cooperation and Development (OECD) and the European Union. Efforts have also been made to implement the recommendations of the System of National Accounts 2008, which is an updated version of SNA 1993, to the extent data is available.

1.4 Although SNA recommends compilation of sequence of accounts (current accounts, accumulation accounts and balance sheet) for all the institutional sectors (non-financial corporations, financial corporations, general government, households and non-profit institutions serving households (NPISHs)), it has been possible to construct only the following accounts and aggregates on the basis of data available:

- (i) for the total economy, the sequence of accounts (current accounts; and of the accumulation accounts only the capital account and finance account, and the rest of the world account)
- (ii) for the total economy, the social accounting matrix which depicts all accounts in a single matrix
- (iii) for the institutional sectors (general government, households and NPISHs combined into one sector, financial corporations, non-financial corporations) only the production and generation of income accounts (of the current accounts)
- (iv) for the general government and households (including NPISHs) sectors, the sequence of accounts upto finance account
- (v) GDP at basic prices
- (vi) Cross-classification of output and value added by industry
- (vii) Cross-classification of value added by industry and institutions
- (viii) Classification of the functions of the government
- (ix) Classification of individual consumption according to purpose

2. SYSTEM OF NATIONAL ACCOUNTS (SNA)

2.1 The SNA is a set of macroeconomic accounts that provides a comprehensive view of a country's economy. The working of the economy is recorded in balance sheets and tables called accounts that are integrated, coherent and consistent, based on internationally agreed concepts, definitions, and classifications and accounting rules. This is comprehensive, because as a framework it can accommodate a great mass of economic data, organized according to economic principles and perceptions of how economic activities are carried out by the different sectors and their relationships. It provides an adequate conceptual framework to deal with emerging concerns and their relations with different sectors of the economy. As an integrated system, the SNA applies the same concepts, definitions and classifications across all accounts and sub accounts. The accounts are presented from several points of view i.e., as stock and flows, institutional units and establishment units, market output, output for own final use and other non-market output, consumption expenditure and actual consumption, whose definitions and classifications are linked into a coherent structure. The SNA is also internally consistent, which means that each economic flow or stock is measured identically for the units involved by applying the same concepts and definitions and also by using a single set of accounting rules for all entries in the system.

2.2 The System of national accounts 2008 retains the basic framework of the SNA 1993. However SNA 2008 introduces treatments for new aspects of economies that have come into prominence and thus brings the accounts into line with developments in the economic environment, advances in methodological research and needs of users. As noted earlier, recommendations of SNA 2008 have been implemented to the extent data is available. Since the SNA is expected to respond to issues which go beyond the production analysis, the accounts have therefore been extended to cover not only the production process but also the ensuing income from production being distributed to the different institutional sectors (households, government and NPISHs) who are the owners of the factors of production; the redistribution processes through transfers; and the linkages of economic flows to stocks. One of the important features of SNA is the emphasis given to institutional sector dimension, which allows users to look into their behavior and how transactions in each sector interact with those of other sectors. Thus, it requires that data be compiled not only of establishments that are grouped together as industries but also of institutional units, as well.

2.3 The other important features in SNA are:

- The Gross National Product (GNP) is replaced by the Gross National Income (GNI). The current Income and Outlay accounts are articulated with introduction of the Primary and Secondary Distribution of Income Accounts and the Use of Income Accounts.
- Concept of "mixed income" for unincorporated enterprises is introduced and a clearer identification of market output, output for own use, other non-market output and final consumption, has been provided.
- Inclusion in the production boundary of activities which are illegal by law.
- The treatment/allocation of financial intermediation services indirectly measured (FISIM) and other imputed output are adequately explained.
- The Accumulation Accounts which comprised of the Capital Account, Financial Account, Other Changes in Asset Account and Revaluation

Account, present explicitly the flows recorded in these accounts and how these end up as stocks in the Balance Sheet.

Sequence of Accounts

2.4 The sequence of accounts as suggested in the SNA, are grouped into three sub-accounts, (i) Current Accounts, (ii) Accumulation Accounts, and (iii) Balance Sheet. The Current Accounts record (a) production of goods and services and (b) generation, distribution and use of income. Accumulation Accounts deals with changes in assets, liabilities and net worth. The Balance Sheet shows the stocks of assets, liabilities and net worth.

2.5 The SNA makes use of accounts to transform transactions and other flows into accounting entries for purposes of measurement. An account has two sides and the SNA uses the term resources for the right side of the Current Accounts, where transactions add to the value of a sector or unit. The left side of the account, which relates to transactions that reduce the value of a unit or sector, is named uses. For example, wages is a resource for the household sector that receives it and is a use for the financial or non-financial sectors that pay it. For the Accumulation Accounts and the Balance Sheet, the right side of the account is called changes in liabilities and net worth and their left side is called changes in assets. For financial transactions, changes in liabilities are recorded as net incurrence of liabilities and changes in assets as net acquisition of financial assets. As part of the sequence of accounts for the total economy, following set of accounts is presented for the period 2004-05 to 2009-10.

- Goods and Service Account
- Production Account
- Generation of Income Account
- Allocation of Primary Income Account
- Secondary Distribution of Income Account
- Use of Income Account
- Capital Account
- Financial Account

Goods and services account

2.6 The goods and services account (Account 0) shows, for the economy as a whole, (i) total resources (output and imports) and (ii) use of goods and services (intermediate consumption, final consumption expenditure, gross fixed capital formation, change in inventories, acquisition less disposals of valuables and exports). Taxes on products less subsidies are also included on the resource side of the accounts. This account is important as it is balanced globally between all uses and resources. The discrepancy is shown at the end of the account to have balance between all uses and all resources. This account also gives the GDP from the production and expenditure approaches.

Production Account

2.7 Production Account records all economic production (defined by the SNA as all activities carried out under the control and responsibility of an institutional unit that uses inputs of labour, capital and goods and services to produce output of goods and services). A purely natural process without any human involvement or direction is not production in the economic sense, such as the growth of fish stocks in

international waters. This account is compiled for establishments as well as for institutional sectors/units. For a better analysis of output, the Production Account distinguishes between the three types of output: market output, output for own final use and other non-market output. The balancing item (Value added) is obtained by subtracting intermediate consumption from output. Value added may be gross or net of CFC. For the total economy, gross domestic product (GDP) is equal to the sum of the value added of the institutional sectors. If output is at basic prices then taxes less subsidies on products is added to the sum of the value added to obtain GDP at market prices. The concepts of various items appearing in this account are explained below.

2.8 Output consists of those goods and services that are produced within an establishment that become available for use outside that establishment plus any goods and services produced for own use. When an enterprise has more than one establishment, the output of the enterprise is the sum of the output of the component establishments. In valuing output, the preferred method is at basic price, although producer's price is used as an alternative when valuation at basic price is not feasible. The difference between these prices is the treatment of taxes less subsidies on products. Basic price is the price before taxes on product are added and subsidies on products are subtracted. It excludes transport charges invoiced separately by the producer. Producer's price includes, in addition to basic price, taxes less subsidies on products other than value added tax (VAT). It also excludes transport charges invoiced separately by the producer.

2.9 Intermediate consumption is the value of goods and services consumed as inputs in the process of production. The inputs are recorded at the time the goods and services enter production, as distinct from the time these are acquired by the producer. Intermediate consumption can be derived by subtracting the value of changes in inventories of materials and supplies from the value of purchases made. Changes in inventories of materials and supplies are equal to addition less withdrawals. These are valued at purchasers' prices prevailing at the time the transactions take place.

2.10 Consumption of fixed capital (CFC) is a cost of production. It is the decline during the accounting period in the current value of the stock of fixed capital owned and used by a producer as a result of physical deterioration, normal obsolescence or normal accidental damage. It excludes the value of fixed assets destroyed by war or natural disasters. In order to be consistent with other entries in the Production Account, CFC is valued with reference to the same overall set of current prices as that used to value output and intermediate consumption. It is, therefore, calculated using actual or estimated prices and not at historic costs, i.e., at prices originally paid for them.

2.11 Gross value added is an unduplicated measure of output and is obtained by deducting from output, the value of intermediate consumption.

Generation of Income Account

2.12 This account is the first of the two sub-accounts that records the first step of the distribution of primary income (Primary incomes are incomes that accrue to institutional units as a consequence of their involvement in processes of production or ownership of assets that may be needed for purposes of production. They are payable out of the value added created by production. The primary incomes that accrue by lending or renting financial or tangible non-produced assets, including land, to other units for use in production, are described as property incomes). This account from the

producer's point of view presents how its value added is distributed to the factors of labor and capital and to government by way of taxes (less subsidies). The Value added, which is the balancing item brought forward from the Production Account, is treated as a resource for the producer. Under uses, the payments to labour as compensation of employees (CE), and to government in the form of taxes less subsidies on production and imports are recorded. The balancing item in this account is operating surplus/mixed income. As in the case of Production Account, this account can be compiled for establishments by industry as well as for institutional sectors. The concepts of items appearing in this account are described below.

2.13 The item Compensation of employees (CE) is defined as total remuneration, in cash or in kind, payable by an enterprise to its employee in return for work done during the period. This is made up of:

- a) wages and salaries payable in cash or in kind; and
- b) social contributions payable by employers to social security/social insurance schemes for their employees.

Social contributions are actual contributions payable by employers to social security schemes or to a private funded social insurance scheme to secure social benefits for their employees; or imputed social contributions by employers providing unfunded social benefits.

2.14 Taxes on production and on imports which are the income of government from production, consist of:

- a) taxes on products payable on goods and service produced delivered, sold, transferred or otherwise disposed of by their producers which include the VAT, specific taxes, sales taxes and excise taxes.
- b) taxes and duties on imports of goods and services; and
- c) other taxes on production which include taxes on the ownership or use of land, buildings or other assets for production, taxes on payroll/labor employed, business and professional license fees, stamp taxes, etc.

2.15 Subsidies are current unrequited payments that government units provide to producing units as support or incentive. This is measured based on the value/volume of goods and services produced. Subsidies are treated as negative taxes on production since their effect on the operating surplus is opposite that of taxes on production. This is netted out of the production tax payable by the producing unit.

2.16 Operating surplus and mixed income is the balancing item in the Generation of Income Account and is obtained by deducting from net value added, the compensation of employees and other taxes on production after netting out other subsidies on production. Mixed income applies only to unincorporated enterprises owned by households and where its owners are self-employed. It contains both elements of remuneration for work done by the owner or other members of the household as well as the operating surplus accruing from production.

Allocation of Primary Income Account

2.17 The second sub-account concerned with the primary distribution of income shows how value added is distributed to the different institutional sectors in their capacity as recipients or primary income rather than as producers whose activities

generate primary incomes. Unlike the Generation of Income Account, which can be compiled both for establishments and institutional units, the Allocation of Primary Income Account has no direct link with production and is only compiled for institutional units.

2.18 In this account, the items shown under resources are the same items that are entered as uses in the Generation of Income Account. These items are now counted as resources under the accounts of the institutional sectors receiving the primary income. For example, compensation of employees is received by the household sector, while taxes on production and imports less subsidies are income of government and will be shown as resources in their respective accounts. Compensation of employees and taxes less subsidies include also those receivable from non-resident institutional sector.

2.19 In this account, under the resources side, a new item is added which is property income. This consists of income from the ownership of financial assets and tangible non-produced assets, mainly land and subsoil assets, used in production. It also includes income receivable from non-residents. Property income under uses covers the rent and interest actually payable for the use of land and subsoil assets and borrowed funds and includes those payable to non-residents as well. The components of property income as classified in the SNA are as follows:

- Interest
- Distributed income of corporations
- Dividends
- Withdrawal of income of quasi-corporation
- Reinvested earnings on direct foreign investment
- Property income attributed to insurance policy holders
- Rent

2.20 The uses, listed on the left side of the allocation of primary income account, consist only of the property incomes payable by institutional units or sectors to creditors, shareholders, landowners, etc. Except for rents on land and sub-soil assets, these may be payable to non-residents as well as residents. The remaining item recorded under uses is the balancing item, the balance of primary incomes, defined as the total value of the primary incomes receivable by an institutional unit or sector less the total of the primary incomes payable. At the level of the total economy, the balance of primary incomes is described as national income.

Secondary Distribution of Income Account

2.21 The Secondary Distribution of Income Account deals with the recording of transactions for the second step of the distribution of income. It shows how income is redistributed among sectors through transfers. Here, the balance of primary income brought forward from the previous account is augmented by transfers to arrive at disposable income. Transfer is defined in the SNA as a transaction in which one institutional sector/unit provides a good, service or asset to another sector/unit without receiving from the latter any goods, services or assets in return as counterpart. This account deals only with current and not capital transfers since the latter is meant to redistribute savings and wealth, rather than income.

2.22 Current transfers are of two types: transfers in cash and transfers in kind. The SNA differentiates the redistribution process through the two types of transfers by

using two accounts: the Secondary Distribution of Income Account and the Redistribution of Income in Kind Accounts. The redistribution of income through transfers in cash is shown in the Secondary Distribution of Income Account. The resources side of the account which records current transfers in cash receivable by the sector includes the balance of primary income (brought forward from the Allocation of Primary Income Account) and current transfers in cash described as follows: current taxes on income, wealth, etc.; social contributions and benefits; and other current transfers. The same types of current transfers in cash, this time as payables, are recorded on the use side of the account. These pertain to those sectors for which these transfers are payables. The account measures disposable income, which is the balancing item of the account and is shown on the use side.

2.23 The SNA identifies three main kinds of current transfers (these may be between residents and non-residents) in this account, which are:

- current taxes on income, wealth, etc.;
- social contributions and benefits; and
- other current transfers

2.24 SNA defines taxes as compulsory, unrequited payments, in cash or in kind made by institutional sectors/units to government. These are considered as transfers because the individual unit paying the tax gets nothing in return for it. Although the government does provide goods and services, these are generally for the community so that the benefits that accrue to the individual unit from these goods and services are difficult to quantify. Current taxes on income and wealth are levied on income of households and corporations and may include taxes payable by non-resident units.

2.25 Social contributions and benefits refer to the contributions paid to and claims payable out of a social insurance scheme. Contributions to the scheme are paid by the employees and/or employers to ensure entitlement to social insurance benefits now or in the future for the employees and their dependents. The schemes provide to members, the social benefits such as health and education benefits, housing, family allowance, unemployment, retirement, etc.

2.26 All current transfers between institutional sectors/units, not classified as either current taxes on income, wealth, etc. and social contributions and benefits are included under other current transfers. The SNA lists some of the most important as follows: net non-life insurance premiums/non-life insurance claims, current transfers within government as well as transfers between the government and international organizations, and miscellaneous transfers.

2.27 The Disposable Income is the balancing item in the Secondary Distribution of Income Account. It is obtained by first adding to the balance of primary income of an institutional sector, all current transfers, except social transfers in kind, receivable by that sector and then subtracting all current transfers, except social transfers in kind, payable by that sector. Disposable income for the whole economy termed as national disposable income, is derived by adding to national income, all current transfers in cash or in kind receivable from non-resident units and subtracting all current transfers in cash or in kind payable to non-resident units. In the redistribution of income in kind account, the social transfers in kind payable by government units are recorded on the left-hand side under uses. The same type of social transfers receivable by the household sector are recorded on the right-hand side of the account under resources.

Assuming that social transfers in kind take place only between resident units, the total value of the transfers in kind receivable by resident households must equal the total value of those payable by government units. This account measures adjusted disposable income, which is the balancing item of the account and is shown on the use side. The adjusted disposable income for the total economy is the same as its disposable income. In practice, the concept of adjusted disposable income is mainly relevant to government units and households, the distinction between adjusted disposable income and disposable income being irrelevant at the level of the economy as a whole.

Use of Income Account

2.28 This is the last of the Current Accounts. The account shows how the government, NPISHs, and household sectors allocate their disposable income and adjusted disposable income between final consumption and savings. In the SNA only these three sectors incur final consumption. The use of Income Account has two versions; one which shows the use of disposable income, while the other is the use of adjusted disposable income. In the first version, attention is focused on disposable income and the expenditure on consumption goods and services that can be met out of that income. In the second version, attention is focused on the consumption goods and services acquired and used by institutional units, especially households, whether acquired by expenditure or by social transfers in kind. In the first version of the use of income account, final consumption expenditure is subtracted from disposable income to obtain saving as the balancing item. In the second version, actual final consumption is subtracted from adjusted disposable income to obtain the same balancing item, saving.

2.29 The adjusted disposable income of households is derived from their disposable income by adding the value of social transfers in kind receivable, while that for government units and NPISHs is derived by subtracting the value of social transfers in kind payable. Similarly, the actual final consumption of households is derived from their final consumption expenditure by adding the value of social transfers in kind receivable, while the actual final consumption of government units and NPISHs is derived by subtracting the value of social transfers in kind payable. It follows that saving is the same whether it is defined as disposable income less final consumption expenditure or as adjusted disposable income less actual final consumption.

2.30 Apart from the balancing item, saving, this account contains only three entries. Disposable income, the balancing item carried forward from the secondary distribution of income account, is recorded on the right-hand side of the account under resources, while final consumption expenditure is recorded on the left-hand side under uses. The account is relevant mainly for the three sectors that make final consumption expenditures, namely the general government, non-profit institutions serving households (NPISHs) and household sectors and, for the total economy.

2.31 The financial and non-financial corporations do not make final consumption expenditures. They may purchase the same kinds of goods or services as households use for final consumption - e.g., electricity or food - but such goods or services are either used for intermediate consumption or provided to employees as remuneration in kind. Therefore, both the use of disposable income account and the use of adjusted disposable income account for corporations are only dummy accounts that contain no entries for final consumption expenditure or actual final consumption. Thus, the

saving of corporations must be equal to their disposable, or adjusted disposable, incomes. In other contexts, the saving of corporations is often described as the "retained earnings" or "undistributed incomes" of corporations.

2.32 Final consumption expenditure covers transactions on final consumption of goods and services for which a sector is the ultimate bearer of the expense. The final consumption expenditure in the economy consists of the consumption expenditure of (i) households, NPISHs and general government. Household final consumption expenditure consists of expenditure incurred by resident households on consumption goods or services. Final consumption expenditure excludes expenditure on fixed assets in the form of dwellings or on valuables. Dwellings are goods used by their owners to produce housing services. Expenditure on dwellings by households, therefore, constitutes gross fixed capital formation. When dwellings are rented by their owners, rentals are recorded as output of housing services by owners and final consumption expenditure by tenants. When dwellings are occupied by their owners, the imputed value of the housing services enters into both the output and final consumption expenditure of the owners. Valuables are expensive durable goods that do not deteriorate over time, are not used up in consumption or production, and are acquired primarily as stores of value. They consist mainly of works of art, precious stones and metals and jewellery fashioned out of such stones and metals. Valuables are held in the expectation that their prices, relative to those of other goods and services, will tend to increase over time, or at least not decline. Although the owners of valuables may derive satisfaction from possessing them, they are not used up in the way that household consumption goods, including consumer durables, are used up over time.

2.33 Government and NPISHs produce non-market goods and services in their production account, where intermediate consumption and compensation of employees are recorded as uses. Final consumption expenditure of these producers relates to the value of their output of non-market goods and services, less their receipts from the sale of non-market goods and services at prices which are not economically significant. However, it also covers goods and services that are purchased by government or NPISHs for ultimate transfer, without transformation, to households.

Capital Account

2.34 The Capital Account records acquisitions and disposals of non-financial assets. Specifically, it shows the changes in net worth as a result of savings and capital transfers during the accounting period. Transactions may be with other institutional sectors/units (resident or non-resident) or internal, within the institutional sector/unit. i.e, retaining for own use of assets produced by them. To compile the Accumulation Accounts, specifically the Capital Account, it is necessary to know first what assets are covered. In the SNA1993, assets are defined as entities:

- a) over which ownership rights are enforced by institutional units, individually or collectively; and
- b) from which economic benefits may be derived by their owners by holding them, or using them, over a period of time.

Two main classifications of assets are distinguished:

- a) financial assets; and
- b) non-financial assets.

2.35 The Financial assets are dealt with under the Financial Accounts. The Non-financial assets which are the concern of the Capital Accounts, consist of two main categories:

- a) Produced assets, which are non-financial assets that have come into existence as outputs from the production processes that fall within the production boundary of the SNA.
- b) Non-produced assets include non-financial assets that have come into existence by ways other than the processes of production.

2.36 Produced assets are further sub-divided into three types: (i) fixed assets, (ii) inventories and (iii) valuables. Fixed assets consist of (a) tangible or (b) intangible assets that are used repeatedly in production for more than one year. Valuables are works of art, precious stones and metals, jewelry, etc. which are not used in production or consumption. Their economic value lies in the expectation that their price will increase.

2.37 Non-produced assets on the other hand, are economic assets needed for production but are not produced through production process, such as land and certain uncultivated forests or mineral deposits. Natural non-produced assets also include certain intangible assets such as patented entities, leases or other transferable contract, purchased goodwill, etc. Not all environmental or naturally accruing assets are economic assets. In certain environmental assets it is not feasible to establish effective control or ownership such as air, ocean and those whose existence are not known of if known these are so remote and inaccessible such as some virgin forests. Likewise, some natural assets do not qualify as economic assets because no economic benefit can be derived from them. For example, known mineral deposits, which are not commercially exploitable in the near future even though these may possibly become exploitable through unforeseen advance in technology or major changes in relative prices.

