

2019-20

Economics-cum-Purpose Classification of Local Bodies Budget, Uttarakhand



Directorate of Economics & Statistics
Department of Planning
Government of Uttarakhand

PREFACE

Present issue of the "Budget Classification of "Local Bodies"- 2019-20 is Ninth Publication in the series. The present volume of the publication contains comprehensive data on economic and social sectors of Uttarakhand state, rural areas and urban areas of the State in the new format as per the CSO guidelines. With the 73rd & 74th amendment of the constitution the importance and role of the local bodies in the economic life of the community is expanding, so it is vital to contemplate the Local Bodies budget in a manner which helps to know the contribution of local bodies in the economic growth of the State. The Department of Economics and Statistics being the nodal department for all Statistical activities in the State, through its consistent effort try to bring all economics activities into the account of the state.

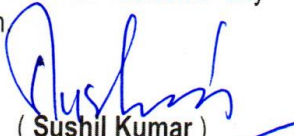
The financial sector plays an important role in the efficient allocation of resources to different departments and this aspect assumes all more significance in the context of economic growth of state, which is in a rising growth trajectory. Through government annual budget, the budgetary allocation to local bodies can be known, but the composition of the uses of that budget can be known through the analysis of local bodies data, which I believe is very vital for all in general and for the state finance commission in particular.

Analysis of 7791 Rural Local Bodies, 13 Zila Panchayat and 106 Urban Local Bodies budgets and comprehensive Receipts & Expenditure detail/Accounts has become a major instrument of economic policy as the changes in the composition of revenue as well as expenditure significantly affect the level of the state and national output of the economy. The main result of the economic classification of the 7791 Rural Local Bodies, 13 Zila Panchayat in the state spread over 13 districts and 106 Urban Local Bodies which are significant for assessing the outcome of the Government's budgetary allocation & are shown through different tables in this publication.

This publication is a team works of the State Income unit of the DES along with the cooperation of 13 District Statistics Offices & 2 Mandal offices of Uttarakhand for collecting, analyzing, editing; compiling, monitoring, reviewing and presenting the data for various indicators of the State economy. I would like to acknowledge my thanks to all Local Bodies Institutions in the State for making available their annual accounts required for generation of state account & extend my gratitude towards Directorate of Panchayatiraj Uttarakhand whose direction to their district offices & regular coordination are extremely vital for the publication of this data.

I hope this publication will prove very useful to all concerned. However continuous improvement demands, valuable appraisal by various stakeholders. So I shall welcome any suggestions for improvement in the contents and quality of this publication.

Dated: 26/3/2022


(Sushil Kumar)
Director DES
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Economic – cum – Purpose Classification

Of

Local Bodies Budget

UTTARAKHAND

Year 2019-20

**(Directorate of Economics & Statistics)
(100/6, Neshvilla Road, Dehradun)**

EXECUTIVE SUMMARY

Local Body

There are 7791 Gram Panchayats, 13 Zila Panchayats and 106 Urban Local Bodies (Including Cantonment) in 2019-20 in the Uttarakhand. Accounts of all local body have been published for the year 2019-20 . The total of five accounts are generated as mentioned below:

Account-I	-	Income & Outlay Accounts
Account-II	-	Capital Finance Accounts
Account-III	-	Estimates of Net Product from Public Administration
Account-IV	-	Capital Formation
Account-V	-	Borrowing Accounts

Total Current Receipts of the Uttarakhand Local Bodies was ₹ 276422.52 lakhs, where in the Total Tax Revenue is ₹ 10760.57 lakhs, Total Transfers is ₹ 255900.34 lakhs (Current Transfer: ₹ 47446.97 lakhs and Capital transfer : ₹ 208453.37 lakhs). Income from Entrepreneurship and Property was ₹ 4102.07 lakhs. Income from Fees & Miscellaneous activities was recorded to be ₹ 5659.54 lakhs.

In the year 2019-20 Total Current Expenditure amounts to ₹ 142868.38 lakhs. It encompasses of Compensation of Employees which was ₹ 107534.88 lakhs, Purchase of commodities & services ₹ 8943.43 lakhs, Maintenance ₹ 33081.63 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc is ₹ 97836.89 lakhs. In 2019-20 total opening Balance was ₹ 104078.77 lakhs and closing balance was ₹ 139977.93 lakhs.

Total Current Receipts of the 7791 Gram Panchayats (By using multiplier) and 13 Zila panchayats was ₹ 156304.15 lakhs, where in the Total Tax Revenue was ₹ 609.12 lakhs, Total Transfers was ₹ 152645.02 lakhs (Current Transfer : ₹ 11232.85 lakhs and Capital transfer : ₹ 141412.17 lakhs). Income from Entrepreneurship and Property was ₹ 2272.54 lakhs.

In the year 2019-20 Total Current Expenditure amounts to ₹ 73681.99 lakhs. It encompasses of Compensation of Employees which was ₹ 61138.33 lakhs, Purchase of commodities & services ₹ 915.20 lakhs, Maintenance ₹ 11868.31 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was ₹ 61863.96 lakhs. In 2019-20 total opening Balance was ₹ 52768.61 lakhs and closing balance was ₹ 73786.19 lakhs.

Total Current Receipts of the 106 Urban Local Bodies was ₹ 120118.36 lakhs, where in the Total Tax Revenue was ₹ 10151.45 lakhs, Total Transfers was ₹ 103255.32 lakhs (Current Transfer : ₹ 36214.12 lakhs and Capital transfer : ₹ 67041.20 lakhs). Income from Entrepreneurship and Property was ₹ 1829.53 lakhs.

In the year 2019-20 Total Current Expenditure amounts to ₹ 69186.40 lakhs. It encompasses of Compensation of Employees which was ₹ 46396.54 lakhs, Purchase of commodities & services ₹ 8028.23 lakhs, Maintenance ₹ 21213.32 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was ₹ 35972.93 lakhs. In 2019-20 total opening Balance was ₹ 51310.16 lakhs and closing balance was ₹ 66191.74 lakhs.

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INTRODUCTION

Economic Classification

The budget of the Local Bodies are prepared every year with primarily focus on to meet out the needs of local administration and to regulate the workings of Local Administration. The authorization for expenditure and revenue is obtained from the Elected representatives of Local Self Government & and State Government. It provides details of receipts and expenditure and other financial transactions of the local bodies during the fiscal year. In order to assess the economic significance and impact of the budgetary transactions, an Economic & Purpose classification of the local bodies budget is necessary; it has been done so in order to throw light specifically extent of Net Domestic Product and Gross Capital Formation of the local bodies and its contribution to the State Domestic Product.

Each transaction on receipts and expenditure of the local bodies is only restricted to the cash account of the local bodies. In order to Economically Classify these transactions the data need to be first collected in the well designed format & than sorted out and classified according to the appropriate economic categories in order to generate the following set of five major accounts mentioned below:

Borrowing Account

Account deals in total borrowing done by the local bodies in the financial year. The borrowing includes total loan taken from the other government institution or through remittances, internal debt, small savings or provident fund etc. It shows the total borrowing by the local bodies & expenditure registered against it.

Income & Outlay Account of LBs

Deals with the current revenue and expenditure of the administrative departments excluding departmental enterprises. Receipt side consists of current tax receipts, income from property and entrepreneurship, revenues, grants and contributions from the rest of the economy and other miscellaneous receipts. Expenditure side consists of Govt. consumption expenditure and current transfer payments etc.

Capital Finance Account of LBs

Expenditure side gives total capital formation by the Local Bodies Administration and capital transfers. The receipt side includes savings by the Local Bodies emerging from income and outlay account, net borrowings and other liabilities of the Local Self Govt..

**Net Product of LBs
Administration**

Using Income Approach in order to estimate the contribution of local bodies in the Net State Domestic Product (NSDP), the whole compensation to employees paid by Local Bodies as employer or during the various workings performed by the local bodies. Thus Net Product of LBs in terms of Salary including wages, allowances, Benefits, Pension also the capitalized wages are taken into account.

**Capital Formation
Account of LBs**

This Account shows Net and Gross Capital Formation by Type of Assets and use of Industry of Local Bodies. The capital is formed for the basic needs of the residents of the local Self Govt. i.e. General construction, Water Supply, Health and Education.

The above five accounts show various aspects of the budgetary transactions of the Local Self Government. Some of the important transactions of the Local Self Govt. revealed on the basis of these accounts are given in Table 1, which gives the details of receipts and expenditure of the Local Self Govt. on Deficit or Borrowing and is meet out by Grants and Subsidies .Table 3 which depict the Net Product of Local Self Govt. and Table 4 Capital Formation from budgetary resources in Local Self Govt..

Purpose Classification

The 'Economic Classification' reveals only the economic magnitudes but does not reveal the ultimate object or purpose of the expenditure. The economic classification includes expenditure on roads, buildings, transport equipment, machinery, software, cultivated assets etc. Thus, besides economic classification, the expenditure of the Local Self Govt. needs to be classified by the purpose categories viz., General Govt. Services, Defense, Education, Health etc. This classification deals with the categorization of Local Self Govt. expenditure according to different types of services, provided directly or financed by the Local Self Govt. through Current and Capital Grants or Loans.

**Economic – cum –
Purpose Classification**

The above classifications together constitute as 'Economic – cum – Purpose Classification'. This Analytical Classification delineates how the expenditure is incurred for a particular purpose among the different economic categories and how in a particular economic category, it is utilized for different public services provided.

Methodology

To ensure uniformity in comparability, analysis and presentation from time to time, the National Account Division, Central Statistics Office (CSO), Govt. of India, had developed a common methodology for all the States in budget classification since 1986-87.

With the adoption of SNA 2008, the treatment of pension; loss in irrigation only was being treated as imputed subsidy. As per the modification losses in other departmental enterprises are to be considered as imputed subsidies. Further modification in the classification of functions of Govt. as fifty two minor purpose categories as against sixteen as per the 2008 SNA. The following new recommendations have been incorporated in the analyses of accounts and estimating NDP:

i) The R & D Expenditure in public sector is treated as capital expenditures, 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 taken as intermediate consumption.



Importance

Panchayati Raj is one of the most important institutions in the socio-economy scenario of the State and in a system of Governance the Gram Panchayat(s) are the basic units of Administration. It has 3 levels: village, block and district in Uttarakhand. Many activities are being carried out at village level for development through self governance, majority funded by Center and State Govt.

To capture originally the actual investment to measure the rate of development and to add this into the State Net Domestic Product (NSDP) and for it Accounts of all the Rural Local Bodies (7954) , 13 Zila Panchayat and all the Urban Local bodies (100) have been analyzed.

Local Bodies, its function & Coverage

Whole economy as per System of National Accounts (SNA) is divided into 5 institutional sectors, namely, general government sector, financial corporate sector, non-financial corporate sector, household sector and NPISH (Non-Profit Institutions Serving Households). Local bodies are part of the general government and hence covered in public sector. Local government institutions have always existed in India in one form or another since ancient times. After independence the government of India gave due weightage to the principles of local self-governance and number of improvements were introduced in this regard.

SNA 2008 describes Local Bodies as separate institutional units. In principle, it says that “local government units are institutional units whose fiscal, legislative and executive authority extends over the smallest geographical areas distinguished for administrative and political purposes. The scope of their authority is generally much less than that of Central Government or State governments, and they may, or may not, be entitled to levy taxes on institutional units resident in their areas. They are often heavily dependent on grants or transfers from higher levels of government, and they may also act as agents of central or regional governments to some extent. However, in order to be treated as institutional units they must be entitled to own assets, raise funds and incur liabilities by borrowing on their own account; similarly, they must have some discretion over how such funds are spent. They should also be able to appoint their own officers, independently of external administrative control. The fact that they may also act as agents of central or state governments to some extent does not prevent them from being treated as separate institutional units provided they are also able to raise and spend some funds on their own initiative and own responsibility.”

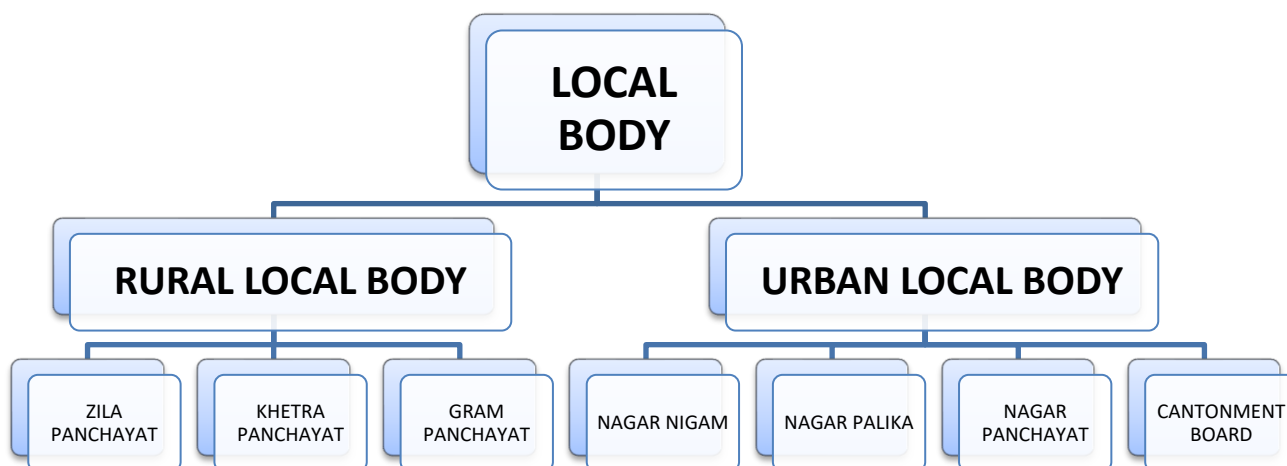
As they are the government units that are in closest contact with the institutional units resident in their localities, they typically provide a wide range of services to local residents, some of which may be financed out of transfers from higher levels of government. Units supplying goods and services on a market basis are treated as unincorporated enterprises within local government. Units supplying services such as education or health on a non-market basis remain an integral part of the local government unit to which they belong.

Importance of Local Body Accounts: -After so many years of the evolution of urban and rural local bodies, the local body accounts till date are in their nascent stage unlike the well established national accounts. At present the total number of rural local bodies is 7954 and that of urban local bodies is 100 and 13 Zila panchayat in the state. Keeping in view the vast number of local bodies and the functions assigned to them local bodies' accounts are indispensable for measuring their contribution in GDP. However due to lack of adequate data the original contribution of local bodies in the general government account could not be properly captured so far. Estimates are based on some benchmark indicators. Further, it is not possible to determine the expenditure incurred by the PRIs as they do not maintain proper accounts that could capture these details.

Presently there is a lot of demand for the economic cum purpose classification of accounts of local bodies. Such a classification would give an idea on their functioning, sources of funds as well as the details of their utilization. State domestic product can change drastically once the firm estimates of local bodies are taken into account. The state is in the process of calculating the district domestic products and domestic product at intermediate level as well but this is possible only if local body accounts are analyzed. The data collected facilitate in preparation of following accounts: (i) Capital Finance Account (ii) Capital Formation by types of Assets, (iii) Estimates of net Product, and (iv) Income Outlay Account as they are prepared at state and national level.

Coverage of Local bodies: - Local bodies can be categorized in two main types (i) rural and (ii) urban. These are the representative bodies as the members are elected from among and by the people. To achieve democratic decentralization and provide constitutional endorsement of local self governance 73rd and 74th Constitutional Amendment Acts were introduced in the early 1990's. Article 243B spells out about the constitution of Panchayat, it says , there shall be constituted in every State, Panchayats at the village, intermediate and district levels in accordance with the

provisions of this Part while for urban local bodies article 243Q states that there shall be constituted in every State,— (a) a Nagar Panchayat (by whatever name called) for a transitional area, that is to say, an area in transition from a rural area to an urban area; (b) a Municipal Council for a smaller urban area; and (c) a Municipal Corporation for a larger urban area.



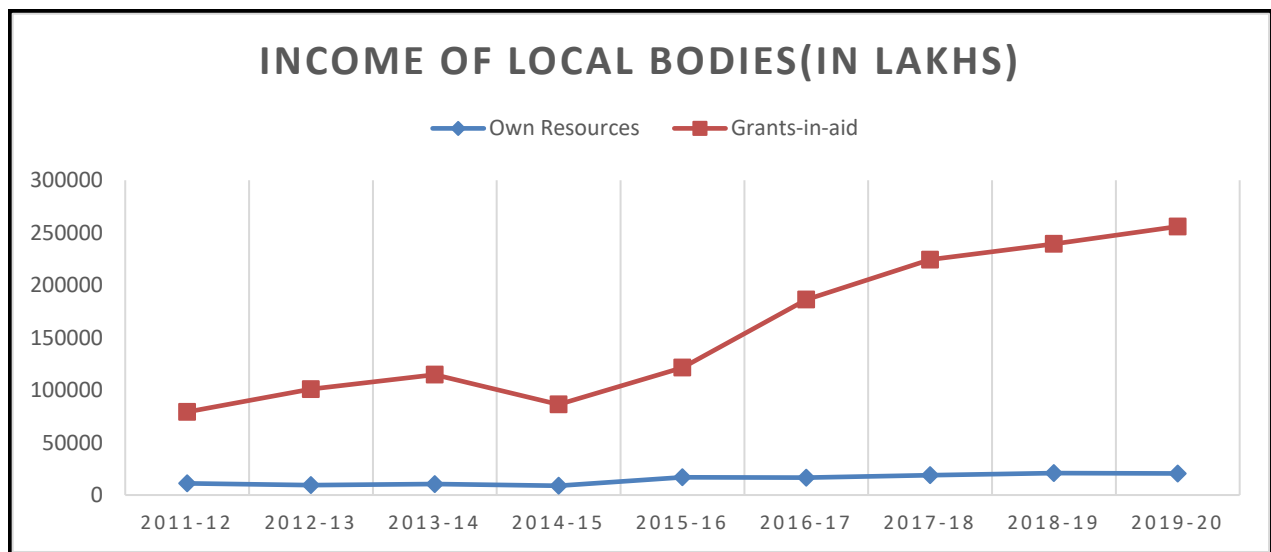
Sr No	District Name	Gram Panchayat	Zila Panchayat	Nagar Nigam	Nagar palika	Nagar Panchayat	Cantonment board
1	Uttarkashi	508	1	0	2	1	0
2	Chamoli	610	1	0	4	6	0
3	Rudraprayag	336	1	0	1	4	0
4	Tehri Garhwal	1035	1	0	5	6	0
5	Dehradun	401	1	2	4	1	4
6	Pauri Garhwal	1174	1	1	3	2	1
7	Haridwar	306	1	2	3	8	1
8	Pithoragarh	686	1	0	3	2	0
9	Bageshwar	407	1	0	1	3	0
10	Almora	1160	1	0	2	2	2
11	Champawat	313	1	0	2	2	0
12	Nainital	479	1	1	3	3	1
13	Udham Singh Nagar	376	1	2	8	9	0
	UTTARAKHAND	7791	13	8	41	48	9

Function of Local Bodies: - The Panchayats have been entrusted with the implementation of schemes for economic development and social justice including those in relation to the matters listed in the Eleventh schedule. The functions of Rural and Urban local bodies are both judicial and administrative. Main functions of local bodies are discussed as follows:

- Providing drinking water, sanitation and family welfare
- Education and Health promotion , markets and fairs organization and running different poverty alleviation programs
- Registration of Birth and deaths
- Urban Planning and town planning
- Regulation of land-use and construction of buildings
- Planning for social and economic development
- Slum improvement and up gradation
- Provision of urban amenities and facilities such as parks, gardens, playgrounds
- Public amenities including street lighting, parking lots, bus stops and public conveniences.

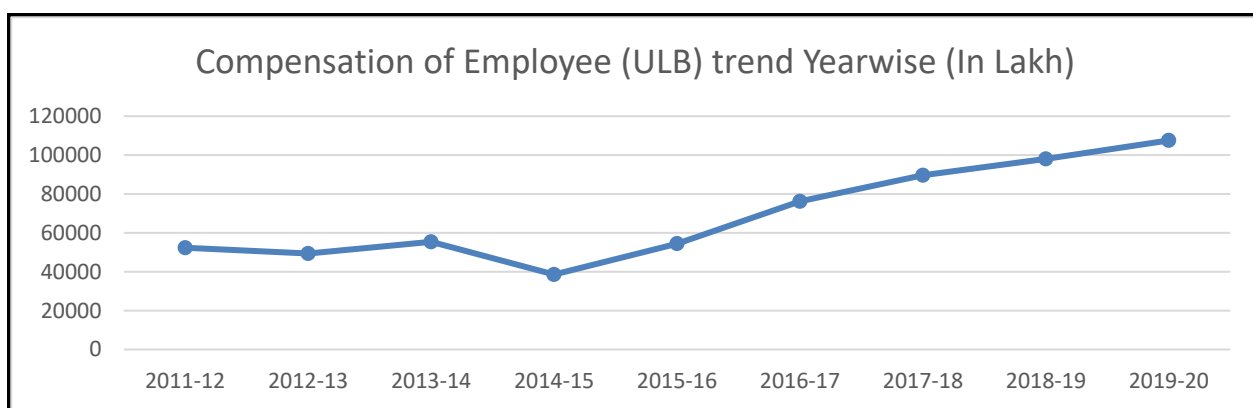
Sources of Funds of Local Bodies: - Local bodies get grants from Centre as well as States for their day to day functioning but apart from these grants local bodies may be authorized by a State Legislature to levy taxes, duties, tolls, fees and raise their own resources as per Article 243H and Article 243X of the Constitution. Thus main sources of funds for local bodies may be categorized as:

- i. local body grants, as recommended by the Central Finance Commission (Grants-in-aid),
- ii. funds for implementation of centrally-sponsored schemes (Grants-in-aid),
- iii. funds released by the state governments on the recommendations of the State Finance Commissions (Grants-in-aid), iv.
- Own resources: by levying taxes and other fees (Tax and Non-Tax Revenue), and
- v. Borrowing and Loans. Other income includes donation, property income and sales of goods and services.

