

2018-19

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"- 2018-19 is Eight's 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.

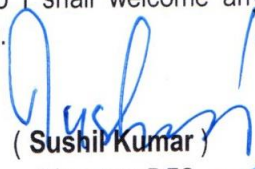
The financial sector plays an important role in the efficient allocation of resources to different departments and this aspect assumes all more significance in the context of economic growth of state, which is in a rising growth trajectory. Through government annual budget, the budgetary allocation to 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 100 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 100 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: 21 JUNE 2021


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Economic – cum – Purpose Classification

Of

Local Bodies Budget

UTTARAKHAND

Year 2018-19

**(Directorate of Economics & Statistics)
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EXECUTIVE SUMMARY

Local Body

There are 7791 Gram Panchayats, 13 Zila Panchayats and 100 Urban Local Bodies (Including Cantonment) in 2018-19 in the Uttarakhand. Accounts of all local body have been published for the year 2018-19 . 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 ₹ 260214.38 lakhs, where in the Total Tax Revenue is ₹ 10551.34 lakhs, Total Transfers is ₹ 239325.60 lakhs (Current Transfer : ₹ 64431.83 lakhs and Capital transfer : ₹ 174893.77 lakhs). Income from Entrepreneurship and Property was ₹ 5148.65 lakhs. Income from Fees & Miscellaneous activities was recorded to be ₹ 5188.80 lakhs.

In the year 2018-19 Total Current Expenditure amounts to ₹ 137940.94 lakhs. It encompasses of Compensation of Employees which was ₹ 98019.78 lakhs, Purchase of commodities & services ₹ 9141.13 lakhs, Maintenance ₹ 32528.45 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc is ₹ 97996.16 lakhs. In 2018-19 total opening Balance was ₹ 101041.90 lakhs and closing balance was ₹ 123312.20 lakhs.

Total Current Receipts of the 7751 Gram Panchayats (By using multiplier) and 13 Zila panchayats was ₹ 150423.10 lakhs, where in the Total Tax Revenue was ₹ 1809.22 lakhs, Total Transfers was ₹ 145242.30 lakhs (Current Transfer : ₹ 27039.54 lakhs and Capital transfer : ₹ 118202.77 lakhs). Income from Entrepreneurship and Property was ₹ 2630.20 lakhs.

In the year 2018-19 Total Current Expenditure amounts to ₹ 75316.36 lakhs. It encompasses of Compensation of Employees which was ₹ 55689.63 lakhs, Purchase of commodities & services ₹ 3386.86 lakhs, Maintenance ₹ 14637.17 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was ₹ 68669.92 lakhs. In 2018-19 total opening Balance was ₹ 62349.98 lakhs and closing balance was ₹ 67611.18 lakhs.

Total Current Receipts of the 100 Urban Local Bodies was ₹ 109791.28 lakhs, where in the Total Tax Revenue was ₹ 8742.11 lakhs, Total Transfers was ₹ 94083.29 lakhs (Current Transfer : ₹ 37392.29 lakhs and Capital transfer : ₹ 56691.00 lakhs). Income from Entrepreneurship and Property was ₹ 2518.45 lakhs.

In the year 2018-19 Total Current Expenditure amounts to ₹ 62624.58 lakhs. It encompasses of Compensation of Employees which was ₹ 42330.15 lakhs, Purchase of commodities & services ₹ 5754.27 lakhs, Maintenance ₹ 17891.28 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was ₹ 29326.25 lakhs. In 2018-19 total opening Balance was ₹ 38691.92 lakhs and closing balance was ₹ 55701.02 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.

Coverage

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.

Sr No	District Name	Gram Panchayat	Zila Panchayat	Urban local Body
1	Uttarkashi	508	1	6
2	Chamoli	610	1	8
3	Rudraprayag	336	1	5
4	Tehri Garhwal	1035	1	11
5	Dehradun	401	1	11
6	Pauri Garhwal	1174	1	7
7	Haridwar	306	1	10
8	Pithoragarh	686	1	5
9	Bageshwar	407	1	2
10	Almora	1160	1	7
11	Champawat	313	1	4
12	Nainital	479	1	8
13	Udham Singh Nagar	376	1	16
	UTTARAKHAND	7791	13	100

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. These amendments confer authority on legislatures of States to endow respectively rural and urban local bodies with such powers and functions as may be necessary to enable them to act as institutions of self – government. 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.

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.

In order to know proper utilization of funds for making available roads, canals, schools, hospitals and other facilities at village level, it is essential to have accounts of local bodies. The accounts would help assess inter-regional disparities. It is essential to prepare accounts of local bodies.

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 considered.

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.

Table-1

(₹ lakhs)

Income and Expenditure Outlay Account of Local Bodies (Uttarakhand)
Account – I 2018-19

Receipts	2018-19	Expenditure	2018-19
1	2	3	4
1. Income from entrepreneurship and property	5148.65	1.Total consumption expenditure	131808.15
1.1 Profits	0.00	1.1 Compensation of employees	98019.78
1.2 Income from property	5148.65	a) salaries, wages and Benefits	88423.11
1.2.1 Net interest received	2786.89	b) pension	9596.68
1.2.2 Other Property Receipts	2361.77	1.2 Net purchase of commodities and services	33788.36
2. Total tax revenue	10551.34	a) purchases	9141.13
2.1 Total Direct Taxes	7571.18	b) maintenance	32528.45
a) Land Revenue	3479.12	c) less sales	7881.22
b) Other Direct Taxes	4092.06	2.Net interest paid to	209.05
2.2 Total Indirect Taxes	2980.16	2.1 Public Authorities	209.05
a) stamp duty	0.00	a) Centre	115.98
b) Other Taxes and Duties	2980.16	b) States	69.48
3. Fees & Miscellaneous Receipts	5188.80	c) Other	23.59
4. Total transfers	239325.60	2.2 less Commercial Interest	0
4.1 Current transfer	64431.83	3. Subsidies	272.56
a) Centre	19426.39	4 Total Current Transfers	5651.19
b) States	41487.72	5. Total current expenditure (1+2+3+4)	137940.94
c) Others	3517.72	6. Surplus on current account	122273.44
4.2 Capital Transfer	174893.77		
a) Centre	94437.75		
b) States	59365.83		
c) Others	21090.19		
Total Receipts(1+2+3+4)	260214.38		

Table-2

(₹ lakhs)

Capital Finance Account of Local Authorities (Uttarakhand)
Account – II 2018-19

Expenditure	2018-19
1	2
Administration	
1. Capital outlay	97996.16
2. Net purchase of physical assets	1284.29
2.1 Second hand assets	1284.29
2.2 Land	0.00
3. Change in Stock	1.01
4. Capital transfers	460.87
5. Total (1 to 4)	99742.34
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)	99742.34
II. Receipts	
11. Surplus on current account	122273.44
12. Consumption of fixed capital	0.00
13. Borrowing at home	8.64
14. Other liabilities	-22539.75
14.1 net extra budgetary borrowings	-21975.4
14.2 less net purchase of financial assets	564.35
15. Total receipts(11 to 14)	99742.34

Table-3

(₹ lakhs)

**Estimates of Net Product from Local Administration
Account – III (Uttarakhand) 2018-19**

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	79349.06	9596.68	9074.05	98019.78
2. Construction	33657.52	196.00	1681.80	35535.32
3. Water supply	3468.79	19.04	171.78	3659.61
4. Other Services	15321.32	1461.32	3967.42	20750.06
I. a) Education	967.56	87.58	32.66	1087.79
b) Medical & Public Health	515.46	248.93	168.82	933.21
c) Sanitation	13838.3	1124.81	3765.94	18729.06
5. Sub-Total (2 to 4)	52447.63	1676.36	5821	59944.99
6. Public Administration & Defence (1-5)	26901.43	7920.32	3253.05	38074.79

Table-4

(₹ lakhs)

Capital Formation by type of Assets and Industry of use (Uttarakhand)
Account-IV 2018-19