2.38 Shown below are the items of transactions recorded in the Capital Account.

2.39 The Capital Account records assets on the left side and liabilities and net worth on the right side. It accounts for the value of the non-financial assets that are acquired or disposed of by resident institutional sectors/units and shows the change in net worth of the institutional sector/unit as a result of savings and capital transfers. The balancing item in the Capital Account which is net lending (+)/net borrowing (-) is shown on the left side of the account. Consumption of Fixed Capital (CFC) is also shown on the left side.

2.40 The right side of the account presents the resources available to accumulate assets. These include net savings, the balancing item carried forward from the Use of Income Account and capital transfers. Capital transfers payable are shown with a negative sign.

2.41 The left side of the account enters values of non-financial assets acquired or disposed of through purchases or sale, demolitions or as scrap, capital transfers in kind, barter, or production for own use. The changes in non-financial assets result from the following:

- a) Gross Capital formation
 - 1. gross fixed capital formation (GFCF),
 - 2. consumption of fixed capital (CFC)
 - 3. changes in inventories, and
 - 4. acquisition less disposal of valuables.
- b) Acquisition less disposal of non-produced, non-financial asset.

2.42 GFCF is the result of the following transaction on fixed assets:

- (a) acquisition less disposal of new or existing tangible fixed assets which includes dwelling, other buildings and structures, machinery & equipment, and cultivated assets such as trees and livestock that are used repeatedly or continuously to produce products such as fruit, rubber, milk, etc.
- (b) acquisition less disposal of new or existing intangible fixed assets; like mineral exploration, computer software, entertainment, literary or artistic originals, and other intangible fixed assets;
- (c) major improvements to tangible non-produced assets including land; and
- (d) costs associated with the transfer of ownership of non-produced assets.

2.43 Changes in Inventories: When a good is entered into inventories, it is acquired as an asset by the owner; a good leaving inventories is a disposal of an asset by the owner, thus changes in inventories are acquisitions and disposals of assets and are valued in the same general way as changes in other assets.

2.44 Capital Transfers, which may be a receivable or payable can be in cash or in kind, and involve transactions in which the ownership of an asset (other than inventories and cash) is transferred from one institutional sector/ units to another. On the other hand, a capital transfer in cash involves the transfer of cash to the recipient who is expected to use it for the acquisition of another asset.

Financial Account

2.45 The financial account is the second of the accounts that deal with accumulation. The financial account is also the final account, in the full sequence of accounts, that records transactions between institutional units. The financial account does not have a balancing item that is carried forward to another account, as has been the case with all accounts previously discussed. Rather, the net balance of the financial account is equal in magnitude, but with the opposite sign, to the balancing item of the capital account.

2.46 The financial account records transactions that involve financial assets and liabilities that take place between institutional units and between these units and the rest of the world. The left side of the account records acquisitions less disposals of financial assets, while the right side records incurrence of liabilities less their repayment. Net incurrence of liabilities less net acquisition of financial assets is equal in value, with the opposite sign, to net lending/borrowing, the balancing item in the capital account.

2.47 Net saving is the balancing item of the use of income account, and net saving plus net capital transfers receivable/payable can be used to accumulate non-financial assets. If they are not exhausted in this way, the resulting surplus is called net lending. Alternatively, if net saving and capital transfers are not sufficient to cover

the net accumulation of non-financial assets, the resulting deficit is called net borrowing. This surplus or deficit, net lending or net borrowing, is the balancing item that is carried forward from the capital account into the financial account.

2.48 In the SNA, financial assets are classified under eight major categories. Depending upon whether they are assets or liabilities of the unit or sector in question, these categories are listed on both sides of the financial account.

- F.1 Monetary gold and special drawing rights (SDRs)
- F.2 Currency and deposits
- F.3 Securities other than shares
- F.4 Loans
- F.5 Shares and other equity
- F.6 Insurance technical reserves
- F.7 Financial derivatives
- F.8 Other accounts receivable/payable.

3. OTHER SELECT ISSUES

3.1 Under this Section, some important issues concerning the SNA implementation in the National Accounts Statistics (NAS), coverage, methodology and data sources used have been elaborated. These are broadly grouped under the following:

- (i) Features of SNA implemented in NAS
- (ii) Social Accounting Matrix
- (iii) Coverage of Institutional Sector Accounts
- (iv) GDP at basic prices

(i) Features of SNA implemented in NAS

3.2 Recommendations of SNA 1993 implemented by CSO relate to:

- (i) valuation of non-market agricultural crops on the basis of prices of similar products made by market producers and their inclusion in the production boundary;
- (ii) inclusion of own-account production of housing services by owner-occupiers and of domestic and personal services produced by employing paid domestic staff;
- (iii) inclusion of premium supplements in respect of life and non-life insurance output estimates;
- (iv) inclusion of reinvested earnings of foreign direct investors in the rest of the world account. This treatment affects gross national product, saving and capital formation;
- (v) imputed value of own-account labour treated as mixed income of self-employed;
- (vi) expenditures on mineral exploration treated as capital expenditure;
- (vii) allocation of financial intermediation services indirectly measured (FISIM) to the users of these services, as intermediate consumption to industries and as final consumption to final users;
- (viii) inclusion of expenditures on valuables, which are held as stores of value, and are treated as Gross Capital Formation;
- (ix) treatment of expenditures on software as Gross capital formation;
- (x) inclusion of natural growth of livestock as Gross capital formation

- (xi) inclusion of expenditures made on few tree crops during the gestation period as Gross capital formation;
- (xii) addition of capital expenditure incurred on installing the wind energy systems in the Gross Fixed Capital Formation
- (xiii) estimation of consumption of fixed capital of all fixed assets including government buildings, roads, dams etc. as Perpetual Inventory Method (PIM);
- (xiv) adopting the practice of changing base year every 5 years.

While introducing the new series of NAS in January, 2010 (base year 2004-05), the CSO made efforts to implement some of the recommendations of the 2008 SNA, to the extent available data permits. Some of the recommendations which presently form part of the new series are:

- (i) treating R&D expenditures in public sector as capital expenditures in line with the recommendations of 2008 SNA;
- (ii) adopting the declining balance (of life of assets) method for estimating the consumption of fixed capital and capital stock;
- (iii) adopting the user cost approach for estimating the services of owner occupied dwellings in rural areas as against the present practice of imputing these services on the basis of rent per dwelling;
- (iv) treating the construction component and machinery/transport outlay of Defence capital account as capital formation, which was earlier being treated as intermediate consumption.

(ii) Social Accounting Matrix

3.3 As an alternative way of presenting the mass of information contained in the national accounts, the SNA suggests rearranging the data in the accounts in the form of a Social Accounting Matrix (SAM). The SAM is defined as a presentation of System of National Accounts (SNA) in a matrix format. SAM presents a number of important transactions of the SNA, aggregated for the total economy. An aggregate matrix such as SAM can present a bird's eye view of an economy as a whole; i.e., one page is sufficient to show the interrelationships between main transaction categories leading to a set of domestic and national balancing items. SAM presents a number of important transactions of the system, aggregated for the total economy. All the transactions taking place in the nine types of (consolidated) accounts, (i) supply of goods and services, (ii) production, (iii) generation of income, (iv) allocation of primary income, (v) secondary distribution of income, (vi) use of income, (vii) capital account, (viii) fixed capital formation account and (ix) financial account are combined with the rest of the world (current and capital) transactions in the SAM. Possible types of classifications in each account are indicated in parentheses in the row and column headings. Each account is represented by a row and column pair.

3.4 SAM is presented for the years 2004-05 to 2009-10. The goods and services and production account have been presented in the first two rows and columns of the matrix. This contains an aggregate version of the supply and use table. Column 1 presents the supply of goods and services. Although trade and transport margins do not need to be added to output at an aggregate level, they are registered in top left-hand corner of this table because they are non-zero in a more detailed SAM. Output at

basic prices is shown in row 2. Taxes on products less subsidies are not included in the output value, but directly booked on the allocation of primary income account for the government (row 4). Imports originate from the current account for the rest of the world (row 10). The elements in column 1 add up to total supply of goods and services, at purchasers' price. Row 1 shows the use of goods and services, at purchasers' price (totaling same as in column 1): intermediate consumption in column 2, final consumption expenditure in column 6, changes in inventories in column 7, gross fixed capital formation in column 8 and exports in column 10.

3.5 Row 2 shows output at basic prices. Because of this valuation, the sum of row 2, and the concomitant sum of column 2, are exclusive of taxes minus subsidies on products. In turn, this means that this amount is not included in total net value added either, see cell (3,2). Consumption of fixed capital is put directly on the fixed capital account (row 8 and column 2).

3.6 The third account i.e. generation of income account records the generation of income and plays an important role. It is classified by (net) primary input categories: (a) compensation of employees, (b) net mixed income, (c) net operating surplus, and (d) other taxes and subsidies on production. Net value added at basic prices (row 3, column 2) is obtained by subtracting intermediate consumption and consumption of fixed capital from output. Other value added i.e. compensation of employees received from and paid to abroad should be registered in this table, in cell (3,10) and cell(10,3) respectively. The result of all this is that the generation of income account is closed with a new balancing item viz. net generated income at basic prices, in between total net value added and net national income (NNI).

3.7 In the 4th row, the allocation of primary income account (account 4), net generated income is augmented with taxes less subsidies on products, and with property income from the rest of the world. This item is recorded in cell (4,10). Domestic property income flows are recorded on the diagonal (row 4, column 4). To get NNI, this diagonal item, as well as property income paid to the rest of the world must be subtracted from the total of column 4, which is derived from the identical total of row 4.

3.8 In the secondary distribution of income (account 5), NNI with current taxes on income, wealth etc. and all current transfers from abroad are shown in row 5. Domestic current taxes on income, wealth etc., social contributions and benefits and other current transfers are recorded on the diagonal (row 5, column 5). Current transfers to the rest of the world are recorded in cell (10,5). The balancing item viz. net disposable income cell (6,5), which is put on the use of income account.

3.9 The use of income account (account 6) records spending of net disposable income: final consumption expenditure on goods and services and net saving, which is put on the capital account.

3.10 The capital and financial accounts have been interlaced, with the financial account classified not by institutional sector but by type financial asset. As a consequence, a disaggregation of this SAM would show, by institutional sub-sector, both acquisitions less disposals of various financial assets, see cell (9,7), and incurrence less repayment of various liabilities, see cell (7,9). Here, these two categories of transactions have been combined as far as the rest of the world is

involved. This serves to include the aggregate balancing item net lending in the present SAM.

3.11 Row 7 presents the availability of funds to the total economy: net saving, borrowing, capital transfers receivable from the rest of the world and the diagonal item (row 7, column 7) i.e. domestic capital transfers receivable. Column 7 records how these funds have been allocated: changes in inventories including acquisition less disposals of valuables cell (1, 7), capital transfers payable (domestic) cell (7,7), net fixed capital formation cell (8,7), lending and capital transfers payable to the rest of the world. Obviously, the balancing item net lending of rest of the world can be derived by subtracting lending from borrowing cell (9,11).

3.12 Often, estimates of gross fixed capital formation in column 8, and the consumption of fixed capital in row 8, are already available. As a consequence, the residual, net capital formation, shown in row 8 and column 7, can be obtained.

3.13 In the financial account (account 9), lending is presented row-wise, and borrowing column-wise. The balancing item is given in row 9 because it is same as the balancing item of the capital account for the rest of the world.

3.14 The elements in the current and capital account for the rest of the world (account 10 and 11) have all been discussed above, except the current external balance which is shown in cell (11,10).

3.15 Total discrepancy occurring in the goods and services account at (row 1, column 12) is the sum the discrepancies of use of income account, capital account and rest of the world, in current accounts.

(iii) Coverage of Institutional Sectors

3.16 Production and Generation of Income accounts have been presented according to SNA for different institutional sectors (financial corporations, non-financial corporations, general government and households including NPISHs) on the basis of available data. Due to paucity of data, it has not been possible to present the sequence of accounts beyond the Generation of Income Account.

3.17 In the NAS, the CSO presently provides, among others, estimates of (i) Gross Domestic Product (GDP), (ii) Net Domestic Product (NDP) and (iii) factor incomes by industry of origin and also by organized and unorganized sectors of the economy. The data available from these three aggregates, and their sources, methodology and coverage have been used to prepare the institutional sector accounts. In the NAS, total economy has been divided broadly into organised and unorganised segments. Corresponding to these, in the institutional sector accounts being presented in this Brochure, unorganised sector has been treated as household (including the NPISHs) sector and organised sector has been sub-divided into, financial-corporations, non-financial corporations and general government. The details of coverage of these three institutions are given below:

(a) General Government sector.

3.18 The General Government sector consists of institutional units that, in addition to fulfilling their political responsibilities and their role of economic regulation,

produce services (and possibly goods) for individual or collective consumption mainly on a non-market basis and redistribute income and wealth. This sector includes the administrative part of Centre, States/Union Territories, Local Bodies and autonomous institutions of the government and the Departmental Commercial Undertakings (DCUs), which are unincorporated enterprises owned, controlled and run directly by the public authorities. A detailed discussion on public sector and Government Authority giving sources of data, concepts used for economic analysis of the data is included in the CSO's publication National Accounts Statistics: Sources & Methods.

(b) Financial corporations

3.19 Financial enterprises are defined in the SNA as the enterprises that are principally engaged in financial intermediation or in auxiliary financial activities, which are closely related to financial intermediation. They thus include enterprises whose financial function is to facilitate financial intermediation without necessarily engaging in financial intermediation themselves.

3.20 The Financial Sector in India is broadly divided into the following sub-sectors:

- (i) Commercial Banks,
- (ii) Banking Department of RBI,
- (iii) Public non-banking financial corporations (Centre & State) (UTI, NABARD, IDBI, DFC, HPFC, SFCs) and government companies (REC, HUDCO, PFC, IRFC, APIDC, KSIIDC, Tamil Nadu Transport Finance Corporation)
- (iv) Non-government non-banking financial companies engaged in trading in shares, investment holdings, loan finance and the like activities,
- (v) Unorganised non-banking financial enterprises and activities of professional money lenders and pawn brokers
- (vi) Post office savings banks including operations concerning cumulative time deposits and national saving certificates
- (vii) Co-operative credit societies
- (viii) Employees Provident Fund Organisation.
- (ix) Life and non-life insurance activities

Both the public and private sector units are engaged in financial services. The public sector units consist Non-Departmental Commercial Undertakings (NDCUs) which include (i) government companies (in which not less than 51 per cent of the paid-up capital is held by the central government or state government or partly by the central government and partly by one or more state governments) and subsidiaries of government companies; and (ii) statutory corporations set up under special enactments of Parliament or State Legislatures. The NDCUs differ from the DCUs in that they hold and manage the financial assets and liabilities as well as the tangible assets involved in their business. These enterprises have separate Boards of Directors and present profit and loss accounts and balance sheets as in the case of private corporate sector.

3.21 The banking enterprises render services to their customers in the form of maintaining their accounts and providing them banking services. In return for these services, customers are charged a nominal amount, which is substantially smaller than

the expenses of the banking enterprises. On the other hand, the banks provide loans and advances and the returns on such transactions are much higher than the payments made to depositors. This net return accruing to banks is large enough to meet their expenses and to earn a profit.

Commercial Banks

3.22 The Commercial Banks play an important role in the mobilisation of deposits and disbursement of credit to various sectors of the economy. It includes all commercial banks in the government and private sector.

Banking Department of RBI

3.23 The two departments in the Reserve Bank of India are the Issue Department and the Banking Department. The functions of the Issue department of RBI is like that of a Government department and for this reason, this department is treated as an administrative department of the central government, the rest of the financial activities of the RBI are considered under the banking department. The annual report of RBI presents balance sheet of Issue and Banking Departments separately whereas the profit and loss account of the two departments are presented in combined form. The data on income and expenditure is collected from RBI for Issue and Banking Departments separately, for national accounts purpose.

Public Non-Banking Financial Corporations

3.24 These are the enterprises formed under Central and States Government Financial Corporation Act 1951 viz. NABARD, UTI, IDBI, OIDB, SIDBI, EXIM Bank and SFCs viz. Assam Financial Corporation, West Bengal Corporation, Rajasthan Financial Corporation etc.

Non-Banking Financial Companies

3.25 The role of Non-Banking Finance Companies (NBFCs) in transferring the funds from lenders to borrowers has been well recognised. The main advantages of these companies lie in the lower transaction costs of their operations, their quick decision –making ability, customer orientation and prompt provision of services. Partly on account of these advantages, NBFCs have in recent years grown sizeable both in terms of their numbers as well as the volume of business transaction.

Government Non-Banking Financial Companies

3.26 These are the Government companies in which not less than 51 percent of the paid-up capital is held by the Central government/State government or partly by the central Government and partly by one or more state Governments and subsidiaries of Government companies. These financial Companies are engaged in activities relating to trading in shares, investment in securities holding, loans finance and other similar activities viz; Power Finance Corporation, Industrial Financial Corporation (IFCI), Indian Railway Financial Corporation (IRFC), Housing Urban Development Corporation (HUDCO) and state companies as Gujarat Industrial Investment Corporation, Assam State Film Finance and Development Corporation etc.

Non-government Non-Banking Financial Companies (NGNBFCs)

3.27 These are the Non-banking financial companies in the private sector registered under the Companies Act, 1956. The Industrial credit Investment Corporation of India (ICICI) and Housing Development Financial Corporation (HDFC) are two major entities in this group. The ICICI has since been converted into a bank and is now covered under the commercial banks. The NGNBFCs comprise share trading and

investment holding companies, Loan finance companies, Hire purchase finance companies, Financial leasing companies, and other companies in non-banking activities.

Post Office Saving Bank

3.28 The Post Office saving bank is a DCU covered in banking sector as per its economic activity. Banking activities of the Department of Posts cover post office saving bank, cumulative time deposit account and national saving certificates.

Co-operative Credit Societies

3.29 The co-operative credit societies play an important role to finance small borrowers in various sectors of the economy. There were more than 1.37 lakh Co-operative Credit Societies with a membership of about 146 million as on 31st March 1999. The details of the factor incomes of Co-operative Credit Societies are obtained from the publication Statistical Statements Relating to Co-operative Movement in India, Vol. I - Credit Societies published by the NABARD.

Insurance Sector

3.30 The output of the insurance corporations represents the value of the service provided by them in arranging payments of claims and benefits in exchange for the receipts of premiums and contributions. In the case of insurance enterprises the premium for insurance constitutes the main source of income. They receive income from investments (property income – interest and dividend) as well. The value of output of the insurance activity is estimated taking into account (a) the actual premium earned (b) income from investment of insurance reserve (equivalent to premium supplements) (c) less claims which become due for payment during the accounting period (d) less change in actuarial reserves and reserves for with profits insurance. In the case of general insurance, imputed service charges are measured as the receipts on account of premium plus interest and dividends earned less expenditure on account of claims paid.

3.31 The institutional units involved in insurance are pre-eminently insurance companies and corporations. Till recently the insurance sector was a government monopoly and the following were the institutional units which covered completely the two categories of insurance services namely Life & Non-Life (General) Insurance:

- (A) Life insurance, covered by the (i) Life Insurance Corporation and (ii) Postal Life Insurance.
General/Non-Life Insurance covered by the (i) General Insurance Corporation of India and its subsidiaries
- (B) Deposit Insurance & Credit Guarantee Corporation of India Limited and,
- (C) Export Credit & Guarantee Corporation Limited.

3.32 The coverage also includes the Postal Life Insurance and the Employees State Insurance Scheme. With the opening up of the insurance sector to the private, many private insurance companies, both in the life and non-life business have entered the insurance market regulated by the Insurance Regulatory Development Authority (IRDA). The private sector companies have also been included in the coverage of the insurance sector from 2001-02. Apart from the organized activity of the insurance companies, the activities of insurance agents constitute the unorganized insurance activity and are also covered in the national accounts

(c) Non financial corporations

3.33 They are principally engaged in the production of market goods and non-financial services. These comprise NDCUs of non-financial undertakings/ enterprises of central, state, union territory governments and local authorities under the industry groups agriculture, forestry and logging, fishing, mining, manufacturing, electricity and gas, road air and water transport including port trusts, storage and warehousing, trade, hotels & restaurants and other services. They also include the non-financial corporations under the private corporate sector including the joint stock companies registered under the Companies Act 1956 and the co-operative societies (other than those covered under the financial corporations).

(d) Household (including NPISHs) sector

3.35 For the purpose of compilation of accounts in this Brochure, the 1993 SNA institutional sectors of households and NPISHs have been combined into one institutional sector, namely the Household (including NPISHs) sector. This sector corresponds to the unorganised sector in the NAS. The details of coverage of unorganized sector in the NAS is given in the CSO's publication, National Accounts Statistics: Sources and Methods, 2007.

(iv) Gross Domestic Product at Basic Prices

3.36 With the adoption of the System of National Accounts by the United Nations Statistical Commission, member countries are expected to prepare and present their national accounts statistics following the accounting structure and framework recommended in it. One of the recommendations relate to presentation of Gross Domestic Product (GDP) at basic or at producers price instead of at factor cost.

3.37 In the existing series of National Accounts Statistics GDP is being compiled at factor cost by industry of origin. GDP at factor cost means, sum of incomes accrued to the factors of production namely land, labour, capital and entrepreneur. Any income accrued to the Government in the form of taxes (indirect) less subsidies during the process of production is not counted as GDP at the level of industry.