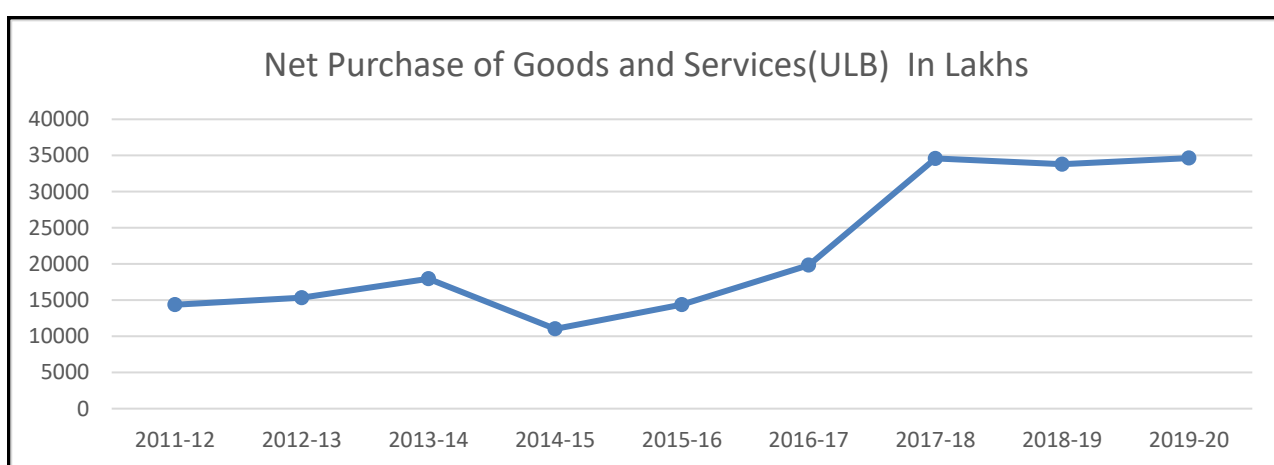


- **Various receipts and payments transactions for a local body are discussed as follows:**

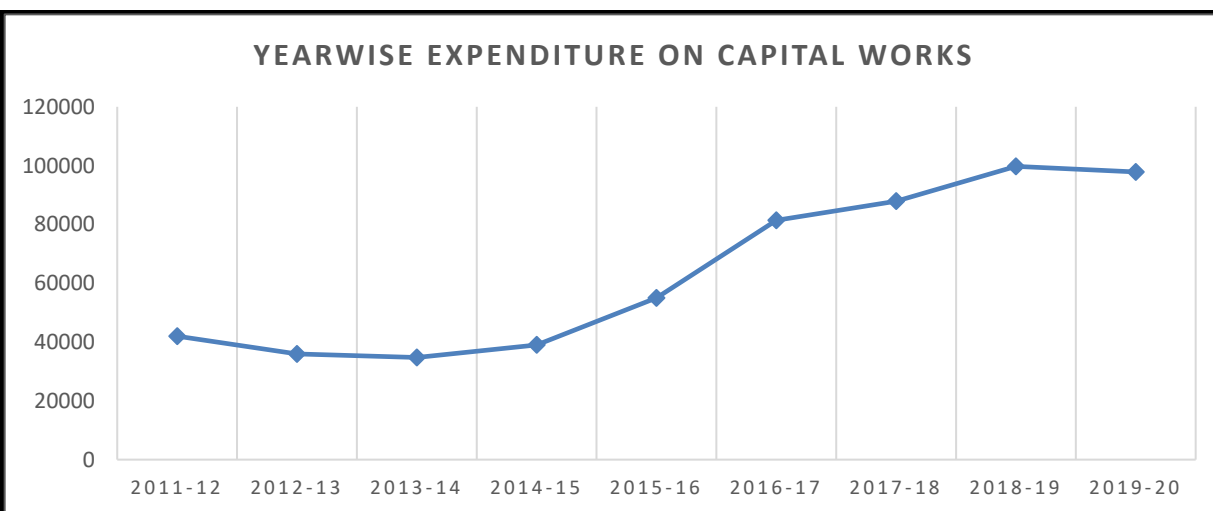
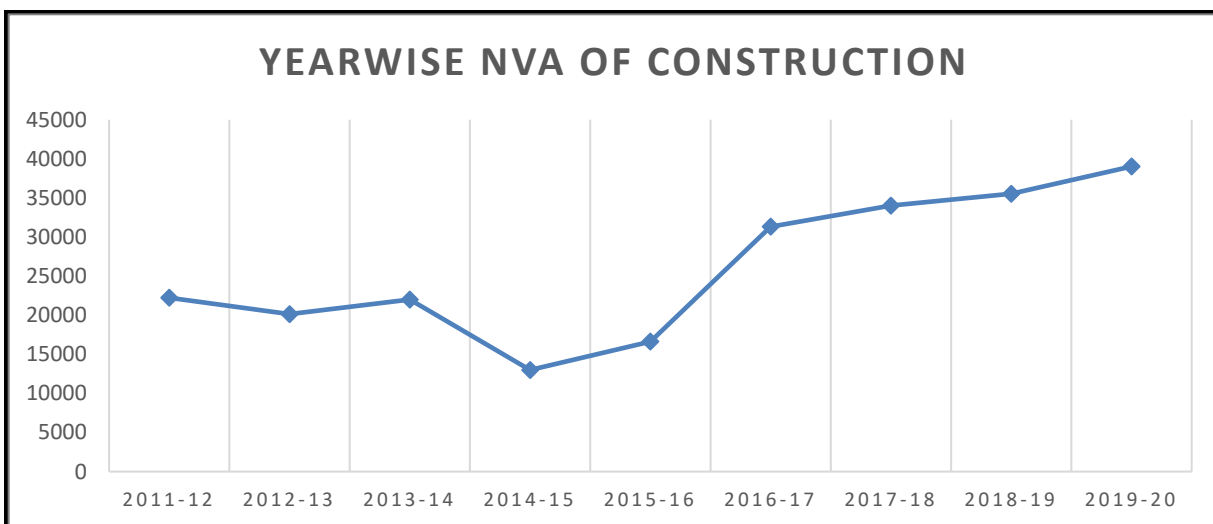
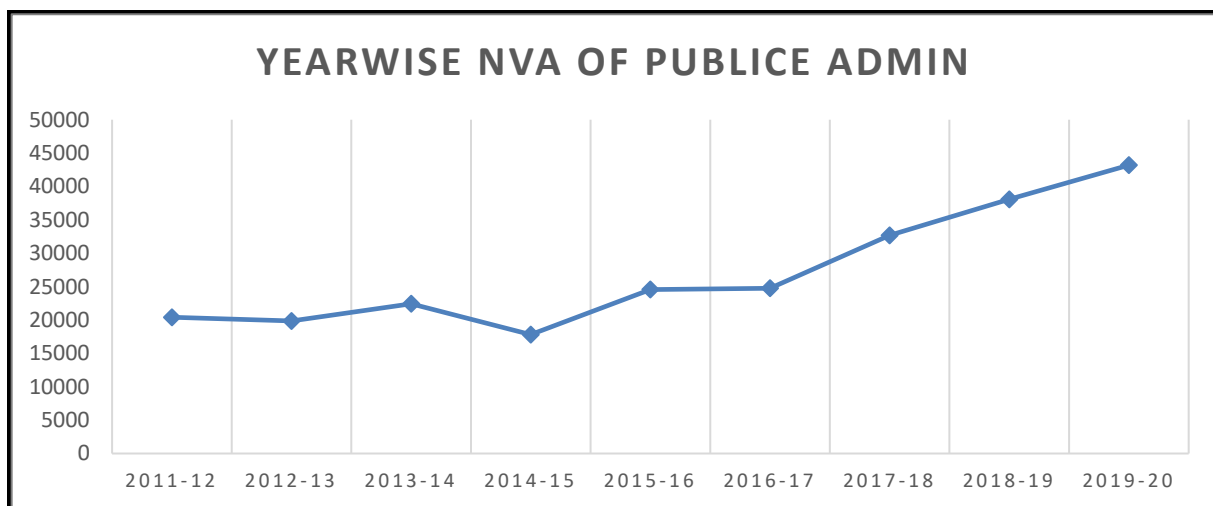
Receipts: Receipt is classified into two parts according to the nature of transaction as current and capital. Further current receipt is categorized into taxes, sales, current transfers, fines, interest, dividends and rent on land as well as current grants from centre and state. Taxes are again classified into two parts direct and indirect, according to the type of activity, on which they are levied, including income, profits, consumption of domestic goods and services. Taxes also include the share of taxes assigned to local bodies by state. Sales are disaggregated according to the purpose they serve (COFOG Classification). Transfers are unrequited receipts – i.e. the party making the transfer does not receive anything of similar value directly in return. Fines consist of all compulsory receipts imposed by local bodies. Interest, dividends and rent on land includes all receipts associated with ownership of financial assets & land and these are termed as property income. Capital receipt consist of all the receipt which comes from sales of capital assets and financial assets as well as the capital grants received by local bodies from centre and state under various centrally and state sponsored schemes.
- **Payments/ Expenditure:** Payments are divided into four broad categories, namely current payments, transfers and subsidies, payments for capital assets, and payments for financial assets.
- **Current payments:** Current payments are the items which are regular kind of expenditure and essential for day to day working. These items include: ·
- **Compensation of employees:** This category includes all the salary, benefits, honorarium, pension etc. paid to the employees of the local bodies.



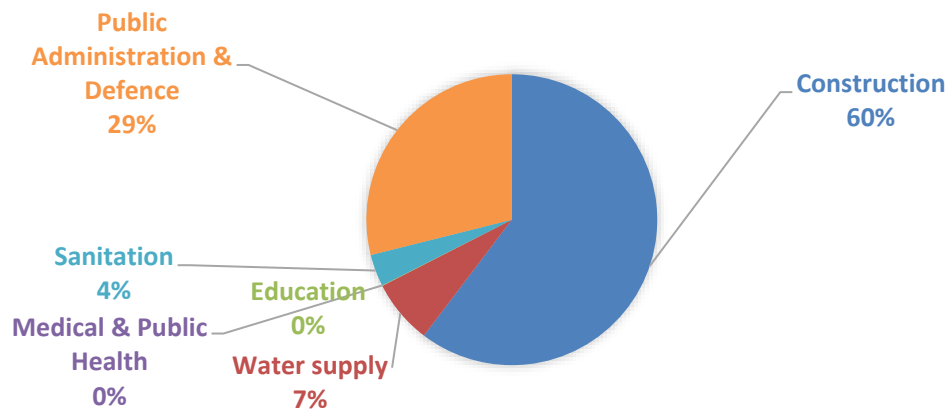
- **Purchase of Goods and services:** This item refers to all government payments in exchange for goods and services, but excluding capital assets and goods used by local bodies for construction of and improvements to capital assets. This item would in most instances be the second-largest spending item for local bodies other than COE.



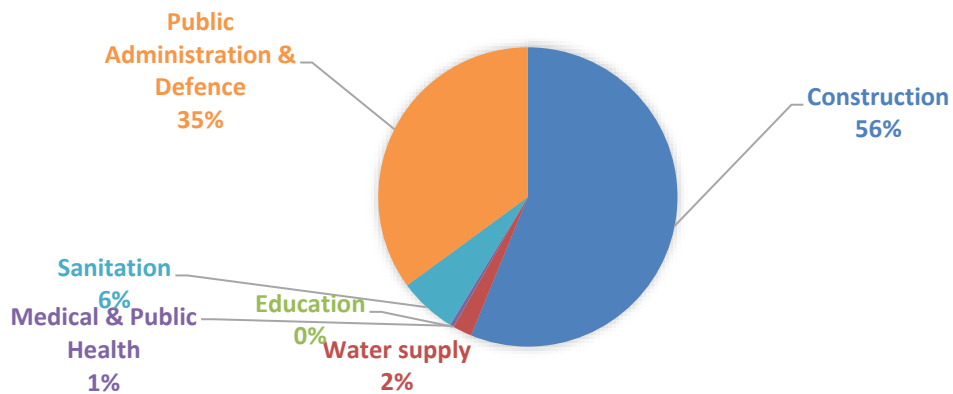
- **Interest and rent on land:** This item is defined as payment for the use of borrowed money (interest on loans and bonds) and use of land (rent). It is distinguished from the repayment of borrowed money, which is classified under financing.
- **Transfers and subsidies:** The second part of the payments provides for funds that are transferred to other institutions, businesses and individuals, which do not constitute final expenditure by the department. This item therefore includes all unrequited, non-repayable payments by government – i.e. payments for which no goods or services are received in return. The category transfers and subsidies is subdivided into the various targeted recipients or beneficiaries receiving funds from government. Transfers and subsidies include current as well as capital transfers. In the current transfers the current economic transfers in kind apart from cash has also been identified as one of the items. Payments for capital assets In economic terms it is important to identify capital payments as a separate item, because this shows government's contribution to capital formation and it's spending on new infrastructure, including upgrading, additions, rehabilitation and refurbishment of existing infrastructure.
- **Capital assets are divided into following categories:** 1-Buildings and other fixed structures 2-Machinery and equipment 3-Roads 4-Other construction 5-Software assets 6-Cultivated assets 7-Transport assets 8-Animal stock Apart from the expenditure on above mentioned assets. Wages paid under capital nature of schemes like MGNREGS etc. should be capitalized and so included in the capital assets.
- **Payments for financial assets:** This item includes all the payments done to purchase any financial assets like shares or equity etc. by local bodies. Information on all the payment items is being collected according to the purpose for which they serve. Under DCU five main industries according to the functions assigned to local bodies have been identified. These include irrigation, forestry, manufacturing, transport and electricity. Current and capital expenditure items are same as in administration.



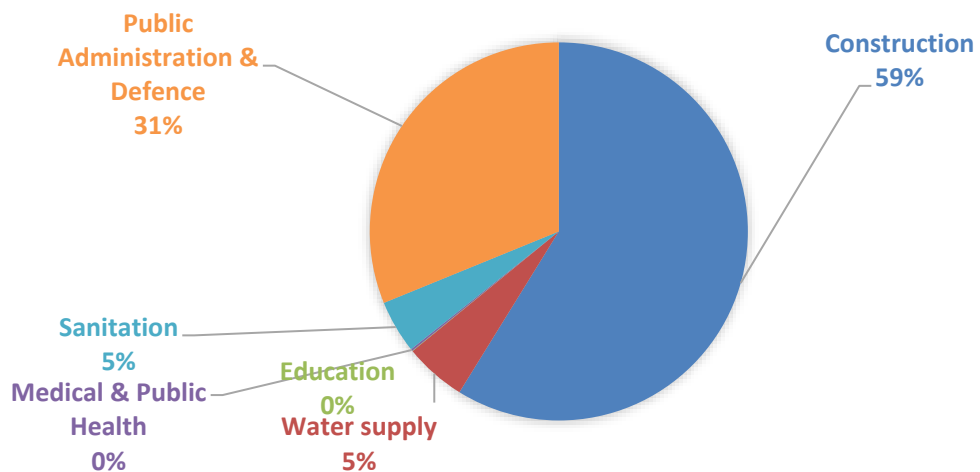
RATIO OF CAPITAL OUTLAY (RURAL LOCAL BODIES)



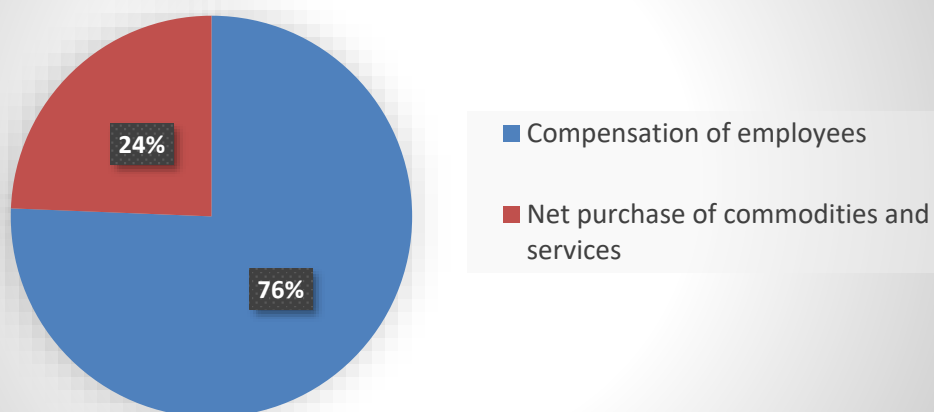
RATIO OF CAPITAL OUTLAY (URBAN LOCAL BODIES)



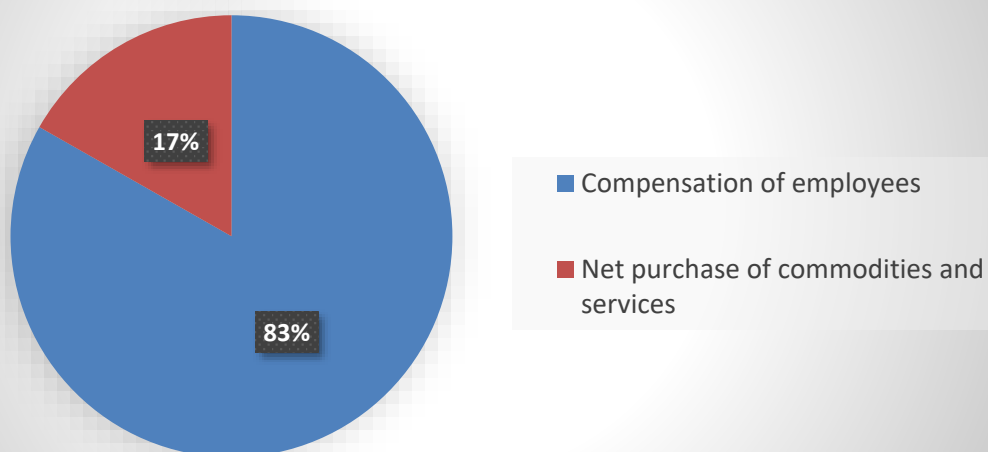
RATIO OF CAPITAL OUTLAY (UTTARAKHAND LOCAL BODIES)



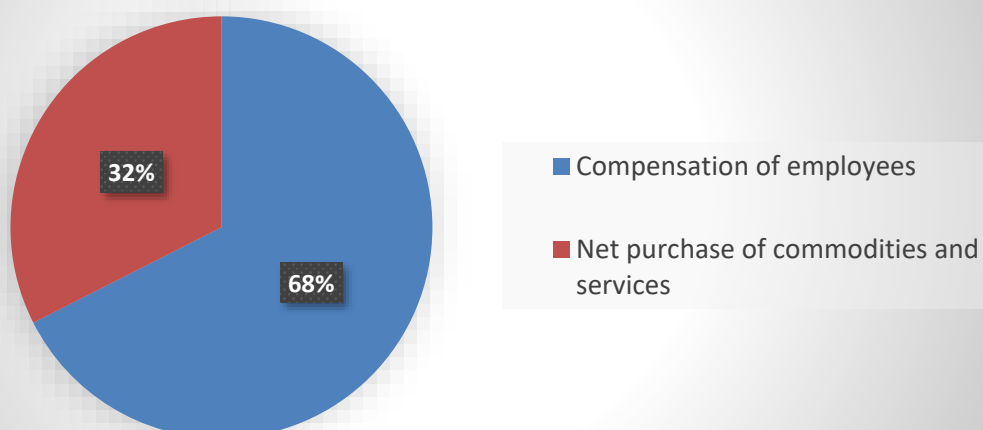
Ratio of consumption expenditure(Uttarakhand)



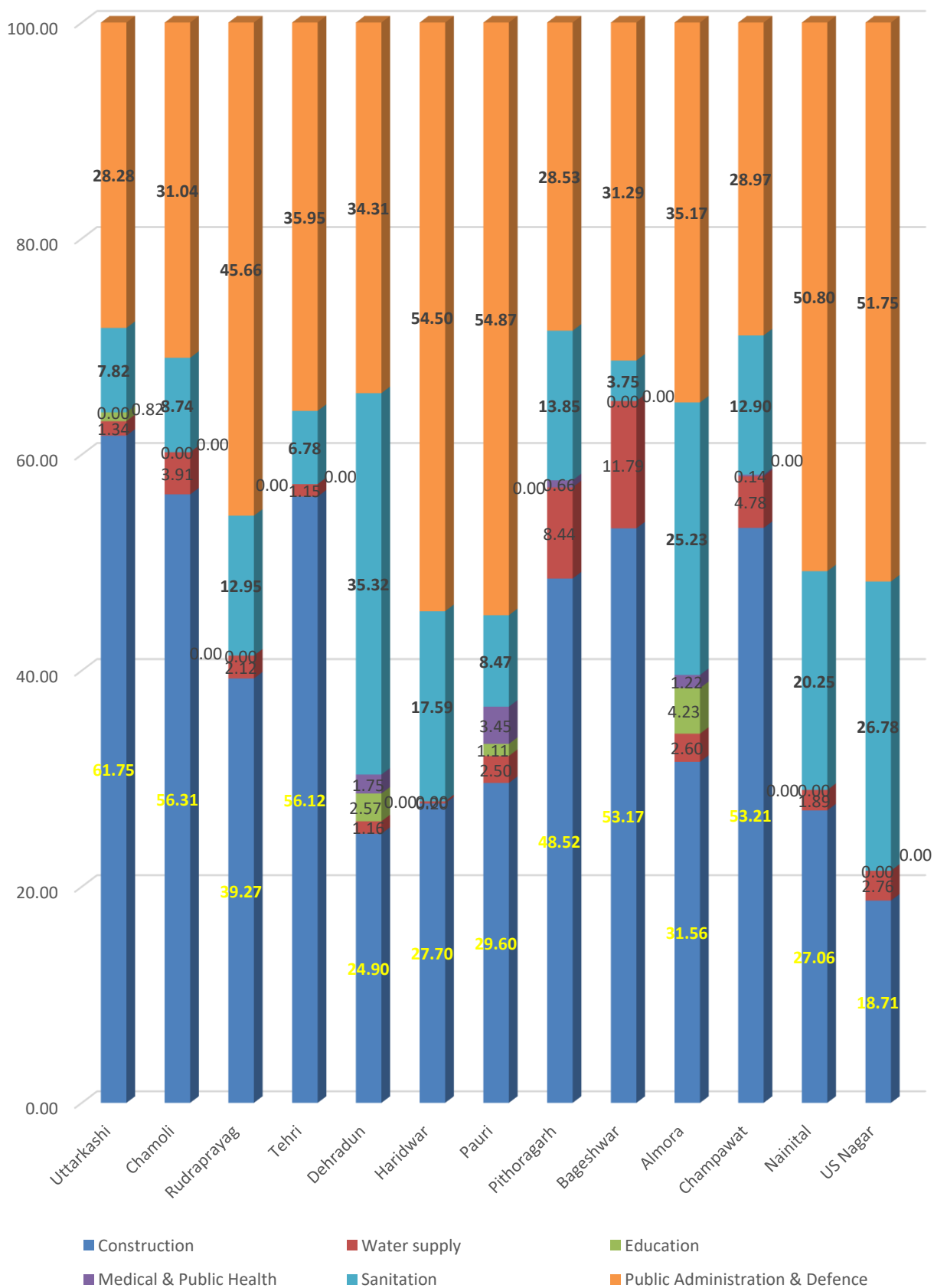
Ratio of consumption expenditure(Rural LB)