2018-19	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	7424.33	36014.06	51972.02	341.17	2123.75	112.74	0.00	8.09	97996.16	1394.40	1.01	99391.58
2. Construction	3269.07	29869.45	25783.22	15.07	0.00	0.00	0.00	0.00	58936.80	296.23	0.00	59233.02
3. Water Supply	29.05	20.60	4829.84	3.75	2.67	0.00	0.00	0.00	4885.92	0.00	0.00	4885.92
4. Other Services	361.92	207.57	4762.42	143.64	741.98	0.00	0.00	8.09	6225.62	146.26	0.00	6371.88
I. a) Education	102.36	3.41	78.64	0.00	0.00	0.00	0.00	0.00	184.41	0.00	0.00	184.41
b) Medical & Public Health	128.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.22	0.00	0.00	128.22
c) Sanitation	131.34	204.16	4683.78	143.64	741.98	0.00	0.00	8.09	5912.99	146.26	0.00	6059.25
5. Sub-Total (2 to 4)	3660.04	30097.62	35375.48	162.45	744.66	0.00	0.00	8.09	70048.34	442.48	0.00	70490.82
6. Public Administration & Defence (1-5)	3764.29	5916.44	16596.54	178.72	1379.09	112.74	0.00	0.00	27947.83	951.91	1.01	28900.75

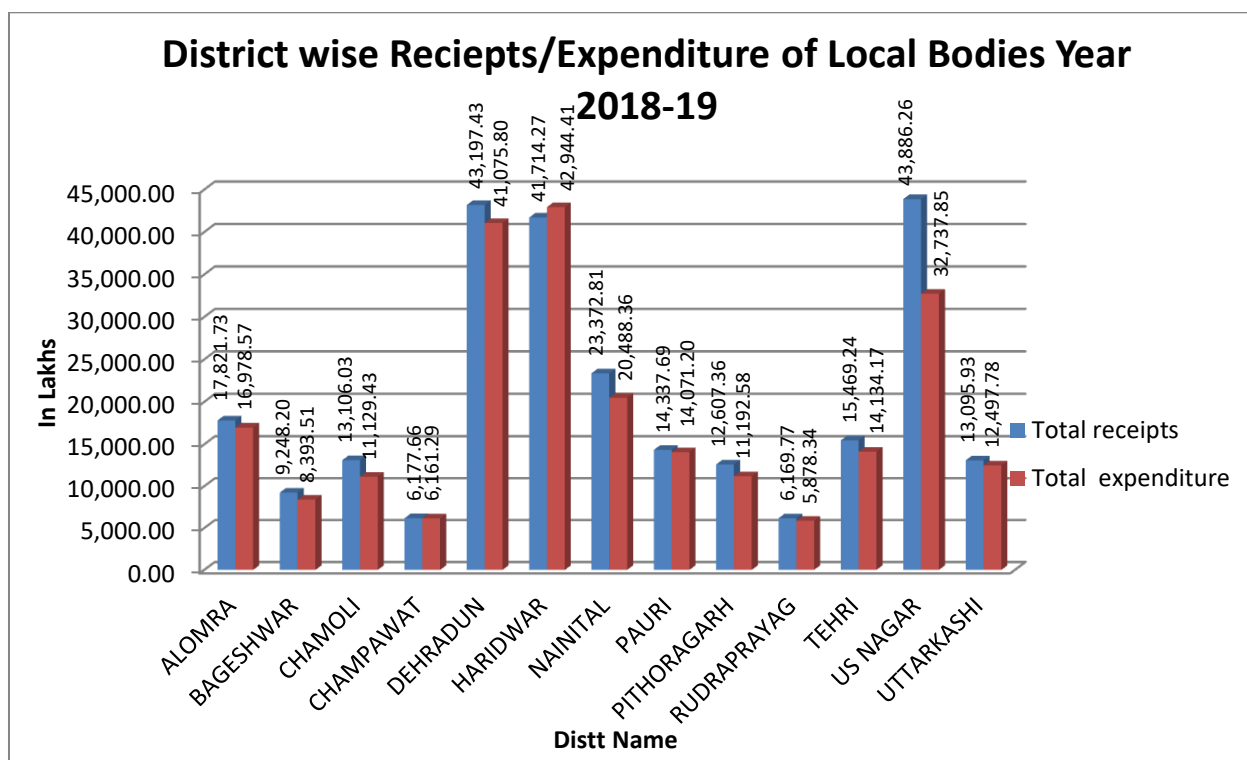
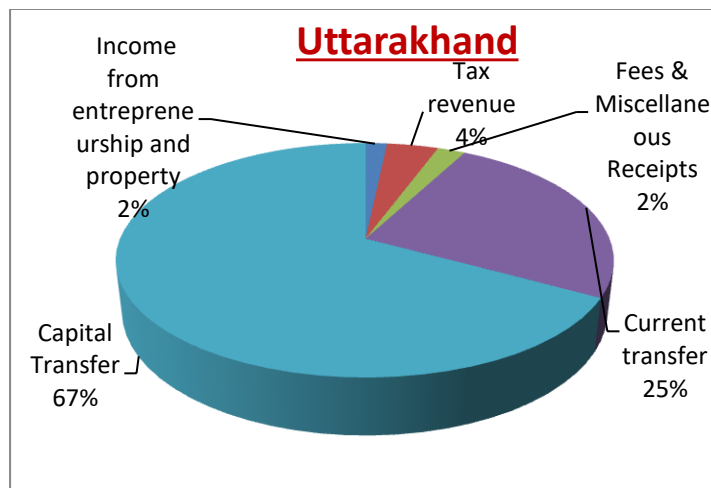
Table-5

(₹ lakhs)

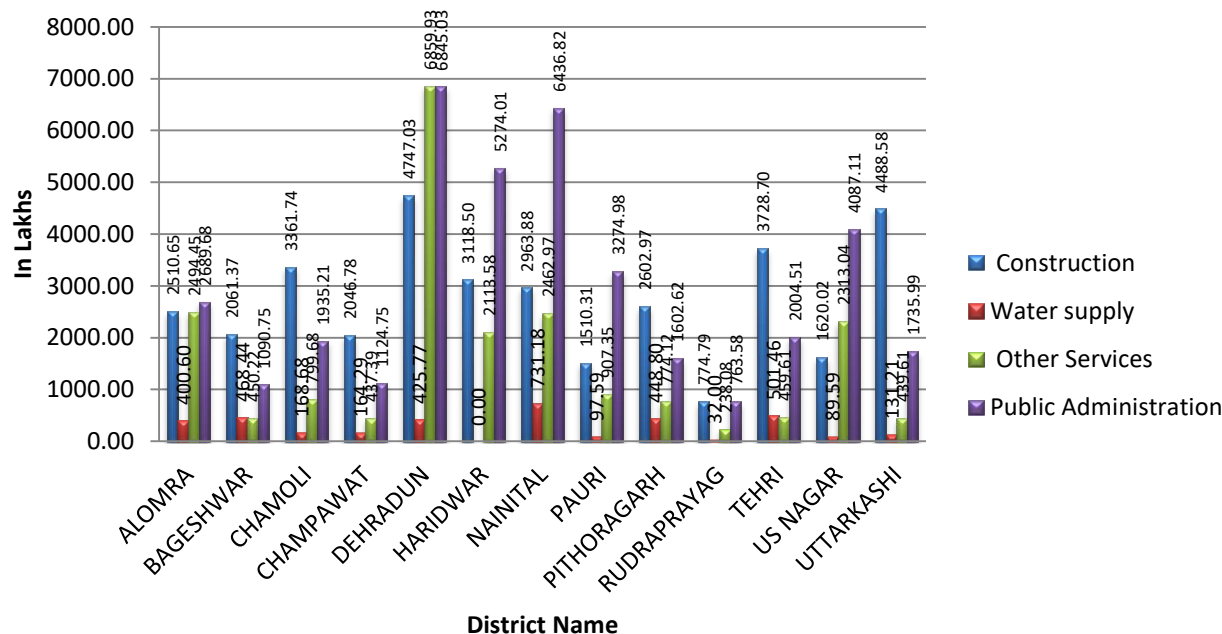
Borrowing account of local bodies (Uttarakhand)
Account-V 2018-19