3.38 GDP at market prices is obtained by adding indirect tax less subsidies to GDP at GDP factor cost. The following components of expenditure on final uses of GDP are independently estimated.

- (1) Government final consumption
- (2) Private final consumption
- (3) Capital formation
- (4) Net exports of goods and services.

Difference between the GDP from production side and expenditure side are treated as statistical discrepancy.

3.39 Valuation of GDP at basic prices:

According to SNA, basic price is the amount receivable by the producer from the purchaser for a unit of a good or service produced as output minus any tax payable, plus any subsidy receivable, on that unit as a consequence of its production or sale. It excludes any transport charges invoiced separately by the producer. Thus, GDP at basic price includes taxes and subsidies on production.

For the purpose of compilation of GDP at basic prices, GDP at factor cost is adjusted for production taxes and subsidies. This is done by bifurcating estimates of Indirect Tax into product and production taxes. **Product taxes** include Excise, service tax, custom, and sales tax. Stamp duty and other taxes and duties have been treated as **production tax**. Also land revenue has been treated as production tax. Production tax thus estimated has been allocated to different sectors and industries in proportion to their estimated net capital stock. Estimates of subsidies are available from budget documents. This includes both product and production subsidies. As no direct data is available for production subsidies, industry wise production subsidy obtained from the analysis of public enterprises accounts has been used as production subsidy for the total economy on the assumption that production subsidy is primarily given to public sector units only. Industry wise estimates of production tax less production subsidies are added to estimate of GDP at factor cost by industry of origin to get the estimate of GDP at basic prices.

Notes on Accounts

This issue of National Accounts Statistics presents integrated economic accounts in which are included the Transaction accounts i.e., goods and services account, full sequence of accounts i.e., Current Accounts and Accumulation accounts (capital account and finance account) and Rest of the world Account (external transaction account). Current Accounts record production of goods and services and generation, distribution and use of income. Accumulation Accounts deals with changes in assets, liabilities and net worth, while the Rest of the World Account comprises those categories of accounts necessary to capture the full range of transactions that take place between the total economy and the rest of the world.

Integrated accounts for total economy

Account 0: Goods and services account

The basic relationship in the goods and service account is the following:

$$\begin{aligned} \text{Output + Imports} &= \text{Intermediate consumption} \\ &+ \text{Final consumption} \\ &+ \text{Gross capital formation} \\ &+ \text{Exports} \end{aligned}$$

The goods and services account (Account 0) shows, for the economy as a whole, the total resources i.e. output and imports(S-75) and use of goods and services i.e. intermediate consumption, final consumption expenditure(S-5), gross fixed capital formation(S-5), change in inventories(S-5), acquisition less disposals of valuables(S-5) and exports(S-75). Taxes on products less subsidies are also included on the resource side of the accounts. Taxes on products are recorded only at the level of the total economy. Output estimates presented here include market output, non-market output and output for own final use. Estimates of output prepared for all economic activities have been summed up for the economy.

Account I: Production Account

. The basic relationship in the production account is the following:

$$\begin{aligned} \text{Output} &= \text{Intermediate consumption} \\ &+ \text{Value added} \end{aligned}$$

The balancing item (value added) is obtained by subtracting intermediate consumption from output. Value added may be gross or net (items 6 and 7 of S-1) of consumption of fixed capital (CFC)(S-1).

Account II.I.I: Generation of Income Account

The basic relationship in the generation of income account is the following:

$$\begin{aligned} \text{Value added} &= \text{Compensation of employees} \\ &+ \text{Other taxes less subsidies on production} \\ &+ \text{Operating surplus} \end{aligned}$$

The generation of income account records from the point of view of producers, how the value added is distributed to the factors of labour and capital and to the government by way of taxes on production and imports less subsidies. Value added (item 7 of S-1), the balancing item brought forward from the Production Account, is treated as a resource for the producer. Under uses are payments to labour as compensation of employees (CE) (item 10 of S-76.1), and to government in the form of taxes less subsidies on production and imports. Taxes on production consist of taxes payable on goods and services when they are produced, delivered, sold, transferred or otherwise disposed of by their producers plus other taxes on production, consisting mainly of taxes on the ownership or use of land, buildings or other assets used in production or on the labour employed, or compensation of employees paid. The balancing item in this account is operating surplus/mixed income. (The difference between the figures of OS/MI shown in S-76.1 and that presented in the account is due to the treatment of land revenue as production tax).

Account II.I.2: Allocation of Primary Income Account

The basic relationship in the allocation of primary income account is:

$$\begin{aligned} \text{Balance of primary incomes} &= \text{Operating surplus} \\ &+ \text{Property income received} \\ &- \text{Property income paid} \end{aligned}$$

The balance of primary incomes (item 9 of S-1) also includes receipts of compensation of employees in the case of households and receipts of taxes less subsidies on production and imports in the case of government. Compensation of employees (item 10 of S-76.1 and item 6.2 less item 6.8 of S-75) include also those receivable from non-resident institutional sector. Property income receivable (item 6.3 of S-75) from non-resident institutional sector and payable to rest of the world (item 6.9 of S-75) is also included.

Account II.2: Secondary Distribution of Income Account

The basic relationship in the secondary distribution of income account is:

$$\begin{aligned} \text{Disposable income} &= \text{Balance of primary incomes} \\ &+ \text{Current transfers received} \\ &- \text{Current transfers paid} \end{aligned}$$

In the Secondary Distribution of Income Account, the resources side of the account records current transfers and the balance of primary income (brought forward from

the Allocation of Primary Income Account). The current transfers in cash described as follows: current taxes on income, wealth, etc.(item 8 of S-43 excluding land revenue) ; social contributions and benefits; current transfers (item 4.2 of S-43), other current transfers from rest of the world (item 6.4 of S-75) and miscellaneous receipts(item 10 of S-43). The same type of current transfers in cash, this time as payables,(other current transfers to rest of the world (item 6.10 of S-75)) are recorded on the use side of the account. These pertain to those sectors for which these transfers are payables. The account measures disposable income(S-1,S-4), which is the balancing item of the account and is shown on the use side.

Account II.3: Redistribution of income in kind account

The redistribution of income in kind account takes the process of income redistribution one stage further. The basic relationship in the Redistribution of income account is:

$$\begin{aligned} \text{Adjusted Disposable income} &= \text{Disposable income} \\ &+ \text{Social transfers received in kind} \\ &- \text{Social transfers paid in kind} \end{aligned}$$

The social transfers in kind payable by government units are recorded on the left-hand side of their redistribution of income in kind accounts under uses. The same type of social transfers receivable by the household sector is recorded on the right-hand side of the account under resources. The resources side of the account also records disposable income (brought forward from Secondary distribution of Income Account). Assuming that social transfers in kind take place only between resident units, the total value of the transfers in kind receivable by resident households must equal the total value of those payable by government units. This account measures adjusted disposable income, which is the balancing item of the account and is shown on the use side. The adjusted disposable income for the total economy is the same as its disposable income. In practice, the concept of adjusted disposable income is mainly relevant to government units and households, the distinction between adjusted disposable income and disposable income being irrelevant at the level of the economy as whole.

Account II.4.1: Use of disposable Income Account

The basic relationship in the use of disposable income account is:

$$\begin{aligned} \text{Saving} &= \text{Disposable income} \\ &- \text{Final consumption expenditure} \end{aligned}$$

The Use of Disposable Income Account, shows under resources disposable income which is brought forward from the Secondary Distribution of Income Account. Final consumption expenditure (S-1) is recorded on the uses side. Statistical discrepancy (S-6) is also shown here. The balancing item of the account is savings (S-1) .

Account II.4.2: Use of adjusted disposable income account

The basic relationship in the use of disposable income account is:

$$\text{Saving} = \begin{array}{l} \text{Adjusted Disposable income} \\ - \text{Actual Final consumption expenditure} \end{array}$$

The Use of adjusted Disposable Income Account, shows under resources, adjusted disposable income which is brought forward from the Redistribution of Income Account. Actual Final consumption expenditure (S-1) is recorded on the uses side. Statistical discrepancy (S-6) is also shown here. The balancing item of the account is savings (S-1) which is reflected in the next account in the sequence, i.e., capital account. The actual final consumption of households is obtained by augmenting their final consumption expenditure by the value of social transfers in kind receivable, while that for government units is obtained by subtracting from their final consumption expenditure social transfers in kind payable. The two versions of the use of income account are not sequential or hierarchical. They are parallel accounts that serve different analytical or policy purposes.

III. Accumulation Accounts

Account III.I: Capital Account

The basic relationship in the capital account is given by:

$$\left. \begin{array}{l} \text{Change in net worth due to saving} \\ \text{and capital transfers} \end{array} \right\} = \begin{array}{l} \text{Gross fixed capital formation} \\ - \text{Consumption of fixed capital} \\ + \text{Acquisitions less disposals of} \\ \quad \text{other non-financial assets} \\ + \text{Net lending} \end{array}$$

The Capital Account records assets on the left side and liabilities and net worth on the right side. The right side of the account presents the resources available to accumulate assets. These include net savings(S-1), the balancing item carried forward from the Use of Income Account and capital transfers(item 6.14 of S-75). Capital transfers payable are shown with a negative sign. The left side of the account enters of values of gross capital formation (S-20), CFC. The balancing item in the Capital Account which is net lending (+)/net borrowing (-) (item 6.15 of S-75) is shown on the left side of the account

Account III.2: Finance account.

The basic relationship in the financial account is:

$$\text{Net lending} = \begin{array}{l} \text{Net acquisition of financial assets} \\ - \text{Net incurrence of liabilities} \end{array}$$

The financial account records transactions that involve financial assets and liabilities and that take place between institutional units and between institutional units and the rest of the world. These transactions in the System show net acquisition of financial assets (item 6.16 of S-75) on the left side or net incurrence of liabilities on the right side. The balancing item is net lending (+) or net borrowing (-),(item 6.15 of S-75)which appears on the right side.

Account V.I: Rest of the world account (External Transactions Account)

The rest of the world account, following the general accounting structure with only minor variation, comprises those categories of accounts necessary to capture the full range of transactions (S-8,S-75) that take place between the total economy and the rest of the world.

Institutional Sector Accounts. **(Production and Generation of Income)**

In this section an attempt has been made to present production and generation of income account as prescribed by SNA93 for different institutional sectors on the basis of data available in the National Accounts Division(NAD) of CSO. At present NAD compile estimates of GDP, NDP and factor incomes by industry of origin and by organized and unorganized sectors of the economy. The same data source, methodology and coverage have been used to prepare these accounts. In NAS (National Accounts Statistics, India) total economy has been divided into organised and unorganised segments. In these accounts, unorganised sector has been treated as house hold sector and organised sector has been sub divided into, Government, Financial-corporations and Non-financial corporations.

Financial corporation (Banking and Insurance Sector)

Account I: Production Account

Estimate of output is shown in the resource side. The uses side includes intermediate consumption, gross and net value added and consumption of fixed capital (CFC).

Account II.I.I: Generation of Income Account

Value added, the balancing item brought forward from the Production Account is shown in the resource side. Under uses are compensation of employees (CE)(item 8.1 a of S-76.1) and other taxes on production. The balancing item in this account is operating surplus)(item 8.1 a of S-76.1) .

Non - Financial corporations

Accounts for this sector has been arrived at as a residual as the accounts of total economy, household sector, General government sector and financial corporations which have been compiled separately.

Sequence Of Accounts for the General Government

Based on guidelines given in the SNA as well as keeping in view the organisational structure of the activities existing in the country, the Government sector is classified into the following groups:

- a. Producers of government services, viz., administrative departments of the government;
- b. Departmental enterprises viz., (i) Railways, (ii) Communication and (iii) Other departmental enterprises;

Account I: Production Account

Output estimates (sum of output given in S-37,38,39,40 and own account capital formation) present in the resources side include market output, output for own final use (S-43). The balancing item (value added) is obtained by subtracting intermediate consumption (sum of intermediate consumption given in S-37,38,39,40 adjusted for other taxes on production) from output. Value added may be gross or net of consumption of fixed capital (CFC) (sum of CFC given in S-37,38,39,40).

Account II.I: Generation of Income Account

Value added, the balancing item brought forward from the Production Account. Under uses are compensation of employees (CE) (sum of CE given in S-37,38,39,40), and other taxes on production. The balancing item in this account is operating surplus (sum of OS given in S-37,38,39,40).

Account II.I.2: Allocation of Primary Income Account

In this account, the items shown under resources are operating surplus which is brought forward from generation of income account. Also included are taxes on production and imports (sum of item 4 of S-1 and land revenue less subsidies (item 5 of S-1)). Property income receivable (item 7.2 of S-43) is also included. Under uses side the components of property income includes interest on public debt (item 2 of S-43), rent (item 3.1 of S-39) and interest (item 3.2 of S-39) payable and distributed property incomes (item 1 of S-41 and item 1 of S-42).

Account II.2: Secondary Distribution of Income Account

In the Secondary Distribution of Income Account, the resources side of the account records current taxes on income and wealth etc., (items 8.1 and 8.3 of S-43) ,

social contributions, other current transfers (item 10 of S-43) and the balance of primary income (brought forward from the Allocation of Primary Income Account). The same type of current transfers in cash, this time as payables (sum of item 4 of S-43, item 3 of S-41 and item 3 of S-42) are recorded on the use side of the account. The account measures disposable income which is the balancing item of the account and is shown on the use side.

Account II.3: Redistribution of income in kind account

The social transfers in kind payable by government units are recorded on the left-hand side of the redistribution of income in kind accounts under uses. The resources side of the account records disposable income (brought forward from Secondary distribution of Income Account). The account measures adjusted disposable income which is the balancing item of the account and is shown on the use side.

Account II.4.1: Use of disposable Income Account

The Use of Disposable Income Account, shows under resources disposable income which is brought forward from the Secondary Distribution of Income Account. Government Final consumption expenditure (item 1 of S-43) is recorded on the uses side. The balancing item of the account is savings (sum of items 4 of S-41 and S-42 and item 5 of S-43).

Account II.4. 2: Use of adjusted disposable Income Account

The Use of adjusted Disposable Income Account, shows under resources, adjusted disposable income which is brought forward from the Redistribution of Income Account. Actual Final consumption expenditure is recorded on the uses side. The actual final consumption of for government units is obtained by subtracting from their final consumption expenditure (S-1), social transfers in kind payable. Statistical discrepancy (S-6) is also shown here. The balancing item of the account is savings (S-1) which is reflected in the next account in the sequence.

Account III.I: Capital Account

The right side of the account include net savings, the balancing item carried forward from the Use of Income Account and capital transfers payable (item 4 of S-46) and receivable (item 7 of S-44 and item 8 of S-46). The left side of the account enters of values of gross fixed capital formation (sum of item 2 in S-44,S-45,S-46), change in inventories(sum of item 1 in S-44,S-45,S-46), Acquisitions of non-produced non-financial assets (sum of item 3 in S-44,S-45,S-46) and CFC. The balancing item in the Capital Account which is net lending (+)/net borrowing (-) is shown on the left side of the account.

Account III.2: Finance account.

Net acquisition of financial assets (item 11 of S-44) is shown on the left side or net incurrence of liabilities (item 9 of S-46 and items 17 of S-44 and S-45 and item

10 of S-46) on the right side. The balancing item is net lending (+) or net borrowing which appears on the right side.

Sequence of Accounts For The Household sector

The household sector including private unincorporated enterprise is the unorganized segment of the economy.

Account I: Production Account

Estimates of output prepared for all economic activities of the unorganized sector have been summed up and shown in the resource. The uses side includes intermediate consumption, gross and net value added and consumption of fixed capital (CFC).

Account II.I: Generation of Income Account

Value added, the balancing item brought forward from the Production Account. Under uses are compensation of employees (CE)(item 10 b of S-76.1) and other taxes on production. The balancing item in this account is operating surplus (item 10 b of S-76.1).

Account II.I.2: Allocation of Primary Income Account

In this account, the items shown under resources are operating surplus which is brought forward from generation of income account, compensation of employees (item 10 of S-76.1 and item 6.2 of S-75) and property income(item 2 of S-43, item 6.3 of S-75 and S-76.2). Under uses side the compensation of employees (item 6.8 of S-75) and property income to rest of the world (item 6.9 of S-75) are included. The balance of primary income is shown on the use side.

Account II.2: Secondary Distribution of Income Account

In the Secondary Distribution of Income Account, the resources side of the account records current taxes on income and wealth etc.,(items 4.2 of S-43 and item 6.4 of S-75) and the balance of primary income (brought forward from the Allocation of Primary Income Account). Current taxes on income and wealth (item 8.3 of S-43) and current transfers as payables (item 10 of S-43 and item 6.10 of S-75) are recorded on the use side of the account. The balancing item of the account, disposable income (item 20 of S-4 after excluding consumption and savings of quasi-government bodies and current transfers to rest of the world(item 4.1 of S-43).

Account II.3 Redistribution of income in kind account

The social transfers in kind received by households are recorded on the right side of the redistribution of income in kind accounts under resources. The resources side of the account also records disposable income (brought forward from Secondary

distribution of Income Account). The account measures adjusted disposable income which is the balancing item of the account and is shown on the use side.

Account II.4.1: Use of disposable Income Account

The Use of Disposable Income Account, shown under resources disposable income is brought forward from the Secondary Distribution of Income Account. Private Final consumption expenditure (item 3.2 of S-6) is recorded on the uses side. The balancing item of the account is savings (item 6.1 of S-18) and the statistical discrepancy (item 3.4 of S-6).

Account II.4. 2: Use of adjusted disposable Income Account

The Use of adjusted Disposable Income Account, shows under resources, adjusted disposable income which is brought forward from the Redistribution of Income Account. Actual Final consumption expenditure is recorded on the uses side. The actual final consumption of for households is obtained by augmenting their final consumption expenditure(S-1) by the value of social transfers in kind receivable. Statistical discrepancy (S-6) is also shown here. The balancing item of the account is savings (S-1) which is reflected in the next account in the sequence.

Account III.I: Capital Account

The right side of the account includes net savings, the balancing item carried forward from the Use of Income Account. The left side of the account enters of values of gross fixed capital formation (item 2.3 of S-19), change in inventories(item 3.3 of S-19) and CFC. The balancing item in the Capital Account which is net lending (+)/net borrowing (-)(item 4 of S-73) is shown on the left side of the account.

Account III.2: Finance account.

Net acquisition of financial assets (item 1 of S-73) is shown on the left side and net incurrence of liabilities (item 3 of S-73) on the right side. The balancing item is net lending (+) or net borrowing (-)(item 4 of S-73) which appears on the right side.