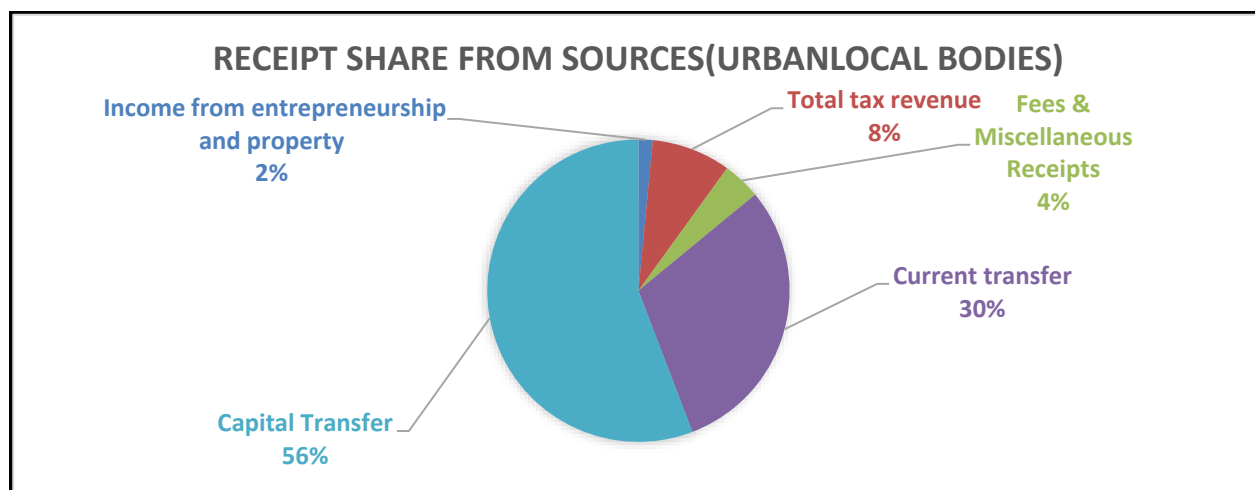
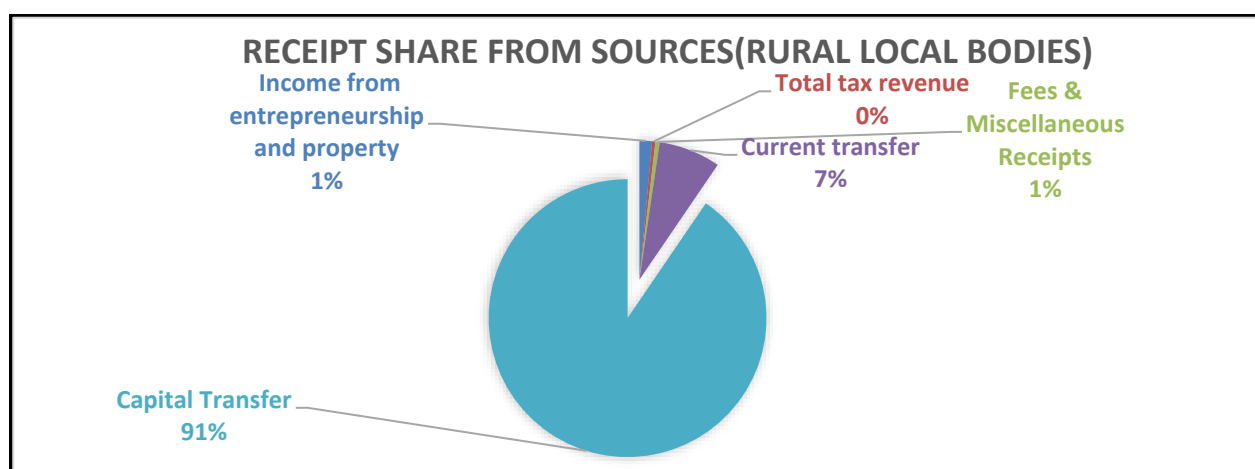
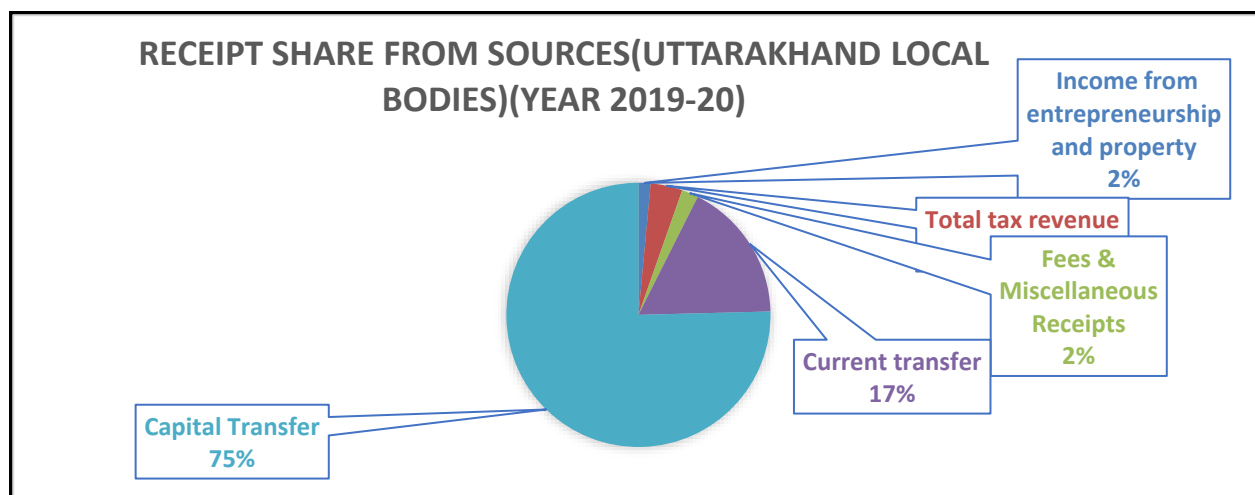
Ratio of consumption expenditure(Urban LB)



District wise share of NVA with different itemwise(year 2019-20)



Receipt For Local Body (Year 2019-20)			In Lakhs
RECEIPT	state	rural	urban
Income from entrepreneurship and property	4102.07	2272.54	1829.53
Total tax revenue	10760.57	609.12	10151.45
Fees & Miscellaneous Receipts	5659.54	777.47	4882.07
Current transfer	47446.97	11232.85	36214.12
Capital Transfer	208453.40	141412.20	67041.20



Expenditure on capital Asset (2019-20) In Lakhs			
Type of Construction	state	rural	urban
Building	6010.84	3653.76	2357.08
Roads & Bridges	29282.07	16730.37	12551.69
Other Capital Outlay	60556.64	41142.35	19414.29
Transport Equipment	182.43	39.44	142.99
Machinery	1411.78	137.30	1274.48
Software	106.31	92.10	14.21
Cultivated Assets	0.00	0.00	0.00
Animal Stock	0.00	0.00	0.00

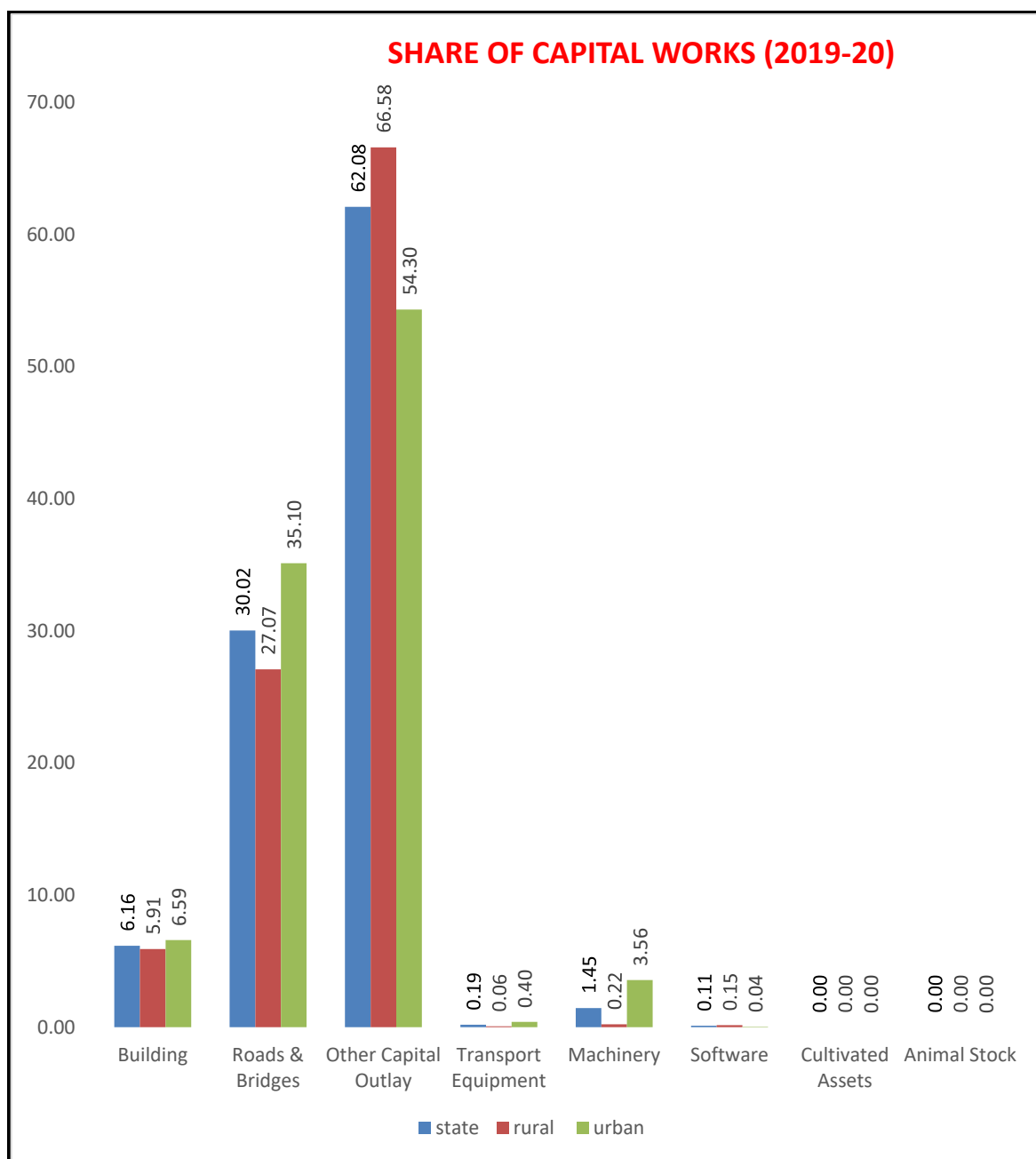


Table-1

(₹ lakhs)

Income and Expenditure Outlay Account of Local Bodies (Uttarakhand)
Account – I 2019-20

Receipts	2019-20	Expenditure	2019-20
1	2	3	4
1. Income from entrepreneurship and property	4102.07	1.Total consumption expen diture	142168.42
1.1 Profits	0.00	1.1 Compensation of employees	107534.88
1.2 Income from property	4102.07	a) salaries, wages and Benefits	97569.04
1.2.1 Net interest received	2609.51	b) pension	9965.84
1.2.2 Other Property Receipts	1492.56	1.2 Net purchase of commodities and services	34633.54
2. Total tax revenue	10760.57	a) purchases	8943.43
2.1 Total Direct Taxes	8287.34	b) maintenance	33081.63
a) Land Revenue	1434.31	c) less sales	7391.52
b) Other Direct Taxes	6853.02	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	2473.24	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	2473.24	b) States	0.00
3. Fees & Miscellaneous Receipts	5659.54	c) Other	0.00
4. Total transfers	255900.34	2.2 less Commercial Interest	0.00
4.1 Current transfer	47446.97	3. Subsidies	24.64
a) Centre	15919.39	4 Total Current Transfers	675.32
b) States	26055.86	5. Total current expenditure (1+2+3+4)	142868.38
c) Others	5471.72	6. Surplus on current account	133554.13
4.2 Capital Transfer	208453.37		
a) Centre	129536.01		
b) States	67561.2		
c) Others	11356.17		
Total Receipts (1+2+3+4)	276422.52		

Table-2

(₹ lakhs)

Capital Finance Account of Local Authorities (Uttarakhand)
Account – II 2019-20

Expenditure	2018-19
1	2
Administration	
1. Capital outlay	97550.07
2. Net purchase of physical assets	170.91
2.1 Second hand assets	170.91
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	115.91
5. Total (1 to 4)	97836.89
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	97836.89
II. Receipts	
11. Surplus on current account	133554.13
12. Consumption of fixed capital	0.00
13. Borrowing at home	0.00
14. Other liabilities	-35717.24
14.1 net extra budgetary borrowings	-35594.73
14.2 less net purchase of financial assets	122.51
15. Total receipts (11 to 14)	97836.89

Table-3

(₹ lakhs)

**Estimates of Net Product from Local Administration
Account – III (Uttarakhand) 2019-20**

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	91219.66	9965.84	6349.38	107534.88
2. Construction	38529.36	152.38	340.49	39022.22
3. Water supply	2807.21	14.03	49.49	2870.73
4. Other Services	18138.94	1189.97	3123.49	22452.40
I. a) Education	950.80	73.05	20.65	1044.50
b) Medical & Public Health	656.80	38.88	73.38	769.06
c) Sanitation	16531.34	1078.04	3029.46	20638.84
5. Sub-Total (2 to 4)	59475.51	1356.37	3513.46	64345.34
6. Public Administration & Defence (1-5)	31744.15	8609.46	2835.92	43189.54

Table-4

(₹ lakhs)

Capital Formation by type of Assets and Industry of use (Uttarakhand)
Account-IV 2019-20

2019-20	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	6010.84	29282.07	60556.64	182.43	1411.78	106.31	0.00	0.00	97550.07	170.91	0.00	97720.98
2. Construction	3373.63	25622.32	28227.86	0.00	250.11	1.12	0.00	0.00	57475.04	0.00	0.00	57475.04
3. Water Supply	263.60	42.54	4845.72	0.00	0.00	0.00	0.00	0.00	5151.86	0.00	0.00	5151.86
4. Other Services	35.26	268.65	3741.01	105.96	473.54	0.00	0.00	0.00	4624.43	8.50	0.00	4632.93
I. a) Education	0.97	0.00	35.60	0.00	0.00	0.00	0.00	0.00	36.58	0.00	0.00	36.58
b) Medical & Public Health	0.00	0.00	156.32	0.00	2.70	0.00	0.00	0.00	159.02	0.00	0.00	159.02
c) Sanitation	34.29	268.65	3549.08	105.96	470.84	0.00	0.00	0.00	4428.83	8.50	0.00	4437.33
5. Sub-Total (2 to 4)	3672.49	25933.52	36814.58	105.96	723.66	1.12	0.00	0.00	67251.33	8.50	0.00	67259.83
6. Public Administration & Defence (1-5)	2338.35	3348.55	23742.06	76.47	688.12	105.19	0.00	0.00	30298.74	162.41	0.00	30461.15

Table-5

(₹ lakhs)

Borrowing account of local bodies (Uttarakhand)
Account-V 2019-20

	2019-20	
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	283814.03	248219.30
II. Borrowing at home	0.00	0.00
1. Internal debt	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & Adjustments		
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	100.00	150.00
4. Deposits & Advances	544.43	190.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	104078.77	139977.93
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00
Total	104723.20	140317.93
Net receipts	-35594.73	
Total excluding Funds	388537.23	388537.23

Table-6

(₹ lakhs)

Income and Expenditure Outlay Account of Rural Local Bodies (Uttarakhand)
Account – I 2019-20

Receipts	2019-20	Expenditure	2019-20
1	2	3	4
1. Income from entrepreneurship and property	2272.54	1.Total consumption expenditure	73463.24
1.1 Profits	0.00	1.1 Compensation of employees	61138.33
1.2 Income from property	2272.54	a) salaries, wages and Benefits	59984.63
1.2.1 Net interest received	1676.39	b) pension	1153.70
1.2.2 Other Property Receipts	596.14	1.2 Net purchase of commodities and services	12324.90
2. Total tax revenue	609.12	a) purchases	915.20
2.1 Total Direct Taxes	456.79	b) maintenance	11868.31
a) Land Revenue	63.54	c) less sales	458.61
b) Other Direct Taxes	393.24	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	152.34	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	152.34	b) States	0.00
3. Fees & Miscellaneous Receipts	777.47	c) Other	0.00
4. Total transfers	152645.02	2.2 less Commercial Interest	0.00
4.1 Current transfer	11232.85	3. Subsidies	0.00
a) Centre	5053.36	4 Total Current Transfers	218.75
b) States	3804.79	5. Total current expenditure	73681.99
c) Others	2374.70	6. Surplus on current account	82622.16
4.2 Capital Transfer	141412.17		
a) Centre	99780.72		
b) States	37047.04		
c) Others	4584.42		
Total Receipts(1+2+3+4)	156304.15		

Table-7

(₹ lakhs)

**Capital Finance Account of Rural Local Body
Account – II 2019-20**

Expenditure	2019-20
1	2
Administration	
1. Capital outlay	61795.32
2. Net purchase of physical assets	0.09
2.1 Second hand assets	0.09
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	68.55
5. Total (1 to 4)	61863.96
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	61863.96
II. Receipts	
11. Surplus on current account	82622.16
12. Consumption of fixed capital	0.00
13. Borrowing at home	0.00
14. Other liabilities	-20758.20
14.1 net extra budgetary borrowings	-20753.34
14.2 less net purchase of financial assets	4.86
15. Total receipts(11 to 14)	61863.96

Table-8

(₹ lakhs)

**Estimates of Net Product from Rural Local
Administration
Account – III 2019-20**

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	58609.46	1153.70	1375.17	61138.33
2. Construction	37149.45	96.26	41.75	37287.46
3. Water supply	2593.75	0.00	0.00	2593.75
4. Other Services	2518.88	0.00	37.21	2556.09
I. a) Education	9.02	0.00	0.00	9.02
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	2509.86	0.00	37.21	2547.08
5. Sub-Total (2 to 4)	42262.08	96.26	78.97	42437.30
6. Public Administration & Defence (1-5)	16347.38	1057.45	1296.21	18701.03

Table-9

(₹ lakhs)

**Capital Formation by type of Assets and Industry of use of Rural Local Body
Account-IV 2019-20**

2019-20	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	3653.76	16730.37	41142.35	39.44	137.30	92.10	0.00	0.00	61795.32	0.09	0.00	61795.41
2. Construction	1664.97	14126.48	21467.99	0.00	25.02	0.00	0.00	0.00	37284.47	0.00	0.00	37284.47
3. Water Supply	263.60	42.54	4106.93	0.00	0.00	0.00	0.00	0.00	4413.07	0.00	0.00	4413.07
4. Other Services	1.79	268.65	1959.77	0.00	3.83	0.00	0.00	0.00	2234.04	0.00	0.00	2234.04
I. a) Education	0.97	0.00	33.56	0.00	0.00	0.00	0.00	0.00	34.53	0.00	0.00	34.53
b) Medical & Public Health	0.00	0.00	0.00	0.00	2.70	0.00	0.00	0.00	2.70	0.00	0.00	2.70
c) Sanitation	0.82	268.65	1926.21	0.00	1.13	0.00	0.00	0.00	2196.81	0.00	0.00	2196.81
5. Sub-Total (2 to 4)	1930.36	14437.68	27534.68	0.00	28.85	0.00	0.00	0.00	43931.57	0.00	0.00	43931.57
6. Public Administration & Defence (1-5)	1723.40	2292.69	13607.67	39.44	108.45	92.10	0.00	0.00	17863.75	0.09	0.00	17863.84

Table-10

(₹ lakhs)

**Borrowing account of Rural local bodies
Account-V 2019-20**

Item description	2019-20	
	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	156762.76	136009.42
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	0.00
III. Extra budgetary receipts & Adjustments		
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	321.92	57.68
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	52768.61	73786.19
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00
Total	53090.53	73843.87
Net receipts	-20753.34	
Total excluding Funds	209853.29	209853.29

Table-11

(₹ lakhs)

Income and Expenditure Outlay Account of Urban Local Bodies (Uttarakhand)
Account – I 2019-20

Receipts	2019-20	Expenditure	2019-20
1	2	3	4
1. Income from entrepreneurship and property	1829.53	1.Total consumption expenditure	68705.18
1.1 Profits	0.00	1.1 Compensation of employees	46396.54
1.2 Income from property	1829.53	a) salaries, wages and Benefits	37584.41
1.2.1 Net interest received	933.12	b) pension	8812.13
1.2.2 Other Property Receipts	896.41	1.2 Net purchase of commodities and services	22308.64
2. Total tax revenue	10151.45	a) purchases	8028.23
2.1 Total Direct Taxes	7830.55	b) maintenance	21213.32
a) Land Revenue	1370.77	c) less sales	6932.91
b) Other Direct Taxes	6459.78	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	2320.90	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	2320.90	b) States	0.00
3. Fees & Miscellaneous Receipts	4882.07	c) Other	0.00
4. Total transfers	103255.32	2.2 less Commercial Interest	0.00
4.1 Current transfer	36214.12	3. Subsidies	24.64
a) Centre	10866.03	4 Total Current Transfers	456.57
b) States	22251.07	5. Total current expenditure (1+2+3+4)	69186.40
c) Others	3097.02	6. Surplus on current account	50931.97
4.2 Capital Transfer	67041.20		
a) Centre	29755.29		
b) States	30514.16		
c) Others	6771.75		
Total Receipts(1+2+3+4)	120118.36		

Table-12

(₹ lakhs)

**Capital Finance Account of Urban Local Body (Uttarakhand)
Account – II 2019-20**

I. Expenditure	2019-20
1	2
Administration	
1. Capital outlay	35754.75
2. Net purchase of physical assets	170.82
2.1 Second hand assets	170.82
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	47.36
5. Total (1 to 4)	35972.93
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	35972.93
II. Receipts	
11. Surplus on current account	50931.97
12. Consumption of fixed capital	0.00
13. Borrowing at home	0.00
14. Other liabilities	-14959.04
14.1 net extra budgetary borrowings	-14841.39
14.2 less net purchase of financial assets	117.65
15. Total receipts(11 to 14)	35972.93

Table-13

(₹ lakhs)

Estimates of Net Product from Urban Local Bodies (Uttarakhand)
Account – III 2019-20

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	32610.20	8812.13	4974.21	46396.54
2. Construction	1379.91	56.12	298.74	1734.76
3. Water supply	213.46	14.03	49.49	276.98
4. Other Services	15620.06	1189.97	3086.27	19896.30
I. a) Education	941.78	73.05	20.65	1035.48
b) Medical & Public Health	656.80	38.88	73.38	769.06
c) Sanitation	14021.48	1078.04	2992.24	18091.76
5. Sub-Total (2 to 4)	17213.43	1260.12	3434.49	21908.04
6. Public Administration & Defense (1-5)	15396.77	7552.02	1539.72	24488.50