	2018-19	
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	268205.71	246238.95
II. Borrowing at home	0.00	0.00
1. Internal debt	8.65	0.01
2. Small savings, provident fund etc.	0.00	0.00
Total	8.65	0.01
Net receipts	8.64	
III. Extra budgetary receipts & Adjustments		
1. Loans from Government of India	36.48	0.00
2. Loans and advances by State Government	110.83	23.25
3. Reserve funds	0.00	0.00
4. Deposits & Advances	298.34	127.51
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	101041.90	123312.20
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00
Total	101487.55	123462.96
Net receipts	-21975.40	
Total excluding Funds	369701.92	369701.92

Local Body Receipts for year 2018-19



Estimates of Net Product(Uttarakhand) from Public Administration year 2018-19



Percentage Share In Fixed Capital Formation For Rural LBs (2018-19)

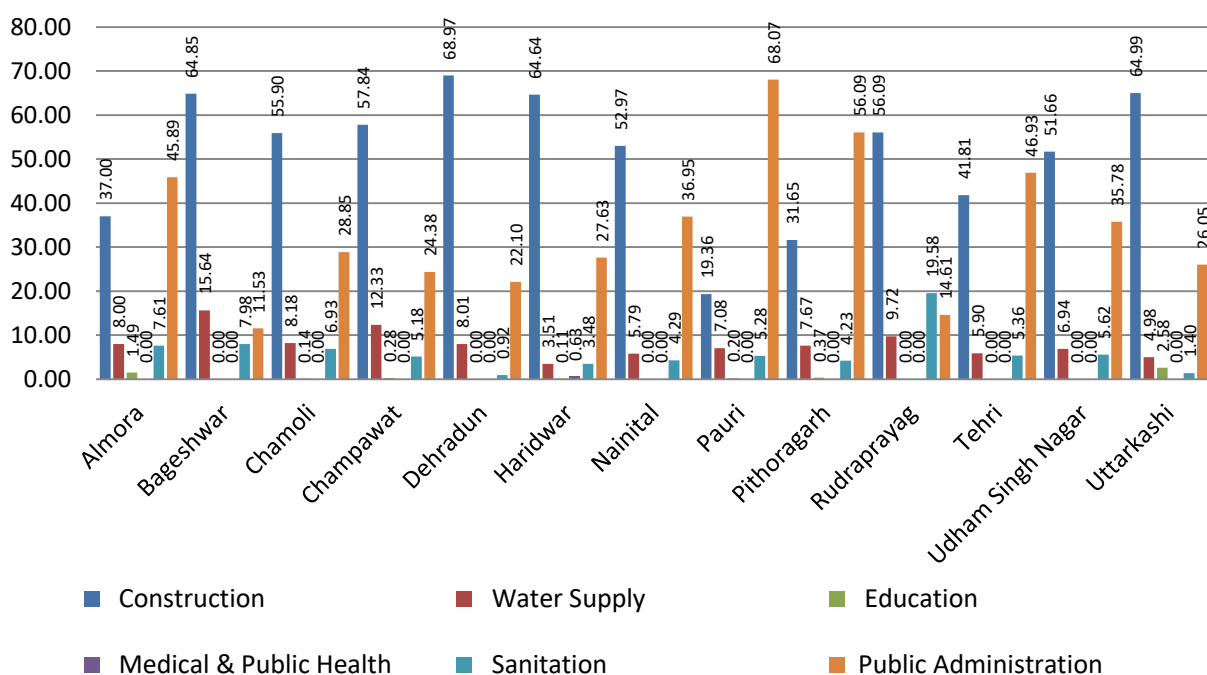


Table-6

(₹ lakhs)

**Income and Expenditure Outlay Account of Rural Local Bodies (Uttarakhand)
Account – I 2018-19**

Receipts	2018-19	Expenditure	2018-19
1	2	3	4
1. Income from entrepreneurship and property	2630.20	1.Total consumption expenditure	71921.84
1.1 Profits		1.1 Compensation of employees	55689.63
1.2 Income from property	2630.20	a) salaries, wages and Benefits	54642.67
1.2.1 Net interest received	1586.86	b) pension	1046.97
1.2.2 Other Property Receipts	1043.34	1.2 Net purchase of commodities and services	16232.21
2. Total tax revenue	1809.22	a) purchases	3386.86
2.1 Total Direct Taxes	818.79	b) maintenance	14637.17
a) Land Revenue	116.31	c) less sales	1791.82
b) Other Direct Taxes	702.47	2.Net interest paid to	203.84
2.2 Total Indirect Taxes	990.44	2.1 Public Authorities	203.84
a) stamp duty	0.00	a) Centre	115.98
b) Other Taxes and Duties	990.44	b) States	69.48
3. Fees & Miscellaneous Receipts	741.37	c) Other	18.38
4. Total transfers	145242.30	2.2 less Commercial Interest	
4.1 Current transfer	27039.54	3. Subsidies	28.00
a) Centre	14789.58	4 Total Current Transfers	3162.68
b) States	10566.84	5. Total current expenditure	75316.36
c) Others	1683.12	6. Surplus on current account	75106.74
4.2 Capital Transfer	118202.77		
a) Centre	75429.61		
b) States	31956.80		
c) Others	10816.36		
Total Receipts(1+2+3+4)	150423.10		

Table-7

(₹ lakhs)

**Capital Finance Account of Rural Local Body
Account – II 2018-19**

Expenditure	2018-19
1	2
Administration	
1. Capital outlay	68669.92
2. Net purchase of physical assets	780.56
2.1 Second hand assets	780.56
2.2 Land	0.00
3. Change in Stock	1.01
4. Capital transfers	414.05
5. Total (1 to 4)	69865.55
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)	69865.55
II. Receipts	
11. Surplus on current account	75106.74
12. Consumption of fixed capital	0.00
13. Borrowing at home	8.64
14. Other liabilities	-5249.83
14.1 net extra budgetary borrowings	-5149.32
14.2 less net purchase of financial assets	100.52
15. Total receipts(11 to 14)	69865.55

Table-8

(₹ lakhs)

**Estimates of Net Product from Rural Local
Administration
Account – III 2018-19**

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	51138.16	1046.97	3504.50	55689.63
2. Construction	32093.34	87.99	1627.77	33809.10
3. Water supply	3176.21	2.20	131.80	3310.20
4. Other Services	2505.56	7.28	78.09	2590.93
I. a) Education	101.59	0.00	0.00	101.59
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	2403.96	7.28	78.09	2489.33
5. Sub-Total (2 to 4)	37775.11	97.47	1837.66	39710.24
6. Public Administration & Defence (1-5)	13363.05	949.49	1666.85	15979.39

Table-9

(₹ lakhs)

**Capital Formation by type of Assets and Industry of use of Rural Local Body
Account-IV 2018-19**

2018-19	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	5586.56	24576.14	37393.49	165.30	874.47	73.96	0.00	0.00	68669.92	780.72	1.01	69451.66
2. Construction	1926.23	19401.32	15738.13	15.07	0.00	0.00	0.00	0.00	37080.74	296.23	0.00	37376.96
3. Water Supply	29.05	20.60	4270.09	3.75	0.00	0.00	0.00	0.00	4323.49	0.00	0.00	4323.49
4. Other Services	318.43	135.08	3323.39	7.37	51.22	0.00	0.00	0.00	3835.48	63.24	0.00	3898.72
I. a) Education	90.94	3.41	78.64	0.00	0.00	0.00	0.00	0.00	172.99	0.00	0.00	172.99
b) Medical & Public Health	120.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.59	0.00	0.00	120.59
c) Sanitation	106.90	131.67	3244.74	7.37	51.22	0.00	0.00	0.00	3541.90	63.24	0.00	3605.13
5. Sub-Total (2 to 4)	2273.71	19557.00	23331.61	26.18	51.22	0.00	0.00	0.00	45239.71	359.46	0.00	45599.18
6. Public Administration & Defence (1-5)	3312.85	5019.13	14061.89	139.12	823.26	73.96	0.00	0.00	23430.20	421.26	1.01	23852.48

Table-10

(₹ lakhs)

**Borrowing account of Rural local bodies
Account-V 2018-19**

	2018-19	
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	152215.08	147074.41
II. Borrowing at home		
1. Internal debt	8.65	0.01
2. Small savings, provident fund etc.	0.00	0.00
Total	8.65	0.01
Net receipts	8.64	0.00
III. Extra budgetary receipts & Adjustments		
1. Loans from Government of India	36.48	0.00
2. Loans and advances by State Government	12.77	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	131.72	69.08
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	62349.98	67611.18
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)		
Total	62530.95	67680.26
Net receipts	-5149.32	
Total excluding Funds	214754.68	214754.68