**INTEGRATED
ECONOMIC ACCOUNTS
FOR THE TOTAL
ECONOMY**

Table 1-Account 0 : Goods and services account (at current prices)

		(' crore)						
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
Resources								
Total Supply of Goods & Services		7110610	8173616	9759096	11331078	13156294	14755315	16611065
P.1	Gross Output in Basic Prices	6258862	7114872	8444791	9784808	11299749	12837976	14148854
	Taxes less Subsidies on products	225803	245278	273770	327161	242505	270403	396211
D.21	plus: taxes on products	310608	361274	433690	495709	514355	518767	680167
D.31	less: subsidies on products	84805	115996	159920	168548	271850	248364	283956
P.7	Imports of goods & services	625945	813466	1040535	1219109	1614040	1646936	2066000
P.71	imports of merchandise and misc. commodities	576919	739798	969054	1129931	1503166	1537936	1942000
P.72	imports of services	23612	41893	39407	50471	63761	62400	69700
P.73	direct purchases abroad, resident household and on current account, govt. services	25414	31775	32074	38707	47113	46600	54300
Uses								
Use of Goods & Services		7135764	8199262	9789455	11394334	13105675	14765849	16616717
P.2	Intermediate consumption	3242456	3666781	4423855	5124880	5912191	6651027	6870917
P.3	Final Consumption Expenditure	2272026	2554321	2920144	3353748	3864617	4482408	5249111
P.32	Collective consumption expenditure	354518	401619	443477	513021	615333	774272	910719
P.321	compensation of employees	236842	263704	288646	326697	417044	547824	628259
P.322	net purchase of commodities and services	86155	102810	115555	141763	148336	169499	217235
P.323	consumption of fixed capital	31521	35105	39276	44561	49953	56949	65225
P.31	Individual consumption expenditure	1917508	2152702	2476667	2840727	3249284	3708136	4338392
	Gross Capital Formation	1052231	1266073	1540583	1896799	2000103	2332380	2749189
P.51	gross fixed capital formation	931028	1120292	1343774	1641673	1821099	2041758	2331382
P.52	change in inventories	80150	104389	147101	201534	106791	174310	254970
P.53	valuables	41054	41392	49709	53592	72213	116312	162837
P.6	Exports of goods & services	569051	712087	904872	1018907	1328765	1300034	1747500
P.61	exports of merchandise and misc. commodities	512462	643102	821150	925264	1218164	1181534	1601500
P.62	exports of services	24934	32718	41452	46786	58604	60400	74000
P.63	direct purchases in the domestic market, extra- territorial bodies and non-resident households	31655	36267	42270	46857	51997	58100	72000
Discrepancies		-25154	-25647	-30359	-63255	50618	-10534	-5652

Table 1 - Account 0 : Goods and services account (at constant prices)

								(crore)	
2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	Codes	Item Description	
10	11	12	13	14	15	16	1	2	
								Resources	
7110610	7929334	8776564	9623346	10321236	11034960	12117546		Total Supply of Goods & Services	
6258862	6864406	7522077	8225786	8766547	9500632	10307866	P.1	Gross Output in Basic Prices	
225803	235002	246289	286597	191387	201429	269031		Indirect Taxes less Subsidies on products	
310608	346087	389908	430696	405934	386440	461840	D.21	plus: taxes on products	
84805	111084	143619	144099	214547	185011	192809	D.31	less: subsidies on products	
625945	829926	1008198	1110963	1363302	1332899	1540648	P.7	Imports of goods & services	
576919	759516	944357	1035467	1276721	1249551	1451719	P.71	imports of merchandise and misc. commodities	
23612	39974	34997	42271	49160	47514	47676	P.72	imports of services	
25414	30436	28844	33225	37421	35834	41254	P.73	direct purchases abroad, resident household and on current account, govt. services	
								Uses	
7135764	7966620	8831561	9739820	10350014	11130055	12249595		Use of Goods & Services	
3242456	3556163	3896877	4261437	4541583	4921882	5340074	P.2	Intermediate consumption	
2272026	2469316	2660471	2910316	3134070	3395383	3669269	P.3	Final Consumption Expenditure	
354518	386007	400579	438919	484460	553708	597154	P.32	Collective consumption expenditure	
236842	253002	259216	276232	323189	378045	392568	P.321	compensation of employees	
86155	99235	105504	123862	120687	133109	159415	P.322	net purchase of commodities and services	
31521	33770	35859	38825	40584	42554	45171	P.323	consumption of fixed capital	
1917508	2083309	2259892	2471397	2649610	2841675	3072115	P.31	Individual consumption expenditure	
1052231	1223717	1410754	1653438	1626220	1814641	2015837		Gross Capital Formation	
931028	1081792	1231265	1430764	1480943	1580944	1699387	P.51	gross fixed capital formation	
80150	101511	133556	175411	85290	139173	191258	P.52	change in inventories	
41054	40414	45933	47263	59987	94524	125192	P.53	valuables	
569051	717424	863459	914628	1048140	998149	1224415	P.6	Exports of goods & services	
512462	651466	788633	835223	961656	910542	1123006	P.61	exports of merchandise and misc. services	
24934	31219	36813	39184	45184	43030	50017	P.62	exports of services	
31655	34739	38013	40221	41300	44577	51392	P.63	direct purchases in the domestic market, extra-territorial bodies and non-resident households	
-25154	-37286	-54998	-116473	-28777	-95095	-132050		Discrepancies	

INTEGRATED ECONOMIC ACCOUNTS FOR THE TOTAL ECONOMY

Table 2 -Account I: Production Account

		(` crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
RESOURCES									
P.1	Gross Output, in basic prices	6258862	7114872	8444791	9784808	11299749	12837976	14148854	
D.31	Plus: Taxes less Subsidies on products	225803	245278	273770	327161	242505	270403	396211	
	Plus: Taxes on products	310608	361274	433690	495709	514355	518767	680167	
	Less: Subsidies on products	84805	115996	159920	168548	271850	248364	283956	
	Gross Output at market prices	6484665	7360150	8718561	10111969	11542254	13108379	14545065	
USES									
P.2	Less: Intermediate consumption	3242456	3666781	4423855	5124880	5912191	6651027	6870917	
B.1*g	GROSS DOMESTIC PRODUCT at market prices	3242209	3693369	4294706	4987090	5630063	6457352	7674148	
K.1	Less: Consumption of fixed capital	319891	363721	418729	484696	565197	657898	753473	
B.1*n	NET DOMESTIC PRODUCT at market prices	2922318	3329648	3875977	4502394	5064866	5799454	6920674	

Table 3 -Account II.1.1: Generation of income account

		(` crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
RESOURCES									
B.1	NET DOMESTIC PRODUCT at market prices	2922318	3329648	3875977	4502394	5064866	5799454	6920674	
USES									
D.1	Compensation of employees	912533	1014284	1137824	1323180	1652437	1934171	2254937	
	Taxes on production and imports, less Subsidies	272770	305045	344160	408634	330305	369064	521651	
D.2	Taxes on production and imports	365992	425700	510820	582957	604421	620185	808626	
D.21	Taxes on products	310608	361274	433690	495709	514355	518767	680167	
D.29	Other taxes on production+land revenue	55384	64426	77130	87248	90066	101418	128459	
D.3	Less: Subsidies	93222	120655	166660	174323	274116	251121	286975	
D.31	Subsidies on products	84805	115996	159920	168548	271850	248364	283956	
D.39	Other subsidies on production	8417	4659	6740	5775	2266	2757	3019	
B.2/B.3	OPERATING SURPLUS/MIXED INCOME, NET	1737015	2010319	2393993	2770580	3082124	3496219	4144086	

INTEGRATED ECONOMIC ACCOUNTS FOR THE TOTAL ECONOMY

Table 4 - Account II.1.2: Allocation of primary income account

		(` crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
RESOURCES									
B.2/B.3	OPERATING SURPLUS/MIXED INCOME, NET	1737015	2010319	2393993	2770580	3082124	3496219	4144086	
D.1	Compensation of employees	912533	1014284	1137824	1323180	1652437	1934171	2254937	
	Compensation of employees from rest of the world, net	-3966	-2637	-2576	-2553	-2228	-3700	-4100	
	Taxes on production and imports, less Subsidies	272770	305045	344160	408634	330305	369064	521651	
D.2	Taxes on production and imports	365992	425700	510820	582957	604421	620185	808626	
D.21	Taxes on products	310608	361274	433690	495709	514355	518767	680167	
D.29	Other taxes on production+land revenue	55384	64426	77130	87248	90066	101418	128459	
D.3	Less: Subsidies	93222	120655	166660	174323	274116	251121	286975	
D.31	Subsidies on products	84805	115996	159920	168548	271850	248364	283956	
D.39	Other subsidies on production	8417	4659	6740	5775	2266	2757	3019	
D.4	Property income from rest of the world	18538	27633	40297	55451	61723	57700	36300	
USES									
D.4	Property income to rest of the world	36947	51112	70955	73410	92418	91900	111100	
B.5	NET NATIONAL INCOME	2899943	3303532	3842743	4481882	5031943	5761554	6841774	

Table 5 - Account II.2: Secondary distribution of income account

		(` crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
RESOURCES									
B.5	NET NATIONAL INCOME	2899943	3303532	3842743	4481882	5031943	5761554	6841774	
D.5	Current taxes on income, wealth, etc.	138576	173703	240616	323417	348902	395294	461922	
D.61	Social contributions	28879	34448	34722	41537	58645	70892	81634	
D.62	Social benefits other than social transfers in kind	33184	42382	53401	47862	55861	82613	95134	
D.73	Current transfers	91814	117709	142459	184586	221101	205245	280091	
D.74	Other current transfers from rest of the world	94439	110596	139173	174722	213877	254600	253300	
D.75	miscellaneous receipts of govt. administrative departments	53956	64717	77041	93007	102089	107720	159956	
USES									
D.5	Current taxes on income, wealth, etc.	138576	173703	240616	323417	348902	395294	461922	
D.61	Social contributions	28879	34448	34722	41537	58645	70892	81634	
D.62	Social benefits other than social transfers in kind	33184	42382	53401	47862	55861	82613	95134	
D.73	Current transfers	91814	117709	142459	184586	221101	205245	280091	
D.74	Other current transfers to rest of the world	2468	2031	4565	7221	10668	8800	11300	
D.75	miscellaneous receipts of govt. administrative departments	53956	64717	77041	93007	102089	107720	159956	
B.6	NET DISPOSABLE INCOME	2991914	3412097	3977351	4649383	5235152	6007354	7083774	

INTEGRATED ECONOMIC ACCOUNTS FOR THE TOTAL ECONOMY

Table 6 - Account II.3 Redistribution of income in kind account

(` crore)								
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
<u>RESOURCES</u>								
B.6	NET DISPOSABLE INCOME	2991914	3412097	3977351	4649383	5235152	6007354	7083774
D.63	Social transfers in kind	90768	109176	126182	145757	175990	223774	282906
<u>USES</u>								
D.63	Social transfers in kind	90768	109176	126182	145757	175990	223774	282906
B.7	ADJUSTED NET DISPOSABLE INCOME	2991914	3412097	3977351	4649383	5235152	6007354	7083774

Table 7 - Account II.4.1: Use of disposable income account

(` crore)								
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
<u>RESOURCES</u>								
B.6	NET DISPOSABLE INCOME	2991914	3412097	3977351	4649383	5235152	6007354	7083774
<u>USES</u>								
P.3	Final consumption expenditure	2272026	2554321	2920144	3353748	3864617	4482408	5249111
P.31	Individual consumption expenditure	1917508	2152702	2476667	2840727	3249284	3708136	4338392
P.32	Collective consumption expenditure	354518	401619	443477	513021	615333	774272	910719
D.8	Adjustment for the change in net equity of households on pension funds							
	Statistical Discrepancy	-10924	-13654	-9973	-56002	133113	-127	106206
B.8	SAVING, NET	730812	871430	1067180	1351637	1237422	1525073	1728458

Table 8 - Account II.4.2 Use of adjusted disposable income account

(` crore)								
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
<u>RESOURCES</u>								
B.7	ADJUSTED NET DISPOSABLE INCOME	2991914	3412097	3977351	4649383	5235152	6007354	7083774
<u>USES</u>								
P.4	Actual Final consumption expenditure	2272026	2554321	2920144	3353748	3864617	4482408	5249111
P.41	Actual Individual consumption expenditure	2008276	2261878	2602849	2986484	3425274	3931910	4621298
P.42	Actual Collective consumption expenditure	263750	292443	317295	367264	439343	550498	627813
D.8	Adjustment for the change in net equity of households on pension funds							
	Statistical Discrepancy	-10924	-13654	-9973	-56002	133113	-127	106206
	SAVING, NET	730812	871430	1067180	1351637	1237422	1525073	1728458

INTEGRATED ECONOMIC ACCOUNTS FOR THE TOTAL ECONOMY

Table 9 -Account III.1: Capital account

(crore)								
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
<u>Changes in liabilities and net worth</u>								
B.8	SAVING, NET	730812	871430	1067180	1351637	1237422	1525073	1728458
D.9	Capital transfers, receivable less payable	1164	867	1141	951	1129	1200	0
	Capital transfers, receivable	2762	2970	2864	3024	3029	3400	2900
	Less: Capital transfers, payable	1598	2103	1723	2073	1900	2200	2900
B.10.1	Equals: CHANGES IN NET WORTH DUE TO SAVING AND CAPITAL TRANSFERS	731976	872297	1068321	1352588	1238551	1526273	1728458
<u>Changes in assets</u>								
	Gross capital formation	1064041	1279754	1531433	1900762	1931380	2363670	2692031
P.51	Net fixed capital formation	611136	756571	925045	1156978	1255901	1383860	1577909
P.52	Changes in inventories	80150	104389	147101	201534	106791	174310	254970
P.53	Acquisitions less disposals of valuables	41054	41392	49709	53592	72213	116312	162837
	errors & omissions	11809	13681	-9151	3963	-68723	31290	-57159
K.1	Consumption of fixed capital	319891	363721	418729	484696	565197	657898	753473
B.9	NET LENDING (+) / NET BORROWING (-)	-12174	-43736	-44383	-63478	-127632	-179499	-210100

Table 10 -Account III.2: Finance account

(crore)								
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
<u>Changes in liabilities and net worth</u>								
F	Net incurrence of liabilities	136566	145847	274144	437295	138063	374000	414600
F.2	Currency and deposits	17245	20137	24231	19520	-3382	900	37500
F.3	Securities other than shares							
F.4	Loans	48242	33229	111287	163143	30328	61800	127800
F.5	Shares and other equity	68366	94814	134282	249389	106619	311600	262700
F.6	Insurance technical reserves							
	Financial derivatives							
F.7	Other accounts payable	2713	-2333	4344	5243	4498	-300	-13400
B.9	NET LENDING (+) / NET BORROWING (-)	-12174	-43736	-44383	-63479	-127631	-179500	-210100
<u>Changes in assets</u>								
F	Net acquisition of financial assets	124392	102111	229761	373816	10432	194500	204500
F.1	Monetary gold and SDRs							
F.2	Currency and deposits	116112	80238	179388	342057	-81292	55300	75100
F.3	Securities other than shares							
F.4	Loans	1504	1389	1578	144	-4001	4100	-1400
F.5	Shares and other equity	10309	26032	67491	74992	83934	71800	80400
F.6	Insurance technical reserves							
	Financial derivatives							
F.7	Other accounts receivable	-3533	-5548	-18696	-43377	11791	63300	50400

REST OF THE WORLD ACCOUNT

REST OF THE WORLD ACCOUNT

Table 11 -Account V.I. External account of goods and services

		(₹crore)						
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
RESOURCES								
P.7	Imports of Goods and Services	625945	813466	1040535	1219109	1614040	1646936	2066000
P.71	Imports of goods	501065	660409	840506	1012312	1374436	1363736	1683500
P.72	Imports of Services	124880	153057	200029	206797	239604	283200	382500
USES								
P.6	Exports of Goods and Services	569051	712087	904872	1018907	1328765	1300034	1747500
P.61	Exports of goods	375340	456418	571779	655864	840755	845534	1142600
P.62	Exports of Services	193711	255669	333093	363043	488010	454500	604900
B.11	EXTERNAL BALANCE OF GOODS AND SERVICES	56894	101379	135663	200202	285275	346902	318500

Table 12 -Account V. II External account of primary incomes and current transfers

		(₹crore)						
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
RESOURCES								
B.II	EXTERNAL BALANCE OF GOODS AND SERVICES	56894	101379	135663	200202	285275	346902	318500
D.1	Compensation of employees	6066	3430	4295	4402	6018	8100	9200
D2-D3	Taxes less subsidies on production and imports							
D.4	Property Income	36947	51112	70955	73410	92418	91900	111100
D.5	Current taxes on income, wealth, etc.							
D.6	Social contributions and benefits							
D.7	Other Current Transfers	2468	2031	4565	7221	10668	8800	11300
D.8	Adjustment for change in Net equity of Households on Pension funds							
	Adjustment for merchandise imports by change of ownership	32485	35003	22327	23361	30976	59464	51600
USES								
D.1	Compensation of employees	2100	793	1719	1849	3790	4400	5100
D2-D3	Taxes less subsidies on production and imports							
D.4	Property Income	18538	27633	40297	55451	61723	57700	36300
D.5	Current taxes on income, wealth, etc.							
D.6	Social contributions and benefits							
D.7	Other Current Transfers	94439	110596	139173	174722	213877	254600	253300
D.8	Adjustment for change in Net equity of Households on Pension funds							
	Adjustment for merchandise exports by change of ownership	6445	9330	11092	12144	17205	17766	-3100
B.12	CURRENT EXTERNAL BALANCE	13338	44603	45524	64430	128760	180700	210100

REST OF THE WORLD ACCOUNT

Table 13 -Account V.III.1 Capital Account

(₹crore)								
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
<u>CHANGES IN LIABILITIES AND NET WORTH</u>								
B.12	CURRENT EXTERNAL BALANCE	13338	44603	45524	64429.91	128760	180700	210100
D.9	Capital transfers, receivable less payable	-1164	-867	-1141	-951	-1129	-1200	0
D.9	Capital transfers, receivable	1598	2103	1723	2073	1900	2200	2900
D.9	Less: Capital transfers, payable	2762	2970	2864	3024	3029	3400	2900
B.10.1	CHANGES IN NET WORTH DUE TO SAVING AND CAPITAL TRANSFERS	12174	43736	44383	63479	127631	179500	210100
<u>CHANGES IN ASSETS</u>								
K.2	Acquisitions less disposals of non-produced non-financial assets							
B.9	NET LENDING (+) / NET BORROWING (-)	12174	43736	44383	63479	127631	179500	210100

Table 14 -Account V.III.2 Financial Account

(₹crore)								
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
<u>CHANGES IN LIABILITIES AND NET WORTH</u>								
F	Net incurrence of liabilities	124392	102111	229761	373816	10432	194500	204500
F.2	Currency and deposits	116112	80238	179388	342057	-81292	55300	75100
F.3	Securities other than shares							
F.4	Loans	1504	1389	1578	144	-4001	4100	-1400
F.5	Shares and other equity	10309	26032	67491	74992	83934	71800	80400
F.6	Insurance technical reserves							
F.7	Other accounts payable	-3533	-5548	-18696	-43377	11791	63300	50400
B.9	NET LENDING (+) / NET BORROWING (-)	12174	43736	44383	63479	127631	179500	210100
<u>CHANGES IN ASSETS</u>								
F	Net acquisition of financial assets	136566	145847	274144	437295	138063	374000	414600
F.1	Monetary gold and SDRs							
F.2	Currency and deposits	17245	20137	24231	19520	-3382	900	37500
F.3	Securities other than shares							
F.4	Loans	48242	33229	111287	163143	30328	61800	127800
F.5	Shares and other equity	68366	94814	134282	249389	106619	311600	262700
F.6	Insurance technical reserves							
F.7	Other accounts receivable	2713	-2333	4344	5243	4498	-300	-13400

**SCHEMATIC
PRESENTATION OF
SOCIAL ACCOUNTING
MATRIX**

Table 15: Schematic presentation of a SAM 2004-05 (₹crore)														
Account (Classification)	Codes	Goods and services (products)	1. Production (industries)	II.1.1 Generation of income (value added)	II.1.2 Allocation of primary income (institutional sectors)	II.2 Secondary distribution of income (institutional)	II.4 Use of income (institutional sectors)	III.1 Capital (institutional sectors)	Fixed Capital formation (industries)	III.2 Financial (financial assets)	V. Rest of the world II. Current	V. Rest of the world III.1. Capital	discrepancies	Total
		1	2	3	4	5	6	7	8	9	10	11	12	
Goods and services (products)	1	Trade and transport margins	Intermediate consumption				Final consumption expenditure	Change in inventories+valuables	Gross fixed capital formation		Exports of goods and services			
		0	3242456				2272026	121204	931028		569051		-25154	7110610
Production (industries)	2	Output												6258862
		6258862												
Generation of income (value added categories)	3		Net value added at basic prices								Compensation of employees from ROW			
			2696515								2100			2698615
Allocation primary income (institutional sectors)	4	Taxes on products less subsidies		Net generated income at basic prices	Property income						Property income and taxes less subsidies on prod. And imports from ROW			
		225803		2692549	273270						18538			3210159
Secondary distribution of income (institutional sectors)	5			Net national income	Current taxes on income, wealth etc. and curr.transfers						Current taxes on income etc. and curr.transfers from ROW			
				2899943	230390						94439			3224772
Use of income (institutional sectors)	6				Net disposable income	Adj.for change in net equity hh.on pension funds					Adj.for change in net equity hh.on pension funds from ROW			
					2991914									2991914
Capital (institutional sectors)	7					Net savings	Capital transfers		Borrowings			Capital transfers from ROW		
						730812			12174			2762		745748
Fixed capital formation (industries)	8		Consumption of fixed capital					Net fixed capital formation						
			319891					611136						931028
Financial (financial assets)	9							Lending				Net lending of ROW		
												12174		12174
Rest of the world, current	10	Imports of goods & services		Compensation of employees to ROW	Property income and taxes less subsidies on prod. And imports to ROW	Current taxes on income etc. and curr.transfers to ROW	Adj.for change in net equity hh.on pension funds to ROW							
		625945		6066	36947	2468								671426
Rest of the world, Capital	11							Capital transfers to ROW			Current external balance			
								1598			13338			14936
discrepancies	12							-10924	11809		-26040			-25155
Total		7110610	6258862	2698615	3210160	3224772	2991914	745748	931028	12174	671426	14936	-25154	

Table 15: Schematic presentation of a SAM 2005-2006 (₹crore)														
Account (Classification)	Codes	Goods and services (products)	1. Production (industries)	II.1.1 Generation of income (value added)	II.1.2 Allocation of primary income (institutional sectors)	II.2 Secondary distribution of income (institutional)	II.4 Use of income (institutional sectors)	III.1 Capital (institutional sectors)	Fixed Capital formation (industries)	III.2 Financial (financial assets)	V. Rest of the world II. Current	V. Rest of the world III.1. Capital	discrepancies	Total
		1	2	3	4	5	6	7	8	9	10	11	12	
Goods and services (products)	1	Trade and transport margins	Intermediate consumption				Final consumption expenditure	Change in inventories+valuables	Gross fixed capital formation		Exports of goods and services			
		0	3666781				2554321	145781	1120292		712087		-25647	8173616
Production (industries)	2	Output												7114872
Generation of income (value added categories)	3		Net value added at basic prices								Compensation of employees from ROW			
			3084370								793			3085163
Allocation primary income (institutional sectors)	4	Taxes on products less subsidies		Net generated income at basic prices	Property income						Property income and taxes less subsidies on prod. And imports from ROW			
		245278		3081733	289211						27633			3643856
Secondary distribution of income (institutional sectors)	5				Net national income	Current taxes on income, wealth etc. and curr.transfers					Current taxes on income etc. and curr.transfers from ROW			
					3303532	291412					110596			3705540
Use of income (institutional sectors)	6					Net disposable income	Adj.for change in net equity hh.on pension funds				Adj.for change in net equity hh.on pension funds from ROW			
						3412097								3412097
Capital (institutional sectors)	7.00						Net savings	Capital transfers		Borrowings		Capital transfers from ROW		
							871430			43736		2970		918136
Fixed capital formation (industries)	8	Consumption of fixed capital						Net fixed capital formation						
		363721						756571						1120292
Financial (financial assets)	9							Lending				Net lending of ROW		
												43736		43736
Rest of the world, current	10	Imports of goods & services		Compensation of employees to ROW	Property income and taxes less subsidies on prod. And imports to ROW	Current taxes on income etc. and curr.transfers to ROW	Adj.for change in net equity hh.on pension funds to ROW							
		813466		3430	51112	2031								870039
Rest of the world, Capital	11							Capital transfers to ROW			Current external balance			
								2103			44603			46706
discrepancies	12							-13654	13681		-25673			-25646
Total		8173616	7114872	3085163	3643855	3705540	3412097	918136	1120292	43736	870039	46706	-25647	