Table-14

(₹ lakhs)

Capital Formation by type of Assets and Industry of use (Urban Local Bodies)
(Uttarakhand) Account-IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	2357.08	12551.69	19414.29	142.99	1274.48	14.21	0.00	0.00	35754.75	170.82	0.00	35925.57
2. Construction	1708.66	11495.84	6759.86	0.00	225.09	1.12	0.00	0.00	20190.58	0.00	0.00	20190.58
3. Water Supply	0.00	0.00	738.79	0.00	0.00	0.00	0.00	0.00	738.79	0.00	0.00	738.79
4. Other Services	33.47	0.00	1781.24	105.96	469.72	0.00	0.00	0.00	2390.39	8.50	0.00	2398.89
I. a) Education	0.00	0.00	2.05	0.00	0.00	0.00	0.00	0.00	2.05	0.00	0.00	2.05
b) Medical & Public Health	0.00	0.00	156.32	0.00	0.00	0.00	0.00	0.00	156.32	0.00	0.00	156.32
c) Sanitation	33.47	0.00	1622.87	105.96	469.72	0.00	0.00	0.00	2232.02	8.50	0.00	2240.52
5. Sub-Total (2 to 4)	1742.13	11495.84	9279.90	105.96	694.81	1.12	0.00	0.00	23319.76	8.50	0.00	23328.26
6. Public Administration & Defense (1-5)	614.95	1055.86	10134.39	37.03	579.67	13.09	0.00	0.00	12434.99	162.32	0.00	12597.31

Table-15

(₹ lakhs)

**Borrowing account of Urban Local Body(Uttarakhand)
Account-V 2019-20**

	2019-20	
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	127051.27	112209.88
II. Borrowing at home	0.00	0.00
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	0.00
III. Extra budgetary receipts & adjustments		
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	100.00	150.00
4. Deposits & Advances	222.51	132.32
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	51310.16	66191.74
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00
Total	51632.67	66474.06
Net receipts	-14841.39	
Total excluding Funds	178683.95	178683.95

Income and Expenditure Outlay Account of Local Bodies
Account – I 2019-20

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	68.55	65.03	133.58	1.Total consumption expenditure	7194.15	1339.75	8533.90
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	6389.53	818.49	7208.03
1.2 Income from property	68.55	65.03	133.58	a) salaries, wages and Benefits	6365.10	717.73	7082.83
1.2.1 Net interest received	58.15	36.38	94.53	b) pension	24.43	100.76	125.19
1.2.2 Other Property Receipts	10.40	28.65	39.05	1.2 Net purchase of commodities and services	804.62	521.25	1325.87
2. Total tax revenue	6.98	20.42	27.40	a) purchases	142.21	434.39	576.60
2.1 Total Direct Taxes	6.98	18.36	25.34	b) maintenance	687.04	97.10	784.14
a) Land Revenue	0.00	0.00	0.00	c) less sales	24.63	10.24	34.87
b) Other Direct Taxes	6.98	18.36	25.34	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	2.06	2.06	2.1 Public Authorities	0.00	0.00	0.00
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	2.06	2.06	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	227.95	57.13	285.08	c) Other	0.00	0.00	0.00
4. Total transfers	9088.16	2687.59	11775.75	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	223.43	1354.59	1578.02	3. Subsidies	0.00	0.00	0.00
a) Centre	163.60	1251.02	1414.62	4 Total Current Transfers	0.00	255.20	255.20
b) States	57.30	96.57	153.87	5. Total current expenditure (1+2+3+4)	7194.15	1594.95	8789.10
c) Others	2.53	7.00	9.53	6. Surplus on current account	2197.48	1235.22	3432.70
4.2 Capital Transfer	8864.73	1333.00	10197.73				
a) Centre	6961.35	586.52	7547.88				
b) States	1887.86	631.51	2519.37				
c) Others	15.52	114.97	130.48				
Total Receipts(1+2+3+4)	9391.63	2830.17	12221.80				

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Table-17

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2019-20**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	1670.23	995.51	2665.74
2. Net purchase of physical assets	0.00	0.00	0.00
2.1 Second hand assets	0.00	0.00	0.00
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	1670.23	995.51	2665.74
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	1670.23	995.51	2665.74
II. Receipts			
11. Surplus on current account	2197.48	1235.22	3432.70
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-527.25	-239.71	-766.96
14.1 net extra budgetary borrowings	-527.25	-239.71	-766.96
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	1670.23	995.51	2665.74

Estimates of Net Product of Local Body
Account III 2019-20

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	6298.70	460.89	6759.59	24.43	100.76	125.19	66.40	256.84	323.24	6389.53	818.49	7208.03
2. Construction	4443.04	8.05	4451.09	0.00	0.00	0.00	0.00	0.00	0.00	4443.04	8.05	4451.09
3. Water supply	96.67	0.00	96.67	0.00	0.00	0.00	0.00	0.00	0.00	96.67	0.00	96.67
4. Other Services	224.74	176.98	401.72	0.00	0.00	0.00	0.00	220.46	220.46	224.74	397.44	622.18
I. a) Education	9.02	49.80	58.82	0.00	0.00	0.00	0.00	0.00	0.00	9.02	49.80	58.82
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	215.72	127.18	342.90	0.00	0.00	0.00	0.00	220.46	220.46	215.72	347.64	563.36
5. Sub-Total (2 to 4)	4764.45	185.03	4949.49	0.00	0.00	0.00	0.00	220.46	220.46	4764.45	405.49	5169.95
6. Public Administration & Defence (1-5)	1534.25	275.86	1810.11	24.43	100.76	125.19	66.40	36.38	102.78	1625.08	413.00	2038.08

Distt : UTTARKASHI (RURAL)

Table-19

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	31.82	363.91	1213.11	0.00	61.39	0.00	0.00	0.00	1670.23	0.00	0.00	1670.23
2. Construction	0.00	363.91	658.43	0.00	0.00	0.00	0.00	0.00	1022.34	0.00	0.00	1022.34
3. Water Supply	0.00	0.00	17.90	0.00	0.00	0.00	0.00	0.00	17.90	0.00	0.00	17.90
4. Other Services	0.00	0.00	29.85	0.00	0.00	0.00	0.00	0.00	29.85	0.00	0.00	29.85
I. a) Education	0.00	0.00	0.14	0.00	0.00	0.00	0.00	0.00	0.14	0.00	0.00	0.14
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	29.71	0.00	0.00	0.00	0.00	0.00	29.71	0.00	0.00	29.71
5. Sub-Total (2 to 4)	0.00	363.91	706.17	0.00	0.00	0.00	0.00	0.00	1070.08	0.00	0.00	1070.08
6. Public Administration & Defence (1-5)	31.82	0.00	506.94	0.00	61.39	0.00	0.00	0.00	600.15	0.00	0.00	600.15

Distt : UTTARKASHI(URBAN)

Table-20

(₹ LAKHS)

Gross Capital Formation of Urban local body
Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	13.96	348.08	559.18	0.00	73.22	1.06	0.00	0.00	995.51	0.00	0.00	995.51
2. Construction	10.26	234.45	158.27	0.00	0.00	0.00	0.00	0.00	402.99	0.00	0.00	402.99
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	2.44	0.00	204.65	0.00	32.32	0.00	0.00	0.00	239.41	0.00	0.00	239.41
I. a) Education	0.00	0.00	2.05	0.00	0.00	0.00	0.00	0.00	2.05	0.00	0.00	2.05
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	2.44	0.00	202.60	0.00	32.32	0.00	0.00	0.00	237.36	0.00	0.00	237.36
5. Sub-Total (2 to 4)	12.70	234.45	362.92	0.00	32.32	0.00	0.00	0.00	642.39	0.00	0.00	642.39
6. Public Administration & Defence (1-5)	1.26	113.63	196.25	0.00	40.90	1.06	0.00	0.00	353.11	0.00	0.00	353.11

Distt : UTTARKASHI(RURAL+URBAN)

Table-21

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	45.78	711.99	1772.29	0.00	134.61	1.06	0.00	0.00	2665.74	0.00	0.00	2665.74
2. Construction	10.26	598.36	816.70	0.00	0.00	0.00	0.00	0.00	1425.32	0.00	0.00	1425.32
3. Water Supply	0.00	0.00	17.90	0.00	0.00	0.00	0.00	0.00	17.90	0.00	0.00	17.90
4. Other Services	2.44	0.00	234.50	0.00	32.32	0.00	0.00	0.00	269.26	0.00	0.00	269.26
I. a) Education	0.00	0.00	2.19	0.00	0.00	0.00	0.00	0.00	2.19	0.00	0.00	2.19
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	2.44	0.00	232.31	0.00	32.32	0.00	0.00	0.00	267.07	0.00	0.00	267.07
5. Sub-Total (2 to 4)	12.70	598.36	1069.09	0.00	32.32	0.00	0.00	0.00	1712.48	0.00	0.00	1712.48
6. Public Administration & Defence (1-5)	33.09	113.63	703.20	0.00	102.29	1.06	0.00	0.00	953.26	0.00	0.00	953.26

**Borrowing account of Local Body
Account-V 2019-20**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	9416.26	8889.01	2840.41	2600.70	12256.66	11489.70
II. Borrowing at home	0.00	0.00	0.00	0.00	0.00	0.00
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments	0.00	0.00	0.00	0.00	0.00	0.00
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	2563.17	3090.42	1778.53	2018.24	4341.70	5108.66
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	2563.17	3090.42	1778.53	2018.24	4341.70	5108.66
Net receipts	-527.25	0.00	-239.71	0.00	-766.96	0.00
Total excluding Funds	11979.43	11979.43	4618.93	4618.93	16598.36	16598.36

Income and Expenditure Outlay Account of Local Bodies
Account – I 2019-20

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	356.36	177.08	533.43	1.Total consumption expenditure	6066.89	2256.76	8323.65
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	5867.52	1263.81	7131.32
1.2 Income from property	356.36	177.08	533.43	a) salaries, wages and Benefits	5753.83	1170.28	6924.11
1.2.1 Net interest received	298.52	36.16	334.69	b) pension	113.68	93.53	207.22
1.2.2 Other Property Receipts	57.83	140.91	198.75	1.2 Net purchase of commodities and services	199.37	992.96	1192.33
2. Total tax revenue	16.52	120.29	136.82	a) purchases	65.50	557.91	623.42
2.1 Total Direct Taxes	16.52	56.43	72.95	b) maintenance	151.33	440.19	591.52
a) Land Revenue	0.00	0.00	0.00	c) less sales	17.47	5.15	22.62
b) Other Direct Taxes	16.52	56.43	72.95	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	63.87	63.87	2.1 Public Authorities	0.00	0.00	0.00
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	63.87	63.87	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	57.39	148.57	205.96	c) Other	0.00	0.00	0.00
4. Total transfers	9,741.25	4270.55	14011.80	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	449.15	534.51	983.65	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	0.00	0.00	4 Total Current Transfers	4.98	0.00	4.98
b) States	449.15	477.84	926.99	5. Total current expenditure (1+2+3+4)	6071.87	2256.76	8328.63
c) Others	0.00	56.67	56.67	6. Surplus on current account	4099.65	2459.73	6559.38
4.2 Capital Transfer	9,292.10	3736.04	13028.14				
a) Centre	6,903.47	1343.88	8247.35				
b) States	2,325.45	2093.58	4419.03				
c) Others	63.19	298.58	361.77				
Total Receipts(1+2+3+4)	10,171.5	4716.49	14888.01				

Distt : CHAMOLI

Table-24

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2019-20**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	2278.74	2277.51	4556.25
2. Net purchase of physical assets	0.00	0.00	0.00
2.1 Second hand assets	0.00	0.00	0.00
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	68.55	47.36	115.91
5. Total (1 to 4)	2347.28	2324.87	4672.15
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	2347.28	2324.87	4672.15
II. Receipts			
11. Surplus on current account	4099.65	2459.73	6559.38
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-1752.37	-134.85	-1887.23
14.1 net extra budgetary borrowings	-1752.37	-134.85	-1887.23
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	2347.28	2324.87	4672.15

Distt : CHAMOLI

Table-25

(₹ lakhs)

Estimates of Net Product of Local Body
Account III 2019-20

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	5682.39	1038.27	6720.66	113.68	93.53	207.22	71.44	132.01	203.45	5867.52	1263.81	7131.32
2. Construction	3962.76	39.07	4001.83	9.48	0.00	9.48	0.00	4.67	4.67	3972.24	43.74	4015.98
3. Water supply	278.52	0.00	278.52	0.00	0.00	0.00	0.00	0.00	0.00	278.52	0.00	278.52
4. Other Services	130.75	384.07	514.83	0.00	0.00	0.00	12.41	96.08	108.49	143.16	480.15	623.31
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	130.75	384.07	514.83	0.00	0.00	0.00	12.41	96.08	108.49	143.16	480.15	623.31
5. Sub-Total (2 to 4)	4372.03	423.14	4795.17	9.48	0.00	9.48	12.41	100.75	113.16	4393.93	523.89	4917.82
6. Public Administration & Defence (1-5)	1310.36	615.13	1925.48	104.20	93.53	197.73	59.03	31.26	90.29	1473.59	739.92	2213.51

Distt : CHAMOLI (RURAL)

Table-26

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	103.04	91.84	2058.20	0.00	24.70	0.96	0.00	0.00	2278.74	0.00	0.00	2278.74
2. Construction	101.58	87.64	1647.43	0.00	0.00	0.00	0.00	0.00	1836.65	0.00	0.00	1836.65
3. Water Supply	0.00	0.00	161.07	0.00	0.00	0.00	0.00	0.00	161.07	0.00	0.00	161.07
4. Other Services	0.97	0.00	83.02	0.00	0.00	0.00	0.00	0.00	83.99	0.00	0.00	83.99
I. a) Education	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.97	0.00	0.00	0.97
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	83.02	0.00	0.00	0.00	0.00	0.00	83.02	0.00	0.00	83.02
5. Sub-Total (2 to 4)	102.55	87.64	1891.52	0.00	0.00	0.00	0.00	0.00	2081.71	0.00	0.00	2081.71
6. Public Administration & Defence (1-5)	0.49	4.20	166.68	0.00	24.70	0.96	0.00	0.00	197.03	0.00	0.00	197.03

Distt : CHAMOLI (URBAN)**Table-27****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2019-20**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	137.17	1274.58	334.91	22.14	508.33	0.39	0.00	0.00	2277.51	0.00	0.00	2277.51
2. Construction	137.17	1274.58	250.78	0.00	225.09	0.00	0.00	0.00	1887.62	0.00	0.00	1887.62
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	49.06	0.00	0.00	0.00	0.00	0.00	49.06	0.00	0.00	49.06
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	49.06	0.00	0.00	0.00	0.00	0.00	49.06	0.00	0.00	49.06
5. Sub-Total (2 to 4)	137.17	1274.58	299.84	0.00	225.09	0.00	0.00	0.00	1936.68	0.00	0.00	1936.68
6. Public Administration & Defence (1-5)	0.00	0.00	35.07	22.14	283.24	0.39	0.00	0.00	340.83	0.00	0.00	340.83

Distt : CHAMOLI (RURAL+URBAN)

Table-28

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	240.21	1366.42	2393.10	22.14	533.03	1.35	0.00	0.00	4556.25	0.00	0.00	4556.25
2. Construction	238.74	1362.22	1898.21	0.00	225.09	0.00	0.00	0.00	3724.27	0.00	0.00	3724.27
3. Water Supply	0.00	0.00	161.07	0.00	0.00	0.00	0.00	0.00	161.07	0.00	0.00	161.07
4. Other Services	0.97	0.00	132.08	0.00	0.00	0.00	0.00	0.00	133.05	0.00	0.00	133.05
I. a) Education	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.97	0.00	0.00	0.97
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	132.08	0.00	0.00	0.00	0.00	0.00	132.08	0.00	0.00	132.08
5. Sub-Total (2 to 4)	239.72	1362.22	2191.36	0.00	225.09	0.00	0.00	0.00	4018.39	0.00	0.00	4018.39
6. Public Administration & Defence (1-5)	0.49	4.20	201.74	22.14	307.94	1.35	0.00	0.00	537.86	0.00	0.00	537.86

**Borrowing account of Local Body
Account-V 2019-20**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	10188.99	8436.61	4721.64	4586.79	14910.63	13023.40
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	4030.62	5782.99	2157.76	2292.62	6188.38	8075.60
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	4030.62	5782.99	2157.76	2292.62	6188.38	8075.60
Net receipts	-1752.37		-134.85		-1887.23	
Total excluding Funds	14219.60	14219.60	6879.40	6879.40	21099.01	21099.01

Income and Expenditure Outlay Account of Local Bodies
Account – I 2019-20

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	93.02	32.88	125.90	1.Total consumption expenditure	1786.69	524.60	2311.29
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	1699.13	398.27	2097.40
1.2 Income from property	93.02	32.88	125.90	a) salaries, wages and Benefits	1642.87	358.27	2001.14
1.2.1 Net interest received	60.80	4.31	65.11	b) pension	56.26	40.00	96.26
1.2.2 Other Property Receipts	32.22	28.57	60.79	1.2 Net purchase of commodities and services	87.56	126.33	213.89
2. Total tax revenue	8.28	13.06	21.34	a) purchases	3.69	120.92	124.62
2.1 Total Direct Taxes	8.28	13.06	21.34	b) maintenance	83.86	5.41	89.27
a) Land Revenue	0.00	0.00	0.00	c) less sales	0.00	0.00	0.00
b) Other Direct Taxes	8.28	13.06	21.34	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	0.00	0.00	2.1 Public Authorities	0.00	0.00	0.00
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	0.00	0.00	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	92.36	71.80	164.16	c) Other	0.00	0.00	0.00
4. Total transfers	5141.76	1207.70	6349.46	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	1086.49	1032.42	2118.91	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	117.58	117.58	4 Total Current Transfers	0.00	0.00	0.00
b) States	911.88	773.27	1685.15	5. Total current expenditure (1+2+3+4)	1786.69	524.60	2311.29
c) Others	174.61	141.57	316.19	6. Surplus on current account	3548.73	800.83	4349.56
4.2 Capital Transfer	4055.27	175.28	4230.55				
a) Centre	2415.26	0.00	2415.26				
b) States	1640.01	175.28	1815.29				
c) Others	0.00	0.00	0.00				
Total Receipts(1+2+3+4)	5335.42	1325.44	6660.85				

Capital Finance Account of Local Body
Account – II 2019-20

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	3323.30	582.74	3906.05
2. Net purchase of physical assets	0.00	116.97	116.97
2.1 Second hand assets	0.00	116.97	116.97
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	3323.30	699.71	4023.02
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	3323.30	699.71	4023.02
II. Receipts			
11. Surplus on current account	3548.73	800.83	4349.56
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-225.42	-101.12	-326.55
14.1 net extra budgetary borrowings	-225.42	-51.08	-276.50
14.2 less net purchase of financial assets	0.00	50.04	50.04
15. Total receipts(11 to 14)	3323.30	699.71	4023.02

Estimates of Net Product of Local Body
Account III 2019-20

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	1629.28	289.86	1919.14	56.26	40.00	96.26	13.59	68.41	82.00	1699.13	398.27	2097.40
2. Construction	823.69	0.00	823.69	0.00	0.00	0.00	0.00	0.00	0.00	823.69	0.00	823.69
3. Water supply	44.55	0.00	44.55	0.00	0.00	0.00	0.00	0.00	0.00	44.55	0.00	44.55
4. Other Services	203.15	0.00	203.15	0.00	0.00	0.00	0.00	68.41	68.41	203.15	68.41	271.56
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	203.15	0.00	203.15	0.00	0.00	0.00	0.00	68.41	68.41	203.15	68.41	271.56
5. Sub-Total (2 to 4)	1071.39	0.00	1071.39	0.00	0.00	0.00	0.00	68.41	68.41	1071.39	68.41	1139.80
6. Public Administration & Defence (1-5)	557.89	289.86	847.76	56.26	40.00	96.26	13.59	0.00	13.59	627.75	329.86	957.61

Distt : RUDRAPRAYAG (RURAL)**Table-33****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2019-20**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	167.43	337.83	2818.04	0.00	0.00	0.00	0.00	0.00	3323.30	0.00	0.00	3323.30
2. Construction	167.43	337.83	1421.97	0.00	0.00	0.00	0.00	0.00	1927.23	0.00	0.00	1927.23
3. Water Supply	0.00	0.00	60.67	0.00	0.00	0.00	0.00	0.00	60.67	0.00	0.00	60.67
4. Other Services	0.00	0.00	298.38	0.00	0.00	0.00	0.00	0.00	298.38	0.00	0.00	298.38
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	298.38	0.00	0.00	0.00	0.00	0.00	298.38	0.00	0.00	298.38
5. Sub-Total (2 to 4)	167.43	337.83	1781.02	0.00	0.00	0.00	0.00	0.00	2286.28	0.00	0.00	2286.28
6. Public Administration & Defence (1-5)	0.00	0.00	1037.02	0.00	0.00	0.00	0.00	0.00	1037.02	0.00	0.00	1037.02

Distt : RUDRAPRAYAG (URBAN)**Table-34****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2019-20**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	79.24	29.96	473.54	0.00	0.00	0.00	0.00	0.00	582.74	116.97	0.00	699.71
2. Construction	79.24	29.96	357.49	0.00	0.00	0.00	0.00	0.00	466.69	0.00	0.00	466.69
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	29.51	0.00	0.00	0.00	0.00	0.00	29.51	8.50	0.00	38.01
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	29.51	0.00	0.00	0.00	0.00	0.00	29.51	8.50	0.00	38.01
5. Sub-Total (2 to 4)	79.24	29.96	387.00	0.00	0.00	0.00	0.00	0.00	496.20	8.50	0.00	504.70
6. Public Administration & Defence (1-5)	0.00	0.00	86.54	0.00	0.00	0.00	0.00	0.00	86.54	108.47	0.00	195.01

Distt : RUDRAPRAYAG(RURAL+URBAN)

Table-35

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	246.67	367.79	3291.59	0.00	0.00	0.00	0.00	0.00	3906.05	116.97	0.00	4023.02
2. Construction	246.67	367.79	1779.46	0.00	0.00	0.00	0.00	0.00	2393.92	0.00	0.00	2393.92
3. Water Supply	0.00	0.00	60.67	0.00	0.00	0.00	0.00	0.00	60.67	0.00	0.00	60.67
4. Other Services	0.00	0.00	327.89	0.00	0.00	0.00	0.00	0.00	327.89	8.50	0.00	336.39
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	327.89	0.00	0.00	0.00	0.00	0.00	327.89	8.50	0.00	336.39
5. Sub-Total (2 to 4)	246.67	367.79	2168.03	0.00	0.00	0.00	0.00	0.00	2782.49	8.50	0.00	2790.99
6. Public Administration & Defence (1-5)	0.00	0.00	1123.56	0.00	0.00	0.00	0.00	0.00	1123.56	108.47	0.00	1232.03