Table-11

(₹ lakhs)

Income and Expenditure Outlay Account of Urban Local Bodies (Uttarakhand)
Account – I 2018-19

Receipts	2018-19	Expenditure	2018-19
1	2	3	4
1. Income from entrepreneurship and property	2518.45	1.Total consumption expenditure	59886.31
1.1 Profits		1.1 Compensation of employees	42330.15
1.2 Income from property	2518.45	a) salaries, wages and Benefits	33780.44
1.2.1 Net interest received	1200.02	b) pension	8549.71
1.2.2 Other Property Receipts	1318.43	1.2 Net purchase of commodities and services	17556.16
2. Total tax revenue	8742.11	a) purchases	5754.27
2.1 Total Direct Taxes	6752.39	b) maintenance	17891.28
a) Land Revenue	3362.81	c) less sales	6089.40
b) Other Direct Taxes	3389.59	2.Net interest paid to	5.21
2.2 Total Indirect Taxes	1989.72	2.1 Public Authorities	5.21
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	1989.72	b) States	0.00
3. Fees & Miscellaneous Receipts	4447.43	c) Other	5.21
4. Total transfers	94083.29	2.2 less Commercial Interest	0.00
4.1 Current transfer	37392.29	3. Subsidies	244.56
a) Centre	4636.82	4 Total Current Transfers	2488.50
b) States	30920.88	5. Total current expenditure (1+2+3+4)	62624.58
c) Others	1834.59	6. Surplus on current account	47166.70
4.2 Capital Transfer	56691.00		
a) Centre	19008.13		
b) States	27409.03		
c) Others	10273.83		
Total Receipts(1+2+3+4)	109791.28		

Table-12

(₹ lakhs)

**Capital Finance Account of Urban Local Body (Uttarakhand)
Account – II 2018-19**

I. Expenditure	2018-19
1	2
Administration	
1. Capital outlay	29326.25
2. Net purchase of physical assets	503.72
2.1 Second hand assets	503.72
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	46.82
5. Total (1 to 4)	29876.79
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)	29876.79
II. Receipts	
11. Surplus on current account	47166.70
12. Consumption of fixed capital	0.00
13. Borrowing at home	0.00
14. Other liabilities	-17289.91
14.1 net extra budgetary borrowings	-16826.09
14.2 less net purchase of financial assets	463.83
15. Total receipts(11 to 14)	29876.79

Table-13

(₹ lakhs)

Estimates of Net Product from Urban Local Bodies (Uttarakhand)
Account – III 2018-19

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	28210.90	8549.71	5569.54	42330.15
2. Construction	1564.18	108.01	54.03	1726.22
3. Water supply	292.58	16.84	39.98	349.41
4. Other Services	12815.76	1454.04	3889.33	18159.13
I. a) Education	865.97	87.58	32.66	986.20
b) Medical & Public Health	515.46	248.93	168.82	933.21
c) Sanitation	11434.34	1117.53	3687.85	16239.72
5. Sub-Total (2 to 4)	14672.52	1578.89	3983.34	20234.75
6. Public Administration & Defense (1-5)	13538.38	6970.82	1586.20	22095.40

Table-14

(₹ lakhs)

Capital Formation by type of Assets and Industry of use (Urban Local Bodies)
(Uttarakhand) Account-IV 2018-19

	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	1837.77	11437.93	14578.53	175.88	1249.28	38.78	0.00	8.09	29326.25	613.67	0.00	29939.92
2. Construction	1342.84	10468.13	10045.09	0.00	0.00	0.00	0.00	0.00	21856.06	0.00	0.00	21856.06
3. Water Supply	0.00	0.00	559.75	0.00	2.67	0.00	0.00	0.00	562.42	0.00	0.00	562.42
4. Other Services	43.49	72.49	1439.04	136.27	690.77	0.00	0.00	8.09	2390.14	83.02	0.00	2473.16
I. a) Education	11.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.42	0.00	0.00	11.42
b) Medical & Public Health	7.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.63	0.00	0.00	7.63
c) Sanitation	24.44	72.49	1439.04	136.27	690.77	0.00	0.00	8.09	2371.10	83.02	0.00	2454.12
5. Sub-Total (2 to 4)	1386.33	10540.62	12043.87	136.27	693.44	0.00	0.00	8.09	24808.63	83.02	0.00	24891.65
6. Public Administration & Defense (1-5)	451.44	897.31	2534.65	39.60	555.84	38.78	0.00	0.00	4517.62	530.65	0.00	5048.27

Table-15

(₹ lakhs)

**Borrowing account of Urban Local Body(Uttarakhand)
Account-V 2018-19**

	2018-19	
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	115990.63	99164.55
II. Borrowing at home		
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	98.06	23.25
3. Reserve funds	0.00	0.00
4. Deposits & Advances	166.62	58.42
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	38691.92	55701.02
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00
Total	38956.61	55782.69
Net receipts	-16826.09	
Total excluding Funds	154947.24	154947.24

Income and Expenditure Outlay Account of Local Bodies
Account – I 2018-19

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	62.42	70.74	133.16	1.Total consumption expenditure	6485.51	1148.19	7633.70
1.1 Profits		0.00	0.00	1.1 Compensation of employees	6148.22	647.17	6795.39
1.2 Income from property	62.42	70.74	133.16	a) salaries, wages and Benefits	6126.17	611.04	6737.21
1.2.1 Net interest received	53.12	33.70	86.82	b) pension	22.05	36.13	58.18
1.2.2 Other Property Receipts	9.30	37.04	46.34	1.2 Net purchase of commodities and services	337.29	501.02	838.31
2. Total tax revenue	8.15	12.94	21.09	a) purchases	211.26	322.27	533.53
2.1 Total Direct Taxes	8.15	12.94	21.09	b) maintenance	231.01	185.27	416.28
a) Land Revenue	0.00	0.00	0.00	c) less sales	104.97	6.52	111.49
b) Other Direct Taxes	8.15	12.94	21.09	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	139.41	58.51	197.92	c) Other	0.00	0.00	0.00
4. Total transfers	10550.50	2193.27	12743.77	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	392.35	262.89	655.24	3. Subsidies	0.00	0.00	0.00
a) Centre	194.73	148.19	342.92	4 Total Current Transfers	249.47	152.15	401.62
b) States	176.98	109.50	286.48	5. Total current expenditure (1+2+3+4)	6734.98	1300.34	8035.32
c) Others	20.64	5.20	25.84	6. Surplus on current account	4025.50	1035.11	5060.61
4.2 Capital Transfer	10158.15	1930.38	12088.53				
a) Centre	7623.78	579.34	8203.12				
b) States	2164.17	1308.58	3472.75				
c) Others	370.20	42.45	412.65				
Total Receipts(1+2+3+4)	10760.48	2335.45	13095.93				

Distt : UTTARKASHI

Table-17

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2018-19**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	3543.10	919.36	4462.46
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)	3543.10	919.36	4462.46
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)	3543.10	919.36	4462.46
II. Receipts			
11. Surplus on current account	4025.50	1035.11	5060.61
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	7.48	0.00	7.48
14. Other liabilities	-489.89	-115.75	-605.64
14.1 net extra budgetary borrowings	-489.89	-115.75	-605.64
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	3543.10	919.36	4462.46

Estimates of Net Product of Local Body
Account III 2018-19

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	6005.61	554.79	6560.40	22.05	36.13	58.18	120.56	56.25	176.81	6148.22	647.17	6795.39
2. Construction	4488.58	0.00	4488.58	0.00	0.00	0.00	0.00	0.00	0.00	4488.58	0.00	4488.58
3. Water supply	130.01	1.20	131.21	0.00	0.00	0.00	0.00	0.00	0.00	130.01	1.20	131.21
4. Other Services	167.62	242.13	409.75	0.00	0.00	0.00	0.00	29.86	29.86	167.62	271.99	439.61
I. a) Education	87.51	42.71	130.22	0.00	0.00	0.00	0.00	0.00	0.00	87.51	42.71	130.22
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	80.10	199.42	279.52	0.00	0.00	0.00	0.00	29.86	29.86	80.10	229.28	309.38
5. Sub-Total (2 to 4)	4786.21	243.32	5029.53	0.00	0.00	0.00	0.00	29.86	29.86	4786.21	273.18	5059.39
6. Public Administration & Defence (1-5)	1219.40	311.46	1530.86	22.05	36.13	58.18	120.56	26.39	146.95	1362.01	373.98	1735.99

