

Supply and Use Table

(A Note on Compilation for the Years 2013-14, 2014-15 and 2015-16)

1. Introduction

Supply and Use Tables (SUTs) play an important role as an integration framework of the national accounts. As a key feature of national accounts, SUT provides the ideal concept for balancing supply and demand and it is the best framework for compiling Gross Domestic Product (GDP) at current prices. SUTs constitute a complete description of the economy, since they give detailed information on the production processes, the interdependencies in production, the uses of goods and services and generation of income through production. After balancing, SUT provide coherent data linking output of industries as products and intermediate and final uses of various products. These tables show the structure of the costs of production and the income generated in the production process, the flow of goods and services produced within the national economy and the flows of goods and services with the rest of the world.

The SUT framework is that part of the national accounting system which focuses on the production in an economy. It reflects the production of industries in which intermediate products and primary inputs are required, showing where goods and services are produced and where they are used as intermediate consumption, final consumption, gross capital formation and exports. The most important macroeconomic aggregates such as GDP, components of value added, imports, final consumption, capital formation and exports are obtained within this framework.

The supply-use equation for any given product in an economy can be mathematically expressed as:

Output + Imports = Intermediate consumption + Final consumption + Gross Capital formation (including changes in stocks and valuables) + Exports.

To maintain the mathematical identity, due adjustments for price differentials should be made in respect of different items in both sides of the equation to get them converted to the same (purchasers') price level. Since output is at basic prices, net taxes on products need to be added on left hand side. Accordingly, the above equation has to be re-written as:

Output - Intermediate consumption + Taxes on products - Subsidies on products = Final consumption (government and private) + Gross capital formation (fixed, changes in stocks and valuables) + Exports - Imports.

The private Final Consumption Expenditure (PFCE) includes both the household FCE and FCE of Non-profit Institutions serving Households (NPISH). It may be noted that left hand side and right hand side in the above equation respectively represent GDP at market price and expenditure components of GDP.

2. Supply and Use Tables

The Supply Table and the Use Table are product X industry matrices but their entries are different. In the Supply Table, for each product produced by respective industry appearing in the row, entries across columns show the value of the product by kind of supplier, distinguishing the domestic supply from foreign supply (imports). These are at basic prices. Total supply of each product at purchasers' price is obtained by adding taxes less subsidies on products and trade and transport margins.

On the other hand, a Use Table shows for each product, across the columns, the use of the product (good or service) by type of use, i.e. as intermediate consumption by industries, final consumption, gross capital formation and exports. They are all at purchasers' price.

Formats of Supply Table and Use Table are shown below:

Supply Table

	Industry 1	...	Industry n	Import	Taxes less subsidies on products	Trade and transport margins	Total supply at purchasers' prices
Product 1	Domestic Output matrix at basic prices				Valuation Matrix		
Product 2							
...							
Product m							
Output/ Total at basic prices							

Use Table

	Industry 1	...	Industry n	Final consumption expenditure	Gross capital formation	Exports	Total uses at Purchasers' prices
Product 1	Intermediate Use Matrix			Final use Matrix			
Product 2							
...							.
Product m							.
Total Intermediate Inputs							
GVA	Value Added Vector						
Compensation of Employees							
Net Operating surplus							
CFC							
Taxes less subsidies on production							
Total Input /Output							

The total supply at purchasers' prices initially serves as control for total use at purchasers' price in the use matrix.

3. Compilation Procedure

As seen from the above, the Supply and Use Table framework contains two matrices: the Supply Table and the Use Table, which includes Intermediate Uses and the Final Uses. The Supply and Use tables for the years 2013-14, 2014-15 & 2015-16 have been compiled at a level of disaggregation of 140 products and 66 industries as given in Annexure 1 and 2 respectively of 2011-12 and 2012-13 SUTs. These 140 product groups have been taken up keeping in view the availability of product details from the data sources and also the products/items included in the compilation of Index of Industrial Production (IIP). Similarly, 66 industries have been considered keeping in view the requirements of National Accounts Statistics.

For the compilation of the SUT, the 140 sector classification of products is based on the National Product Classification for Manufacturing Sector (NPCMS) used in the Annual Survey of Industries (ASI). For the services category, the National product Classification for Services Sector (NPCSS) has been used. The 66 sector classification of industries is based on the National Industrial Classification 2008 and 2004 comprising 29 product of Agriculture and allied, 11 sectors of Mining, 72 sectors for manufacturing and 28 sectors for Services. Further, in deriving the SUT, present methodology for compilation of National Accounts (Gross Domestic Product and the Final Expenditures) has been adopted. All the source data pertaining to Agriculture and Allied sectors, Mining & Quarrying, Manufacturing and Services have been concorded with the SUT industry and product classifications developed in the process. In addition, the International Trade Classification Harmonised System (ITC HS) codes relating to imports and exports of products have been concorded to SUT product codes.