**Borrowing account of Rural Local Body
Account-V 2019-20**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	5335.42	5109.99	1325.44	1274.36	6660.85	6384.35
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	2229.91	2455.33	441.87	492.95	2671.78	2948.28
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	2229.91	2455.33	441.87	492.95	2671.78	2948.28
Net receipts	-225.42		-51.08		-276.50	
Total excluding Funds	7565.32	7565.32	1767.31	1767.31	9332.63	9332.63

Income and Expenditure Outlay Account of Local Bodies
Account – I 2019-20

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	131.97	88.00	219.97	1.Total consumption expenditure	5621.69	2421.43	8043.12
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	5700.85	1651.78	7352.64
1.2 Income from property	131.97	88.00	219.97	a) salaries, wages and Benefits	5643.85	1481.25	7125.10
1.2.1 Net interest received	69.33	39.50	108.83	b) pension	57.00	170.54	227.54
1.2.2 Other Property Receipts	62.64	48.50	111.14	1.2 Net purchase of commodities and services	-79.16	769.64	690.48
2. Total tax revenue	93.38	91.61	185.00	a) purchases	20.81	1256.51	1277.32
2.1 Total Direct Taxes	23.56	91.61	115.18	b) maintenance	31.11	15.22	46.33
a) Land Revenue	0.00	61.01	61.01	c) less sales	131.08	502.09	633.17
b) Other Direct Taxes	23.56	30.60	54.17	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	69.82	0.00	69.82	2.1 Public Authorities	0.00	0.00	0.00
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	69.82	0.00	69.82	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	0.00	192.20	192.20	c) Other	0.00	0.00	0.00
4. Total transfers	12136.82	4218.25	16355.07	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	304.66	948.44	1253.10	3. Subsidies	0.00	0.00	0.00
a) Centre	250.52	407.30	657.82	4 Total Current Transfers	46.08	123.55	169.63
b) States	39.53	531.43	570.96	5. Total current expenditure (1+2+3+4)	5667.77	2544.98	8212.75
c) Others	14.61	9.71	24.32	6. Surplus on current account	6694.40	2045.09	8739.48
4.2 Capital Transfer	11832.15	3269.81	15101.96				
a) Centre	8866.58	1435.65	10302.23				
b) States	1778.80	1831.16	3609.96				
c) Others	1186.77	3.00	1189.77				
Total Receipts(1+2+3+4)	12362.17	4590.07	16952.24				

Capital Finance Account of Local Body
Account – II 2019-20

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	5802.24	1382.98	7185.22
2. Net purchase of physical assets	0.00	0.00	0.00
2.1 Second hand assets	0.00	0.00	0.00
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	5802.24	1382.98	7185.22
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	5802.24	1382.98	7185.22
II. Receipts			
11. Surplus on current account	6694.40	2045.09	8739.48
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-892.16	-662.11	-1554.26
14.1 net extra budgetary borrowings	-892.16	-651.72	-1543.87
14.2 less net purchase of financial assets	0.00	10.39	10.39
15. Total receipts(11 to 14)	5802.24	1382.98	7185.22

Estimates of Net Product of Local Body
Account III 2019-20

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	5390.44	1399.62	6790.06	57.00	170.54	227.54	253.41	81.63	335.04	5700.85	1651.78	7352.64
2. Construction	4113.92	10.16	4124.09	0.00	0.00	0.00	0.00	1.98	1.98	4113.92	12.14	4126.06
3. Water supply	80.40	0.00	80.40	0.00	0.00	0.00	0.00	4.03	4.03	80.40	4.03	84.44
4. Other Services	195.90	296.00	491.90	0.00	0.00	0.00	0.30	6.47	6.77	196.20	302.47	498.67
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	195.90	296.00	491.90	0.00	0.00	0.00	0.30	6.47	6.77	196.20	302.47	498.67
5. Sub-Total (2 to 4)	4390.23	306.16	4696.39	0.00	0.00	0.00	0.30	12.48	12.78	4390.53	318.64	4709.17
6. Public Administration & Defence (1-5)	1000.22	1093.45	2093.67	57.00	170.54	227.54	253.11	69.15	322.26	1310.32	1333.14	2643.46

Distt : TEHRI GARHWAL (RURAL)

Table-40

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	286.78	1773.84	3720.83	0.00	20.79	0.00	0.00	0.00	5802.24	0.00	0.00	5802.24
2. Construction	84.86	678.92	2852.89	0.00	0.00	0.00	0.00	0.00	3616.67	0.00	0.00	3616.67
3. Water Supply	0.00	0.00	43.20	0.00	0.00	0.00	0.00	0.00	43.20	0.00	0.00	43.20
4. Other Services	0.00	82.86	122.26	0.00	0.00	0.00	0.00	0.00	205.11	0.00	0.00	205.11
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	82.86	122.26	0.00	0.00	0.00	0.00	0.00	205.11	0.00	0.00	205.11
5. Sub-Total (2 to 4)	84.86	761.77	3018.35	0.00	0.00	0.00	0.00	0.00	3864.99	0.00	0.00	3864.99
6. Public Administration & Defence (1-5)	201.91	1012.07	702.48	0.00	20.79	0.00	0.00	0.00	1937.25	0.00	0.00	1937.25

Distt : TEHRI GARHWAL (URBAN)**Table-41****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2019-20**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	22.04	653.60	651.84	0.00	54.38	1.12	0.00	0.00	1382.98	0.00	0.00	1382.98
2. Construction	22.04	653.60	560.05	0.00	0.00	1.12	0.00	0.00	1236.81	0.00	0.00	1236.81
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	73.98	0.00	54.38	0.00	0.00	0.00	128.35	0.00	0.00	128.35
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	73.98	0.00	54.38	0.00	0.00	0.00	128.35	0.00	0.00	128.35
5. Sub-Total (2 to 4)	22.04	653.60	634.03	0.00	54.38	1.12	0.00	0.00	1365.17	0.00	0.00	1365.17
6. Public Administration & Defence (1-5)	0.00	0.00	17.81	0.00	0.00	0.00	0.00	0.00	17.81	0.00	0.00	17.81

Distt : TEHRI GARHWAL(RURAL+URBAN)

Table-42

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	308.82	2427.44	4372.67	0.00	75.17	1.12	0.00	0.00	7185.22	0.00	0.00	7185.22
2. Construction	106.91	1332.51	3412.95	0.00	0.00	1.12	0.00	0.00	4853.49	0.00	0.00	4853.49
3. Water Supply	0.00	0.00	43.20	0.00	0.00	0.00	0.00	0.00	43.20	0.00	0.00	43.20
4. Other Services	0.00	82.86	196.23	0.00	54.38	0.00	0.00	0.00	333.47	0.00	0.00	333.47
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	82.86	196.23	0.00	54.38	0.00	0.00	0.00	333.47	0.00	0.00	333.47
5. Sub-Total (2 to 4)	106.91	1415.37	3652.38	0.00	54.38	1.12	0.00	0.00	5230.15	0.00	0.00	5230.15
6. Public Administration & Defence (1-5)	201.91	1012.07	720.29	0.00	20.79	0.00	0.00	0.00	1955.06	0.00	0.00	1955.06

**Borrowing account of Local Body
Account-V 2019-20**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	12493.25	11601.09	5092.15	4440.43	17585.40	16041.53
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	2017.84	2910.00	2955.96	3607.68	4973.81	6517.68
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	2017.84	2910.00	2955.96	3607.68	4973.81	6517.68
Net receipts	-892.16		-651.72		-1543.87	
Total excluding Funds	14511.09	14511.09	8048.11	8048.11	22559.21	22559.21

Income and Expenditure Outlay Account of Local Bodies
Account – I 2019-20

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	282.08	709.34	991.42	1.Total consumption expenditure	6729.44	24581.22	31310.66
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	6026.94	15534.49	21561.43
1.2 Income from property	282.08	709.34	991.42	a) salaries, wages and Benefits	5916.60	12630.51	18547.11
1.2.1 Net interest received	257.31	515.05	772.36	b) pension	110.34	2903.97	3014.31
1.2.2 Other Property Receipts	24.77	194.29	219.05	1.2 Net purchase of commodities and services	702.51	9046.73	9749.24
2. Total tax revenue	70.63	5051.98	5122.61	a) purchases	184.21	2299.46	2483.67
2.1 Total Direct Taxes	43.83	4360.78	4404.61	b) maintenance	784.49	9329.10	10113.59
a) Land Revenue	17.40	135.27	152.67	c) less sales	266.19	2581.83	2848.02
b) Other Direct Taxes	26.43	4225.51	4251.94	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	26.80	691.20	718.00	2.1 Public Authorities	0.00	0.00	0.00
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	26.80	691.20	718.00	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	0.00	2256.40	2256.40	c) Other	0.00	0.00	0.00
4. Total transfers	13018.62	27142.72	40161.34	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	2693.31	15052.79	17746.10	3. Subsidies	0.00	0.00	0.00
a) Centre	913.36	1016.55	1929.91	4 Total Current Transfers	65.60	0.00	65.60
b) States	1167.90	13849.26	15017.16	5. Total current expenditure (1+2+3+4)	6795.04	24581.22	31376.26
c) Others	612.05	186.98	799.03	6. Surplus on current account	6576.29	10579.21	17155.50
4.2 Capital Transfer	10325.32	12089.93	22415.24				
a) Centre	7217.50	6960.54	14178.04				
b) States	3107.81	4946.59	8054.40				
c) Others	0.00	182.80	182.80				
Total Receipts(1+2+3+4)	13371.33	35160.43	48531.77				

Distt : DEHRADUN

Table-45

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2019-20**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	6508.81	10614.06	17122.87
2. Net purchase of physical assets	0.00	0.00	0.00
2.1 Second hand assets	0.00	0.00	0.00
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	6508.81	10614.06	17122.87
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	6508.81	10614.06	17122.87
II. Receipts			
11. Surplus on current account	6576.29	10579.21	17155.50
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-67.48	34.85	-32.63
14.1 net extra budgetary borrowings	-67.48	34.85	-32.63
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	6508.81	10614.06	17122.87

Estimates of Net Product of Local Body
Account III 2019-20

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	5827.38	11758.17	17585.54	110.34	2903.97	3014.31	89.22	872.35	961.57	6026.94	15534.49	21561.43
2. Construction	4637.80	716.02	5353.82	14.45	0.00	14.45	0.35	0.00	0.35	4652.59	716.02	5368.61
3. Water supply	238.66	10.65	249.30	0.00	0.00	0.00	0.00	0.00	0.00	238.66	10.65	249.30
4. Other Services	140.11	7972.19	8112.30	0.00	197.82	197.82	0.00	235.48	235.48	140.11	8405.49	8545.60
I. a) Education	0.00	553.76	553.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	553.76	553.76
b) Medical & Public Health	0.00	343.69	343.69	0.00	0.00	0.00	0.00	33.32	33.32	0.00	377.01	377.01
c) Sanitation	140.11	7074.74	7214.85	0.00	197.82	197.82	0.00	202.15	202.15	140.11	7474.72	7614.82
5. Sub-Total (2 to 4)	5016.56	8698.86	13715.43	14.45	197.82	212.27	0.35	235.48	235.82	5031.36	9132.16	14163.52
6. Public Administration & Defence (1-5)	810.81	3059.30	3870.12	95.89	2706.15	2802.04	88.88	636.87	725.75	995.58	6402.33	7397.91

Distt : DEHRADUN (RURAL)

Table-47

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	540.34	2969.77	2998.70	0.00	0.00	0.00	0.00	0.00	6508.81	0.00	0.00	6508.81
2. Construction	78.61	2890.90	702.38	0.00	0.00	0.00	0.00	0.00	3671.89	0.00	0.00	3671.89
3. Water Supply	0.00	0.00	506.99	0.00	0.00	0.00	0.00	0.00	506.99	0.00	0.00	506.99
4. Other Services	0.82	0.00	98.45	0.00	0.00	0.00	0.00	0.00	99.27	0.00	0.00	99.27
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.82	0.00	98.45	0.00	0.00	0.00	0.00	0.00	99.27	0.00	0.00	99.27
5. Sub-Total (2 to 4)	79.43	2890.90	1307.82	0.00	0.00	0.00	0.00	0.00	4278.14	0.00	0.00	4278.14
6. Public Administration & Defence (1-5)	460.91	78.87	1690.88	0.00	0.00	0.00	0.00	0.00	2230.66	0.00	0.00	2230.66

Distt : DEHRADUN (URBAN)**Table-48****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2019-20**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	319.74	2064.41	8001.86	93.41	134.65	0.00	0.00	0.00	10614.06	0.00	0.00	10614.06
2. Construction	311.48	2058.72	1827.81	0.00	0.00	0.00	0.00	0.00	4198.01	0.00	0.00	4198.01
3. Water Supply	0.00	0.00	196.81	0.00	0.00	0.00	0.00	0.00	196.81	0.00	0.00	196.81
4. Other Services	8.25	0.00	876.72	93.41	27.60	0.00	0.00	0.00	1005.99	0.00	0.00	1005.99
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	8.25	0.00	876.72	93.41	27.60	0.00	0.00	0.00	1005.99	0.00	0.00	1005.99
5. Sub-Total (2 to 4)	319.74	2058.72	2901.34	93.41	27.60	0.00	0.00	0.00	5400.80	0.00	0.00	5400.80
6. Public Administration & Defence (1-5)	0.00	5.69	5100.52	0.00	107.05	0.00	0.00	0.00	5213.26	0.00	0.00	5213.26

Distt : DEHRADUN(RURAL+URBAN)

Table-49

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	860.07	5034.18	11000.56	93.41	134.65	0.00	0.00	0.00	17122.87	0.00	0.00	17122.87
2. Construction	390.09	4949.62	2530.19	0.00	0.00	0.00	0.00	0.00	7869.90	0.00	0.00	7869.90
3. Water Supply	0.00	0.00	703.79	0.00	0.00	0.00	0.00	0.00	703.79	0.00	0.00	703.79
4. Other Services	9.07	0.00	975.17	93.41	27.60	0.00	0.00	0.00	1105.26	0.00	0.00	1105.26
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	9.07	0.00	975.17	93.41	27.60	0.00	0.00	0.00	1105.26	0.00	0.00	1105.26
5. Sub-Total (2 to 4)	399.16	4949.62	4209.15	93.41	27.60	0.00	0.00	0.00	9678.95	0.00	0.00	9678.95
6. Public Administration & Defence (1-5)	460.91	84.56	6791.40	0.00	107.05	0.00	0.00	0.00	7443.92	0.00	0.00	7443.92

**Borrowing account of Local Body
Account-V 2019-20**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	13637.53	13570.04	37742.26	37777.11	51379.78	51347.15
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	100.00	150.00	100.00	150.00
4. Deposits & Advances	321.92	57.68	222.51	132.32	544.43	190.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	7053.83	7385.54	18007.01	18012.36	25060.84	25397.90
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	7375.74	7443.22	18329.53	18294.68	25705.27	25737.90
Net receipts	-67.48		34.85		-32.63	
Total excluding Funds	21013.27	21013.27	56071.79	56071.79	77085.05	77085.05

Income and Expenditure Outlay Account of Local Bodies
Account – I 2019-20

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	237.52	126.92	364.45	1.Total consumption expenditure	5694.91	10781.23	16476.14
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	4044.24	7175.89	11220.13
1.2 Income from property	237.52	126.92	364.45	a) salaries, wages and Benefits	3946.57	5435.09	9381.66
1.2.1 Net interest received	183.57	73.15	256.72	b) pension	97.67	1740.80	1838.48
1.2.2 Other Property Receipts	53.96	53.77	107.73	1.2 Net purchase of commodities and services	1650.67	3605.34	5256.01
2. Total tax revenue	101.29	1957.40	2058.69	a) purchases	36.43	452.26	488.68
2.1 Total Direct Taxes	45.57	1832.01	1877.58	b) maintenance	1614.24	5684.12	7298.36
a) Land Revenue	0.00	865.38	865.38	c) less sales	0.00	2531.03	2531.03
b) Other Direct Taxes	45.57	966.63	1012.20	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	55.72	125.39	181.11	2.1 Public Authorities	0.00	0.00	0.00
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	55.72	125.39	181.11	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	4.98	928.17	933.15	c) Other	0.00	0.00	0.00
4. Total transfers	26967.84	15339.97	42307.80	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	3682.15	44.28	3726.43	3. Subsidies	0.00	0.00	0.00
a) Centre	1882.30	0.00	1882.30	4 Total Current Transfers	0.00	0.00	0.00
b) States	423.08	0.00	423.08	5. Total current expenditure (1+2+3+4)	5694.91	10781.23	16476.14
c) Others	1376.78	44.28	1421.06	6. Surplus on current account	21616.72	7571.23	29187.95
4.2 Capital Transfer	23285.68	15295.69	38581.37				
a) Centre	14146.88	9155.32	23302.20				
b) States	6241.45	6111.86	12353.31				
c) Others	2897.35	28.51	2925.86				
Total Receipts(1+2+3+4)	27311.62	18352.47	45664.09				

Distt : HARIDWAR

Table-52

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2019-20**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	15991.02	6840.79	22831.81
2. Net purchase of physical assets	0.00	0.00	0.00
2.1 Second hand assets	0.00	0.00	0.00
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	15991.02	6840.79	22831.81
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	15991.02	6840.79	22831.81
II. Receipts			
11. Surplus on current account	21616.72	7571.23	29187.95
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-5625.70	-730.44	-6356.14
14.1 net extra budgetary borrowings	-5625.70	-730.44	-6356.14
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	15991.02	6840.79	22831.81

Estimates of Net Product of Local Body
Account III 2019-20

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	3944.31	4282.51	8226.82	97.67	1740.80	1838.48	2.26	1152.58	1154.83	4044.24	7175.89	11220.13
2. Construction	3099.27	8.98	3108.25	0.00	0.00	0.00	0.00	0.00	0.00	3099.27	8.98	3108.25
3. Water supply	22.60	0.00	22.60	0.00	0.00	0.00	0.00	0.00	0.00	22.60	0.00	22.60
4. Other Services	133.70	687.62	821.32	0.00	0.00	0.00	0.00	1152.58	1152.58	133.70	1840.20	1973.90
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	133.70	687.62	821.32	0.00	0.00	0.00	0.00	1152.58	1152.58	133.70	1840.20	1973.90
5. Sub-Total (2 to 4)	3255.57	696.60	3952.17	0.00	0.00	0.00	0.00	1152.58	1152.58	3255.57	1849.18	5104.74
6. Public Administration & Defence (1-5)	688.74	3585.91	4274.66	97.67	1740.80	1838.48	2.26	0.00	2.26	788.67	5326.71	6115.39

Distt : HARIDWAR (RURAL)**Table-54****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2019-20**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	1548.39	5959.82	8374.45	0.00	25.02	83.33	0.00	0.00	15991.02	0.00	0.00	15991.02
2. Construction	697.14	5797.30	3847.66	0.00	25.02	0.00	0.00	0.00	10367.13	0.00	0.00	10367.13
3. Water Supply	263.60	0.00	1714.14	0.00	0.00	0.00	0.00	0.00	1977.74	0.00	0.00	1977.74
4. Other Services	0.00	162.52	615.10	0.00	0.00	0.00	0.00	0.00	777.62	0.00	0.00	777.62
I. a) Education	0.00	0.00	33.42	0.00	0.00	0.00	0.00	0.00	33.42	0.00	0.00	33.42
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	162.52	581.68	0.00	0.00	0.00	0.00	0.00	744.21	0.00	0.00	744.21
5. Sub-Total (2 to 4)	960.74	5959.82	6176.91	0.00	25.02	0.00	0.00	0.00	13122.49	0.00	0.00	13122.49
6. Public Administration & Defence (1-5)	587.65	0.00	2197.54	0.00	0.00	83.33	0.00	0.00	2868.53	0.00	0.00	2868.53

Distt : HARIDWAR (URBAN)

Table-55

(₹ LAKHS)

Gross Capital Formation of Urban local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	311.07	4209.57	2316.69	0.00	0.00	3.46	0.00	0.00	6840.79	0.00	0.00	6840.79
2. Construction	55.00	4209.57	1056.11	0.00	0.00	0.00	0.00	0.00	5320.68	0.00	0.00	5320.68
3. Water Supply	0.00	0.00	313.00	0.00	0.00	0.00	0.00	0.00	313.00	0.00	0.00	313.00
4. Other Services	0.00	0.00	19.07	0.00	0.00	0.00	0.00	0.00	19.07	0.00	0.00	19.07
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	19.07	0.00	0.00	0.00	0.00	0.00	19.07	0.00	0.00	19.07
5. Sub-Total (2 to 4)	55.00	4209.57	1388.18	0.00	0.00	0.00	0.00	0.00	5652.75	0.00	0.00	5652.75
6. Public Administration & Defence (1-5)	256.07	0.00	928.51	0.00	0.00	3.46	0.00	0.00	1188.04	0.00	0.00	1188.04

Distt : HARIDWAR (RURAL+URBAN)

Table-56

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	1859.46	10169.39	10691.14	0.00	25.02	86.79	0.00	0.00	22831.81	0.00	0.00	22831.81
2. Construction	752.14	10006.87	4903.77	0.00	25.02	0.00	0.00	0.00	15687.80	0.00	0.00	15687.80
3. Water Supply	263.60	0.00	2027.14	0.00	0.00	0.00	0.00	0.00	2290.74	0.00	0.00	2290.74
4. Other Services	0.00	162.52	634.17	0.00	0.00	0.00	0.00	0.00	796.70	0.00	0.00	796.70
I. a) Education	0.00	0.00	33.42	0.00	0.00	0.00	0.00	0.00	33.42	0.00	0.00	33.42
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	162.52	600.76	0.00	0.00	0.00	0.00	0.00	763.28	0.00	0.00	763.28
5. Sub-Total (2 to 4)	1015.74	10169.39	7565.09	0.00	25.02	0.00	0.00	0.00	18775.24	0.00	0.00	18775.24
6. Public Administration & Defence (1-5)	843.72	0.00	3126.06	0.00	0.00	86.79	0.00	0.00	4056.56	0.00	0.00	4056.56