Distt : UTTARKASHI (RURAL)

Table-19

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2018-19

	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	105.18	513.62	2561.10	0.00	363.19	0.00	0.00	0.00	3543.10	0.00	0.00	3543.10
2. Construction	44.19	454.23	1804.10	0.00	0.00	0.00	0.00	0.00	2302.52	0.00	0.00	2302.52
3. Water Supply	0.00	0.00	176.47	0.00	0.00	0.00	0.00	0.00	176.47	0.00	0.00	176.47
4. Other Services	26.11	3.41	111.51	0.00	0.00	0.00	0.00	0.00	141.02	0.00	0.00	141.02
I. a) Education	25.81	3.41	62.27	0.00	0.00	0.00	0.00	0.00	91.49	0.00	0.00	91.49
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	0.30	0.00	49.23	0.00	0.00	0.00	0.00	0.00	49.53	0.00	0.00	49.53
5. Sub-Total (2 to 4)	70.30	457.64	2092.08	0.00	0.00	0.00	0.00	0.00	2620.01	0.00	0.00	2620.01
6. Public Administration & Defence (1-5)	34.88	55.99	469.02	0.00	363.19	0.00	0.00	0.00	923.08	0.00	0.00	923.08

Distt : UTTARKASHI(URBAN)

Table-20

(₹ LAKHS)

Gross Capital Formation of Urban local body

Account IV 2018-19

	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	41.12	275.13	425.41	36.10	140.47	1.13	0.00	0.00	919.36	0.00	0.00	919.36
2. Construction	41.12	275.13	286.75	0.00	0.00	0.00	0.00	0.00	603.00	0.00	0.00	603.00
3. Water Supply	0.00	0.00	4.71	0.00	0.00	0.00	0.00	0.00	4.71	0.00	0.00	4.71
4. Other Services	0.00	0.00	127.75	36.10	81.29	0.00	0.00	0.00	245.14	0.00	0.00	245.14
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	127.75	36.10	81.29	0.00	0.00	0.00	245.14	0.00	0.00	245.14
5. Sub-Total (2 to 4)	41.12	275.13	419.21	36.10	81.29	0.00	0.00	0.00	852.85	0.00	0.00	852.85
6. Public Administration & Defence (1-5)	0.00	0.00	6.20	0.00	59.18	1.13	0.00	0.00	66.51	0.00	0.00	66.51

Distt : UTTARKASHI(RURAL+URBAN)

Table-21

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2018-19

	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	146.30	788.75	2986.51	36.10	503.66	1.13	0.00	0.00	4462.46	0.00	0.00	4462.46
2. Construction	85.31	729.36	2090.85	0.00	0.00	0.00	0.00	0.00	2905.52	0.00	0.00	2905.52
3. Water Supply	0.00	0.00	181.18	0.00	0.00	0.00	0.00	0.00	181.18	0.00	0.00	181.18
4. Other Services	26.11	3.41	239.26	36.10	81.29	0.00	0.00	0.00	386.16	0.00	0.00	386.16
I. a) Education	25.81	3.41	62.27	0.00	0.00	0.00	0.00	0.00	91.49	0.00	0.00	91.49
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	0.30	0.00	176.98	36.10	81.29	0.00	0.00	0.00	294.67	0.00	0.00	294.67
5. Sub-Total (2 to 4)	111.42	732.77	2511.29	36.10	81.29	0.00	0.00	0.00	3472.86	0.00	0.00	3472.86
6. Public Administration & Defence (1-5)	34.88	55.99	475.22	0.00	422.37	1.13	0.00	0.00	989.59	0.00	0.00	989.59

**Borrowing account of Local Body
Account-V 2018-19**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	10865.46	10383.05	2341.97	2226.22	13207.43	12609.27
II. Borrowing at home	0.00	0.00	0.00	0.00	0.00	0.00
1. Internal debt	7.48	0.00	0.00	0.00	7.48	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	7.48	0.00	0.00	0.00	7.48	0.00
Net receipts	7.48	0.00	0.00	0.00	7.48	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	2590.72	3080.61	1891.54	2007.29	4482.26	5087.90
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	2590.72	3080.61	1891.54	2007.29	4482.26	5087.90
Net receipts	-489.89	0.00	-115.75	0.00	-605.64	0.00
Total excluding Funds	13463.66	13463.66	4233.51	4233.51	17697.17	17697.17

Income and Expenditure Outlay Account of Local Bodies
Account – I 2018-19

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	95.42	161.76	257.18	1.Total consumption expenditure	5329.71	1264.12	6593.83
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	5148.32	1116.97	6265.29
1.2 Income from property	95.42	161.76	257.18	a) salaries, wages and Benefits	5041.96	1049.35	6091.31
1.2.1 Net interest received	61.90	14.84	76.74	b) pension	106.36	67.62	173.98
1.2.2 Other Property Receipts	33.52	146.92	180.44	1.2 Net purchase of commodities and services	181.39	147.15	328.54
2. Total tax revenue	13.50	115.93	129.43	a) purchases	25.55	91.58	117.13
2.1 Total Direct Taxes	13.50	60.11	73.61	b) maintenance	171.45	61.94	233.39
a) Land Revenue	0.00	0.00	0.00	c) less sales	15.61	6.37	21.98
b) Other Direct Taxes	13.50	60.11	73.61	2.Net interest paid to	4.56	0.00	4.56
2.2 Total Indirect Taxes	0.00	55.82	55.82	2.1 Public Authorities	4.56	0.00	4.56
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	55.82	55.82	b) States	4.56	0.00	4.56
3. Fees & Miscellaneous Receipts	79.35	79.03	158.38	c) Other	0.00	0.00	0.00
4. Total transfers	8835.85	3725.19	12561.04	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	543.87	970.05	1513.92	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	0.50	0.50	4 Total Current Transfers	165.75	0.00	165.75
b) States	535.84	969.55	1505.39	5. Total current expenditure (1+2+3+4)	5500.02	1264.12	6764.14
c) Others	8.03	0.00	8.03	6. Surplus on current account	3524.10	2817.79	6341.89
4.2 Capital Transfer	8291.98	2755.14	11047.12				
a) Centre	5626.46	918.31	6544.77				
b) States	2363.96	1694.99	4058.95				
c) Others	301.56	141.84	443.40				
Total Receipts(1+2+3+4)	9024.12	4081.91	13106.03				

Distt : CHAMOLI

Table-24

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2018-19**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	2297.33	1657.10	3954.43
2. Net purchase of physical assets	0.00	51.31	51.31
2.1 Second hand assets	0.00	51.31	51.31
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.33	0.00	0.33
4. Capital transfers	359.21	0.00	359.21
5. Total (1 to 4)	2656.88	1708.41	4365.29
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)	2656.88	1708.41	4365.29
II. Receipts			
11. Surplus on current account	3524.10	2817.79	6341.89
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-867.23	-1109.38	-1976.61
14.1 net extra budgetary borrowings	-867.23	-751.08	-1618.31
14.2 less net purchase of financial assets	0.00	358.30	358.30
15. Total receipts(11 to 14)	2656.88	1708.41	4365.29

Distt : CHAMOLI

Table-25

(₹ lakhs)