The first step in compiling supply and use tables is to compile separate tables for Supply, adjustment for valuation and Use. The total supply of goods and services available is the sum of domestic production and imports. The domestic production - Output is at basic prices and the imports are inclusive of Cost of Insurance and Freight (CIF). CIF adjustment is done to bring them to Free on Board (FOB) prices. The domestic output matrix would be at basic prices. This matrix needs to be revalued since the use matrix which consists of intermediate uses and final uses which are at purchasers' prices. Hence, the need to revalue the supply matrix by adding taxes on products less subsidies on products as well as adding the trade and transport margins.

The Use Table is at purchasers' prices (unbalanced), which in turn consists of three sub-matrices: the intermediate use matrix, the final use matrix (final demand column vectors) and the gross value added (row vector). The intermediate use matrix shows the input requirements of goods and services for the production of output of each industry sector. The final use matrix shows categories of final uses as final consumption expenditure (FCE) by households, NPISH and the government, gross fixed capital formation, changes in stocks, valuables and exports of products. The Gross Value Added (GVA) vector at basic prices shows the components of value added by industry sectors. In the Indian National Accounts FCE by NPISH is not yet separately available. Thus private FCE comprising Household FCE and NPISH FCE is adopted as the category of FCE and product-wise estimates of Private FCE (PFCE) are obtained following commodity flow approach.

4. Supply Table

The methodology outlined in section 3 for compilation of Supply Table is described below in detail.

Agriculture and Allied Activities: Ministry of Agriculture provides crop-wise value of output. These values are grouped into agriculture products of the supply table. In addition the value of output of operation of government irrigation system is also included in the output of crops. The output of livestock products (milk, wool, hides & skins and other livestock products), inland fish and marine fish, industrial wood, firewood (estimated on the basis of NSS survey on Consumption expenditure) and other forestry products are included in the respective livestock, fishing and forestry industry sectors.

Mining and Quarrying: Industry-wise outputs have been obtained by aggregating the output data from the analysis of the private corporate (MCA) data base and annual reports of Non-Departmental Enterprises (NDEs). For apportioning Mining output data mentioned above into output of various SUT mining product industry sectors, output pattern observed in the Indian Bureau of Mines (IBM) data on minerals has been used.

Manufacturing: In the case of organised manufacturing, detailed Industry-wise and product-wise data from the Annual Survey of Industries (ASI) is analyzed from unit level data. Separately supply tables for ASI Quasi-corporate, Private corporate (taking structure of Public Limited Company and Private Limited Company from ASI data), Non-Departmental Enterprises (NDEs) and Departmental Enterprises (DEs) by analyzing their annual accounts have been compiled.

The unorganized manufacturing sectors estimates of outputs and inputs as well as input and output structure for the years 2013-14, 2014-15 & 2015-16 are derived in similar manner as that of 2011-12 and 2012-13.

In addition to these items, net value of goods sold in the same condition as purchased is taken as trade output. A concordance between NIC 2008 and NIC 2004 was established. Using this structure the National Accounts Statistics (NAS) industry-wise unincorporated totals were prorated to arrive at product-wise output/input matrix for the unincorporated sector which is consistent with the estimates of NAS-2018.

Industry-wise total output is obtained by aggregating output matrices from unorganized sector, NDCUs, DCUs and private corporate sector.

Construction: Construction activity has three components, Dwellings, Other Buildings & Structures (DOBS), Construction in Plantations, and Mineral explorations. Further the construction in DOBS has two components, namely Pucca and Kutcha. The estimates of Pucca construction in DOBS are compiled through commodity flow approach on the basis of availability of basic materials and factor inputs. Estimates of output of Kutcha construction, Plantation and Mineral explorations are obtained from expenditure information/data.

Electricity: Institution-wise output of electricity is estimated from the annual accounts of NDEs, private corporate sector and for DE from the budget documents.

Gas: The output of gas sector is estimated for NDE, private corporate and HH sector. The biogas plants output estimated from the data obtained from KVIC is allocated to the household sector.

Water Supply: Output of water supply is obtained from NDE, general government, private corporate sector and household sector. The estimate of household sector is obtained from the NSS 67th Round enterprise survey.