Table 15: Schematic presentation of a SAM 2006-2007 (₹crore)

Account (Classification)	Codes	Goods and services (products)	1. Production (industries)	II.1.1 Generation of income (value added)	II.1.2 Allocation of primary income (institutional sectors)	II.2 Secondary distribution of income (institutional)	II.4 Use of income (institutional sectors)	III.1 Capital (institutional sectors)	Fixed Capital formation (industries)	III.2 Financial (financial assets)	V. Rest of the world II. Current	V. Rest of the world III.1. Capital	discrepancies	Total
		1	2	3	4	5	6	7	8	9	10	11	12	
Goods and services (products)	1	Trade and transport margins	Intermediate consumption				Final consumption expenditure	Change in inventories+valuables	Gross fixed capital formation		Exports of goods and services			
		0	4423855				2920144	196810	1343774		904872		-30359	9759096
Production (industries)	2	Output												8444791
		8444791												
Generation of income (value added categories)	3		Net value added at basic prices								Compensation of employees from ROW			
			3602207								1719			3603926
Allocation primary income (institutional sectors)	4	Taxes on products less subsidies		Net generated income at basic prices	Property income						Property income and taxes less subsidies on prod. And imports from ROW			
		273770		3599631	336256						40297			4249955
Secondary distribution of income (institutional sectors)	5				Net national income	Current taxes on income, wealth etc. and curr.transfers					Current taxes on income etc. and curr.transfers from ROW			
					3842743	383075					139173			4364991
Use of income (institutional sectors)	6					Net disposable income	Adj.for change in net equity hh.on pension funds				Adj.for change in net equity hh.on pension funds from ROW			
						3977351								3977351
Capital (institutional sectors)	7.00						Net savings	Capital transfers		Borrowings		Capital transfers from ROW		
							1067180			44383		2864		1114427
Fixed capital formation (industries)	8		Consumption of fixed capital					Net fixed capital formation						
			418729					925045						1343774
Financial (financial assets)	9							Lending				Net lending of ROW		
												44383		44383
Rest of the world, current	10	Imports of goods & services		Compensation of employees to ROW	Property income and taxes less subsidies on prod. And imports to ROW	Current taxes on income etc. and curr.transfers to ROW	Adj.for change in net equity hh.on pension funds to ROW							
		1040535		4295	70955	4565								1120350
Rest of the world, Capital	11							Capital transfers to ROW			Current external balance			
								1723			45524			47247
discrepancies	12							-9973			-11235			-30358
Total		9759096	8444791	3603926	4249955	4364991	3977351	1114427	1343774	44383	1120350	47247	-30359	

Table 15: Schematic presentation of a SAM 2007-2008 (₹crore)														
Account (Classification)	Codes	Goods and services (products)	1. Production (industries)	II.1.1 Generation of income (value added)	II.1.2 Allocation of primary income (institutional sectors)	II.2 Secondary distribution of income (institutional)	II.4 Use of income (institutional sectors)	III.1 Capital (institutional sectors)	Fixed Capital formation (industries)	III.2 Financial (financial assets)	V. Rest of the world II. Current	V. Rest of the world III.1. Capital	discrepancies	Total
		1	2	3	4	5	6	7	8	9	10	11	12	
Goods and services (products)	1	Trade and transport margins	Intermediate consumption				Final consumption expenditure	Change in inventories+valuables	Gross fixed capital formation		Exports of goods and services			
		0	5124880				3353748	255126	1641673		1018907		-63255	11331078
Production (industries)	2	Output												9784808
Generation of income (value added categories)	3		Net value added at basic prices								Compensation of employees from ROW			
			4175233								1849			4177082
Allocation primary income (institutional sectors)	4	Taxes on products less subsidies		Net generated income at basic prices	Property income						Property income and taxes less subsidies on prod. And imports from ROW			
		327161		4172680	383320						55451			4938612
Secondary distribution of income (institutional sectors)	5				Net national income	Current taxes on income, wealth etc. and curr.transfers					Current taxes on income etc. and curr.transfers from ROW			
					4481882	508003					174722			5164607
Use of income (institutional sectors)	6					Net disposable income	Adj.for change in net equity hh.on pension funds				Adj.for change in net equity hh.on pension funds from ROW			
						4649383								4649383
Capital (institutional sectors)	7.00						Net savings	Capital transfers		Borrowings		Capital transfers from ROW		
							1351637			63478		3024		1418139
Fixed capital formation (industries)	8	Consumption of fixed capital						Net fixed capital formation						
		484696						1156978						1641673
Financial (financial assets)	9							Lending				Net lending of ROW		
												63479		63479
Rest of the world, current	10	Imports of goods & services		Compensation of employees to ROW	Property income and taxes less subsidies on prod. And imports to ROW	Current taxes on income etc. and curr.transfers to ROW	Adj.for change in net equity hh.on pension funds to ROW							
		1219109		4402	73410	7221								1304142
Rest of the world, Capital	11							Capital transfers to ROW			Current external balance			
								2073			64430			66503
discrepancies	12							-56002	3963		-11217			-63256
Total		11331078	9784808	4177082	4938612	5164607	4649383	1418139	1641673	63478	1304142	66503	-63255	

Table 15: Schematic presentation of a SAM 2008-2009 (₹crore)

Account (Classification)	Codes	Goods and services (products)	1. Production (industries)	II.1.1 Generation of income (value added)	II.1.2 Allocation of primary income (institutional sectors)	II.2 Secondary distribution of income (institutional sectors)	II.4 Use of income (institutional sectors)	III.1 Capital (institutional sectors)	Fixed Capital formation (industries)	III.2 Financial (financial assets)	V. Rest of the world II. Current	V. Rest of the world III.1. Capital	discrepancies	Total
		1	2	3	4	5	6	7	8	9	10	11	12	
Goods and services (products)	1	Trade and transport margins	Intermediate consumption				Final consumption expenditure	Change in inventories+valuables	Gross fixed capital formation		Exports of goods and services			
		0	5912191				3864617	179004	1821099		1328765		50618	13156294
Production (industries)	2	Output												11299749
Generation of income (value added categories)	3		Net value added at basic prices								Compensation of employees from ROW			
			4822361								3790			4826151
Allocation primary income (institutional sectors)	4	Taxes on products less subsidies		Net generated income at basic prices	Property income						Property income and taxes less subsidies on prod. And imports from ROW			
		242505		4820133	505509						61723			5629870
Secondary distribution of income (institutional sectors)	5				Net national income	Current taxes on income, wealth etc. and curr.transfers					Current taxes on income etc. and curr.transfers from ROW			
					5031943	570003					213877			5815823
Use of income (institutional sectors)	6					Net disposable income	Adj.for change in net equity hh.on pension funds				Adj.for change in net equity hh.on pension funds from ROW			
						5235152								5235152
Capital (institutional sectors)	7.00						Net savings	Capital transfers		Borrowings		Capital transfers from ROW		
							1237422			127632		3029		1368083
Fixed capital formation (industries)	8	Consumption of fixed capital						Net fixed capital formation						1821099
		565197						1255901						
Financial (financial assets)	9							Lending				Net lending of ROW		
												127631		127631
Rest of the world, current	10	Imports of goods & services		Compensation of employees to ROW	Property income and taxes less subsidies on prod. And imports to ROW	Current taxes on income etc. and curr.transfers to ROW	Adj.for change in net equity hh.on pension funds to ROW							
		1614040		6018	92418	10668								1723144
Rest of the world, Capital	11							Capital transfers to ROW			Current external balance			
								1900			128760			130660
discrepancies	12							133113	-68723		-13771			50619
Total		13156294	11299749	4826151	5629870	5815823	5235152	1368083	1821099	127632	1723144	130660	50618	

Table 15: Schematic presentation of a SAM 2009-2010 (₹crore)														
Account (Classification)	Codes	Goods and services (products)	1. Production (industries)	II.1.1 Generation of income (value added)	II.1.2 Allocation of primary income (institutional sectors)	II.2 Secondary distribution of income (institutional)	II.4 Use of income (institutional sectors)	III.1 Capital (institutional sectors)	Fixed Capital formation (industries)	III.2 Financial (financial assets)	V. Rest of the world II. Current	V. Rest of the world III.1. Capital	discrepancies	Total
		1	2	3	4	5	6	7	8	9	10	11	12	
Goods and services (products)	1	Trade and transport margins	Intermediate consumption				Final consumption expenditure	Change in inventories+valuables	Gross fixed capital formation		Exports of goods and services			
		0	6651027				4482408	290622	2041758		1300034		-10534	14755315
Production (industries)	2	Output												12837976
		12837976												
Generation of income (value added categories)	3	Net value added at basic prices									Compensation of employees from ROW			
			5529051								4400			5533451
Allocation primary income (institutional sectors)	4	Taxes on products less subsidies		Net generated income at basic prices	Property income						Property income and taxes less subsidies on prod. And imports			
		270403		5525351	577479						57700			6430933
Secondary distribution of income (institutional sectors)	5				Net national income	Current taxes on income, wealth etc. and curr.transfers					Current taxes on income etc. and curr.transfers from ROW			
					5761554	700539					254600			6716693
Use of income (institutional sectors)	6					Net disposable income	Adj.for change in net equity hh.on pension funds				Adj.for change in net equity hh.on pension funds from ROW			
						6007354								6007354
Capital (institutional sectors)	7.00						Net savings	Capital transfers		Borrowings		Capital transfers from ROW		
							1525073			179499		3400		1707972
Fixed capital formation (industries)	8	Consumption of fixed capital						Net fixed capital formation						2041758
		657898						1383860						
Financial (financial assets)	9							Lending				Net lending of ROW		
												179500		179500
Rest of the world, current	10	Imports of goods & services		Compensation of employees to ROW	Property income and taxes less subsidies on prod. And imports to ROW	Current taxes on income etc. and curr.transfers to ROW	Adj.for change in net equity hh.on pension funds to ROW							
		1646936		8100	91900	8800								1755736
Rest of the world, Capital	11							Capital transfers to ROW			Current external balance			
								2200			180700			182900
discrepancies	12							-127	31290		-41698			-10535
Total		14755315	12837976	5533451	6430933	6716693	6007354	1707972	2041758	179499	1755736	182900	-10534	

Table 15: Schematic presentation of a SAM 2010-2011 (₹crore)														
Account (Classification)	Codes	Goods and services (products)	1. Production (industries)	II.1.1 Generation of income (value added)	II.1.2 Allocation of primary income (institutional sectors)	II.2 Secondary distribution of income (institutional)	II.4 Use of income (institutional sectors)	III.1 Capital (institutional sectors)	Fixed Capital formation (industries)	III.2 Financial (financial assets)	V. Rest of the world II. Current	V. Rest of the world III.1. Capital	discrepancies	Total
		1	2	3	4	5	6	7	8	9	10	11	12	
Goods and services (products)	1	Trade and transport margins	Intermediate consumption				Final consumption expenditure	Change in inventories+valuables	Gross fixed capital formation		Exports of goods and services			
		0	6870917				5249111	417807	2331382		1747500		-5652	16611065
Production (industries)	2	Output												14148854
		14148854												
Generation of income (value added categories)	3	Net value added at basic prices									Compensation of employees from ROW			
			6524463								5100			6529563
Allocation primary income (institutional sectors)	4	Taxes on products less subsidies		Net generated income at basic prices	Property income						Property income and taxes less subsidies on prod. And imports			
		396211		6520363	677236						36300			7630110
Secondary distribution of income (institutional sectors)	5				Net national income	Current taxes on income, wealth etc. and curr.transfers					Current taxes on income etc. and curr.transfers from ROW			
					6841774	742013					253300			7837087
Use of income (institutional sectors)	6					Net disposable income	Adj.for change in net equity hh.on pension funds				Adj.for change in net equity hh.on pension funds from ROW			
						7083774								7083774
Capital (institutional sectors)	7.00						Net savings	Capital transfers		Borrowings		Capital transfers from ROW		
							1728458			210100		2900		1941457
Fixed capital formation (industries)	8	Consumption of fixed capital						Net fixed capital formation						
		753473						1577909						2331382
Financial (financial assets)	9							Lending				Net lending of ROW		
												210100		210100
Rest of the world, current	10	Imports of goods & services		Compensation of employees to ROW	Property income and taxes less subsidies on prod. And imports to ROW	Current taxes on income etc. and curr.transfers to ROW	Adj.for change in net equity hh.on pension funds to ROW							
		2066000		9200	111100	11300								2197600
Rest of the world, Capital	11							Capital transfers to ROW			Current external balance			
								2900			210100			213000
discrepancies	12							106206	-57159		-54700			-5653
Total		16611065	14148854	6529563	7630110	7837087	7083774	1941457	2331382	210100	2197600	213000	-5652	

INSTITUTIONAL SECTOR ACCOUNTS

Table 16: - Production and Generation of income account by institutional sectors

2004-05	(₹crore)					Total Economy
	Financial Corporations	Non-Financial Corporations	General Government	Households (including NPISH's)		
1	2	3	4	5	6	
I: Production Account						
<u>RESOURCES</u>						
Output, in basic prices (otherwise, please specify)	185808	2592285	497764	2983004		6258862
Plus: Taxes less Subsidies on products						225803
Plus: Taxes on products						310608
Less: Subsidies on products						84805
<u>USES</u>						
Less: Intermediate consumption, in purchaser's prices	34597	1784630	134018	1289210		3242455
GROSS DOMESTIC PRODUCT at basic prices	151211	807656	363746	1693794		3016406
Less: Consumption of fixed capital	2986	158531	47338	111036		319891
NET DOMESTIC PRODUCT at basic prices	148224	649125	316408	1582758		2696515
II.1.1 Generation of Income Account						
<u>RESOURCES</u>						
NET DOMESTIC PRODUCT at basic prices	148224	649125	316408	1582758		2696515
<u>USES</u>						
Compensation of employees	56574	235385	293959	326616		912533
Taxes on production and imports, less Subsidies						272770
Taxes on production and imports						365992
Taxes on products						310608
Other taxes on production+land revenue	462	21290	12430	21202		55384
Less: Subsidies						93222
Subsidies on products						84805
Other subsidies on production		8417				8417
OPERATING SURPLUS/MIXED INCOME, NET	91188	400868	10019	1234940		1737015

Table 16: - Production and Generation of income account by institutional sectors

2005-06						(₹crore)
Item Description	Financial Corporations	Non-Financial Corporations	General Government	Households (including NPISH's)	Total Economy	
1	2	3	4	5	6	
I: Production Account						
<u>RESOURCES</u>						
Output, in basic prices (otherwise, please specify)	199319	3058505	550986	3306062	7114872	
Plus: Taxes less Subsidies on products					245278	
Plus: Taxes on products					361274	
Less: Subsidies on products					115996	
<u>USES</u>						
Less: Intermediate consumption, in purchaser's prices	37622	2074772	148619	1405768	3666781	
GROSS DOMESTIC PRODUCT at basic prices	161697	983732	402367	1900294	3448090	
Less: Consumption of fixed capital	3272	183057	52023	125369	363721	
NET DOMESTIC PRODUCT at basic prices	158425	800675	350344	1774925	3084370	
II.1.1 Generation of Income Account						
<u>RESOURCES</u>						
NET DOMESTIC PRODUCT at basic prices	158425	800675	350344	1774925	3084370	
<u>USES</u>						
Compensation of employees	63919	267730	325946	356689	1014284	
Taxes on production and imports, less Subsidies					305045	
Taxes on production and imports					425700	
Taxes on products					361274	
Other taxes on production+land revenue	527	25215	14060	24624	64426	
Less: Subsidies					120655	
Subsidies on products					115996	
Other subsidies on production		4659			4659	
OPERATING SURPLUS/MIXED INCOME, NET	93979	512390	10338	1393612	2010319	

Table 16: - Production and Generation of income account by institutional sectors

2006-07						(₹crore)
Item Description	Financial Corporations	Non-Financial Corporations	General Government	Households(including NPISH's)	Total Economy	
1	2	3	4	5	6	
I: Production Account						
<u>RESOURCES</u>						
Output, in basic prices (otherwise, please specify)	234118	3749987	620426	3840260	8444791	
Plus: Taxes less Subsidies on products					273770	
Plus: Taxes on products					433690	
Less: Subsidies on products					159920	
<u>USES</u>						
Less: Intermediate consumption, in purchaser's prices	44207	2567977	173376	1638295	4423855	
GROSS DOMESTIC PRODUCT at basic prices	189911	1182010	447050	2201964	4020936	
Less: Consumption of fixed capital	3752	213029	58053	143895	418729	
NET DOMESTIC PRODUCT at basic prices	186159	968982	388997	2058069	3602207	
II.1.1 Generation of Income Account						
<u>RESOURCES</u>						
NET DOMESTIC PRODUCT at basic prices	186159	968982	388997	2058069	3602207	
<u>USES</u>						
Compensation of employees	68078	294307	356922	418517	1137824	
Taxes on production and imports, less Subsidies					344160	
Taxes on production and imports					510820	
Taxes on products					433690	
Other taxes on production+land revenue	620	30723	16414	29373	77130	
Less: Subsidies					166660	
Subsidies on products					159920	
Other subsidies on production		6740			6740	
OPERATING SURPLUS/MIXED INCOME, NET	117461	650692	15661	1610179	2393993	

Table 16: - Production and Generation of income account by institutional sectors

2007-08						(₹crore)
Item Description	Financial Corporations	Non-Financial Corporations	General Government	Households(i ncluding NPISH's)	Total Economy	
1	2	3	4	5	6	
I: Production Account						
<u>RESOURCES</u>						
Output, in basic prices (otherwise, please specify)	270823	4367074	705206	4441706	9784808	
Plus: Taxes less Subsidies on products					327161	
Plus: Taxes on products					495709	
Less: Subsidies on products					168548	
<u>USES</u>						
Less: Intermediate consumption, in purchaser's prices	51045	2987494	201043	1885298	5124880	
GROSS DOMESTIC PRODUCT at basic prices	219778	1379579	504163	2556408	4659929	
Less: Consumption of fixed capital	4178	252212	64633	163673	484696	
NET DOMESTIC PRODUCT at basic prices	215600	1127368	439530	2392735	4175233	
II.1.1 Generation of Income Account						
<u>RESOURCES</u>						
NET DOMESTIC PRODUCT at basic prices	215600	1127368	439530	2392735	4175233	
<u>USES</u>						
Compensation of employees	74423	351788	400949	496020	1323180	
Taxes on production and imports, less Subsidies					408634	
Taxes on production and imports					582957	
Taxes on products					495709	
Other taxes on production+land revenue	679	35885	17962	32722	87248	
Less: Subsidies					174323	
Subsidies on products					168548	
Other subsidies on production		5775			5775	
OPERATING SURPLUS/MIXED INCOME, NET	140498	745470	20619	1863993	2770580	

Table 16: - Production and Generation of income account by institutional sectors

2008-09						(₹crore)
Item Description	Financial Corporations	Non-Financial Corporations	General Government	Households(i ncluding NPISH's)	Total Economy	
1	2	3	4	5	6	
I: Production Account						
<u>RESOURCES</u>						
Output, in basic prices (otherwise, please specify)	328224	4964178	842767	5164580	11299749	
Plus: Taxes less Subsidies on products					242505	
Plus: Taxes on products					514355	
Less: Subsidies on products					271850	
<u>USES</u>						
Less: Intermediate consumption, in purchaser's prices	62016	3427408	221450	2201317	5912190	
GROSS DOMESTIC PRODUCT at basic prices	266208	1536770	621317	2963263	5387558	
Less: Consumption of fixed capital	4649	291452	72426	196670	565197	
NET DOMESTIC PRODUCT at basic prices	261559	1245318	548891	2766593	4822361	
II.1.1 Generation of Income Account						
<u>RESOURCES</u>						
NET DOMESTIC PRODUCT at basic prices	261559	1245318	548891	2766593	4822361	
<u>USES</u>						
Compensation of employees	84764	447307	516896	603470	1652437	
Taxes on production and imports, less Subsidies					330305	
Taxes on production and imports					604421	
Taxes on products					514355	
Other taxes on production+land revenue	662	36803	18230	34371	90066	
Less: Subsidies					274116	
Subsidies on products					271850	
Other subsidies on production		2266			2266	
OPERATING SURPLUS/MIXED INCOME, NET	176133	763474	13765	2128752	3082124	