Estimates of Net Product of Local Body
Account III 2018-19

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	4963.73	912.13	5875.86	106.36	67.62	173.98	78.23	137.22	215.45	5148.32	1116.97	6265.29
2. Construction	3292.98	52.48	3345.46	11.77	0.00	11.77	0.00	4.51	4.51	3304.75	56.99	3361.74
3. Water supply	168.68	0.00	168.68	0.00	0.00	0.00	0.00	0.00	0.00	168.68	0.00	168.68
4. Other Services	375.29	311.27	686.56	0.00	0.00	0.00	0.84	112.28	113.12	376.13	423.55	799.68
I. a) Education	5.02	0.00	5.02	0.00	0.00	0.00	0.00	0.00	0.00	5.02	0.00	5.02
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	370.26	311.27	681.53	0.00	0.00	0.00	0.84	112.28	113.12	371.10	423.55	794.65
5. Sub-Total (2 to 4)	3836.94	363.75	4200.69	11.77	0.00	11.77	0.84	116.78	117.62	3849.55	480.53	4330.08
6. Public Administration & Defence (1-5)	1126.79	548.38	1675.17	94.60	67.62	162.22	77.39	20.43	97.82	1298.78	636.43	1935.21

Distt : CHAMOLI (RURAL)**Table-26****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2018-19**

	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	177.26	182.01	1822.24	43.55	72.28	0.00	0.00	0.00	2297.33	0.00	0.33	2297.67
2. Construction	151.24	161.02	962.31	9.53	0.00	0.00	0.00	0.00	1284.10	0.00	0.00	1284.10
3. Water Supply	0.00	0.77	187.21	0.00	0.00	0.00	0.00	0.00	187.99	0.00	0.00	187.99
4. Other Services	12.02	0.00	146.72	3.65	0.00	0.00	0.00	0.00	162.40	0.00	0.00	162.40
I. a) Education	1.89	0.00	1.30	0.00	0.00	0.00	0.00	0.00	3.19	0.00	0.00	3.19
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	10.13	0.00	145.42	3.65	0.00	0.00	0.00	0.00	159.21	0.00	0.00	159.21
5. Sub-Total (2 to 4)	163.26	161.79	1296.25	13.18	0.00	0.00	0.00	0.00	1634.49	0.00	0.00	1634.49
6. Public Administration & Defence (1-5)	14.00	20.21	525.98	30.37	72.28	0.00	0.00	0.00	662.85	0.00	0.33	663.18

Distt : CHAMOLI (URBAN)**Table-27****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2018-19**

	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	117.35	411.58	1014.51	35.80	75.80	2.06	0.00	0.00	1657.10	51.31	0.00	1708.41
2. Construction	117.35	411.58	644.30	0.00	0.00	0.00	0.00	0.00	1173.22	0.00	0.00	1173.22
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	125.01	14.65	0.00	0.00	0.00	0.00	139.66	0.00	0.00	139.66
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	125.01	14.65	0.00	0.00	0.00	0.00	139.66	0.00	0.00	139.66
5. Sub-Total (2 to 4)	117.35	411.58	769.31	14.65	0.00	0.00	0.00	0.00	1312.88	0.00	0.00	1312.88
6. Public Administration & Defence (1-5)	0.00	0.00	245.20	21.15	75.80	2.06	0.00	0.00	344.22	51.31	0.00	395.52

Distt : CHAMOLI (RURAL+URBAN)

Table-28

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2018-19

	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	294.61	593.59	2836.75	79.35	148.08	2.06	0.00	0.00	3954.43	51.31	0.33	4006.08
2. Construction	268.59	572.60	1606.61	9.53	0.00	0.00	0.00	0.00	2457.32	0.00	0.00	2457.32
3. Water Supply	0.00	0.77	187.21	0.00	0.00	0.00	0.00	0.00	187.99	0.00	0.00	187.99
4. Other Services	12.02	0.00	271.73	18.30	0.00	0.00	0.00	0.00	302.06	0.00	0.00	302.06
I. a) Education	1.89	0.00	1.30	0.00	0.00	0.00	0.00	0.00	3.19	0.00	0.00	3.19
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	10.13	0.00	270.43	18.30	0.00	0.00	0.00	0.00	298.87	0.00	0.00	298.87
5. Sub-Total (2 to 4)	280.61	573.37	2065.56	27.83	0.00	0.00	0.00	0.00	2947.37	0.00	0.00	2947.37
6. Public Administration & Defence (1-5)	14.00	20.21	771.18	51.52	148.08	2.06	0.00	0.00	1007.07	51.31	0.33	1058.70

**Borrowing account of Local Body
Account-V 2018-19**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	9039.73	8172.51	4088.28	3337.19	13128.01	11509.70
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	
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	2439.48	3306.71	1518.26	2269.35	3957.74	5576.06
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	2439.48	3306.71	1518.26	2269.35	3957.74	5576.06
Net receipts	-867.23		-751.08		-1618.31	
Total excluding Funds	11479.22	11479.22	5606.54	5606.54	17085.76	17085.76

Income and Expenditure Outlay Account of Local Bodies
Account – I 2018-19

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	109.09	0.57	109.66	1.Total consumption expenditure	1627.39	236.93	1864.32
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	1627.38	181.08	1808.46
1.2 Income from property	109.09	0.57	109.66	a) salaries, wages and Benefits	1574.83	168.62	1743.45
1.2.1 Net interest received	67.42	0.57	67.99	b) pension	52.55	12.46	65.01
1.2.2 Other Property Receipts	41.68	0.00	41.68	1.2 Net purchase of commodities and services	0.01	55.85	55.86
2. Total tax revenue	10.33	0.00	10.33	a) purchases	0.01	0.00	0.01
2.1 Total Direct Taxes	10.33	0.00	10.33	b) maintenance	0.00	55.85	55.85
a) Land Revenue	0.00	0.00	0.00	c) less sales	0.00	0.00	0.00
b) Other Direct Taxes	10.33	0.00	10.33	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	129.21	31.30	160.51	c) Other	0.00	0.00	0.00
4. Total transfers	4915.07	974.19	5889.26	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	701.22	822.57	1523.79	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	187.29	187.29	4 Total Current Transfers	0.00	0.00	0.00
b) States	606.64	628.03	1234.67	5. Total current expenditure (1+2+3+4)	1627.39	236.93	1864.32
c) Others	94.58	7.25	101.83	6. Surplus on current account	3536.32	769.14	4305.46
4.2 Capital Transfer	4213.85	151.62	4365.47				
a) Centre	2932.67	0.00	2932.67				
b) States	1131.56	151.62	1283.18				
c) Others	149.62	0.00	149.62				
Total Receipts(1+2+3+4)	5163.71	1006.06	6169.77				

**Capital Finance Account of Local Body
Account – II 2018-19**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	3434.20	500.54	3934.74
2. Net purchase of physical assets	0.00	78.20	78.20
2.1 Second hand assets	0.00	78.20	78.20
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	1.08	0.00	1.08
5. Total (1 to 4)	3435.28	578.74	4014.02
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)	3435.28	578.74	4014.02
II. Receipts			
11. Surplus on current account	3536.32	769.14	4305.46
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	-0.01	0.00	-0.01
14. Other liabilities	-101.04	-190.40	-291.44
14.1 net extra budgetary borrowings	-101.04	-190.40	-291.44
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	3435.28	578.74	4014.02

Estimates of Net Product of Local Body
Account III 2018-19

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	1465.60	168.62	1634.22	52.55	12.46	65.01	109.23	0.00	109.23	1627.38	181.08	1808.46
2. Construction	774.79	0.00	774.79	0.00	0.00	0.00	0.00	0.00	0.00	774.79	0.00	774.79
3. Water supply	32.00	0.00	32.00	0.00	0.00	0.00	0.00	0.00	0.00	32.00	0.00	32.00
4. Other Services	180.00	58.08	238.08	0.00	0.00	0.00	0.00	0.00	0.00	180.00	58.08	238.08
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	180.00	58.08	238.08	0.00	0.00	0.00	0.00	0.00	0.00	180.00	58.08	238.08
5. Sub-Total (2 to 4)	986.79	58.08	1044.87	0.00	0.00	0.00	0.00	0.00	0.00	986.79	58.08	1044.87
6. Public Administration & Defence (1-5)	478.81	110.53	589.34	52.55	12.46	65.01	109.23	0.00	109.23	640.59	122.99	763.58

Distt : RUDRAPRAYAG (RURAL)**Table-33****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2018-19**