Services sectors: Initially, institution-wise (General government, DEs, NDEs, private corporate and unincorporated sectors) estimates of output from NAS -2018 were taken as the starting point. Then the product by industry output matrix was mapped using this data. Since most of the services produced are single product, mapping of product outputs to the SUT industry sectors did not cause much problem.

Other Vectors: Taxes on products less subsidies on products were used to bring the supply matrix to purchasers' price. For the purpose of Sales Tax / Value Added Tax, all the States were requested to furnish the product-wise information on sales tax collected. Since the receipt of information was scanty, the rates were updated as available on the different States' Sales Tax Act, which have been applied on product-wise domestic output. Union budget finance account No. 8 has been analyzed for product-wise services tax and other taxes. Product-wise details of Export-Import duties have been compiled from the Directorate of Systems and Data management, Customs and Excise Department and concorded with the products of SUT.

CIF and TTM adjustment: The imports include cost of insurance and freight (cif) and need to be adjusted to bring them at fob (free on board) prices. This implies that the data on share of imports by foreign carriers only is to be taken into account for import of the freight service. But this data is seldom available with custom authorities. Based on the experience world wide, a rate of 50% of import of services of air transport, water transport and insurance services is taken as cif adjustment. The same is added back to imports so as to keep the totals intact. As regards the Trade and Transport Margins (TTM), the same margins as adopted in the PFCE compilation in the National Accounts Statistics have been used. Necessary adjustments for Trade and Transport Margins were made to bring supply matrix to purchasers' price.

Ideally, the industry-wise estimates of output of the supply matrix so obtained should be consistent with the estimates of Output of the National Accounts (press release) for the given year. But they may not be due to various reasons such as disparate data sources and

assumptions. These are made consistent by prorata adjustment of the totals by industries as a starting point.

5. Use Table

Compilation of Use Table is little cumbersome as it requires detailed information on products going as intermediate inputs in the production process of industries. Wherever detailed information on products was not readily available, appropriate ratios had to be used for disaggregation. Major data sources and methodology of compilation are elaborated below:

Agriculture and Allied Activities (SUT Code 1-4): This includes Agriculture, Livestock, Forestry and Logging and Fishing industry sectors.

- (a) Findings of Cost of Cultivation Studies (CCS), 2013-14, 2014-15 & 2015-16 published by Directorate of Economics and Statistics, Ministry of Agriculture (DESAg): The inputs going into the production of agricultural commodities are seed, chemical fertilizers, organic manures, pesticides and irrigation charges, electricity, diesel oil, bullock labour, current repairs and maintenance of fixed assets, other operational costs, and market charges.
- (b) The irrigation charges for agricultural activities were taken from the budget documents of Centre, State Governments and local bodies. Other input items considered from the budget documents are travel expenses, advertisement, postage and stamps, publication, paper, repairs of furniture, maintenance of staff car and fuel charges and repairs and maintenance.
- (c) Land Use Statistics published by Department of Agriculture and Cooperation.
- (d) Information on repairs and maintenance of implements is obtained from Cost of Cultivation Studies (CCS) and on construction from All India Debt and Investment Survey (AIDIS).
- (e) Input structure of livestock consists of livestock feed (roughages and concentrates), expenditure on repairs and maintenance and operational costs. The estimates of livestock feed in respect of roughages and concentrates is compiled based on CCS information. Repairs and maintenance details are compiled from CCS and also from AIDIS data.
- (f) Data on input of Forestry Sector was obtained from the Chief Conservator of Forests, State forest departments, State Government Forest Corporations and private contractors. The commodity-wise details of items such as material and supplies and office expenditure which appear in the demands for grants of budget documents are obtained through correspondence from state forest departments. Similarly, information on item-wise inputs of forest corporations of various state governments

is culled out from their annual reports. The inputs are expenditure on water, electricity, fuel, normal repairs and maintenance of fixed asset and services etc.

(g) In the absence of data from other States, input structure of fishing was obtained from the State government of Haryana. This was augmented by data obtained from the States of Karnataka and Andhra Pradesh. Value of salt used for fish curing is estimated directly from the State Fishery Department of Maritime States.