Table 16: - Production and Generation of income account by institutional sectors

2009-10		(₹crore)			
Item Description	Financial Corporations	Non-Financial Corporations	General Government	Households (including NPISH's)	Total Economy
1	2	3	4	5	6
I: Production Account					
<u>RESOURCES</u>					
Output, in basic prices (otherwise, please specify)	362313	5658491	1051260	5765912	12837976
Plus: Taxes less Subsidies on products					270403
Plus: Taxes on products					518767
Less: Subsidies on products					248364
<u>USES</u>					
Less: Intermediate consumption, in purchaser's prices	68491	3917923	253028	2411585	6651027
GROSS DOMESTIC PRODUCT at basic prices	293822	1740568	798232	3354327	6186949
Less: Consumption of fixed capital	5179	342097	80995	229627	657898
NET DOMESTIC PRODUCT at basic prices	288643	1398471	717237	3124700	5529051
II.1.1 Generation of Income Account					
<u>RESOURCES</u>					
NET DOMESTIC PRODUCT at basic prices	288643	1398471	717237	3124700	5529051
<u>USES</u>					
Compensation of employees	98363	482837	680752	672219	1934171
Taxes on production and imports, less Subsidies					369064
Taxes on production and imports					620185
Taxes on products					518767
Other taxes on production+land revenue	721	40872	20838	38987	101418
Less: Subsidies					251121
Subsidies on products					248364
Other subsidies on production		2757			2757
OPERATING SURPLUS/MIXED INCOME, NET	189559	877519	15647	2413494	3496219

Table 16: - Production and Generation of income account by institutional sectors

2010-11		(₹crore)			
Item Description	Financial Corporations	Non-Financial Corporations	General Government	Households(including)	Total Economy
1	2	3	4	5	6
I: Production Account					
<u>RESOURCES</u>					
Output, in basic prices (otherwise, please specify)	454337	6297799	1207353	6189365	14148854
Plus: Taxes less Subsidies on products					396211
Plus: Taxes on products					680167
Less: Subsidies on products					283956
<u>USES</u>					
Less: Intermediate consumption, in purchaser's prices	85855	4270955	305916	2208192	6870918
GROSS DOMESTIC PRODUCT at basic prices	368482	2026844	901437	3981173	7277936
Less: Consumption of fixed capital	5909	386512	91004	270049	753473
NET DOMESTIC PRODUCT at basic prices	362574	1640332	810433	3711124	6524463
II.1.1 Generation of Income Account					
<u>RESOURCES</u>					
NET DOMESTIC PRODUCT at basic prices	362574	1640332	810433	3711124	6524463
<u>USES</u>					
Compensation of employees	125239	559762	768183	801753	2254937
Taxes on production and imports, less Subsidies					521651
Taxes on production and imports					808626
Taxes on products					680167
Other taxes on production+land revenue	895	51727	26320	49517	128459
Less: Subsidies					286975
Subsidies on products					283956
Other subsidies on production		3019			3019
OPERATING SURPLUS/MIXED INCOME, NET	236440	1031862	15930	2859854	4144086

**SEQUENCE OF
ACCOUNTS FOR
GENERAL
GOVERNMENT**

SEQUENCE OF ACCOUNTS: GENERAL GOVERNMENT

Table 17 - Account I: Production Account

(₹crore)									
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
RESOURCES									
P.1	Output, in basic prices (otherwise, please specify)	497764	550986	620426	705206	842767	1051260	1207353	
P.11	Market output	130043	134196	159314	172662	202691	241069	258325	
P.12	Output produced for own use	354518	401619	443477	513021	615333	774272	910719	
P.13	Own account capital formation	13203	15171	17635	19523	24743	35919	38309	
USES									
P.2	Intermediate consumption, in purchaser's prices	134018	148619	173376	201043	221450	253028	305916	
B.1g	VALUE ADDED GROSS, in basic prices	363746	402367	447050	504163	621317	798232	901437	
K.1	Less: Consumption of fixed capital	47338	52023	58053	64633	72426	80995	91004	
B.1n	VALUE ADDED NET, in basic prices	316408	350344	388997	439530	548891	717237	810433	

Table 18 - Account II.1.1 Generation of income account

(₹crore)									
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
RESOURCES									
B.1	VALUE ADDED NET, in basic prices	316408	350344	388997	439530	548891	717237	810433	
USES									
D.1	Compensation of employees	293959	325946	356922	400949	516896	680752	768183	
	Other taxes less Other subsidies on production	12430	14060	16414	17962	18230	20838	26320	
D.29	Other taxes on production	12430	14060	16414	17962	18230	20838	26320	
D.39	Less: Other subsidies on production								
B.2	OPERATING SURPLUS, NET	10019	10338	15661	20619	13765	15647	15930	

SEQUENCE OF ACCOUNTS: GENERAL GOVERNMENT

Table 19 - Account II.1.2 Allocation of primary income account

		(₹crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
RESOURCES									
B.2	OPERATING SURPLUS, NET	10019	10338	15661	20619	13765	15647	15930	
	Taxes on production and imports, less Subsidies	272770	305045	344160	408634	330305	369064	521651	
D.2	Taxes on production and imports	365992	425700	510820	582957	604421	620185	808626	
D.21	Taxes on products	310608	361274	433690	495709	514355	518767	680167	
D.29	Other taxes on production+land revenue	55384	64426	77130	87248	90066	101418	128459	
D.3	Less: Subsidies	93222	120655	166660	174323	274116	251121	286975	
D.31	Subsidies on products	84805	115996	159920	168548	271850	248364	283956	
D.39	Other subsidies on production	8417	4659	6740	5775	2266	2757	3019	
D.4	Property income	47968	58337	68286	90025	112989	146695	194200	
USES									
D.4	Property income	181848	201042	236000	246446	274220	310598	349838	
B.5	BALANCE OF PRIMARY INCOMES	148909	172678	192107	272832	182839	220808	381943	

SEQUENCE OF ACCOUNTS: GENERAL GOVERNMENT

Table 20 - Account II.2 Secondary distribution of income account

		(₹crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
RESOURCES									
B.5	BALANCE OF PRIMARY INCOMES	148909	172678	192107	272832	182839	220808	381943	
D.5	Current taxes on income, wealth, etc.	138576	173703	240616	323417	348902	395294	461922	
D.61	Social contributions								
D.75	Other current transfers	53956	64717	77041	93007	102089	107720	159956	
USES									
D.5	Current taxes on income, wealth, etc.								
D.62	Social benefits other than social transfers in kind								
D.73	Other current transfers	93777	119780	144323	186613	224336	207642	283318	
B.6	NET DISPOSABLE INCOME	247664	291318	365441	502643	409494	516180	720503	

Table 21 - Account II.3 Redistribution of income in kind account

		(₹crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
RESOURCES									
B.6	NET DISPOSABLE INCOME	247664	291318	365441	502643	409494	516180	720503	
USES									
D.63	Social transfers in kind	90768	109176	126182	145757	175990	223774	282906	
B.7	NET ADJUSTED DISPOSABLE INCOME	156896	182142	239259	356886	233504	292406	437597	

SEQUENCE OF ACCOUNTS: GENERAL GOVERNMENT

Table 22 - Account II.4.1 Use of disposable income account

(₹crore)								
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
RESOURCES								
B.6	NET DISPOSABLE INCOME	247664	291318	365441	502643	409494	516180	720503
USES								
P.3	Final consumption expenditure	354518	401619	443477	513021	615333	774272	910719
P.31	Individual consumption expenditure							
P.32	Collective consumption expenditure	354518	401619	443477	513021	615333	774272	910719
D.8	Adjustment for the change in net equity of households on pension funds							
B.8	SAVING, NET	-106854	-110301	-78036	-10378	-205839	-258092	-190216

Table 23 - Account II.4.2 Use of adjusted disposable income account

(₹crore)								
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
RESOURCES								
B.7	NET ADJUSTED DISPOSABLE INCOME	156896	182142	239259	356886	233504	292406	437597
USES								
P.4	Actual Final consumption expenditure	263750	292443	317295	367264	439343	550498	627813
P.41	Actual Individual consumption expenditure							
P.42	Actual Collective consumption expenditure	263750	292443	317295	367264	439343	550498	627813
D.8	Adjustment for the change in net equity of households on pension funds							
	SAVING, NET	-106854	-110301	-78036	-10378	-205839	-258092	-190216

SEQUENCE OF ACCOUNTS: GENERAL GOVERNMENT

Table 24 - Account III.1 Capital account

									(₹crore)
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
<u>CHANGES IN LIABILITIES AND NET WORTH</u>									
B.8	SAVING, NET	-106854	-110301	-78036	-10378	-205839	-258092	-190216	
D.9	Capital transfers, receivable less payable	-15423	-25481	-36862	-35677	-88439	-57759	-70605	
D.9	Capital transfers, receivable	3516	4066	3685	4192	4498	5301	4947	
D.9	Less: Capital transfers, payable	18939	29547	40547	39869	92937	63060	75552	
B.10.1	Equals: CHANGES IN NET WORTH DUE TO SAVING AND CAPITAL TRANSFERS	-122277	-135782	-114898	-46055	-294278	-315851	-260821	
<u>CHANGES IN ASSETS</u>									
	Net capital formation	84967	110433	143676	176357	204587	237093	288886	
P.51	Gross fixed capital formation	129230	159698	198511	234984	269002	308416	375228	
P.52	Changes in inventories	3075	2758	3218	6006	8011	9672	4662	
P.53	Acquisitions less disposals of valuables								
	Acquisitions of non-produced non-financial assets	-52	-3	1053	-3973	-1041	-4756	5729	
K.1	Less consumption of fixed capital	47338	52023	58053	64633	72426	80995	91004	
B.9	NET LENDING (+) / NET BORROWING (-)	-207192	-246212	-259627	-218439	-497824	-548188	-555436	

Table 25 - Account III.2 Financial account

									(₹crore)
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
<u>CHANGES IN LIABILITIES AND NET WORTH</u>									
F	Net incurrence of liabilities	207642	246904	261337	220021	499626	549946	556053	
F.2	Currency and deposits								
F.3	Securities other than shares								
F.4	Loans	252569	292862	270318	309346	443946	522137	552266	
F.5	Shares and other equity								
F.6	Insurance technical reserves								
	Financial derivatives								
F.7	Other accounts payable	-44927	-45958	-8981	-89325	55680	27809	3787	
B.9	NET LENDING (+) / NET BORROWING (-)	-207192	-246213	-259627	-218439	-497824	-548188	-555436	
<u>CHANGES IN ASSETS</u>									
F	Net acquisition of financial assets	450	691	1710	1582	1802	1758	617	
F.1	Monetary gold and SDRs								
F.2	Currency and deposits								
F.3	Securities other than shares								
F.4	Loans								
F.5	Shares and other equity	450	691	1710	1582	1802	1758	617	
F.6	Insurance technical reserves								
	Financial derivatives								
F.7	Other accounts receivable								

**SEQUENCE OF
ACCOUNTS FOR
HOUSEHOLDS**

SEQUENCE OF ACCOUNTS: HOUSEHOLDS

Table 26 - Account I. Production Account

		(₹crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
<u>RESOURCES</u>									
P.1	Output, in basic prices (otherwise, please specify)	2983004	3306062	3840260	4441706	5164580	5765912	6189365	
<u>USES</u>									
P.2	Intermediate consumption, in purchaser's prices	1289210	1405768	1638295	1885298	2201317	2411585	2208192	
B.1g	VALUE ADDED GROSS, in basic prices	1693794	1900294	2201964	2556408	2963263	3354327	3981173	
K.1	Less: Consumption of fixed capital	111036	125369	143895	163673	196670	229627	270049	
B.1n	VALUE ADDED NET, in basic prices	1582758	1774925	2058069	2392735	2766593	3124700	3711124	

Table 27 - Account II.1.1 Generation of income account

		(₹crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
<u>RESOURCES</u>									
B.1	VALUE ADDED NET, in basic prices	1582758	1774925	2058069	2392735	2766593	3124700	3711124	
<u>USES</u>									
D.1	Compensation of employees	326616	356689	418517	496020	603470	672219	801753	
	Other taxes less Other subsidies on production								
D.29	Other taxes on production	21202	24624	29373	32722	34371	38987	49517	
D.39	Less: Other subsidies on production								
B.2/B.3	OPERATING SURPLUS/MIXED INCOME, NET	1234940	1393612	1610179	1863993	2128752	2413494	2859854	

SEQUENCE OF ACCOUNTS: HOUSEHOLDS

Table 28 - Account II.1.2 Allocation of primary income account

		(₹crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
<u>RESOURCES</u>									
B.2/B.3	OPERATING SURPLUS/MIXED INCOME, NET	1234940	1393612	1610179	1863993	2128752	2413494	2859854	
D.1	Compensation of employees	912533	1014284	1137824	1323180	1652437	1934171	2254937	
	Compensation of employees from rest of the world	2100	793	1719	1849	3790	4400	5100	
D.4	Property income	495284	576692	673222	641728	823084	931090	983523	
	Interest on Public Debt	171788	192435	226189	234535	260992	297319	334359	
	Other property income	212712	222968	253886	287721	388131	459059	522769	
	Adjustment in property income	92246	133655	152850	64021	112238	117012	90095	
	Other property income from ROW	18538	27633	40297	55451	61723	57700	36300	
<u>USES</u>									
	Compensation of employees to rest of the world	6066	3430	4295	4402	6018	8100	9200	
D.4	Property income	130105	160237	193815	219389	257319	287492	340892	
	Other property income	93158	109125	122860	145979	164901	195592	229792	
	Other property income to ROW	36947	51112	70955	73410	92418	91900	111100	
B.5	BALANCE OF PRIMARY INCOMES	2508686	2821714	3224835	3606959	4344726	4987563	5753322	

Table 29- Account II.2 Secondary distribution of income account

		(₹crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
<u>RESOURCES</u>									
B.5	BALANCE OF PRIMARY INCOMES	2508686	2821714	3224835	3606959	4344726	4987563	5753322	
D.5	Current taxes on income, wealth, etc.								
D.61	Social contributions								
D.7	Other current transfers	68764	89465	131064	189229	206260	142346	254507	
	Other current transfers from ROW	94439	110596	139173	174722	213877	254600	253300	
<u>USES</u>									
D.5	Current taxes on income, wealth, etc.	56232	72360	96270	131283	135507	150569	166013	
	Social benefits other than social transfers in kind								
	Other current transfers	53956	64717	77041	93007	102089	107720	159956	
	Other current transfers to ROW	2468	2031	4565	7221	10668	8800	11300	
B.6	NET DISPOSABLE INCOME	2559233	2882667	3317196	3739399	4516599	5117420	5923860	

SEQUENCE OF ACCOUNTS: HOUSEHOLDS

Table 30 - Account II.3 Redistribution of income in kind account

		(₹crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
RESOURCES									
B.6	NET DISPOSABLE INCOME	2559233	2882667	3317196	3739399	4516599	5117420	5923860	
D.63	Social transfers in kind	90768	109176	126182	145757	175990	223774	282906	
USES									
D.63	Social transfers in kind								
B.7	NET ADJUSTED DISPOSABLE INCOME	2650001	2991843	3443378	3885156	4692589	5341194	6206766	

SEQUENCE OF ACCOUNTS: HOUSEHOLDS

Table 31 - Account II.4.1 Use of disposable income account

		(₹crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
RESOURCES									
B.6	NET DISPOSABLE INCOME	2559233	2882667	3317196	3739399	4516599	5117420	5923860	
USES									
P.3	Final consumption expenditure	1917508	2152702	2476667	2840727	3249284	3708136	4338392	
P.31	Individual consumption expenditure	1917508	2152702	2476667	2840727	3249284	3708136	4338392	
P.32	Collective consumption expenditure								
D.8	Adjustment for the change in net equity of households on pension funds								
	Discrepancy	-10924	-13654	-9973	-56002	133113	-127	106206	
B.8	SAVING, NET	652649	743619	850501	954674	1134203	1409411	1479262	

Table 32 - Account II.4.2 Use of adjusted disposable income account

Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8	9
RESOURCES								
B.7	NET ADJUSTED DISPOSABLE INCOME	2650001	2991843	3443378	3885156	4692589	5341194	6206766
USES								
P.4	Actual Final consumption expenditure	2008276	2261878	2602849	2986484	3425274	3931910	4621298
P.41	Actual Individual consumption expenditure	2008276	2261878	2602849	2986484	3425274	3931910	4621298
P.42	Actual Collective consumption expenditure							
D.8	Statistical Discrepancy	-10924	-13654	-9973	-56002	133113	-127	106206
	SAVING, NET	652649	743619	850501	954674	1134203	1409411	1479262

SEQUENCE OF ACCOUNTS: HOUSEHOLDS

Table 33 - Account III.1 Capital account

		(₹crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
CHANGES IN LIABILITIES AND NET WORTH									
B.8	SAVING, NET	652649	743619	850501	954674	1134203	1409411	1479262	
D.9	Capital transfers, receivable less payable								
D.9	Capital transfers, receivable								
D.9	Less: Capital transfers, payable								
B.10.1	Equals: CHANGES IN NET WORTH DUE TO SAVING AND CAPITAL TRANSFERS	652649	743619	850501	954674	1134203	1409411	1479262	
CHANGES IN ASSETS									
	Net capital formation	324693	305288	366245	374464	563176	573854	711571	
P.51	Gross fixed capital formation	411299	412472	468491	529126	759092	800971	950352	
P.52	Changes in inventories	24430	18185	41649	9011	754	2510	31268	
P.53	Acquisitions less disposals of valuables								
	Acquisitions of non-produced non-financial assets								
K.1	Less consumption of fixed capital	111036	125369	143895	163673	196670	229627	270049	
B.9	NET LENDING (+) / NET BORROWING (-)	327956	438331	484256	580210	571026	835558	767691	

Table 34 - Account III.2 Financial account

		(₹crore)							
Codes	Item Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
1	2	3	4	5	6	7	8	9	
CHANGES IN LIABILITIES AND NET WORTH									
F	Net incurrence of liabilities	119774	183481	282389	187946	163607	203447	276974	
F.2	Currency and deposits								
F.3	Securities other than shares								
F.4	Loans	119774	183481	282389	187946	163607	203447	276974	
F.5	Shares and other equity								
F.6	Insurance technical reserves								
	Financial derivatives								
F.7	Other accounts payable								
B.9	NET LENDING (+) / NET BORROWING (-)	327956	438331	484256	580210	571026	835558	767691	
CHANGES IN ASSETS									
F	Net acquisition of financial assets	447730	621812	766645	768156	734633	1039004	1044665	
F.1	Monetary gold and SDRs								
F.2	Currency and deposits	204759	340399	497387	478604	524764	560942	655061	
F.3	Securities other than shares	106596	87340	19435	-28000	-27102	43489	60283	
F.4	Loans								
F.5	Shares and other equity *	8665	37651	52345	76047	-5111	47100	-2868	
F.6	Insurance technical reserves **	127923	156643	197661	241711	242289	387672	332393	
	Financial derivatives								
F.7	Other accounts receivable	-213	-222	-183	-206	-207	-199	-204	

* Includes Mutual funds

** Includes Provident and pension funds

**GROSS AND NET
DOMESTIC PRODUCT
AT BASIC PRICES**

TABLE 35 : GROSS DOMESTIC PRODUCT(at Basic Prices) BY ECONOMIC ACTIVITY**(at current prices)****(₹crore)**

industry	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
1 agriculture,forestry & fishing	571021	644141	730113	844379	951164	1088729	1281683
1.1 agriculture	481917	542833	611389	723690	814154	933439	1104982
1.2 forestry & logging	61764	69387	83283	81471	92638	102591	113691
1.3 fishing	27340	31921	35441	39219	44371	52700	63010
2 mining & quarrying	85672	95127	107911	126180	142206	160211	194771
3 manufacturing	463764	538194	652886	752504	841123	932504	1071938
3.1 registered	299162	357699	439978	506840	578796	645819	744394
3.2 unregistered	164602	180495	212909	245664	262327	286684	327544
4 elect. gas & water supply	66560	73022	79755	89640	96708	118955	132036
5 construction	230200	270323	324618	391634	453932	505598	589616
6 trade, hotels & restaurant	479794	570108	679506	788244	900786	1014754	1214827
6.1 trade	435950	515789	612993	709087	817894	925678	1109058
6.2 hotels & restaurants	43844	54319	66513	79156	82891	89076	105769
7 transport,storage & communication	251665	282877	327585	371826	420916	483117	556794
7.1 railways	30349	32074	38917	45237	49162	59960	61522
7.2 transport by other means	170829	194034	226100	256310	291407	327397	389809
7.3 storage	2017	2199	2573	2776	3280	3866	4468
7.4 communication	48470	54570	59995	67502	77066	91895	100995
8 financing,insurance,real estate & business services	447774	505272	601031	707580	862333	981061	1194076
8.1 banking & insurance	171560	184645	217816	251874	299593	332381	412639
8.2 real estate,ownership of dwellings & business services	276214	320626	383215	455706	562740	648680	781437
9 community,social & personal services	419955	469028	517531	587940	718391	902019	1042195
9.1 public administration & defence	181630	197840	215542	245446	317353	417965	467793
9.2 other services	238325	271188	301989	342494	401039	484054	574402
10 gross domestic product at basic price (1 to 9)	3016406	3448091	4020936	4659929	5387558	6186949	7277937

TABLE 35 : GROSS DOMESTIC PRODUCT(at Basic Prices) BY ECONOMIC ACTIVITY**(at 2004-05 prices)****(₹crore)**