**Borrowing account of Local Body
Account-V 2019-20**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	27311.62	21685.93	20883.50	20153.05	48195.12	41838.98
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	1894.12	7519.82	5050.47	5780.91	6944.59	13300.73
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	1894.12	7519.82	5050.47	5780.91	6944.59	13300.73
Net receipts	-5625.70		-730.44		-6356.14	
Total excluding Funds	29205.75	29205.75	25933.96	25933.96	55139.71	55139.71

Income and Expenditure Outlay Account of Local Bodies
Account – I 2019-20

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	203.28	93.03	296.30	1.Total consumption expenditure	5931.12	2918.19	8849.31
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	4783.74	2237.01	7020.74
1.2 Income from property	203.28	93.03	296.30	a) salaries, wages and Benefits	4661.28	1605.47	6266.75
1.2.1 Net interest received	158.65	20.99	179.65	b) pension	122.46	631.54	754.00
1.2.2 Other Property Receipts	44.62	72.03	116.65	1.2 Net purchase of commodities and services	1147.38	681.19	1828.57
2. Total tax revenue	16.74	237.36	254.10	a) purchases	216.66	319.80	536.46
2.1 Total Direct Taxes	16.74	108.49	125.23	b) maintenance	930.82	593.65	1524.47
a) Land Revenue	0.00	14.08	14.08	c) less sales	0.10	232.26	232.36
b) Other Direct Taxes	16.74	94.41	111.15	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	128.87	128.87	2.1 Public Authorities	0.00	0.00	0.00
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	128.87	128.87	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	41.35	60.35	101.69	c) Other	0.00	0.00	0.00
4. Total transfers	10515.46	4220.51	14735.97	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	1200.19	3492.52	4692.71	3. Subsidies	0.00	0.00	0.00
a) Centre	933.48	1082.74	2016.22	4 Total Current Transfers	0.00	0.00	0.00
b) States	226.60	1537.32	1763.92	5. Total current expenditure (1+2+3+4)	5931.12	2918.19	8849.31
c) Others	40.11	872.46	912.57	6. Surplus on current account	4845.71	1693.05	6538.75
4.2 Capital Transfer	9315.27	727.99	10043.26				
a) Centre	6594.82	68.56	6663.39				
b) States	2656.82	510.21	3167.03				
c) Others	63.63	149.22	212.84				
Total Receipts(1+2+3+4)	10776.83	4611.24	15388.07				

Capital Finance Account of Local Body
Account – II 2019-20

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	3318.40	1508.58	4826.98
2. Net purchase of physical assets	0.00	0.00	0.00
2.1 Second hand assets	0.00	0.00	0.00
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	3318.40	1508.58	4826.98
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	3318.40	1508.58	4826.98
II. Receipts			
11. Surplus on current account	4845.71	1693.05	6538.75
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-1527.31	-184.47	-1711.78
14.1 net extra budgetary borrowings	-1527.31	-184.47	-1711.78
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	3318.40	1508.58	4826.98

Estimates of Net Product of Local Body
Account III 2019-20

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	4118.14	1466.71	5584.85	122.46	631.54	754.00	543.14	138.76	681.90	4783.74	2237.01	7020.74
2. Construction	2037.91	33.04	2070.95	0.00	0.00	0.00	1.87	5.51	7.38	2039.78	38.55	2078.33
3. Water supply	156.19	15.56	171.75	0.00	0.00	0.00	0.00	3.63	3.63	156.19	19.19	175.38
4. Other Services	199.92	583.67	783.58	0.00	0.00	0.00	9.23	121.77	131.00	209.15	705.43	914.58
I. a) Education	0.00	69.54	69.54	0.00	0.00	0.00	0.00	8.47	8.47	0.00	78.01	78.01
b) Medical & Public Health	0.00	232.52	232.52	0.00	0.00	0.00	0.00	9.48	9.48	0.00	242.00	242.00
c) Sanitation	199.92	281.61	481.53	0.00	0.00	0.00	9.23	103.82	113.05	209.15	385.43	594.58
5. Sub-Total (2 to 4)	2394.01	632.27	3026.28	0.00	0.00	0.00	11.10	130.91	142.01	2405.11	763.18	3168.29
6. Public Administration & Defence (1-5)	1724.13	834.44	2558.56	122.46	631.54	754.00	532.04	7.85	539.89	2378.62	1473.83	3852.45

Distt : PAURI GARHWAL (RURAL)

Table-61

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	201.17	436.26	2674.54	2.51	3.14	0.77	0.00	0.00	3318.40	0.00	0.00	3318.40
2. Construction	123.75	268.15	1602.33	0.00	0.00	0.00	0.00	0.00	1994.23	0.00	0.00	1994.23
3. Water Supply	0.00	21.24	102.48	0.00	0.00	0.00	0.00	0.00	123.73	0.00	0.00	123.73
4. Other Services	0.00	9.00	113.71	0.00	2.70	0.00	0.00	0.00	125.41	0.00	0.00	125.41
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	2.70	0.00	0.00	0.00	2.70	0.00	0.00	2.70
c) Sanitation	0.00	9.00	113.71	0.00	0.00	0.00	0.00	0.00	122.71	0.00	0.00	122.71
5. Sub-Total (2 to 4)	123.75	298.39	1818.52	0.00	2.70	0.00	0.00	0.00	2243.36	0.00	0.00	2243.36
6. Public Administration & Defence (1-5)	77.42	137.87	856.02	2.51	0.44	0.77	0.00	0.00	1075.04	0.00	0.00	1075.04

Gross Capital Formation of Urban local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	68.45	234.33	1177.59	0.00	28.21	0.00	0.00	0.00	1508.58	0.00	0.00	1508.58
2. Construction	7.31	0.00	444.69	0.00	0.00	0.00	0.00	0.00	452.00	0.00	0.00	452.00
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	192.60	0.00	0.00	0.00	0.00	0.00	192.60	0.00	0.00	192.60
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	150.62	0.00	0.00	0.00	0.00	0.00	150.62	0.00	0.00	150.62
c) Sanitation	0.00	0.00	41.98	0.00	0.00	0.00	0.00	0.00	41.98	0.00	0.00	41.98
5. Sub-Total (2 to 4)	7.31	0.00	637.29	0.00	0.00	0.00	0.00	0.00	644.61	0.00	0.00	644.61
6. Public Administration & Defence (1-5)	61.13	234.33	540.30	0.00	28.21	0.00	0.00	0.00	863.98	0.00	0.00	863.98

Distt : PAURI GARHWAL (RURAL+URBAN)

Table-63

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	269.62	670.59	3852.14	2.51	31.35	0.77	0.00	0.00	4826.98	0.00	0.00	4826.98
2. Construction	131.06	268.15	2047.02	0.00	0.00	0.00	0.00	0.00	2446.23	0.00	0.00	2446.23
3. Water Supply	0.00	21.24	102.48	0.00	0.00	0.00	0.00	0.00	123.73	0.00	0.00	123.73
4. Other Services	0.00	9.00	306.31	0.00	2.70	0.00	0.00	0.00	318.01	0.00	0.00	318.01
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	150.62	0.00	2.70	0.00	0.00	0.00	153.32	0.00	0.00	153.32
c) Sanitation	0.00	9.00	155.69	0.00	0.00	0.00	0.00	0.00	164.69	0.00	0.00	164.69
5. Sub-Total (2 to 4)	131.06	298.39	2455.82	0.00	2.70	0.00	0.00	0.00	2887.97	0.00	0.00	2887.97
6. Public Administration & Defence (1-5)	138.56	372.21	1396.32	2.51	28.65	0.77	0.00	0.00	1939.01	0.00	0.00	1939.01

**Borrowing account of Local Body
Account-V 2019-20**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	10776.93	9249.62	4843.51	4659.04	15620.43	13908.66
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	4046.45	5573.76	2148.88	2333.34	6195.33	7907.10
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	4046.45	5573.76	2148.88	2333.34	6195.33	7907.10
Net receipts	-1527.31		-184.47		-1711.78	
Total excluding Funds	14823.38	14823.38	6992.38	6992.38	21815.76	21815.76

Income and Expenditure Outlay Account of Local Bodies
Account – I 2019-20

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	154.91	25.38	180.30	1.Total consumption expenditure	5535.45	2227.67	7763.12
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	5456.78	1076.15	6532.93
1.2 Income from property	154.91	25.38	180.30	a) salaries, wages and Benefits	5310.37	875.26	6185.63
1.2.1 Net interest received	118.66	12.86	131.52	b) pension	146.42	200.89	347.30
1.2.2 Other Property Receipts	36.25	12.52	48.78	1.2 Net purchase of commodities and services	78.67	1151.52	1230.18
2. Total tax revenue	0.00	90.28	90.28	a) purchases	78.67	469.24	547.91
2.1 Total Direct Taxes	0.00	84.91	84.91	b) maintenance	0.00	703.14	703.14
a) Land Revenue	0.00	11.14	11.14	c) less sales	0.00	20.87	20.87
b) Other Direct Taxes	0.00	73.77	73.77	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	5.37	5.37	2.1 Public Authorities	0.00	0.00	0.00
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	5.37	5.37	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	16.79	40.70	57.49	c) Other	0.00	0.00	0.00
4. Total transfers	10412.28	3344.32	13756.60	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	6.49	1432.86	1439.35	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	0.00	0.00	4 Total Current Transfers	7.61	0.00	7.61
b) States	0.00	1432.86	1432.86	5. Total current expenditure (1+2+3+4)	5543.06	2227.67	7770.73
c) Others	6.49	0.00	6.49	6. Surplus on current account	5040.93	1273.01	6313.94
4.2 Capital Transfer	10405.80	1911.46	12317.26				
a) Centre	7743.22	819.54	8562.77				
b) States	2662.57	473.16	3135.73				
c) Others	0.00	618.76	618.76				
Total Receipts(1+2+3+4)	10583.99	3500.68	14084.67				

Capital Finance Account of Local Body
Account – II 2019-20

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	3548.78	1483.81	5032.59
2. Net purchase of physical assets	0.09	18.50	18.59
2.1 Second hand assets	0.09	18.50	18.59
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	3548.87	1502.31	5051.18
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	3548.87	1502.31	5051.18
II. Receipts			
11. Surplus on current account	5040.93	1273.01	6313.94
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-1492.06	229.30	-1262.76
14.1 net extra budgetary borrowings	-1492.06	229.30	-1262.76
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	3548.87	1502.31	5051.18

Estimates of Net Product of Local Body
Account III 2019-20

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	5284.86	687.93	5972.79	146.42	200.89	347.30	25.50	187.33	212.84	5456.78	1076.15	6532.93
2. Construction	3114.34	25.22	3139.55	19.39	1.75	21.14	3.71	5.60	9.31	3137.44	32.57	3170.01
3. Water supply	551.32	0.00	551.32	0.00	0.00	0.00	0.00	0.00	0.00	551.32	0.00	551.32
4. Other Services	409.72	282.50	692.22	0.00	158.65	158.65	2.70	94.17	96.87	412.42	535.32	947.75
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	30.15	30.15	0.00	2.65	2.65	0.00	10.05	10.05	0.00	42.86	42.86
c) Sanitation	409.72	252.35	662.07	0.00	156.00	156.00	2.70	84.12	86.82	412.42	492.47	904.89
5. Sub-Total (2 to 4)	4075.37	307.72	4383.09	19.39	160.40	179.79	6.41	99.77	106.18	4101.18	567.89	4669.07
6. Public Administration & Defence (1-5)	1209.49	380.21	1589.70	127.03	40.49	167.51	19.09	87.56	106.66	1355.61	508.26	1863.87

Gross Capital Formation of Rural local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	109.79	347.47	3087.84	0.00	2.25	1.43	0.00	0.00	3548.78	0.09	0.00	3548.87
2. Construction	98.99	309.92	2327.46	0.00	0.00	0.00	0.00	0.00	2736.37	0.00	0.00	2736.37
3. Water Supply	0.00	0.00	372.73	0.00	0.00	0.00	0.00	0.00	372.73	0.00	0.00	372.73
4. Other Services	0.00	0.00	37.98	0.00	1.13	0.00	0.00	0.00	39.11	0.00	0.00	39.11
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	37.98	0.00	1.13	0.00	0.00	0.00	39.11	0.00	0.00	39.11
5. Sub-Total (2 to 4)	98.99	309.92	2738.18	0.00	1.13	0.00	0.00	0.00	3148.21	0.00	0.00	3148.21
6. Public Administration & Defence (1-5)	10.80	37.55	349.66	0.00	1.13	1.43	0.00	0.00	400.57	0.09	0.00	400.66

Distt : PITHORAGARH (URBAN)

Table-69

(₹ LAKHS)

Gross Capital Formation of Urban local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	13.21	511.60	956.81	0.00	0.00	2.20	0.00	0.00	1483.81	18.50	0.00	1502.31
2. Construction	13.21	511.60	605.17	0.00	0.00	0.00	0.00	0.00	1129.97	0.00	0.00	1129.97
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	13.21	511.60	605.17	0.00	0.00	0.00	0.00	0.00	1129.97	0.00	0.00	1129.97
6. Public Administration & Defence (1-5)	0.00	0.00	351.64	0.00	0.00	2.20	0.00	0.00	353.84	18.50	0.00	372.34

Distt : PITHORAGARH (RURAL+URBAN)

Table-70

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	123.00	859.07	4044.64	0.00	2.25	3.63	0.00	0.00	5032.59	18.59	0.00	5051.18
2. Construction	112.20	821.52	2932.63	0.00	0.00	0.00	0.00	0.00	3866.35	0.00	0.00	3866.35
3. Water Supply	0.00	0.00	372.73	0.00	0.00	0.00	0.00	0.00	372.73	0.00	0.00	372.73
4. Other Services	0.00	0.00	37.98	0.00	1.13	0.00	0.00	0.00	39.11	0.00	0.00	39.11
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	37.98	0.00	1.13	0.00	0.00	0.00	39.11	0.00	0.00	39.11
5. Sub-Total (2 to 4)	112.20	821.52	3343.34	0.00	1.13	0.00	0.00	0.00	4278.18	0.00	0.00	4278.18
6. Public Administration & Defence (1-5)	10.80	37.55	701.30	0.00	1.13	3.63	0.00	0.00	754.41	18.59	0.00	773.00

**Borrowing account of Local Body
Account-V 2019-20**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	10583.99	9091.93	3521.55	3750.85	14105.54	12842.78
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	3066.94	4559.00	1330.10	1100.80	4397.04	5659.80
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	3066.94	4559.00	1330.10	1100.80	4397.04	5659.80
Net receipts	-1492.06		229.30		-1262.76	
Total excluding Funds	13650.93	13650.93	4851.65	4851.65	18502.58	18502.58

Income and Expenditure Outlay Account of Local Bodies
Account – I 2019-20

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	125.08	16.07	141.15	1.Total consumption expenditure	4675.94	622.52	5298.46
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	3793.28	346.42	4139.71
1.2 Income from property	125.08	16.07	141.15	a) salaries, wages and Benefits	3716.15	318.15	4034.31
1.2.1 Net interest received	109.19	5.40	114.60	b) pension	77.13	28.27	105.40
1.2.2 Other Property Receipts	15.89	10.67	26.55	1.2 Net purchase of commodities and services	882.66	276.09	1158.75
2. Total tax revenue	0.00	0.00	0.00	a) purchases	35.49	213.60	249.09
2.1 Total Direct Taxes	0.00	0.00	0.00	b) maintenance	847.17	62.50	909.66
a) Land Revenue	0.00	0.00	0.00	c) less sales	0.00	0.00	0.00
b) Other Direct Taxes	0.00	0.00	0.00	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	0.00	0.00	2.1 Public Authorities	0.00	0.00	0.00
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	0.00	0.00	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	35.45	122.06	157.51	c) Other	0.00	0.00	0.00
4. Total transfers	9032.38	823.61	9855.99	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	251.37	823.61	1074.99	3. Subsidies	0.00	24.64	24.64
a) Centre	140.72	171.05	311.77	4 Total Current Transfers	94.48	0.00	94.48
b) States	61.68	566.78	628.46	5. Total current expenditure (1+2+3+4)	4770.42	647.16	5417.57
c) Others	48.97	85.79	134.76	6. Surplus on current account	4422.48	314.59	4737.07
4.2 Capital Transfer	8781.00	0.00	8781.00				
a) Centre	6462.74	0.00	6462.74				
b) States	2318.26	0.00	2318.26				
c) Others	0.00	0.00	0.00				
Total Receipts(1+2+3+4)	9192.90	961.75	10154.65				

Capital Finance Account of Local Body
Account – II 2019-20

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	1970.89	124.06	2094.95
2. Net purchase of physical assets	0.00	0.00	0.00
2.1 Second hand assets	0.00	0.00	0.00
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	1970.89	124.06	2094.95
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	1970.89	124.06	2094.95
II. Receipts			
11. Surplus on current account	4422.48	314.59	4737.07
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-2451.59	-190.53	-2642.12
14.1 net extra budgetary borrowings	-2451.59	-190.53	-2642.12
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	1970.89	124.06	2094.95

Estimates of Net Product of Local Body
Account III 2019-20

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	3708.51	241.47	3949.98	77.13	28.27	105.40	7.65	76.68	84.33	3793.28	346.42	4139.71
2. Construction	2169.50	0.00	2169.50	30.74	0.00	30.74	0.81	0.00	0.81	2201.04	0.00	2201.04
3. Water supply	488.12	0.00	488.12	0.00	0.00	0.00	0.00	0.00	0.00	488.12	0.00	488.12
4. Other Services	0.00	114.35	114.35	0.00	11.64	11.64	0.00	29.09	29.09	0.00	155.09	155.09
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	114.35	114.35	0.00	11.64	11.64	0.00	29.09	29.09	0.00	155.09	155.09
5. Sub-Total (2 to 4)	2657.61	114.35	2771.97	30.74	11.64	42.38	0.81	29.09	29.91	2689.16	155.09	2844.25
6. Public Administration & Defence (1-5)	1050.89	127.12	1178.01	46.39	16.63	63.02	6.84	47.59	54.42	1104.12	191.34	1295.46

Distt : BAGESHWAR (RURAL)

Table-75

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	64.87	444.83	1461.19	0.00	0.00	0.00	0.00	0.00	1970.89	0.00	0.00	1970.89
2. Construction	62.71	391.29	610.21	0.00	0.00	0.00	0.00	0.00	1064.21	0.00	0.00	1064.21
3. Water Supply	0.00	0.00	186.62	0.00	0.00	0.00	0.00	0.00	186.62	0.00	0.00	186.62
4. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	62.71	391.29	796.83	0.00	0.00	0.00	0.00	0.00	1250.82	0.00	0.00	1250.82
6. Public Administration & Defence (1-5)	2.17	53.54	664.36	0.00	0.00	0.00	0.00	0.00	720.07	0.00	0.00	720.07

Distt : BAGESHWAR (URBAN)**Table-76****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2019-20**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	7.91	72.66	3.19	12.55	27.74	0.00	0.00	0.00	124.06	0.00	0.00	124.06
2. Construction	0.00	72.66	0.00	0.00	0.00	0.00	0.00	0.00	72.66	0.00	0.00	72.66
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	3.19	12.55	0.00	0.00	0.00	0.00	15.74	0.00	0.00	15.74
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	3.19	12.55	0.00	0.00	0.00	0.00	15.74	0.00	0.00	15.74
5. Sub-Total (2 to 4)	0.00	72.66	3.19	12.55	0.00	0.00	0.00	0.00	88.40	0.00	0.00	88.40
6. Public Administration & Defence (1-5)	7.91	0.00	0.00	0.00	27.74	0.00	0.00	0.00	35.65	0.00	0.00	35.65

Distt : BAGESHWAR (RURAL+URBAN)**Table-77****(₹ LAKHS)****Gross Capital Formation of local body****Account IV 2019-20**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	72.79	517.50	1464.38	12.55	27.74	0.00	0.00	0.00	2094.95	0.00	0.00	2094.95
2. Construction	62.71	463.96	610.21	0.00	0.00	0.00	0.00	0.00	1136.87	0.00	0.00	1136.87
3. Water Supply	0.00	0.00	186.62	0.00	0.00	0.00	0.00	0.00	186.62	0.00	0.00	186.62
4. Other Services	0.00	0.00	3.19	12.55	0.00	0.00	0.00	0.00	15.74	0.00	0.00	15.74
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	3.19	12.55	0.00	0.00	0.00	0.00	15.74	0.00	0.00	15.74
5. Sub-Total (2 to 4)	62.71	463.96	800.02	12.55	0.00	0.00	0.00	0.00	1339.23	0.00	0.00	1339.23
6. Public Administration & Defence (1-5)	10.08	53.54	664.36	0.00	27.74	0.00	0.00	0.00	755.72	0.00	0.00	755.72

**Borrowing account of Local Body
Account-V 2019-20**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	9192.901	6741.311	961.7452	771.2117	10154.65	7512.522
II. Borrowing at home						
1. Internal debt	0	0	0	0	0	0
2. Small savings, provident fund etc.	0	0	0	0	0	0
Total	0	0	0	0	0	0
Net receipts	0	0	0	0	0	0
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0	0	0	0	0	0
2. Loans and advances by State Government	0	0	0	0	0	0
3. Reserve funds	0	0	0	0	0	0
4. Deposits & Advances	0	0	0	0	0	0
5. Suspense & Miscellaneous	0	0	0	0	0	0
6. Remittances	0	0	0	0	0	0
7. Cash Balance	2837.619	5289.21	522.721	713.2545	3360.34	6002.465
8. Funds Rev A/C	0	0	0	0	0	0
9. Funds Commercial Account (Dep.)	0	0	0	0	0	0
Total	2837.619	5289.21	522.721	713.2545	3360.34	6002.465
Net receipts	-2451.59		-190.533		-2642.12	
Total excluding Funds	12030.52	12030.52	1484.466	1484.466	13514.99	13514.99

Income and Expenditure Outlay Account of Local Bodies
Account – I 2019-20

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	159.22	170.49	329.71	1.Total consumption expenditure	6754.20	4072.10	10826.30
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	4308.12	4065.19	8373.32
1.2 Income from property	159.22	170.49	329.71	a) salaries, wages and Benefits	4231.53	3144.51	7376.04
1.2.1 Net interest received	91.14	52.26	143.40	b) pension	76.59	920.69	997.28
1.2.2 Other Property Receipts	68.08	118.23	186.31	1.2 Net purchase of commodities and services	2446.08	6.91	2452.99
2. Total tax revenue	0.00	1189.55	1189.55	a) purchases	10.66	106.23	116.89
2.1 Total Direct Taxes	0.00	183.32	183.32	b) maintenance	2435.42	282.83	2718.25
a) Land Revenue	0.00	106.24	106.24	c) less sales	0.00	382.15	382.15
b) Other Direct Taxes	0.00	77.08	77.08	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	1006.23	1006.23	2.1 Public Authorities	0.00	0.00	0.00
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	1006.23	1006.23	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	49.28	154.21	203.49	c) Other	0.00	0.00	0.00
4. Total transfers	12277.23	3175.76	15452.99	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	808.52	1558.70	2367.22	3. Subsidies	0.00	0.00	0.00
a) Centre	622.67	1150.42	1773.09	4 Total Current Transfers	0.00	0.00	0.00
b) States	134.18	375.75	509.93	5. Total current expenditure (1+2+3+4)	6754.20	4072.10	10826.30
c) Others	51.67	32.53	84.20	6. Surplus on current account	5731.52	617.91	6349.44
4.2 Capital Transfer	11468.71	1617.06	13085.77				
a) Centre	9353.65	425.14	9778.80				
b) States	2115.05	1171.15	3286.21				
c) Others	0.00	20.77	20.77				
Total Receipts(1+2+3+4)	12485.73	4690.01	17175.74				