Mining and Quarrying (SUT codes 5-10): Mining and quarrying activity was split into eleven sectors namely, (i) coal and lignite, (ii) natural gas, (iii) crude petroleum, (iv) iron ore (v) manganese ore, (vi) bauxite, (vii) copper ore, (viii) other metallic minerals, (ix) lime stone, (x) mica and (xi) other non-metallic minerals (includes minor minerals). The input structure for Metallic minerals, Non-Metallic minerals and Minor Minerals has been compiled on the basis of information provided by the companies listed in Indian Mineral Year Book and also from the Annual Reports of various NDEs and annual reports of major companies in private corporate sector. The items "other inputs" and "raw materials" appearing in the data have been divided into various products on the basis of ratios emerging from SUT-2011-12 & 2012-13.

Manufacturing (SUT codes 11-40): This activity is considered separately for organised and unorganised manufacturing sectors.

Organised Manufacturing: Input structure from ASI unit level data has been used by taking into account information contained in Blocks on Inputs, Imports and Other inputs including Services, separately for ASI Quasi corporate, private corporate (type of organization codes relating to public limited and private limited company), NDEs (type of organization code relating to NDEs) and DEs. SUT product codes and Industry codes (compiled specifically for the purpose) are concorded with NPCMS at 7-digit level codes and with NIC 2008 at 5-digit level codes respectively. All the concorded data is presented in the form of a Matrix of Product X Industry. The input flows for organised manufacturing are arrived at by combining the institution-wise input structure. The repairs and maintenance of buildings are allocated to construction sector whereas the repairs and maintenance of others, machinery and equipment are allocated to relevant sectors producing respective industrial machinery. The methodology followed for estimating inputs is similar to that of outputs.

Unorganised Manufacturing: The input structure for unorganised manufacturing sector obtained from the survey on unorganised manufacturing sector based on NSS 62nd Round (2005-06), arrived at 2011-12 prices, is applied on the industry-wise inputs from unincorporated enterprises based on 67th Round of NSS survey results, 2010-11 (adjusted for 2011-12 prices). The methodology followed is similar to estimation of output flows as explained for the supply table. Input/output flows thus arrived separately for organised

and unorganised manufacturing are merged together to arrive at the total flows of the manufacturing sectors.

Construction (Sector 41): The values of the basic materials viz., cement, iron and steel, bricks and tiles, timber and round wood, fixtures and fittings, bitumen and bitumen mixtures, glass and glass products and other construction materials used for construction are the input costs of the construction sector. The basic materials are obtained following commodity flow approach and converted to purchasers' prices by adding taxes on products less subsidies on products and trade- transport margins. To split up the aggregate value of other construction materials over their various constituents, norms used were obtained from a study of Central Building Research Institute (CBRI), Roorkee and major private construction companies. The office expenditure of construction companies has been taken from annual reports of public sector companies and this expenditure is further proportionately arrived at on the basis of ratios (used for IOTT 2007-08) in the construction sector. Inputs relating to straw, bamboo and grass for kutcha construction have been obtained using commodity flow approach from Agriculture and forestry sector.

Electricity (Sector 42): The economic activities covered in this sector are generation, transmission and distribution of electrical energy. The estimates of inputs are arrived at by aggregating the inputs of (i) State Electricity Boards, (ii) Neyveli Lignite Corporation, (iii) Damodar Valley Corporation, (iv) Departmental Commercial Undertakings of Central and State Governments relating to the electricity sector, Municipal Electricity boards & Local Bodies and (v) Private Electricity companies, respectively

Gas (Sector 43): The economic activities covered in this sector include production, transmission and distribution of Gas. The inputs have been obtained from Annual reports of the Gas companies namely, Gujarat Petronet Ltd., Indraprastha Gas Ltd, Andhra Pradesh Gas Power Corporation Ltd and major private companies.

Water Supply (Sector 44): The economic activities covered in this sector are collection, purification and distribution of water for domestic and industrial consumers, excluding the operation of government irrigation system. For preparing the input structure, government sector comprises centre, state governments and local authorities including water supply corporations/ boards. The item-wise inputs in respect of the government sector are estimated on the basis of data culled out from the budget documents of centre, state governments and local authorities. In addition, the accounts of water supply corporations/boards were also examined for the purpose. The input structure from private corporate companies and unincorporated water supply were obtained from the enterprise survey of 2010-11 adjusted for relevant price levels.

Railway Transport (Sector 45): The total material consumption of Government Railways was obtained by analysing the Demands for Grants for Expenditure of the Central

Government Railways. Reports of DMRC, Konkan Railways and Kolkata Metro were analysed to compile input structure of Metro Railway sector. The material consumption of government railways appears as expenditure under five heads in the Demands for Grants for Expenditure of the Central Government Railways. These expenditure heads are (i) travel expenses, (ii) contingent expenses; (iii) cost of materials, (iv) contractual payments and (v) other expenses. Item-wise details for contingent expenses, cost of materials, contractual payments and other expenses are culled out, to the extent possible, from the respective heads of the budget document.