2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11		industry
9	10	11	12	13	14	15		1
571021	600588	625599	661912	661971	669485	717112	1	agriculture,forestry & fishing
481917	508755	529784	563399	561368	565975	610528	1.1	agriculture
61764	62872	64933	65836	67053	68939	70940	1.2	forestry & logging
27340	28961	30882	32677	33550	34571	35644	1.3	fishing
85672	86778	93590	97200	99932	106320	111841	2	mining & quarrying
463764	514851	586695	646306	674296	738703	795614	3	manufacturing
299162	339480	390976	429807	455736	508321	548528	3.1	registered
164602	175371	195719	216499	218560	230382	247086	3.2	unregistered
66560	70874	76602	84480	87500	93059	96375	4	elect. gas & water supply
230200	259747	286774	317865	334616	358256	387154	5	construction
479794	538443	598658	659355	696477	750800	818699	6	trade, hotels & restaurant
435950	486965	539723	592772	632093	684548	747219	6.1	trade
43844	51478	58934	66583	64384	66253	71480	6.2	hotels & restaurants
251665	283076	319260	358879	397216	455645	522681	7	transport,storage & communication
30349	32587	36170	39651	42490	46335	49571	7.1	railways
170829	187004	203905	221628	233206	250040	271141	7.2	transport by other means
2017	2115	2346	2427	2764	3007	3251	7.3	storage
48470	61370	76839	95173	118756	156263	198718	7.4	communication
447774	503998	574042	642127	717017	783943	865989	8	financing,insurance,real estate & business services
171560	198663	239457	279366	318349	354417	405740	8.1	banking & insurance
276214	305335	334585	362761	398668	429526	460249	8.2	real estate,ownership of dwellings & business services
419955	449888	463982	496224	555938	622540	652327	9	community,social & personal services
181630	189888	194145	208857	247793	292079	297138	9.1	public administration & defence
238325	260000	269837	287367	308145	330461	355189	9.2	other services
3016406	3308243	3625202	3964349	4224964	4578750	4967790	10	gross domestic product at basic price (1 to 9)

TABLE 36 : NET DOMESTIC PRODUCT(at Basic Prices) BY ECONOMIC ACTIVITY**(at current prices)****(₹crore)**

industry	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1	2	3	4	5	6	7	8
1 agriculture,forestry & fishing	532885	602048	682365	789702	887722	1012819	1188594
1.1 agriculture	448025	505539	569049	675287	758139	866454	1021758
1.2 forestry & logging	60937	68468	82288	80376	91400	101234	112255
1.3 fishing	23923	28041	31029	34039	38182	45131	54581
2 mining & quarrying	71108	77730	87641	102317	113696	123481	156550
3 manufacturing	357034	416052	511486	589849	655032	718706	827097
3.1 registered	212662	258271	324402	371830	424352	467621	538438
3.2 unregistered	144372	157782	187084	218019	230679	251085	288659
4 elect. gas & water supply	37674	40566	42972	47979	50928	65276	72764
5 construction	219856	258002	309415	372723	431034	478950	558406
6 trade, hotels & restaurant	467241	555045	661390	766521	873919	983581	1176895
6.1 trade	426577	504477	599292	692706	797452	901886	1079785
6.2 hotels & restaurants	40664	50569	62098	73815	76467	81694	97111
7 transport,storage & communication	220833	248974	290453	330195	370343	425173	494040
7.1 railways	22883	24218	30018	35774	38083	48692	48786
7.2 transport by other means	155625	177001	207017	235008	265915	298223	356888
7.3 storage	1909	2068	2415	2586	3034	3568	4109
7.4 communication	40416	45687	51004	56827	63311	74690	84257
8 financing,insurance,real estate & business services	408479	461007	549584	647132	789208	896682	1097653
8.1 banking & insurance	168574	181373	214064	247696	294944	327202	406730
8.2 real estate,ownership of dwellings & business services	239905	279633	335520	399436	494264	569480	690923
9 community,social & personal services	381405	424945	466902	528815	650479	824383	952463
9.1 public administration & defence	156012	169448	183759	209339	277194	372540	415920
9.2 other services	225393	255498	283143	319476	373285	451843	536544
10 net domestic product at basic price (1 to 9)	2696515	3084370	3602207	4175233	4822361	5529051	6524463

TABLE 36 : NET DOMESTIC PRODUCT(at Basic Prices) BY ECONOMIC ACTIVITY**(at 2004-05 prices)****(₹crore)**

2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11		industry
9	10	11	12	13	14	15		1
532885	560151	582340	615027	611590	614771	655397	1	agriculture,forestry & fishing
448025	472958	491582	522086	517098	518263	556162	1.1	agriculture
60937	61989	64037	64910	66092	68000	70034	1.2	forestry & logging
23923	25203	26721	28031	28401	28508	29201	1.3	fishing
71108	70074	74994	76148	76176	77188	83376	2	mining & quarrying
357034	396881	454786	499080	513904	560238	598625	3	manufacturing
212662	243277	282728	307023	322158	359051	381986	3.1	registered
144372	153604	172058	192057	191745	201187	216638	3.2	unregistered
37674	39764	42986	47782	49213	50981	52241	4	elect. gas & water supply
219856	247827	272524	300640	314807	336130	362236	5	construction
467241	523879	582105	640610	674982	726674	790986	6	trade, hotels & restaurant
426577	476033	527267	578772	615944	666364	726139	6.1	trade
40664	47846	54838	61837	59038	60310	64847	6.2	hotels & restaurants
220833	250192	284542	321475	354385	407970	473477	7	transport,storage & communication
22883	24891	27881	31436	33699	37115	39772	7.1	railways
155625	170451	185856	202046	210980	225462	244308	7.2	transport by other means
1909	1989	2203	2265	2572	2789	3007	7.3	storage
40416	52861	68602	85729	107134	142605	186390	7.4	communication
408479	461168	527719	591704	661011	722041	799968	8	financing,insurance,real estate & business services
168574	195507	235964	275593	314352	350130	401045	8.1	banking & insurance
239905	265661	291755	316111	346659	371911	398924	8.2	real estate,ownership of dwellings & business services
381405	407415	417507	444254	499990	562437	587023	9	community,social & personal services
156012	162559	165052	177259	214965	257760	260737	9.1	public administration & defence
225393	244856	252455	266995	285025	304677	326286	9.2	other services
2696515	2957351	3239502	3536720	3756060	4058430	4403327	10	net domestic product at basic price (1 to 9)

CROSS CLASSIFICATION

TABLE 37: CROSS CLASSIFICATION OF OUTPUT/VALUE ADDED BY KIND OF ECONOMIC ACTIVITY

2004-05							
(₹crore)							
industry	Gross Output	Intermediate consumption	Gross Domestic Product	Production taxes less subsidies	Consumption of fixed capital	Compensation of Employees	Operating Surplus
1	2	3	4	5	6	7	8
1 agriculture, forestry & fishing	759668	188647	571021	7620	38137	82902	442362
1.1 agriculture	654647	172730	481917	7308	33893	77172	363544
1.2 forestry & logging	73033	11269	61764	124	827	3014	57799
1.3 fishing	31988	4648	27340	188	3417	2716	21019
2 mining & quarrying	108813	23141	85672	644	14564	24904	45560
3 manufacturing	2275882	1812118	463764	10539	106730	103496	242999
3.1 registered			299162	6818	86500	65512	140332
3.2 unregistered			164602	3721	20230	37984	102667
4 electricity, gas & water supply	152825	86265	66560	3885	28886	23905	9884
5 construction	648207	418007	230200	1345	10344	161823	56688
6 trade, hotels & restaurant	652220	172426	479794	2491	12553	85356	379394
6.1 trade			435950	1983	9373	73244	351350
6.2 hotels & restaurants			43844	508	3180	12112	28044
7 transport, storage & communication	570037	318371	251665	1248	30832	72090	147495
7.1 railways	48415	18066	30349	1187	7466	16322	5374
7.2 transport by other means	455604	284774	170829	834	15204	37686	117105
7.3 storage	3345	1328	2017	37	108	537	1335
7.4 communication	62673	14203	48470	-810	8054	17545	23681
8 financing, insurance, real estate & business services	539678	91904	447774	10600	39295	83130	314749
8.1 banking & insurance	209345	37785	171560	462	2986	58136	109976
8.2 real estate, ownership of dwellings & business services	330333	54119	276214	10138	36309	24994	204773
9 community, social & personal services	551532	131577	419955	8594	38550	274928	97883
9.1 public administration & defence	243981	62351	181630	6992	25618	149020	0
9.2 other services	307551	69226	238325	1602	12932	125908	97883
10 Total Industries	6258862	3242456	3016406	46967	319891	912534	1737014

TABLE 37: CROSS CLASSIFICATION OF OUTPUT/VALUE ADDED BY KIND OF ECONOMIC ACTIVITY

2005-06							
(₹crore)							
industry	Gross Output	Intermediate consumption	Gross Domestic Product	Production taxes less subsidies	Consumption of fixed capital	Compensation of Employees	Operating Surplus
1	2	3	4	5	6	7	8
1 agriculture, forestry & fishing	854434	210293	644141	8548	42093	95528	497972
1.1 agriculture	734827	191994	542833	8190	37294	89163	408186
1.2 forestry & logging	82051	12664	69387	136	919	3183	65149
1.3 fishing	37556	5635	31921	222	3880	3182	24637
2 mining & quarrying	123268	28141	95127	665	17396	24098	52968
3 manufacturing	2558663	2020469	538194	16525	122141	114668	284860
3.1 registered			357699	12256	99428	73211	172804
3.2 unregistered			180495	4269	22713	41457	112056
4 electricity, gas & water supply	166855	93833	73022	3915	32456	25953	10698
5 construction	761930	491607	270323	1689	12321	185811	70502
6 trade, hotels & restaurant	778771	208664	570108	3179	15062	93364	458503
6.1 trade			515789	2551	11312	79962	421964
6.2 hotels & restaurants			54319	628	3750	13402	36539
7 transport, storage & communication	646629	363752	282877	3200	33903	76995	168779
7.1 railways	55720	23646	32074	1303	7856	16947	5968
7.2 transport by other means	516498	322464	194034	1318	17033	42021	133662
7.3 storage	3641	1442	2199	44	131	606	1418
7.4 communication	70770	16200	54570	535	8883	17421	27731
8 financing, insurance, real estate & business services	609319	104047	505272	12170	44265	88765	360072
8.1 banking & insurance	225715	41070	184645	527	3272	65917	114929
8.2 real estate, ownership of dwellings & business services	383604	62977	320626	11642	40993	22848	245143
9 community, social & personal services	615003	145975	469028	9877	44083	309102	105966
9.1 public administration & defence	265097	67257	197840	8013	28392	161435	0
9.2 other services	349906	78718	271188	1864	15691	147667	105966
10 Total Industries	7114872	3666781	3448091	59767	363721	1014284	2010319

TABLE 37: CROSS CLASSIFICATION OF OUTPUT/VALUE ADDED BY KIND OF ECONOMIC ACTIVITY

2006-07							
(₹crore)							
industry	Gross Output	Intermediate consumption	Gross Domestic Product	Production taxes less subsidies	Consumption of fixed capital	Compensation of Employees	Operating Surplus
1	2	3	4	5	6	7	8
1 agriculture, forestry & fishing	962371	232258	730113	9859	47747	109355	563152
1.1 agriculture	822178	210789	611389	9447	42339	101967	457636
1.2 forestry & logging	98495	15212	83283	153	996	3872	78262
1.3 fishing	41698	6257	35441	259	4412	3516	27254
2 mining & quarrying	140582	32671	107911	1124	20271	24858	61658
3 manufacturing	3152498	2499612	652886	18058	141401	136848	356579
3.1 registered			439978	12903	115576	87718	223781
3.2 unregistered			212909	5156	25825	49130	132798
4 electricity, gas & water supply	185649	105894	79755	3602	36782	29830	9541
5 construction	920422	595804	324618	2189	15203	204686	102540
6 trade, hotels & restaurant	930949	251444	679506	4159	18116	111337	545894
6.1 trade			612993	3370	13701	95514	500408
6.2 hotels & restaurants			66513	789	4415	15823	45486
7 transport, storage & communication	748186	420601	327585	4553	37132	86665	199235
7.1 railways	64263	25346	38917	1488	8900	17840	10689
7.2 transport by other means	601385	375285	226100	1711	19083	50048	155258
7.3 storage	4257	1684	2573	53	159	723	1638
7.4 communication	78281	18286	59995	1301	8990	18054	31650
8 financing, insurance, real estate & business services	724136	123105	601031	14436	51447	96383	438765
8.1 banking & insurance	265527	47711	217816	620	3752	70532	142912
8.2 real estate, ownership of dwellings & business services	458609	75394	383215	13816	47695	25851	295853
9 community, social & personal services	679998	162467	517531	12410	50629	337862	116630
9.1 public administration & defence	291485	75943	215542	9461	31783	174298	0
9.2 other services	388513	86523	301989	2949	18846	163564	116630
10 Total Industries	8444791	4423855	4020936	70390	418729	1137824	2393993

TABLE 37: CROSS CLASSIFICATION OF OUTPUT/VALUE ADDED BY KIND OF ECONOMIC ACTIVITY

2007-08							
(₹crore)							
industry	Gross Output	Intermediate consumption	Gross Domestic Product	Production taxes less subsidies	Consumption of fixed capital	Compensation of Employees	Operating Surplus
1	2	3	4	5	6	7	8
1 agriculture, forestry & fishing	1094241	249862	844379	11491	54677	126359	651852
1.1 agriculture	952138	228448	723690	11044	48402	118182	546062
1.2 forestry & logging	96340	14869	81471	160	1095	4323	75893
1.3 fishing	45763	6544	39219	288	5180	3854	29897
2 mining & quarrying	165684	39504	126180	1368	23864	36302	64646
3 manufacturing	3638219	2885715	752504	19784	162655	156814	413251
3.1 registered			506840	14082	135010	99477	258271
3.2 unregistered			245664	5702	27645	57337	154980
4 electricity, gas & water supply	205517	115877	89640	5810	41660	34511	7659
5 construction	1118035	726401	391634	2726	18911	249322	120675
6 trade, hotels & restaurant	1083362	295118	788244	4997	21722	133276	628249
6.1 trade			709087	4062	16381	113805	574839
6.2 hotels & restaurants			79156	934	5341	19471	53410
7 transport, storage & communication	847511	475685	371826	5029	41631	98700	226466
7.1 railways	72617	27380	45237	1629	9464	19499	14645
7.2 transport by other means	681828	425518	256310	1906	21302	57382	175720
7.3 storage	4588	1812	2776	60	190	850	1676
7.4 communication	88478	20976	67502	1433	10675	20969	34425
8 financing, insurance, real estate & business services	853244	145664	707580	16116	60448	100184	530832
8.1 banking & insurance	306650	54776	251874	679	4178	76548	170469
8.2 real estate, ownership of dwellings & business services	546594	90888	455706	15437	56270	23636	360363
9 community, social & personal services	778995	191055	587940	14151	59126	387712	126952
9.1 public administration & defence	338829	93383	245446	10455	36108	198884	0
9.2 other services	440166	97672	342494	3696	23018	188828	126952
10 Total Industries	9784808	5124880	4659929	81473	484696	1323180	2770580

TABLE 37: CROSS CLASSIFICATION OF OUTPUT/VALUE ADDED BY KIND OF ECONOMIC ACTIVITY

2008-09							
(₹crore)							
industry	Gross Output	Intermediate consumption	Gross Domestic Product	Production taxes less subsidies	Consumption of fixed capital	Compensation of Employees	Operating Surplus
1	2	3	4	5	6	7	8
1 agriculture, forestry & fishing	1236476	285312	951164	11769	63442	141049	734904
1.1 agriculture	1075243	261089	814154	11317	56015	131821	615001
1.2 forestry & logging	109579	16941	92638	153	1238	4902	86345
1.3 fishing	51654	7283	44371	298	6189	4326	33558
2 mining & quarrying	185055	42849	142206	2378	28510	47397	63921
3 manufacturing	4170779	3329656	841123	22801	186091	187631	444600
3.1 registered			578796	17336	154443	126811	280206
3.2 unregistered			262327	5465	31648	60820	164394
4 electricity, gas & water supply	245633	148925	96708	5638	45780	47705	-2415
5 construction	1298499	844567	453932	2898	22898	315533	112603
6 trade, hotels & restaurant	1224633	323847	900786	5389	26867	160736	707794
6.1 trade			817894	4391	20443	138298	654762
6.2 hotels & restaurants			82891	997	6424	22438	53032
7 transport, storage & communication	956665	535749	420916	5468	50573	126373	238502
7.1 railways	80913	31751	49162	1684	11080	30120	6278
7.2 transport by other means	775426	484019	291407	2080	25492	67923	195912
7.3 storage	5428	2148	3280	67	246	1089	1878
7.4 communication	94898	17832	77066	1636	13755	27241	34434
8 financing, insurance, real estate & business services	1043843	181510	862333	16964	73124	126445	645800
8.1 banking & insurance	365440	65847	299593	662	4649	87347	206935
8.2 real estate, ownership of dwellings & business services	678403	115663	562740	16302	68475	39098	438865
9 community, social & personal services	938166	219775	718391	14496	67912	499568	136415
9.1 public administration & defence	422069	104716	317353	10699	40158	266495	0
9.2 other services	516097	115058	401039	3797	27754	233073	136415
10 Total Industries	11299749	5912191	5387558	87800	565197	1652437	3082124

TABLE 37: CROSS CLASSIFICATION OF OUTPUT/VALUE ADDED BY KIND OF ECONOMIC ACTIVITY

2009-10

(₹crore)

industry	Gross Output	Intermediate consumption	Gross Domestic	Production taxes less	Consumption of fixed	Compensation of Employees	Operating Surplus
1	2	3	4	5	6	7	8
1 agriculture, forestry & fishing	1412302	323573	1088729	12561	75910	164420	835838
1.1 agriculture	1229853	296414	933439	12055	66985	153089	701310
1.2 forestry & logging	121352	18761	102591	170	1357	6214	94850
1.3 fishing	61097	8397	52700	337	7569	5117	39677
2 mining & quarrying	209229	49018	160211	2811	36731	43861	76808
3 manufacturing	4683479	3750975	932504	25472	213798	210955	482279
3.1 registered			645819	19367	178198	144797	303457
3.2 unregistered			286684	6104	35600	66158	178822
4 electricity, gas & water supply	290334	171379	118955	6433	53679	52260	6583
5 construction	1443712	938114	505598	3408	26648	347279	128263
6 trade, hotels & restaurant	1371450	356696	1014754	6206	31173	166535	810840
6.1 trade			925678	5058	23792	142039	754789
6.2 hotels & restaurants			89076	1148	7381	24496	56051
7 transport, storage & communication	1073462	590345	483117	6189	57943	159332	259653
7.1 railways	88179	28219	59960	1744	11268	41716	5232
7.2 transport by other means	871271	543874	327397	2308	29174	81595	214320
7.3 storage	6396	2530	3866	80	297	1299	2190
7.4 communication	107616	15721	91895	2058	17204	34722	37911
8 financing, insurance, real estate & business services	1187529	206468	981061	18875	84379	148397	729410
8.1 banking & insurance	404731	72350	332381	721	5179	101272	225209
8.2 real estate, ownership of dwellings & business services	782798	134118	648680	18154	79200	47125	504201
9 community, social & personal services	1166479	264460	902019	16705	77636	641132	166546
9.1 public administration & defence	543275	125310	417965	12334	45425	360206	0
9.2 other services	623204	139150	484054	4371	32211	280926	166546
10 Total Industries	12837976	6651027	6186949	98661	657898	1934171	3496219

TABLE 37: CROSS CLASSIFICATION OF OUTPUT/VALUE ADDED BY KIND OF ECONOMIC ACTIVITY

2010-11							
(₹crore)							
industry	Gross Output	Intermediate consumption	Gross Domestic Product	Production taxes less subsidies	Consumption of fixed capital	Compensation of Employees	Operating Surplus
1	2	3	4	5	6	7	8
1 agriculture, forestry & fishing	1660493	378810	1281683	16710	93089	196660	975224
1.1 agriculture	1452965	347983	1104982	16091	83224	182974	822693
1.2 forestry & logging	134464	20773	113691	203	1437	7503	104548
1.3 fishing	73064	10054	63010	416	8428	6183	47983
2 mining & quarrying	247615	52844	194771	3564	38221	52467	100519
3 manufacturing	5398816	4326878	1071938	31593	244842	242078	553425
3.1 registered			744394	24018	205957	166170	348249
3.2 unregistered			327544	7575	38885	75908	205176
4 electricity, gas & water supply	306106	174070	132036	7998	59272	58828	5938
5 construction	1694482	1104866	589616	4351	31210	408276	145779
6 trade, hotels & restaurant	1447158	232331	1214827	8278	37931	197447	971171
6.1 trade			1109058	6773	29273	168505	904507
6.2 hotels & restaurants			105769	1505	8658	28942	66664
7 transport, storage & communication	681628	124834	556794	7812	62754	174235	311993
7.1 railways	96497	34975	61522	2140	12736	41270	5376
7.2 transport by other means	464131	74322	389809	2846	32921	94226	259816
7.3 storage	5233	765	4468	105	359	1357	2647
7.4 communication	115767	14772	100995	2721	16738	37382	44154
8 financing, insurance, real estate & business services	1412992	218916	1194076	23554	96423	186840	887259
8.1 banking & insurance	502899	90260	412639	895	5909	128646	277189
8.2 real estate, ownership of dwellings & business services	910093	128656	781437	22659	90515	58194	610069
9 community, social & personal services	1299564	257369	1042195	21579	89731	738106	192779
9.1 public administration & defence	617623	149830	467793	15737	51873	400183	0
9.2 other services	681941	107539	574402	5842	37858	337923	192779
10 Total Industries	14148854	6870917	7277937	125440	753473	2254937	4144086

Table 38: Cross classification of Gross value added by industries and institutional sectors

2004-05

(₹crore)

INDUSTRY	Non-financial corporations	Financial corporations	General government	Households including NPISH's	Total economy
1	2	3	4	5	6
Agriculture, hunting, forestry; fishing	15819		16230	538972	571021
Mining and quarrying	78190		0	7482	85672
Manufacturing	286353		12809	164602	463764
Electricity, gas and water supply	55245		9223	2092	66560
Construction	61465		22445	146291	230200
Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods; hotels and restaurants	108281		149	371364	479794
Transport, storage and communications	74911		36351	140403	251665
Financial intermediation; real estate renting and business activities	73856	151211	2497	220211	447774
Public administration and defence; compulsory social security	0		181630	0	181630
Education; health and social work; other community, social and personal services	53535		82413	102377	238325
Private households with employed persons					
Plus: Statistical discrepancy (otherwise, please specify)					
VALUE ADDED GROSS, at basic prices	807656	151211	363746	1693794	3016406

NPISH's: Non-profit institutions serving households.