Distt : ALMORA

Table-80

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2019-20**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	2842.10	292.64	3134.74
2. Net purchase of physical assets	0.00	0.00	0.00
2.1 Second hand assets	0.00	0.00	0.00
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	2842.10	292.64	3134.74
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	2842.10	292.64	3134.74
II. Receipts			
11. Surplus on current account	5731.52	617.91	6349.44
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-2889.43	-325.27	-3214.70
14.1 net extra budgetary borrowings	-2889.43	-271.24	-3160.67
14.2 less net purchase of financial assets	0.00	54.02	54.02
15. Total receipts(11 to 14)	2842.10	292.64	3134.74

Distt : ALMORA

Table-81

(₹ lakhs)

Estimates of Net Product of Local Body
Account III 2019-20

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	4194.11	2753.35	6947.46	76.59	920.69	997.28	37.42	391.16	428.58	4308.12	4065.19	8373.32
2. Construction	2381.29	139.64	2520.93	22.20	54.37	76.57	18.50	26.41	44.91	2421.98	220.42	2642.40
3. Water supply	113.83	50.55	164.38	0.00	14.03	14.03	0.00	39.26	39.26	113.83	103.84	217.67
4. Other Services	110.13	1669.40	1779.52	0.00	559.99	559.99	0.00	228.56	228.56	110.13	2457.94	2568.07
I. a) Education	0.00	268.68	268.68	0.00	73.05	73.05	0.00	12.17	12.17	0.00	353.91	353.91
b) Medical & Public Health	0.00	45.05	45.05	0.00	36.22	36.22	0.00	20.46	20.46	0.00	101.74	101.74
c) Sanitation	110.13	1355.67	1465.79	0.00	450.71	450.71	0.00	195.92	195.92	110.13	2002.30	2112.43
5. Sub-Total (2 to 4)	2605.24	1859.59	4464.83	22.20	628.38	650.58	18.50	294.22	312.72	2645.94	2782.20	5428.14
6. Public Administration & Defence (1-5)	1588.87	893.76	2482.63	54.40	292.31	346.70	18.92	96.93	115.85	1662.18	1283.00	2945.18

Distt : ALMORA (RURAL)

Table-82

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	50.86	370.27	2420.97	0.00	0.00	0.00	0.00	0.00	2842.10	0.00	0.00	2842.10
2. Construction	16.66	101.23	1215.62	0.00	0.00	0.00	0.00	0.00	1333.51	0.00	0.00	1333.51
3. Water Supply	0.00	0.00	115.35	0.00	0.00	0.00	0.00	0.00	115.35	0.00	0.00	115.35
4. Other Services	0.00	0.00	125.04	0.00	0.00	0.00	0.00	0.00	125.04	0.00	0.00	125.04
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	125.04	0.00	0.00	0.00	0.00	0.00	125.04	0.00	0.00	125.04
5. Sub-Total (2 to 4)	16.66	101.23	1456.00	0.00	0.00	0.00	0.00	0.00	1573.89	0.00	0.00	1573.89
6. Public Administration & Defence (1-5)	34.20	269.04	964.97	0.00	0.00	0.00	0.00	0.00	1268.21	0.00	0.00	1268.21

Distt : ALMORA (URBAN)**Table-83****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2019-20**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	47.10	239.69	5.85	0.00	0.00	0.00	0.00	0.00	292.64	0.00	0.00	292.64
2. Construction	0.00	239.69	4.67	0.00	0.00	0.00	0.00	0.00	244.36	0.00	0.00	244.36
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	0.00	239.69	4.67	0.00	0.00	0.00	0.00	0.00	244.36	0.00	0.00	244.36
6. Public Administration & Defence (1-5)	47.10	0.00	1.18	0.00	0.00	0.00	0.00	0.00	48.28	0.00	0.00	48.28

Distt : ALMORA (RURAL+URBAN)

Table-84

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	97.96	609.96	2426.82	0.00	0.00	0.00	0.00	0.00	3134.74	0.00	0.00	3134.74
2. Construction	16.66	340.92	1220.30	0.00	0.00	0.00	0.00	0.00	1577.87	0.00	0.00	1577.87
3. Water Supply	0.00	0.00	115.35	0.00	0.00	0.00	0.00	0.00	115.35	0.00	0.00	115.35
4. Other Services	0.00	0.00	125.04	0.00	0.00	0.00	0.00	0.00	125.04	0.00	0.00	125.04
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	125.04	0.00	0.00	0.00	0.00	0.00	125.04	0.00	0.00	125.04
5. Sub-Total (2 to 4)	16.66	340.92	1460.68	0.00	0.00	0.00	0.00	0.00	1818.25	0.00	0.00	1818.25
6. Public Administration & Defence (1-5)	81.30	269.04	966.15	0.00	0.00	0.00	0.00	0.00	1316.49	0.00	0.00	1316.49

**Borrowing account of Local Body
Account-V 2019-20**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	12485.73	9596.30	5072.17	4800.92	17557.89	14397.22
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	2631.27	5520.70	859.95	1131.20	3491.22	6651.89
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	2631.27	5520.70	859.95	1131.20	3491.22	6651.89
Net receipts	-2889.43		-271.24		-3160.67	
Total excluding Funds	15117.00	15117.00	5932.12	5932.12	21049.11	21049.11

Income and Expenditure Outlay Account of Local Bodies
Account – I 2019-20

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	37.42	31.52	68.94	1.Total consumption expenditure	3903.36	1407.01	5310.37
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	3243.20	718.69	3961.89
1.2 Income from property	37.42	31.52	68.94	a) salaries, wages and Benefits	3181.38	538.86	3720.24
1.2.1 Net interest received	37.42	7.74	45.16	b) pension	61.82	179.83	241.65
1.2.2 Other Property Receipts	0.00	23.78	23.78	1.2 Net purchase of commodities and services	660.16	688.32	1348.48
2. Total tax revenue	20.75	59.28	80.03	a) purchases	50.17	404.54	454.71
2.1 Total Direct Taxes	20.75	36.57	57.31	b) maintenance	629.14	331.08	960.22
a) Land Revenue	0.00	0.15	0.15	c) less sales	19.14	47.31	66.45
b) Other Direct Taxes	20.75	36.42	57.17	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	22.71	22.71	2.1 Public Authorities	0.00	0.00	0.00
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	22.71	22.71	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	0.34	48.43	48.77	c) Other	0.00	0.00	0.00
4. Total transfers	4955.41	1866.01	6821.42	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	292.77	1543.58	1836.35	3. Subsidies	0.00	0.00	0.00
a) Centre	49.81	233.49	283.29	4 Total Current Transfers	0.00	77.82	77.82
b) States	242.96	1310.09	1553.05	5. Total current expenditure (1+2+3+4)	3903.36	1484.83	5388.19
c) Others	0.00	0.00	0.00	6. Surplus on current account	1110.55	520.41	1630.96
4.2 Capital Transfer	4662.64	322.43	4985.07				
a) Centre	3422.07	220.40	3642.47				
b) States	990.97	79.66	1070.63				
c) Others	249.59	22.38	271.96				
Total Receipts(1+2+3+4)	5013.91	2005.24	7019.15				

Capital Finance Account of Local Body
Account – II 2019-20

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	827.10	226.77	1053.88
2. Net purchase of physical assets	0.00	0.00	0.00
2.1 Second hand assets	0.00	0.00	0.00
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	827.10	226.77	1053.88
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	827.10	226.77	1053.88
II. Receipts			
11. Surplus on current account	1110.55	520.41	1630.96
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-283.44	-293.64	-577.08
14.1 net extra budgetary borrowings	-278.58	-290.45	-569.03
14.2 less net purchase of financial assets	4.86	3.19	8.05
15. Total receipts(11 to 14)	827.10	226.77	1053.88

Estimates of Net Product of Local Body
Account III 2019-20

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	3148.61	438.47	3587.08	61.82	179.83	241.65	32.77	100.39	133.16	3243.20	718.69	3961.89
2. Construction	2098.65	9.32	2107.97	0.00	0.00	0.00	0.00	0.07	0.07	2098.65	9.39	2108.04
3. Water supply	189.47	0.00	189.47	0.00	0.00	0.00	0.00	0.00	0.00	189.47	0.00	189.47
4. Other Services	158.56	211.96	370.52	0.00	80.45	80.45	0.00	65.76	65.76	158.56	358.17	516.73
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	5.38	5.38	0.00	0.00	0.00	0.00	0.07	0.07	0.00	5.45	5.45
c) Sanitation	158.56	206.57	365.13	0.00	80.45	80.45	0.00	65.69	65.69	158.56	352.72	511.27
5. Sub-Total (2 to 4)	2446.67	221.28	2667.95	0.00	80.45	80.45	0.00	65.83	65.83	2446.67	367.56	2814.23
6. Public Administration & Defence (1-5)	701.93	217.19	919.12	61.82	99.37	161.20	32.77	34.56	67.33	796.53	351.13	1147.65

Distt : CHAMPAWAT (RURAL)

Table-89

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	0.00	58.30	731.87	36.93	0.00	0.00	0.00	0.00	827.10	0.00	0.00	827.10
2. Construction	0.00	57.13	368.36	0.00	0.00	0.00	0.00	0.00	425.49	0.00	0.00	425.49
3. Water Supply	0.00	0.00	105.92	0.00	0.00	0.00	0.00	0.00	105.92	0.00	0.00	105.92
4. Other Services	0.00	0.00	93.64	0.00	0.00	0.00	0.00	0.00	93.64	0.00	0.00	93.64
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	93.64	0.00	0.00	0.00	0.00	0.00	93.64	0.00	0.00	93.64
5. Sub-Total (2 to 4)	0.00	57.13	567.92	0.00	0.00	0.00	0.00	0.00	625.06	0.00	0.00	625.06
6. Public Administration & Defence (1-5)	0.00	1.17	163.95	36.93	0.00	0.00	0.00	0.00	202.05	0.00	0.00	202.05

Distt : CHAMPAWAT (URBAN)**Table-90****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2019-20**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	5.00	36.66	10.68	0.00	171.78	2.65	0.00	0.00	226.77	0.00	0.00	226.77
2. Construction	5.00	36.66	0.00	0.00	0.00	0.00	0.00	0.00	41.66	0.00	0.00	41.66
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00	101.45	0.00	0.00	0.00	101.45	0.00	0.00	101.45
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	101.45	0.00	0.00	0.00	101.45	0.00	0.00	101.45
5. Sub-Total (2 to 4)	5.00	36.66	0.00	0.00	101.45	0.00	0.00	0.00	143.11	0.00	0.00	143.11
6. Public Administration & Defence (1-5)	0.00	0.00	10.68	0.00	70.33	2.65	0.00	0.00	83.66	0.00	0.00	83.66

Distt : CHAMPAWAT (RURAL + URBAN)

Table-91

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	5.00	94.97	742.56	36.93	171.78	2.65	0.00	0.00	1053.88	0.00	0.00	1053.88
2. Construction	5.00	93.80	368.36	0.00	0.00	0.00	0.00	0.00	467.15	0.00	0.00	467.15
3. Water Supply	0.00	0.00	105.92	0.00	0.00	0.00	0.00	0.00	105.92	0.00	0.00	105.92
4. Other Services	0.00	0.00	93.64	0.00	101.45	0.00	0.00	0.00	195.09	0.00	0.00	195.09
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	93.64	0.00	101.45	0.00	0.00	0.00	195.09	0.00	0.00	195.09
5. Sub-Total (2 to 4)	5.00	93.80	567.92	0.00	101.45	0.00	0.00	0.00	768.17	0.00	0.00	768.17
6. Public Administration & Defence (1-5)	0.00	1.17	174.63	36.93	70.33	2.65	0.00	0.00	285.71	0.00	0.00	285.71

**Borrowing account of Local Body
Account-V 2019-20**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	5033.05	4754.47	2052.55	1762.10	7085.60	6516.57
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	1811.51	2090.09	1040.54	1330.99	2852.05	3421.08
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	1811.51	2090.09	1040.54	1330.99	2852.05	3421.08
Net receipts	-278.58		-290.45		-569.03	
Total excluding Funds	6844.56	6844.56	3093.08	3093.08	9937.64	9937.64

Income and Expenditure Outlay Account of Local Bodies
Account – I 2019-20

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	310.54	89.35	399.89	1.Total consumption expenditure	6046.49	6239.32	12285.81
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	6018.16	6095.13	12113.30
1.2 Income from property	310.54	89.35	399.89	a) salaries, wages and Benefits	5913.28	5306.37	11219.65
1.2.1 Net interest received	121.05	77.11	198.16	b) pension	104.89	788.76	893.65
1.2.2 Other Property Receipts	189.49	12.24	201.73	1.2 Net purchase of commodities and services	28.32	144.19	172.51
2. Total tax revenue	228.41	768.25	996.67	a) purchases	9.10	562.58	571.69
2.1 Total Direct Taxes	228.41	532.29	760.70	b) maintenance	19.22	0.00	19.22
a) Land Revenue	0.00	22.15	22.15	c) less sales	0.00	418.40	418.40
b) Other Direct Taxes	228.41	510.14	738.55	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	235.97	235.97	2.1 Public Authorities	0.00	0.00	0.00
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	235.97	235.97	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	0.00	0.23	0.23	c) Other	0.00	0.00	0.00
4. Total transfers	10565.02	9324.40	19889.42	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	84.92	100.00	184.92	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	0.00	0.00	4 Total Current Transfers	0.00	0.00	0.00
b) States	38.34	50.00	88.34	5. Total current expenditure (1+2+3+4)	6046.49	6239.32	12285.81
c) Others	46.58	50.00	96.58	6. Surplus on current account	5057.49	3942.91	9000.40
4.2 Capital Transfer	10480.11	9224.40	19704.50				
a) Centre	6002.96	1867.56	7870.52				
b) States	4449.31	6601.49	11050.80				
c) Others	27.84	755.34	783.18				
Total Receipts(1+2+3+4)	11103.97	10182.23	21286.21				

Distt : NAINITAL

Table-94

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2019-20**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	3968.60	1635.44	5604.04
2. Net purchase of physical assets	0.00	0.00	0.00
2.1 Second hand assets	0.00	0.00	0.00
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	3968.60	1635.44	5604.04
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	3968.60	1635.44	5604.04
II. Receipts			
11. Surplus on current account	5057.49	3942.91	9000.40
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-1088.89	-2307.47	-3396.36
14.1 net extra budgetary borrowings	-1088.89	-2307.47	-3396.36
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	3968.60	1635.44	5604.04

Estimates of Net Product of Local Body
Account III 2019-20

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	5722.51	4759.72	10482.23	104.89	788.76	893.65	190.77	554.00	737.42	6018.16	6095.13	12113.30
2. Construction	2870.84	390.40	3261.25	0.00	0.00	0.00	16.51	0.00	16.51	2887.35	390.40	3277.76
3. Water supply	92.73	136.70	229.43	0.00	0.00	0.00	0.00	0.00	0.00	92.73	136.70	229.43
4. Other Services	180.41	1888.85	2069.27	0.00	73.66	73.66	12.57	298.39	309.66	192.98	2259.60	2452.58
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	180.41	1888.85	2069.27	0.00	73.66	73.66	12.57	298.39	309.66	192.98	2259.60	2452.58
5. Sub-Total (2 to 4)	3143.99	2415.96	5559.94	0.00	73.66	73.66	29.08	298.39	326.17	3173.07	2786.71	5959.77
6. Public Administration & Defence (1-5)	2578.52	2343.76	4922.28	104.89	715.11	819.99	161.69	255.61	411.25	2845.10	3308.43	6153.53

Distt : NAINITAL (RURAL)

Table-96

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	144.37	1427.92	2396.31	0.00	0.00	0.00	0.00	0.00	3968.60	0.00	0.00	3968.60
2. Construction	113.95	1367.20	1402.85	0.00	0.00	0.00	0.00	0.00	2884.01	0.00	0.00	2884.01
3. Water Supply	0.00	0.00	39.96	0.00	0.00	0.00	0.00	0.00	39.96	0.00	0.00	39.96
4. Other Services	0.00	0.00	99.23	0.00	0.00	0.00	0.00	0.00	99.23	0.00	0.00	99.23
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	99.23	0.00	0.00	0.00	0.00	0.00	99.23	0.00	0.00	99.23
5. Sub-Total (2 to 4)	113.95	1367.20	1542.04	0.00	0.00	0.00	0.00	0.00	3023.20	0.00	0.00	3023.20
6. Public Administration & Defence (1-5)	30.42	60.71	854.27	0.00	0.00	0.00	0.00	0.00	945.40	0.00	0.00	945.40

Distt : NAINITAL (URBAN)

Table-97

(₹ LAKHS)

Gross Capital Formation of Urban local body
Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	153.46	613.28	621.28	0.00	247.41	0.00	0.00	0.00	1635.44	0.00	0.00	1635.44
2. Construction	153.46	613.28	267.66	0.00	0.00	0.00	0.00	0.00	1034.41	0.00	0.00	1034.41
3. Water Supply	0.00	0.00	197.92	0.00	0.00	0.00	0.00	0.00	197.92	0.00	0.00	197.92
4. Other Services	0.00	0.00	143.22	0.00	236.87	0.00	0.00	0.00	380.09	0.00	0.00	380.09
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	5.70	0.00	0.00	0.00	0.00	0.00	5.70	0.00	0.00	5.70
c) Sanitation	0.00	0.00	137.53	0.00	236.87	0.00	0.00	0.00	374.39	0.00	0.00	374.39
5. Sub-Total (2 to 4)	153.46	613.28	608.81	0.00	236.87	0.00	0.00	0.00	1612.42	0.00	0.00	1612.42
6. Public Administration & Defence (1-5)	0.00	0.00	12.47	0.00	10.55	0.00	0.00	0.00	23.02	0.00	0.00	23.02

Distt : NAINITAL(RURAL + URBAN)

Table-98

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	297.84	2041.20	3017.59	0.00	247.41	0.00	0.00	0.00	5604.04	0.00	0.00	5604.04
2. Construction	267.42	1980.49	1670.52	0.00	0.00	0.00	0.00	0.00	3918.42	0.00	0.00	3918.42
3. Water Supply	0.00	0.00	237.89	0.00	0.00	0.00	0.00	0.00	237.89	0.00	0.00	237.89
4. Other Services	0.00	0.00	242.45	0.00	236.87	0.00	0.00	0.00	479.32	0.00	0.00	479.32
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	5.70	0.00	0.00	0.00	0.00	0.00	5.70	0.00	0.00	5.70
c) Sanitation	0.00	0.00	236.75	0.00	236.87	0.00	0.00	0.00	473.62	0.00	0.00	473.62
5. Sub-Total (2 to 4)	267.42	1980.49	2150.85	0.00	236.87	0.00	0.00	0.00	4635.62	0.00	0.00	4635.62
6. Public Administration & Defence (1-5)	30.42	60.71	866.74	0.00	10.55	0.00	0.00	0.00	968.41	0.00	0.00	968.41

**Borrowing account of Local Body
Account-V 2019-20**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	11103.97	10015.08	10600.63	8293.16	21704.60	18308.24
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	4165.36	5254.25	4599.99	6907.46	8765.35	12161.70
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	4165.36	5254.25	4599.99	6907.46	8765.35	12161.70
Net receipts	-1088.89		-2307.47		-3396.36	
Total excluding Funds	15269.33	15269.33	15200.61	15200.61	30469.95	30469.95

Income and Expenditure Outlay Account of Local Bodies
Account – I 2019-20

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	112.59	204.43	317.02	1.Total consumption expenditure	7522.91	9313.38	16836.28
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	3806.83	5015.21	8822.04
1.2 Income from property	112.59	204.43	317.02	a) salaries, wages and Benefits	3701.82	4002.67	7704.49
1.2.1 Net interest received	112.59	52.19	164.78	b) pension	105.01	1012.55	1117.56
1.2.2 Other Property Receipts	0.00	152.24	152.24	1.2 Net purchase of commodities and services	3716.08	4298.16	8014.24
2. Total tax revenue	46.15	551.95	598.10	a) purchases	61.60	830.78	892.39
2.1 Total Direct Taxes	46.15	512.72	558.86	b) maintenance	3654.47	3668.97	7323.44
a) Land Revenue	46.15	155.35	201.50	c) less sales	0.00	201.59	201.59
b) Other Direct Taxes	0.00	357.36	357.36	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	39.23	39.23	2.1 Public Authorities	0.00	0.00	0.00
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	39.23	39.23	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	251.59	801.82	1053.41	c) Other	0.00	0.00	0.00
4. Total transfers	18792.80	25633.95	44426.74	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	149.40	8295.82	8445.23	3. Subsidies	0.00	0.00	0.00
a) Centre	96.91	5435.89	5532.80	4 Total Current Transfers	0.00	0.00	0.00
b) States	52.19	1249.90	1302.09	5. Total current expenditure (1+2+3+4)	7522.91	9313.38	16836.28
c) Others	0.31	1610.03	1610.34	6. Surplus on current account	11680.22	17878.77	29558.99
4.2 Capital Transfer	18643.39	17338.12	35981.51				
a) Centre	13690.19	6872.17	20562.36				
b) States	4872.66	5888.51	10761.17				
c) Others	80.53	4577.44	4657.98				
Total Receipts(1+2+3+4)	19203.12	27192.15	46395.28				

Capital Finance Account of Local Body
Account – II 2019-20

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	9745.12	7789.85	17534.97
2. Net purchase of physical assets	0.00	35.35	35.35
2.1 Second hand assets	0.00	35.35	35.35
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	9745.12	7825.20	17570.32
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	9745.12	7825.20	17570.32
II. Receipts			
11. Surplus on current account	11680.22	17878.77	29558.99
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-1935.10	-10053.57	-11988.67
14.1 net extra budgetary borrowings	-1935.10	-10053.57	-11988.67
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	9745.12	7825.20	17570.32