Land Transport (Sector 46): These activities are considered separately for the purpose of estimation of input structure. For the public sector undertakings, input structure is estimated by analysing the annual reports of State Road Transport Corporations and Budget Documents of Centre, States and Local bodies. As regards private sector, material consumption is estimated separately for passenger and freight traffic. For passenger and freight traffic, the input cost and item-wise details of the inputs are estimated separately on the basis of norms obtained from the results of the Enterprise Survey of 67th Round of NSS.

Water Transport (Sector 47): For the details of material inputs, the profit and loss accounts of major shipping companies (Both for Public and Private) and the results from 67th Round enterprise survey of NSS for the unorganised sector were analyzed and the proportions are applied to the input for the entire shipping transport available from NAS.

Air Transport (Sector 48): For public sector, report of Air India, statutory authorities such as Airports Authority of India and for private sector, Annual reports/profit & loss accounts of various private airlines companies have been analyzed. Other Services (Sector 50-66): As regards communication, storage and warehousing, hotels and restaurants, trade, real estate, renting and business services, education and health, for the Public sector and corporate part, information on inputs has been culled out from the budget documents, annual reports of public sector companies and reports of major private companies. For the unincorporated part, input structure of Enterprise Survey of NSS 67th Round has been used.

Banking and Insurance (Sector 54-55): Reports of various financial Institutions were analyzed for the input structure. For the unorganised part, the input structure was obtained from the NSS 67th Round Survey on enterprises.

Ownership of Dwellings (Sector 56): For ownership of dwellings, the only intermediate input is construction in the form of repairs and maintenance of dwellings and is estimated using the results of NSS Survey on Household Consumption Expenditure.

Education & Research and Medical & Health (Sector 57-58): In these sectors, the general government share is very large. The input structure of public sector part is derived from the budget documents and for the unorganised sector; the input structure is obtained using results of the NSS 67th Round Enterprise Survey. Public Administration and Defence (Sector 66): Input structure of this sector is obtained from budget analysis of all Central government, State government and Local Bodies. The NPISH serving government, the autonomous bodies are included in this sector. The amounts that appear as sales in this sector are considered as negative entries in the input structure.

For some of the “other Services” e.g. Information and Broadcasting, input structure is obtained using information from budget documents. For others, wherever available, annual reports have been used.

6 Final Use vectors:

Government Final Consumption Expenditure (GFCE): The final consumption expenditure of the Government comprises compensation of employees, consumption of fixed capital and intermediate consumption (purchase of goods and services including repair and maintenance less sales). Detailed analysis of budget documents of Centre and State Governments, Local bodies and NPISH serving Government have been done for the final demand vector of GFCE. Classification of Function of Government (COFOG) such as Government expenditure on public administration and defence, education, health, community, social and other services part have been kept under GFCE while purchase of products and services by the administrative departments have been kept under the industry sector ‘Public Administration and Defence’ in the Use Table as Inter-Industry use.

Private Final Consumption Expenditure (PFCE): Commodity flow approach, as followed in the National Accounts, has been applied for PFCE estimates. The commodity flow approach considers the availability, supply from domestic production and imports of a product, duly converted to purchaser’s prices by applying taxes less subsidies on products and TTM and then from it the intermediate consumption, government consumption, exports and change in stocks are knocked out to arrive at the PFCE estimates which conceptually include the Household FCE and NPISH FCE including any errors and omissions. Since all this is already done in the compilation of PFCE for National Accounts Statistics, for the purpose of SUT, the PFCE estimates have been made to concord to the SUT product classification form the Classification of Individual Consumption of Products (COICOP) adopted in the National Accounts.

Gross Fixed Capital Formation (GFCF): Different percentage shares of various kinds of capital goods (such as wholly or partly, capital goods and parts of capital and partly capital goods) on Ex- factory value, Excise, Import less export and trade transport margins (TTM) to constitute GFCF have been applied to calculate GFCF of plant and machinery. Data

sources for GFCF are same as manufacturing, excise and import duty data from Central Board of Excise and Customs (CBEC) and Reserve Bank of India. The data for Intellectual property products (IPP) is separately available from the MCA 21 database as well as analysis of annual reports of government companies and autonomous bodies. For Households Sector, IPP information pertains only to software for which information has been obtained from the NSS 67th Round Survey on Unincorporated Enterprises, 2010-11.