Table 38: Cross classification of Gross value added by industries and institutional sectors

2005-06

(₹crore)

INDUSTRY	Non-financial corporations	Financial corporations	General government	Households including NPISH's	Total economy
1	2	3	4	5	6
Agriculture, hunting, forestry; fishing	17359		17564	609218	644141
Mining and quarrying	85297		0	9829	95127
Manufacturing	343861		13838	180495	538194
Electricity, gas and water supply	60508		10341	2173	73022
Construction	98173		25092	147058	270323
Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods; hotels and restaurants	139119		193	430796	570108
Transport, storage and communications	82365		38271	162241	282877
Financial intermediation; real estate renting and business activities	96572	161697	3024	243979	505272
Public administration and defence; compulsory social security	0		197840	0	197840
Education; health and social work; other community, social and personal services	60479		96203	114506	271188
Private households with employed persons					
Plus: Statistical discrepancy (otherwise, please specify)					
VALUE ADDED GROSS, at basic prices	983733	161697	402367	1900294	3448091

NPISH's: Non-profit institutions serving households.

Table 38: Cross classification of Gross value added by industries and institutional sectors

2006-07

(₹crore)

INDUSTRY	Non-financial corporations	Financial corporations	General government	Households including NPISH's	Total economy
1	2	3	4	5	6
Agriculture, hunting, forestry; fishing	19612		21053	689447	730113
Mining and quarrying	94191		0	13720	107911
Manufacturing	425844		14134	212909	652886
Electricity, gas and water supply	66574		10917	2263	79755
Construction	120993		30278	173348	324618
Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods; hotels and restaurants	170477		395	508634	679506
Transport, storage and communications	91405		45027	191153	327585
Financial intermediation; real estate renting and business activities	125640	189911	3615	281865	601031
Public administration and defence; compulsory social security	0		215542	0	215542
Education; health and social work; other community, social and personal services	67275		106088	128626	301989
Private households with employed persons					
Plus: Statistical discrepancy (otherwise, please specify)					
VALUE ADDED GROSS, at basic prices	1182010	189911	447050	2201964	4020936

NPISH's: Non-profit institutions serving households.

Table 38: Cross classification of Gross value added by industries and institutional sectors

2007-08

(₹crore)

INDUSTRY	Non-financial corporations	Financial corporations	General government	Households including NPISH's	Total economy
1	2	3	4	5	6
Agriculture, hunting, forestry; fishing	19788		23708	800883	844379
Mining and quarrying	109458		0	16722	126180
Manufacturing	491683		15157	245664	752504
Electricity, gas and water supply	75170		12011	2458	89640
Construction	151558		32856	207220	391634
Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods; hotels and restaurants	203857		320	584067	788244
Transport, storage and communications	100526		51735	219566	371826
Financial intermediation; real estate renting and business activities	150982	219778	3415	333405	707580
Public administration and defence; compulsory social security	0		245447	0	245446
Education; health and social work; other community, social and personal services	76556		119515	146423	342494
Private households with employed persons					
Plus: Statistical discrepancy (otherwise, please specify)					
VALUE ADDED GROSS, at basic prices	1379579	219778	504163	2556408	4659929

NPISH's: Non-profit institutions serving households.

Table 38: Cross classification of Gross value added by industries and institutional sectors

2008-09

(₹crore)

INDUSTRY	Non-financial corporations	Financial corporations	General government	Households including NPISH's	Total economy
1	2	3	4	5	6
Agriculture, hunting, forestry; fishing	22593		26619	901952	951164
Mining and quarrying	123759		0	18448	142206
Manufacturing	558444		20351	262327	841123
Electricity, gas and water supply	80715		13291	2702	96708
Construction	131849		38826	283258	453932
Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods; hotels and restaurants	226532		736	673518	900786
Transport, storage and communications	108488		57490	254938	420916
Financial intermediation; real estate renting and business activities	196034	266208	4017	396073	862333
Public administration and defence; compulsory social security	0		317352	0	317353
Education; health and social work; other community, social and personal services	88356		142635	170048	401039
Private households with employed persons					
Plus: Statistical discrepancy (otherwise, please specify)					
VALUE ADDED GROSS, at basic prices	1536770	266208	621317	2963263	5387558

NPISH's: Non-profit institutions serving households.

Table 38: Cross classification of Gross value added by industries and institutional sectors

2009-10

(₹crore)

INDUSTRY	Non-financial corporations	Financial corporations	General government	Households including NPISH's	Total economy
1	2	3	4	5	6
Agriculture, hunting, forestry; fishing	28237		32383	1028109	1088729
Mining and quarrying	139002		0	21210	160211
Manufacturing	620861		24958	286684	932504
Electricity, gas and water supply	100039		15926	2990	118955
Construction	157749		53713	294137	505598
Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods; hotels and restaurants	244070		2745	767939	1014754
Transport, storage and communications	122195		68784	292138	483117
Financial intermediation; real estate renting and business activities	224433	293822	4648	458158	981061
Public administration and defence; compulsory social security	0		417965	0	417965
Education; health and social work; other community, social and personal services	103982		177110	202962	484054
Private households with employed persons					
Plus: Statistical discrepancy (otherwise, please specify)					
VALUE ADDED GROSS, at basic prices	1740568	293822	798232	3354327	6186949

NPISH's: Non-profit institutions serving households.

Table 38: Cross classification of Gross value added

2010-11						(₹crore)
INDUSTRY	Non-financial corporations	Financial corporations	General government	Households including NPISH's	Total economy	
1	2	3	4	5	6	
Agriculture, hunting, forestry; fishing	19414		39833	1222436	1281683	
Mining and quarrying	171098		0	23674	194771	
Manufacturing	761134		22146	288659	1071938	
Electricity, gas and water supply	110407		17907	3722	132036	
Construction	181555		58185	349876	589616	
Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods; hotels and restaurants	272161		1948	940718	1214827	
Transport, storage and communications	132115		72716	351963	556794	
Financial intermediation; real estate renting and business activities	260553	368482	5653	559389	1194076	
Public administration and defence; compulsory social security	0		467793	0	467793	
Education; health and social work; other community, social and personal services	118408		215258	240736	574402	
Private households with employed persons						
Plus: Statistical discrepancy (otherwise, please specify)						
VALUE ADDED GROSS, at basic prices	2026845	368482	901437	3981173	7277937	

NPISH's: Non-profit institutions serving households.

CLASSIFICATION OF INDIVIDUAL CONSUMPTION

TABLE 39 -CLASSIFICATION OF INDIVIDUAL CONSUMPTION EXPENDITURE OF HOUSEHOLDS INCLUDING NPISH

(₹crore)

		COICOP FOR 2004-05			COICOP FOR 2005-06		
<i>Categories by PURPOSE</i>		Individual consumption expenditure	Social transfers in kind	Actual Individual consumption expenditure	Individual consumption expenditure	Social transfers in kind	Actual Individual consumption
1	2	3	4	5	6	7	8
1	Food, beverages	666394		666394	733370		733370
2	Alcoholic beverages, tobacco and narcotics	65508		65508	73526		73526
3	Clothing and footwear	127829		127829	151143		151143
4	Housing, water, electricity, gas and other fuels	266434	7572	274006	290838	8282	299120
5	Furnishings, household equipment and routine household maintenance	65174		65174	76808		76808
6	Health	95560	20115	115675	105244	25338	130582
7	Transport	340563		340563	374689		374689
8	Communication	31237		31237	36925		36925
9	Recreation and culture	24658	1999	26657	28711	2222	30933
10	Education	32555	50312	82867	36762	59641	96403
11	Restaurants and hotels	37598		37598	49660		49660
12	Social protection	22213	10754	32967	27526	13678	41204
13	Miscellaneous goods and services	149869	16	149885	174335	15	174350
TOTAL		1925592	90768	2016360	2159537	109176	2268713

TABLE 39 -CLASSIFICATION OF INDIVIDUAL CONSUMPTION EXPENDITURE OF HOUSEHOLDS INCLUDING NPISH

		COICOP FOR 2006-07			COICOP FOR 2007-08		
<i>Categories by PURPOSE</i>		Individual consumption expenditure	Social transfers in kind	Actual Individual consumption	Individual consumption expenditure	Social transfers in kind	Actual Individual consumption
<i>1</i>	<i>2</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>
1	Food, beverages	813992		813992	927912		927912
2	Alcoholic beverages, tobacco and narcotics	82408		82408	88997		88997
3	Clothing and footwear	189593		189593	204639		204639
4	Housing, water, electricity, gas and other fuels	329053	12309	341362	380037	14027	394064
5	Furnishings, household equipment and routine household maintenance	93813		93813	112269		112269
6	Health	115900	28488	144388	127648	31537	159185
7	Transport	428735		428735	458817		458817
8	Communication	43656		43656	50806		50806
9	Recreation and culture	33561	3726	37287	40104	2874	42978
10	Education	40798	69344	110142	44539	78191	122730
11	Restaurants and hotels	60559		60559	72074		72074
12	Social protection	33093	12295	45388	40152	19107	59259
13	Miscellaneous goods and services	223527	20	223547	302400	21	302421
TOTAL		2488688	126182	2614870	2850394	145757	2996151

TABLE 39 -CLASSIFICATION OF INDIVIDUAL CONSUMPTION EXPENDITURE OF HOUSEHOLDS INCLUDING NPISH

(₹crore)

COICOP FOR 2008-09

COICOP FOR 2009-10

<i>Categories by PURPOSE</i>		Individual consumption expenditure	Social transfers in kind	Actual Individual consumption	Individual consumption expenditure	Social transfers in kind	Actual Individual consumption
1	2	15	16	17	18	19	20
1	Food, beverages	1027012		1027012	1175874		1175874
2	Alcoholic beverages, tobacco and narcotics	107860		107860	115388		115388
3	Clothing and footwear	220661		220661	266503		266503
4	Housing, water, electricity, gas and other fuels	444119	17371	461490	497546	22285	519831
5	Furnishings, household equipment and routine household maintenance	130970		130970	148485		148485
6	Health	140595	35486	176081	154872	48328	203200
7	Transport	511750		511750	562235		562235
8	Communication	58341		58341	68016		68016
9	Recreation and culture	46492	3866	50358	51058	4928	55986
10	Education	48624	98216	146840	53088	118618	171706
11	Restaurants and hotels	75741		75741	81053		81053
12	Social protection	49945	21028	70973	64430	29580	94010
13	Miscellaneous goods and services	395835	23	395858	483488	35	483523
TOTAL		3257945	175990	3433935	3722036	223774	3945810

TABLE 39 -CLASSIFICATION OF INDIVIDUAL CONSUMPTION EXPENDITURE OF HOUSEHOLDS INCLUDING NPISH

(₹crore)

COICOP FOR 2010-11

<i>Categories by PURPOSE</i>	Individual consumption expenditure	Social transfers in kind	Actual Individual consumption
	6	7	8
1 Food, beverages	1366782		1366782
2 Alcoholic beverages, tobacco and narcotics	131442		131442
3 Clothing and footwear	312316		312316
4 Housing, water, electricity, gas and other fuels	580891	26229	607120
5 Furnishings, household equipment and routine household maintenance	174422		174422
6 Health	170599	58593	229192
7 Transport	673233		673233
8 Communication	74508		74508
9 Recreation and culture	58209	5936	64145
10 Education	57963	152261	210224
11 Restaurants and hotels	96310		96310
12 Social protection	81625	39833	121458
13 Miscellaneous goods and services	581492	54	581546
TOTAL	4359792	282906	4642698

**GOVERNMENT FINAL
CONSUMPTION
EXPENDITURE**

TABLE 40 - GOVERNMENT FINAL CONSUMPTION EXPENDITURE BY FUNCTION AT CURRENT PRICES

(₹crore)

COFOG FOR 2004-05

<i>Functions of Government</i>		Consumption expenditure #	Gross capital formation		Subsidy	current transfers	Capital transfers	Loans	Shares and other equity
		<u>of which</u>							
		TOTAL	compen- sation of employees						
1	2	3	4	5	6	7	8	9	10
1	General public services*	83343	74562	12972	816	17724	328	25584	-3138
2	Defence	67045	37465	19238	102	254	1	2	0
3	Public order and safety								
4	Economic affairs	23251	18642	29246	88662	26976	11589	27925	11295
5	Environment protection	272	138	91	0	560	1	1	11
6	Housing and community amenities	3560	3175	6007	76	11284	19657	4288	953
7	Health	20115	17127	2583	2	3730	36	67	0
8	Recreation, culture and religion	1998	1206	775	20	2850	271	121	189
9	Education	50312	46096	3408	265	47643	364	142	27
11	Social protection	10770	6050	1294	2378	11038	963	204	213
TOTAL		260666	204461	75614	92321	122059	33210	58334	9550

#excluding local bodies

* includes public order and safety

TABLE 40 - GOVERNMENT FINAL CONSUMPTION EXPENDITURE BY FUNCTION AT CURRENT PRICES

(₹crore)

COFOG FOR 2005-06

<i>Functions of Government</i>		Consumption expenditure #		Gross capital formation	Subsidy	current transfers	Capital transfers	Loans	Shares and other equity
		<u>of which</u>							
		TOTAL	compen- sation of employees						
1	2	3	4	5	6	7	8	9	10
1	General public services*	95815	81417	14411	718	22093	3236	7442	553
2	Defence	80115	41212	19897	0	219	1	0	252
3	Public order and safety								
4	Economic affairs	16062	17788	39417	113374	20332	18273	16842	15949
5	Environment protection	189	151	116	0	164	273	390	11
6	Housing and community amenities	3506	2430	8314	169	9928	25167	3604	491
7	Health	25338	21333	3228	2	5853	17	100	2
8	Recreation, culture and religion	2222	1091	1120	32	2417	444	1	6
9	Education	59641	55162	4612	345	58713	1265	61	0
11	Social protection	13693	7735	2089	4976	20471	2451	294	253
TOTAL		296581	228319	93204	119616	140190	51127	28734	17517

#excluding local bodies

* includes public order and safety

TABLE 40 - GOVERNMENT FINAL CONSUMPTION EXPENDITURE BY FUNCTION AT CURRENT PRICES

(₹crore)

COFOG FOR 2006-07

<i>Functions of Government</i>		Consumption expenditure #	Gross capital formation		Subsidy	current transfers	Capital transfers	Loans	Shares and other equity
		<u>of which</u>							
		TOTAL	compen- sation of employees						
1	2	3	4	5	6	7	8	9	10
1	General public services*	98699	79802	15732	1296	27563	17899	10828	724
2	Defence	82758	46147	21139	0	82	2517	1	23
3	Public order and safety								
4	Economic affairs	28185	23999	50250	144162	25124	22220	9611	15197
5	Environment protection	196	147	37	0	287	145	0	0
6	Housing and community amenities	4644	3652	10432	15330	15857	20400	1780	636
7	Health	28488	24025	4865	24	4755	368	67	0
8	Recreation, culture and religion	3726	1771	1204	47	2984	496	55	11
9	Education	69344	63204	5866	403	50457	1170	9	1
11	Social protection	12315	6979	2465	4144	21428	1310	151	116
TOTAL		328355	249726	111990	165406	148537	66525	22502	16708

#excluding local bodies

* includes public order and safety

TABLE 40 - GOVERNMENT FINAL CONSUMPTION EXPENDITURE BY FUNCTION AT CURRENT PRICES

(₹crore)

COFOG FOR 2007-08

<i>Functions of Government</i>		Consumption expenditure #	Gross capital formation		Subsidy	current transfers	Capital transfers	Loans	Shares and other equity
		<u>of which</u>							
		TOTAL	compen- sation of employees						
1	2	3	4	5	6	7	8	9	10
1	General public services*	113417	94913	16994	480	25843	13649	22798	4451
2	Defence	94395	52829	19695	0	284	0	0	81
3	Public order and safety								
4	Economic affairs	38794	23024	62660	166811	34955	26403	8768	29370
5	Environment protection	209	14	75	0	364	76	0	13
6	Housing and community amenities	5885	3972	17519	403	20021	24156	4628	693
7	Health	31537	25065	6035	12	5276	287	94	1
8	Recreation, culture and religion	2874	1501	2427	17	3951	570	282	36
9	Education	78191	71103	6925	334	67195	925	14	4
11	Social protection	19128	9257	1847	4817	29688	676	65	-332
TOTAL		384430	281678	134177	172874	187577	66742	36649	34317

#excluding local bodies

* includes public order and safety

TABLE 40 -GOVERNMENT FINAL CONSUMPTION EXPENDITURE BY FUNCTION AT CURRENT PRICES

(₹crore)

COFOG FOR 2008-09

<i>Functions of Government</i>	Consumption expenditure #	Gross capital formation	Subsidy	current transfers	Capital transfers	Loans	Shares and other equity		
		<u>of which</u>							
		TOTAL	compen- sation of employees						
1	2	3	4	5	6	7	8	9	10
1	General public services*	139404	117325	20252	4231	46433	9035	31233	843
2	Defence	121885	84358	20511	0	428	1	0	0
3	Public order and safety								
4	Economic affairs	44990	28801	71841	256443	47254	78124	7195	68412
5	Environment protection	133	29	45	0	713	202	0	12
6	Housing and community amenities	7850	5355	16220	1664	31852	38978	4309	1533
7	Health	35486	29354	5643	7	8009	128	7	-1
8	Recreation, culture and religion	3866	2083	2862	11	4265	826	407	41
9	Education	98216	89110	9296	315	71296	1350	672	18
11	Social protection	21051	10651	5534	9859	34933	1497	1400	297
TOTAL		472881	367066	152204	272530	245183	130141	45223	71155

#excluding local bodies

TABLE 40 - GOVERNMENT FINAL CONSUMPTION EXPENDITURE BY FUNCTION AT CURRENT PRICES

(₹crore)

COFOG FOR 2009-10

<i>Functions of Government</i>		Consumption expenditure #		Gross capital formation	Subsidy	current transfers	Capital transfers	Loans	Shares and other equity
		of which							
		TOTAL	compen- sation of employees						
1	2	3	4	5	6	7	8	9	10
1	General public services*	179955	152776	21124	3089	29859	2349	30927	-546
2	Defence	167830	122839	27906	0	516	0	1	866
3	Public order and safety								
4	Economic affairs	49883	37284	72975	232154	43711	91726	7422	36304
5	Environment protection	412	89	22	15	321	954	0	12
6	Housing and community amenities	10910	7908	17509	1238	32399	33422	1751	1703
7	Health	48328	39959	5904	9	14561	38	93	-50
8	Recreation, culture and religion	4928	2664	2530	15	7185	444	595	7
9	Education	118618	109136	10125	307	127819	1179	90	-3
11	Social protection	29615	15751	3289	12182	34076	1778	60	101
TOTAL		610479	488406	161384	249009	290447	131890	40939	38394

#excluding local bodies

TABLE 40 - GOVERNMENT FINAL CONSUMPTION EXPENDITURE BY FUNCTION AT CURRENT PRICES

(₹crore)

COFOG FOR 2010-11

<i>Functions of Government</i>		Consumption expenditure #		Gross capital formation	Subsidy	current transfers	Capital transfers	Loans	Shares and other equity
		<u>of which</u>							
		TOTAL	compen- sation of employees						
1	2	3	4	5	6	7	8	9	10
1	General public services*	215832	183055	27876	5769	34920	4393	49385	576
2	Defence	169522	116190	32585	0	775	0	3	477
3	Public order and safety								
4	Economic affairs	63913	43397	83508	262756	56707	121040	11099	34742
5	Environment protection	443	118	114	12	678	818	0	18
6	Housing and community amenities	13601	9795	24778	1430	35850	60912	1607	1675
7	Health	58593	48419	7539	14	16813	427	66	9
8	Recreation, culture and religion	5936	3163	2811	37	7271	1142	1415	20
9	Education	152261	134812	14687	823	148257	16290	217	530
11	Social protection	39887	19670	7719	13900	45645	5948	137	-445
TOTAL		719988	558619	201617	284741	346916	210970	63929	37602

#excluding local bodies