	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	183.82	1085.81	2164.57	0.00	0.00	0.00	0.00	0.00	3434.20	0.00	0.00	3434.20
2. Construction	183.82	1075.89	666.49	0.00	0.00	0.00	0.00	0.00	1926.21	0.00	0.00	1926.21
3. Water Supply	0.00	0.00	333.86	0.00	0.00	0.00	0.00	0.00	333.86	0.00	0.00	333.86
4. Other Services	0.00	9.92	662.45	0.00	0.00	0.00	0.00	0.00	672.37	0.00	0.00	672.37
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	9.92	662.45	0.00	0.00	0.00	0.00	0.00	672.37	0.00	0.00	672.37
5. Sub-Total (2 to 4)	183.82	1085.81	1662.80	0.00	0.00	0.00	0.00	0.00	2932.44	0.00	0.00	2932.44
6. Public Administration & Defence (1-5)	0.00	0.00	501.76	0.00	0.00	0.00	0.00	0.00	501.76	0.00	0.00	501.76

Distt : RUDRAPRAYAG (URBAN)**Table-34****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2018-19**

	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	113.40	260.11	122.67	0.00	2.20	2.15	0.00	0.00	500.54	78.20	0.00	578.74
2. Construction	113.40	257.61	88.58	0.00	0.00	0.00	0.00	0.00	459.59	0.00	0.00	459.59
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	17.46	0.00	0.00	0.00	0.00	0.00	17.46	5.00	0.00	22.46
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	17.46	0.00	0.00	0.00	0.00	0.00	17.46	5.00	0.00	22.46
5. Sub-Total (2 to 4)	113.40	257.61	106.04	0.00	0.00	0.00	0.00	0.00	477.05	5.00	0.00	482.05
6. Public Administration & Defence (1-5)	0.00	2.50	16.63	0.00	2.20	2.15	0.00	0.00	23.49	73.20	0.00	96.69

Distt : RUDRAPRAYAG(RURAL+URBAN)

Table-35

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2017-18

	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	297.22	1345.92	2287.24	0.00	2.20	2.15	0.00	0.00	3934.74	78.20	0.00	4012.94
2. Construction	297.22	1333.50	755.07	0.00	0.00	0.00	0.00	0.00	2385.80	0.00	0.00	2385.80
3. Water Supply	0.00	0.00	333.86	0.00	0.00	0.00	0.00	0.00	333.86	0.00	0.00	333.86
4. Other Services	0.00	9.92	679.91	0.00	0.00	0.00	0.00	0.00	689.83	5.00	0.00	694.83
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	9.92	679.91	0.00	0.00	0.00	0.00	0.00	689.83	5.00	0.00	694.83
5. Sub-Total (2 to 4)	297.22	1343.42	1768.84	0.00	0.00	0.00	0.00	0.00	3409.49	5.00	0.00	3414.49
6. Public Administration & Defence (1-5)	0.00	2.50	518.39	0.00	2.20	2.15	0.00	0.00	525.25	73.20	0.00	598.45

**Borrowing account of Rural Local Body
Account-V 2018-19**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	5163.71	5062.66	1006.06	815.66	6169.77	5878.32
II. Borrowing at home						
1. Internal debt	0.00	0.01	0.00	0.00	0.00	0.01
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.01	0.00	0.00	0.00	0.01
Net receipts	-0.01		0.00		-0.01	
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	2830.21	2931.24	306.59	496.99	3136.80	3428.23
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	2830.21	2931.24	306.59	496.99	3136.80	3428.23
Net receipts	-101.04		-190.40		-291.44	
Total excluding Funds	7993.91	7993.91	1312.65	1312.65	9306.56	9306.56

Income and Expenditure Outlay Account of Local Bodies
Account – I 2018-19

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	145.66	44.00	189.66	1.Total consumption expenditure	5473.58	1848.33	7321.91
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	5338.14	1356.15	6694.29
1.2 Income from property	145.66	44.00	189.66	a) salaries, wages and Benefits	5280.97	1198.40	6479.37
1.2.1 Net interest received	92.20	13.35	105.55	b) pension	57.17	157.75	214.92
1.2.2 Other Property Receipts	53.46	30.66	84.12	1.2 Net purchase of commodities and services	135.44	492.18	627.62
2. Total tax revenue	85.58	44.84	130.42	a) purchases	205.55	729.95	935.50
2.1 Total Direct Taxes	31.82	42.29	74.11	b) maintenance	125.90	185.01	310.91
a) Land Revenue	0.00	11.60	11.60	c) less sales	196.01	422.78	618.79
b) Other Direct Taxes	31.82	30.69	62.51	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	53.77	2.55	56.32	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	53.77	2.55	56.32	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	0.00	44.77	44.77	c) Other	0.00	0.00	0.00
4. Total transfers	11662.51	3441.86	15104.37	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	153.60	1531.31	1684.91	3. Subsidies	28.00	0.00	28.00
a) Centre	59.97	90.73	150.70	4 Total Current Transfers	33.95	56.10	90.05
b) States	92.83	1427.94	1520.77	5. Total current expenditure (1+2+3+4)	5535.52	1904.43	7439.95
c) Others	0.80	12.64	13.44	6. Surplus on current account	6358.23	1671.05	8029.28
4.2 Capital Transfer	11508.91	1910.56	13419.47				
a) Centre	7911.11	368.80	8279.91				
b) States	2024.83	1435.16	3459.99				
c) Others	1572.98	106.60	1679.58				
Total Receipts(1+2+3+4)	11893.76	3575.48	15469.24				

Capital Finance Account of Local Body
Account – II 2018-19

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	5622.53	987.82	6610.35
2. Net purchase of physical assets	0.00	37.21	37.21
2.1 Second hand assets	0.00	37.21	37.21
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.68	0.00	0.68
4. Capital transfers	45.97	0.00	45.97
5. Total (1 to 4)	5669.19	1025.03	6694.22
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)	5669.19	1025.03	6694.22
II. Receipts			
11. Surplus on current account	6358.23	1671.05	8029.28
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-689.05	-646.02	-1335.07
14.1 net extra budgetary borrowings	-687.06	-646.02	-1333.08
14.2 less net purchase of financial assets	1.99	0.00	1.99
15. Total receipts(11 to 14)	5669.19	1025.03	6694.22

Estimates of Net Product of Local Body
Account III 2018-19

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	5030.82	1131.68	6162.50	57.17	157.75	214.92	250.15	66.72	316.87	5338.14	1356.15	6694.29
2. Construction	3717.89	9.04	3726.93	0.00	0.00	0.00	0.00	1.77	1.77	3717.89	10.81	3728.70
3. Water supply	496.95	0.81	497.76	0.00	0.00	0.00	0.00	3.70	3.70	496.95	4.51	501.46
4. Other Services	141.26	288.01	429.27	0.00	10.67	10.67	10.00	9.67	19.67	151.26	308.35	459.61
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	141.26	288.01	429.27	0.00	10.67	10.67	10.00	9.67	19.67	151.26	308.35	459.61
5. Sub-Total (2 to 4)	4356.11	297.87	4653.98	0.00	10.67	10.67	10.00	15.14	25.14	4366.11	323.68	4689.79
6. Public Administration & Defence (1-5)	674.71	833.81	1508.52	57.17	147.08	204.25	240.15	51.59	291.74	972.03	1032.48	2004.51

Distt : TEHRI GARHWAL (RURAL)**Table-40****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2018-19**

	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	530.77	1600.05	3401.26	0.00	40.15	50.30	0.00	0.00	5622.53	0.00	0.68	5623.21
2. Construction	56.26	442.22	1852.08	0.00	0.00	0.00	0.00	0.00	2350.57	0.00	0.00	2350.57
3. Water Supply	0.00	4.98	326.75	0.00	0.00	0.00	0.00	0.00	331.73	0.00	0.00	331.73
4. Other Services	34.90	0.00	256.88	0.00	9.70	0.00	0.00	0.00	301.48	0.00	0.00	301.48
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	34.90	0.00	256.88	0.00	9.70	0.00	0.00	0.00	301.48	0.00	0.00	301.48
5. Sub-Total (2 to 4)	91.16	447.20	2435.72	0.00	9.70	0.00	0.00	0.00	2983.78	0.00	0.00	2983.78
6. Public Administration & Defence (1-5)	439.61	1152.85	965.54	0.00	30.45	50.30	0.00	0.00	2638.75	0.00	0.68	2639.43