Change in Stocks (CIS): Estimates of change in stocks have been prepared using Food Corporation of India (FCI) reports for wheat, rice and sugar, IBM reports in case of mining and ASI results of 2013-14 & 2014-15 for manufacturing. In case of agricultural items, PFCE worksheets information is the data source (stock with private traders). For mining, data from IBM reports on change in reserves is taken as a proxy; while for manufacturing, information of the concerned blocks of ASI have been used.

Exports: As explained earlier, DGCIS data on merchandise have been used to concord trade data (ITC HS) and BOP data from RBI to concord services data with SUT codes.

7. Balancing Supply and Use

Since PFCE is estimated following commodity flow approach, it becomes easy to balance the supply and use figures for those products which are consumed by the households. Similarly the estimates of machinery and equipment as fixed capital formation and basic materials that go in the Construction are also estimated following commodity flow approach, and hence it becomes easy to balance the supply and use figures for these products. While undertaking the balancing exercise for the household consumption products the product flow in the Use Table was examined vis-a-vis the work sheets for PFCE; and necessary corrections made in the relevant product flow. Similar approach was followed for the products that are machinery and equipment or basic materials that go in the Pucca DOBS construction sector.

The product-wise outputs of supply and use tables were confronted to assess the variation in the supply and use of a product. The initial divergence between supply and use for 86 products was within the order of 20%, and for the remaining products, it was more than 20%. The observed differences in the supply and use were resolved by taking a relook at the final uses or the intermediate consumption for instance, PFCE in case of household consumption products, GFCF in case of construction basic materials and machinery and equipment products. In some cases coding mistakes in the export/ import items were detected. Besides, for certain products, auxiliary information such as input output ratios from the latest IO Table or the TTM were found to be inappropriate and necessary adjustments were made for reconciling the supply and use figures. Such balancing exercises were undertaken till the discrepancy between supply and use reduced to around

3% after which the RAS (automatic row- column prorate adjustments) balancing was adopted.

8. Limitations of the Exercise

In the current methodology of estimation of PFCE, no adjustment is made for privately held stocks as well as wastage due to transportation. Seed feed wastage adjustments are made while estimating the value of output of agriculture sector. Data on cif adjustment is not available. So an adjustment was made based on the experiences of similar countries. Data on product-wise sales tax is not available and so a proxy of output of the product was used to allocate the same. The annual reports do not give break up of cost of material consumed and other inputs. As a result, ratios obtained from the latest IO table were used to distribute the same in the case of services. For the manufacturing sectors, while the output figures were better captured using NDCU and MCA data, the item-wise material inputs were estimated using the ASI input-output ratios for the relevant industries. Subsidies across products were distributed on the basis of domestic output. The data relating to trade and transport margins are dated. Hence, the differences between product-wise CPI and WPI were used as a proxy to arrive at product-wise trade and transport margins.

In the balancing exercises undertaken on supply and use of various products, the following product outputs (supply) namely, (i) Business services, (ii) water supply, and (iii) subsidy on free electricity have been found to be grossly underestimated in the current National Accounts Statistics. Thus appropriate corrective steps were taken in the estimates of products of relevant sectors.

10 GDP estimates

Table : GDP by Production, Expenditure and Income Approach from SUT is as under-

Approach	Item	in Rs Lakh		
		2013-14	2014-15	2015-16
	Output at basic prices	2226773700	2444901398	2524178200
	Input at purchasers' prices	1190458299	1294473498	1267513500
	GVA at basic prices	1036315401	1150427900	1256664700
	Taxes on Products (including import duties) Less Subsidies on Products	87036923	96368000	119739199
Production	GDP	1123352324	1246795900	1376403899
	PFCE	661790924	735874400	814345735
	GFCE	115650900	130176200	142783500
	GCF	379413500	417977900	444234700
	GFCF	348775300	365767400	398467800
	Valuables	16176100	20940700	20288300
	CIS	14462100	31269800	25478600
	Export	285678100	286363600	272864100
	Import	319181100	323596200	297824136
Expenditure	GDP	1123352324	1246795900	1376403899
	CE	340748373	384564900	413914100
	NOS	576922372	634380300	699818800
	Production Taxes less Subsidies	-953129	-2746400	-2090600
	CFC	119597785	134229100	145022400
	GVA	1036315401	1150427900	1256664700
Income	GDP	1123352324	1246795900	1376403899