Estimates of Net Product of Local Body
Account III 2019-20

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	3660.23	3033.23	6693.45	105.01	1012.55	1117.56	41.59	969.44	1011.03	3806.83	5015.21	8822.04
2. Construction	1396.46	0.00	1396.46	0.00	0.00	0.00	0.00	254.50	254.50	1396.46	254.50	1650.96
3. Water supply	240.70	0.00	240.70	0.00	0.00	0.00	0.00	2.56	2.56	240.70	2.56	243.26
4. Other Services	431.80	1352.45	1784.25	0.00	107.76	107.76	0.00	470.37	470.37	431.80	1930.59	2362.39
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	431.80	1352.45	1784.25	0.00	107.76	107.76	0.00	470.37	470.37	431.80	1930.59	2362.39
5. Sub-Total (2 to 4)	2068.95	1352.45	3421.40	0.00	107.76	107.76	0.00	727.43	727.43	2068.95	2187.65	4256.60
6. Public Administration & Defence (1-5)	1591.28	1680.78	3272.05	105.01	904.78	1009.79	41.59	242.01	283.60	1737.88	2827.57	4565.45

Gross Capital Formation of Rural local body
Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	404.90	2148.30	7186.31	0.00	0.00	5.61	0.00	0.00	9745.12	0.00	0.00	9745.12
2. Construction	119.29	1475.07	2810.38	0.00	0.00	0.00	0.00	0.00	4404.74	0.00	0.00	4404.74
3. Water Supply	0.00	21.30	679.89	0.00	0.00	0.00	0.00	0.00	701.19	0.00	0.00	701.19
4. Other Services	0.00	14.27	243.12	0.00	0.00	0.00	0.00	0.00	257.39	0.00	0.00	257.39
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	14.27	243.12	0.00	0.00	0.00	0.00	0.00	257.39	0.00	0.00	257.39
5. Sub-Total (2 to 4)	119.29	1510.64	3733.40	0.00	0.00	0.00	0.00	0.00	5363.33	0.00	0.00	5363.33
6. Public Administration & Defence (1-5)	285.61	637.66	3452.91	0.00	0.00	5.61	0.00	0.00	4381.79	0.00	0.00	4381.79

Gross Capital Formation of Urban local body
Account IV 2019-20

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	1178.74	2263.26	4300.86	14.89	28.77	3.33	0.00	0.00	7789.85	35.35	0.00	7825.20
2. Construction	914.49	1561.06	1227.16	0.00	0.00	0.00	0.00	0.00	3702.71	0.00	0.00	3702.71
3. Water Supply	0.00	0.00	31.06	0.00	0.00	0.00	0.00	0.00	31.06	0.00	0.00	31.06
4. Other Services	22.78	0.00	189.23	0.00	17.10	0.00	0.00	0.00	229.12	0.00	0.00	229.12
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	22.78	0.00	189.23	0.00	17.10	0.00	0.00	0.00	229.12	0.00	0.00	229.12
5. Sub-Total (2 to 4)	937.26	1561.06	1447.46	0.00	17.10	0.00	0.00	0.00	3962.88	0.00	0.00	3962.88
6. Public Administration & Defence (1-5)	241.48	702.20	2853.41	14.89	11.67	3.33	0.00	0.00	3826.97	35.35	0.00	3862.32

Distt : UDHAM SINGH NAGAR(RURAL+URBAN)**Table-105****(₹ LAKHS)****Gross Capital Formation of local body****Account IV 2019-20**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	1583.64	4411.57	11487.17	14.89	28.77	8.94	0.00	0.00	17534.97	35.35	0.00	17570.32
2. Construction	1033.78	3036.13	4037.55	0.00	0.00	0.00	0.00	0.00	8107.45	0.00	0.00	8107.45
3. Water Supply	0.00	21.30	710.95	0.00	0.00	0.00	0.00	0.00	732.25	0.00	0.00	732.25
4. Other Services	22.78	14.27	432.35	0.00	17.10	0.00	0.00	0.00	486.51	0.00	0.00	486.51
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	22.78	14.27	432.35	0.00	17.10	0.00	0.00	0.00	486.51	0.00	0.00	486.51
5. Sub-Total (2 to 4)	1056.56	3071.70	5180.85	0.00	17.10	0.00	0.00	0.00	9326.21	0.00	0.00	9326.21
6. Public Administration & Defence (1-5)	527.08	1339.87	6306.32	14.89	11.67	8.94	0.00	0.00	8208.76	35.35	0.00	8244.11

**Borrowing account of Local Body
Account-V 2019-20**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	19203.12	17268.02	27393.74	17340.17	46596.87	34608.19
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	14419.98	16355.08	10416.38	20469.95	24836.36	36825.04
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	14419.98	16355.08	10416.38	20469.95	24836.36	36825.04
Net receipts	-1935.10		-10053.57		-11988.67	
Total excluding Funds	33623.10	33623.10	37810.13	37810.13	71433.23	71433.23

Annexure-1: Schedule for Preparation of Local Bodies Accounts

Schedule for Preparation of Local Bodies Accounts								
Rural		*			*			*
Urban								
* Please tick(✓) the relevant entry								
Block 0: Identification particulars								
1. Name of State/UT								
2. Name of District								
3. Name of Tehsil/Taluk/Block/								
4. Type/Level of Local Body								
4.1 In case of Rural (Please tick the relevant entry)					Zila Parishad/ Panchayat Samiti/ Gram Panchayat/Kshetra panchayat			
4.2 In case of Urban (Please tick the relevant entry)					Municipal Corporation/ Municipality / Nagar Panchayat			
5. Name of Local Body								
6. Code of Local body (code/SI. no maintained by State, if any)								
7. Number of villages/wards in Local Body								
8. (In case of rural)Name(s) of villages covered under the Local Body								
9. Total Population covered under the local body (In 2001 census)								
10. Area covered under Local Bodies (In Square km.)								
11. Whether Panchayat is maintaining proper Accounts (Yes or No)								
12. Accounting Year								
13. Name and Designation of Informant								
14. Name of Investigator								
15. Date of Collection of Data								

Block 1: Receipts		
I. Current Receipts		
Sr No	Description of Item	Estimate (In ₹)
1	2	3
1	Direct Taxes	
	1.1 Land revenue	
	1.2 Property tax	
	1.3 Other direct taxes	
2	Indirect Taxes	
	2.1 Tax on vehicles	
	2.2 Entertainment tax	
	2.3 Stamp duty	
	2.4 Other indirect taxes	
3	Sale of goods & services	
3	TOTAL	
	3.1 General Public Services	
	3.2 Education Services	
	3.3 Health Services	
	3.4 Social Security and Welfare Services	
	3.5 Housing and Community Amenity Services	
	3.6 Cultural Recreational and Religious Services	
	3.7 Agriculture, Forestry, Fishing and Hunting	
	3.8 Manufacturing	
	3.9 Electricity & Gas	
	3.10 Water Supply	
	3.11 Transport	
	3.12 Construction	
	3.13 Environment Protection	
	3.14 Relief on calamities	
	3.15 Sanitation	
	3.16 Others	
4	Fees, fines & misc. services	
5	Property Income	
	5.1 Interest receipts	
	5.2 Rent and Royalty	
6	Current Grants From	
	6.1 centre	
	6.2 state	
	6.3 Other local bodies	
	6.4 Others	
7	Withdrawal from Deposit funds	

II. Capital Receipts			
Sl. No	Description of Item		Estimate
			(In ₹)
1	2		3
1	Grants		
	1.1	From centre	
		1.1.1 MGNREGS	
		1.1.2 Sarva Shiksha Abhiyan	
		1.1.3 Indira Awas Yojna	
		1.1.4 National Rural Health Mission	
		1.1.5 PM Gram Sadak Yojna	
		1.1.6 Other Central Grant	
	1.2	From state	
		1.2.1 MGNREGS	
		1.1.2 Sarva Shiksha Abhiyan	
		1.2.3 Indira Awas Yojna	
		1.2.4 National Rural Health Mission	
		1.2.5 PM Gram Sadak Yojna	
		1.2.6 Other State Grant	
	1.3	Grants from other local bodies	
	1.4	Grants from others	
2	Sale of Financial Assets		
3	Sale of Land		
	3.1	Administration	
	3.2	DCU	
4	Sale of Second hand Assets		
	4.1	Sale of Building	
		4.1.1 Administration	
		4.1.2 DCU	
	4.2	Sale of Other Assets	
		4.2.1 Administration	
		4.2.2 DCU	

I. CURRENT EXPENDITURE (In ₹)															
S. No.	Items	Salary	Wages	Benefit	Pension	Purchase of Goods and services	Maintenance			Current Transfers		Subsidies	Interest Payments		
							Building	Road	Other Construction	Cash	In Kind		Centre	State	Others
	Purpose	1	2	3	4	5	6.1	6.2	6.3	7.1	7.2	8	9.1	9.2	9.3
1	General Public Services														
2	Education Services														
3	Health Services														
4	Social Security and Welfare Services														
5	Housing and Community Amenity Services														
6	Cultural Recreational and Religious Services														
7	Agriculture, Forestry, Fishing and Hunting														
8	Manufacturing														
9	Electricity & Gas														
10	Water Supply														
11	Transport														
12	Construction														
13	Environment Protection														
14	Relief on calamities														
15	Sanitation														
16	Others														
17	Total														

II. CAPITAL EXPENDITURE (In ₹)																	
S. No.	Items	Purchase of Financial assets	Purchase of Land	Purchase of Second hand assets		Capital Expenditure on assets										Capital Transfers	Change in Stock
				Purchase of Building	Purchase of Other assets	Building	Road	Other Construction	Capitalized Wages	Transport	Machinery	Software	Animal Stock	Cultivated Assets			
	Purpose	1	2	3.1	3.2	4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8	4.9	5	6	
1	General Public Services																
2	Education Services																
3	Health Services																
4	Social Security and Welfare Services																
5	Housing and Community Amenity Services																
6	Cultural Recreational and Religious Services																
7	Agriculture, Forestry, Fishing and Hunting																
8	Manufacturing																
9	Electricity & Gas																
10	Water Supply																
11	Transport																
12	Construction																
13	Environment Protection																
14	Relief on calamities																
15	Sanitation																
16	Others																
18	Total																

BLOCK-4				
Funds (In ₹)				
Sl. No.		Items	Receipts	Expenditure
1		Loans		
	1.1	centre		
	1.2	State		
	1.3	Other Local Bodies		
	1.4	Financial Institution		
	1.5	Others		
2		Remittance		
3		Internal Debt		
4		Small savings, Provident fund etc.		
5		Reserve Funds		
6		Deposits and Advances		
7		Suspense and Miscellaneous		
8		Other Funds		
9		Opening Balance		
10		Closing Balance		

Concepts & Definition

It is imperative to make a following few adjustments as per the principles of classification before arriving at the set of three accounts.

Adjustments

The volume of transactions of the Govt. includes transfers under the Revenue Expenditure is considerable in case of Education, welfare, Health, etc. As such, the under estimation in the economic aggregates due to the non- inclusion of the details of these transactions has to be eliminated by the analysis and inclusion of the various annual reports of the Autonomous Bodies for which grants are being given. Even after analyzing these reports in line with the budget documents, it may not be possible to prepare different accounts there on. Therefore, a few adjustments, to be appended to both the receipts as well as expenditure are necessary. Apart from it, the analyses of these budgets include the classification of Functions of Govt. facilitating the appropriate representation in the estimation of 'State Income'.

The other adjustments in budgetary transactions are already in vogue for (a) Pension, Sale of Assets and Land, Commercial Interest, Transfers from Non- Govt. Organizations, Creation of Financial Assets, Capital Transfers where the concept of Net Expenditure have been adopted and (b) imputed Subsidies obviously are an addition to the expenditure.

Income and outlay Account of Administrative Departments of Local Bodies

All the departments other than those which are commercial in nature are considered as administrative for the purpose economic classification. These include organs of the state, collection of taxes, other fiscal services, interest payment and servicing of debts, administrative services like, police, jails, supplies, and disposals, pension, etc., and economic services like agriculture, animal husbandry, etc. The management of expenditure of various funds like famine and drought relief funds, etc., is also included. The current expenditure of administrative departments consists of final outlays of Govt. on current account which represent Govt.'s current consumption. The final outlays are made up of purchases of commodities and services and wages and salaries. Besides, Govt. makes transfer payments, such as interest, grants, subsidies, etc., to the rest of the economy which are added indirectly to the disposable income of the community. To meet these current expenditures, Govt. appropriates a part of the income of the community through a variety of taxes, miscellaneous fees, etc., accruing in the course of administration. In addition, Govt. has an investment income from property and entrepreneurship and also receives revenue grants from the Central Govt. and the rest of the economy. The excess of current receipts over current expenditure denotes the 'saving' of the Govt. administration available for domestic capital formation. Some of the items included in this account are as follow:

Compensation to Employees

This item comprises the remuneration of general Govt. employees such as salaries of officers & establishment; wages; allowances and honorarium other than traveling and daily allowances; contributions to provident fund by the Govt. as well as all Pension payments to Govt. employees are

included. Conceptually, appropriation to the pension fund should actually be treated as wages and salaries and not actual pension payments. But in the absence of any information on appropriation during the year, the actual pension payments are treated as salaries & wages.

Commodities and Services

This includes all contingent expenditure on contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations less sales by general Govt. of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is also included here. Also included are all payments/ charges for services rendered for other agencies / departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non- availability of data.

Maintenance

These are the expenses towards maintenance of buildings, roads & bridges, machinery and other equipment etc.

Benefits

Expenditure on social benefits e.g. medical charges and reimbursement of medical expenditure, cost of textbook to the children of low- paid govt. employees and others; other benefits (Leave Travel Concessions) in cash; The items like Compassionate allowance, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits.. Payments in kind e.g., cost of liveries and uniforms; rations supplied to police and defense personnel etc. are to be treated as benefits in kind.

Interest Paid

Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. These do not accrue to the public and are merely inter – departmental or inter – account transfers, which ultimately get cancelled. However in the case of states all these payments are shown separately.

The interest received from departmental commercial undertakings appears as a payment item in 'Production Account of Departmental Commercial Undertakings'. This item is deducted from both interest received and interest paid so that there is no double counting.

Subsidies

The concept of subsidy adopted in National Accounts Statistics (NAS) is broadly the same as adopted in 1993 Version of the "System of Nation Accounts" (SNA).

"Subsidies are current unrequited payments that Govt. units including non – resident Govt. units make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services which they produce, sell or import. They are receivable by resident producers or importers. In the case of resident producers, they may be designed to influence their levels of production, the prices at which their outputs are sold or the remuneration of the institutional units engaged in production. Subsidies are equivalent to negative taxes on production in so far as their impact on the operating surplus is in the opposite direction to that of taxes on production".

“Subsidies are not payable to final consumers and current transfers that Govt. makes directly to households as consumers are treated as social benefits. Subsidies also do not include grants that Govt. may make to enterprises in order to finance their capital formation or compensate them for damage to their capital assets, such grants being treated as capital transfers.”

Subsidies include all grants on current account, which entrepreneurs receive from the Govt.. These may take the form of direct payments to producers or differentials between the buying and selling prices of Govt. trading organizations. Thus subsidies are transfers; Current grants made to private non-profit institutions serving households are not to be considered subsidies. Such payments will be classified as purchases of goods and services or current transfers by general Govt., depending on the circumstances and conditions of a given payment.

Under certain circumstances subsidies include the grants made by Govt. to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental Commercial Undertakings.

Losses which are not compensated for by subsidies will be transferred to the income and outlay account of general Govt. as negative operating surplus. Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. The losses by the Departmental Commercial Undertakings e.g. irrigation, electricity & village & small industries etc., are to be treated as imputed subsidies.

Current Transfers

Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Govt. like Central Govt., State Govt. and Local Authorities, secondly to the rest of the world (Foreign) and thirdly to other sectors including households (grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society), private institutions and autonomous bodies. All these items figure in the accounts of a State budget. However, when accounts of all the Govt. are merged, the first category, i.e. grants to other Govt. get cancelled.

Capital Transfers are classified in the similar fashion as the Current transfer

Saving on Current Account.

This is derived as the balancing item on the current account of Govt. administration is, i.e. surplus of current receipts over current expenditure.

Income from Property and Entrepreneurship

This flow records the income receivable by the State Govt. from departmental commercial undertakings as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.

Direct Taxes

Direct taxes in the SNA include two components, viz, direct taxes on income and other direct taxes, Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. In some countries, the real estate and land taxes are used as an administrative device for taxing the

income of the owners of such property and in such cases, it may be considered to be income taxes.

Both households and enterprises may pay direct taxes on income. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non-recurrent or occasional levies on these items are excluded and treated as capital transfers. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes. License fees paid by households on radio and television sets are to be treated as a purchase of a service and therefore excluded from direct taxes when public authorities provide broadcasting services. Following are some of the familiar direct tax:

- | | |
|------------------------|--|
| 1. Corporate tax | 2. Taxes on income other than Corporation tax (e.g. Income Tax) |
| 3. Hotels receipts tax | 4. Other taxes on income and expenditure (e.g. Profession Tax) |
| 5. Land Revenue | 6. Estate duty |
| 7. Taxes on wealth | 8. Gift Tax |

Indirect Taxes

Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. These include import and export duties, excise, sales, entertainment and

turnover taxes, real estate and land taxes (unless they are merely administrative device for collecting income tax), levies on value added and the employment of labor , motor vehicle driving license, airport and passport fees when paid by producers. Following are some of the familiar Indirect taxes:

- | | |
|---|---|
| 1. Stamps and Registration fees | 2. Customs |
| 3. Union and State Excise | 4. Sales Tax |
| 5. Services Tax | 5. Taxes on vehicles |
| 6. Taxes on goods and Passengers | 7. Taxes and duties on electricity |
| 8. Entertainment tax | 9. Foreign Travel tax |
| 10. Fees under factories and Mines Acts | 11. Import and Export license application |
| 12. Patent fees | 13. Registration of Trade fees |
| 14. Registration of Joint Stock Companies | 15. Fees for stamping Weights and Measures. |

Misc. Receipts

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

Revenue Grants, Contribution, etc

Revenue grants, contributions are mostly from other Govt. and will ultimately get cancelled. However, these have to be classified separately in the case of individual States.

Production Accounts of Departmental Enterprises

The departmental enterprises or Govt. trading enterprises may be defined as Govt. agencies producing commodities and services that are not provided free of charge. The operations of these enterprises are in the nature of entrepreneurial activities of the Govt. Current expenditure of these enterprises, like working expenses of productive enterprises, constitute intermediate expenditure that enter into prices of commodities and services as these are sold to the other sectors of the economy.

Hence expenditures of these enterprises are different in character from final outlays by administrative departments which have no income of their own and depend upon incomes of other sectors to meet their expenditure. Other main characteristics of these enterprises are as follows.

The Expenditure side of the Production Account consists of the following items of current expenditure such as compensations of employees (i.e. wages and salaries), purchase of commodities and services (including maintenance and repairs), interest, consumption of fixed capital and profits. The sale proceeds and the losses of these enterprises are treated as subsidies and are furnished on the receipt side.

Capital Finance Account of Public Authorities

Items of expenditure under this account are as discussed below:

Gross Fixed Capital Formation Authorities

It represents the gross value of the goods, which are added to the domestic capital stocks during a year. It comprises the expenditure on the acquisition as well as own account production of fixed assets.

The gross fixed capital formation has been classified into buildings, roads, transport, machinery and other capital assets. All of them also include 'renewals and replacements' as well. The entire classification measures the Gross Fixed Capital Formation in the Govt.

Buildings and Other Construction

Buildings include all expenditure on new construction and major alternations to residential and non- residential buildings during the year. It includes construction costs of the buildings together with cost of external and internal fixtures during the year.

Net Purchase of Physical Assets

The major component here is purchase of land. Occasionally, purchase and sale of second hand capital assets are shown in budgets. These transactions of both land as well as second hand assets are treated as sale/ purchase to arrive at net purchase of physical assets and they are classified separately.

Roads and Bridges

Expenditure on construction of roads and bridges is

Transport Equip.

All expenditure incurred on the purchase of various transport equipment such as buses, jeeps, trucks, tractors for road haulage.

Other Capital outlay

The other Capital Outlay includes expenditure works on power and irrigation projects, flood control, forest clearance land reclamation, water supply and sanitation and office furniture etc.

Cultivable Assets

Cultivable Assets includes plantations, orchards and other cash crops having life for more than a year.

Animal Stock

Animal Stock being prevalent in particular in defense services and other departments concerned with security and animal husbandry departments by way of horses, camels etc.,

Change in Stock

This represents the value of the physical change in raw materials, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products, which are held by commercial enterprises and in Govt. stockpiles. In the case of administrative departments, the stocks held are (i) in the nature of policy stocks like food, fertilizers etc. and (ii) work stores under the civil works departments which consist of cement, bricks, steel etc. Purchases or additions less sales / withdrawals during the year, as given in the detailed Demands for Grants, are taken as change in stock.

Software

This includes all the software purchased or generated within the Govt. for the improvement in day-to-day work. However, the software which is inseparable with the computer such as Operating System has to be included in the machinery itself.

Machinery

This includes expenditure incurred on the purchase of various machineries such as power generating machinery, agricultural machinery and implements, machinery and equipment and instruments used by professional men. Under this head the expenditure shown against renewals and replacements refers mainly to Departmental Commercial Undertakings.

Capital Transfers

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

Receipt Side: The receipt side deals in the Financing of the Capital Formation and the sources for the same as under

Surplus on Current Account

Surplus on Current Account is directly driven from Income and Outlay Account of Administrative Departments.

Consumption of Fixed Capital

Consumption of Fixed Capital is brought over from Production account of Departmental Enterprises.

Net Budgetary Borrowing

Net Budgetary Borrowing is a result to compensate the deficit in the current project expenditure. It worked out in the Capital Finance Account forming Borrowing Account as well.

Other Liabilities

All investments in the share capitals of statutory corporations, Co-operative societies and other is classified as financial assets and are shown against other liabilities as a negative figure. Also included are the Net extra budgetary receipts taken from the Borrowing Account.

Borrowing Account

This account comprises of 'Borrowing at home' and 'Extra – Budgetary receipts and adjustments' taken from the Annual Financial Statement. Items included in 'Borrowing at home' are internal debt, small savings, provident fund, etc. and in 'Extra- budgetary receipts and adjustments' are Loans from Govt. of India, Loans and Advances by State Govt., Inter – State settlement, Contingency Fund, Reserve funds, Deposits and Advances, Suspense and Miscellaneous, remittances and Cash Balances. Besides these, there are some funds maintained by the Govt. like Famine Relief Fund, Road Fund, etc. which was also covered under the heads revenue, capital and commercial accounts.