Distt : TEHRI GARHWAL (URBAN)**Table-41****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2018-19**

	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	22.77	693.36	155.02	0.00	100.37	8.21	0.00	8.09	987.82	37.21	0.00	1025.03
2. Construction	22.77	654.73	0.00	0.00	0.00	0.00	0.00	0.00	677.50	0.00	0.00	677.50
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	19.87	0.00	52.37	0.00	0.00	8.09	80.32	13.08	0.00	93.40
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	19.87	0.00	52.37	0.00	0.00	8.09	80.32	13.08	0.00	93.40
5. Sub-Total (2 to 4)	22.77	654.73	19.87	0.00	52.37	0.00	0.00	8.09	757.82	13.08	0.00	770.90
6. Public Administration & Defence (1-5)	0.00	38.63	135.16	0.00	48.00	8.21	0.00	0.00	230.00	24.13	0.00	254.13

Distt : TEHRI GARHWAL(RURAL+URBAN)**Table-42****(₹ LAKHS)****Gross Capital Formation of local body****Account IV 2018-19**

	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	553.54	2293.41	3556.28	0.00	140.52	58.51	0.00	8.09	6610.35	37.21	0.68	6648.24
2. Construction	79.03	1096.95	1852.08	0.00	0.00	0.00	0.00	0.00	3028.07	0.00	0.00	3028.07
3. Water Supply	0.00	4.98	326.75	0.00	0.00	0.00	0.00	0.00	331.73	0.00	0.00	331.73
4. Other Services	34.90	0.00	276.75	0.00	62.07	0.00	0.00	8.09	381.80	13.08	0.00	394.88
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	34.90	0.00	276.75	0.00	62.07	0.00	0.00	8.09	381.80	13.08	0.00	394.88
5. Sub-Total (2 to 4)	113.93	1101.93	2455.59	0.00	62.07	0.00	0.00	8.09	3741.60	13.08	0.00	3754.68
6. Public Administration & Defence (1-5)	439.61	1191.48	1100.70	0.00	78.45	58.51	0.00	0.00	2868.75	24.13	0.68	2893.56

**Borrowing account of Local Body
Account-V 2018-19**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	12089.77	11402.72	3998.26	3352.24	16088.03	14754.96
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	
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	98.06	23.25	98.06	23.25
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	5147.36	5834.41	2276.79	2997.62	7424.15	8832.03
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	5147.36	5834.41	2374.85	3020.87	7522.21	8855.28
Net receipts	-687.06		-646.02		-1333.08	
Total excluding Funds	17237.13	17237.13	6373.11	6373.11	23610.24	23610.24

Income and Expenditure Outlay Account of Local Bodies
Account – I 2018-19

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	430.49	877.09	1307.58	1.Total consumption expenditure	6111.00	20434.20	26545.20
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	5366.32	13511.46	18877.78
1.2 Income from property	430.49	877.09	1307.58	a) salaries, wages and Benefits	5255.91	10511.24	15767.15
1.2.1 Net interest received	226.95	229.24	456.19	b) pension	110.41	3000.22	3110.63
1.2.2 Other Property Receipts	203.54	647.85	851.39	1.2 Net purchase of commodities and services	744.68	6922.74	7667.42
2. Total tax revenue	131.72	3953.58	4085.30	a) purchases	52.64	390.93	443.57
2.1 Total Direct Taxes	57.72	3428.43	3486.15	b) maintenance	867.62	7985.65	8853.27
a) Land Revenue	27.66	2349.99	2377.65	c) less sales	175.59	1453.85	1629.44
b) Other Direct Taxes	30.06	1078.44	1108.50	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	74.00	525.15	599.15	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	74.00	525.15	599.15	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	7.02	2238.67	2245.69	c) Other	0.00	0.00	0.00
4. Total transfers	10194.24	25364.62	35558.86	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	2755.14	15868.64	18623.78	3. Subsidies	0.00	0.00	0.00
a) Centre	1975.72	1177.93	3153.65	4 Total Current Transfers	431.11	1777.92	2209.03
b) States	760.27	14502.70	15262.97	5. Total current expenditure (1+2+3+4)	6542.11	22212.12	28754.23
c) Others	19.15	188.01	207.16	6. Surplus on current account	4221.36	10221.84	14443.20
4.2 Capital Transfer	7439.10	9495.97	16935.07				
a) Centre	3683.32	4708.86	8392.18				
b) States	3755.78	2458.36	6214.14				
c) Others	0.00	2328.75	2328.75				
Total Receipts(1+2+3+4)	10763.47	32433.96	43197.43				

Distt : DEHRADUN

Table-45

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2018-19**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	4082.63	8288.96	12371.59
2. Net purchase of physical assets	0.00	-50.02	-50.02
2.1 Second hand assets	0.00	-50.02	-50.02
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)	4082.63	8238.94	12321.57
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)	4082.63	8238.94	12321.57
II. Receipts			
11. Surplus on current account	4221.36	10221.84	14443.20
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-138.73	-1982.90	-2121.63
14.1 net extra budgetary borrowings	-138.73	-1882.90	-2021.63
14.2 less net purchase of financial assets	0.00	100.00	100.00
15. Total receipts(11 to 14)	4082.63	8238.94	12321.57

Estimates of Net Product of Local Body
Account III 2018-19

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	5120.82	8728.96	13849.78	110.41	3000.22	3110.63	135.09	1782.28	1917.37	5366.32	13511.46	18877.78
2. Construction	3956.53	706.71	4663.24	10.45	52.14	62.59	0.55	20.65	21.20	3967.53	779.50	4747.03
3. Water supply	330.25	95.52	425.77	0.00	0.00	0.00	0.00	0.00	0.00	330.25	95.52	425.77
4. Other Services	108.38	5151.12	5259.50	0.00	487.97	487.97	0.00	1112.46	1112.46	108.38	6751.55	6859.93
I. a) Education	0.00	363.40	363.40	0.00	0.00	0.00	0.00	2.56	2.56	0.00	365.96	365.96
b) Medical & Public Health	0.00	288.64	288.64	0.00	232.85	232.85	0.00	0.10	0.10	0.00	521.59	521.59
c) Sanitation	108.38	4499.08	4607.46	0.00	255.13	255.13	0.00	1109.81	1109.81	108.38	5864.02	5972.40
5. Sub-Total (2 to 4)	4395.16	5953.35	10348.51	10.45	540.12	550.57	0.55	1133.12	1133.67	4406.16	7626.59	12032.75
6. Public Administration & Defence (1-5)	725.66	2775.61	3501.27	99.96	2460.10	2560.06	134.54	649.16	783.70	960.16	5884.87	6845.03

Distt : DEHRADUN (RURAL)**Table-47****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2018-19**

	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	344.28	2034.17	1704.18	0.00	0.00	0.00	0.00	0.00	4082.63	0.00	0.00	4082.63
2. Construction	0.00	2034.17	781.64	0.00	0.00	0.00	0.00	0.00	2815.81	0.00	0.00	2815.81
3. Water Supply	0.00	0.00	326.83	0.00	0.00	0.00	0.00	0.00	326.83	0.00	0.00	326.83
4. Other Services	0.00	0.00	37.71	0.00	0.00	0.00	0.00	0.00	37.71	0.00	0.00	37.71
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	37.71	0.00	0.00	0.00	0.00	0.00	37.71	0.00	0.00	37.71
5. Sub-Total (2 to 4)	0.00	2034.17	1146.18	0.00	0.00	0.00	0.00	0.00	3180.35	0.00	0.00	3180.35
6. Public Administration & Defence (1-5)	344.28	0.00	558.00	0.00	0.00	0.00	0.00	0.00	902.28	0.00	0.00	902.28

Distt : DEHRADUN (URBAN)**Table-48****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2018-19**

	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	2.78	745.76	7539.52	0.05	0.00	0.85	0.00	0.00	8288.96	59.93	0.00	8348.89
2. Construction	2.78	745.76	6117.22	0.00	0.00	0.00	0.00	0.00	6865.76	0.00	0.00	6865.76
3. Water Supply	0.00	0.00	401.61	0.00	0.00	0.00	0.00	0.00	401.61	0.00	0.00	401.61
4. Other Services	0.00	0.00	871.01	0.00	0.00	0.00	0.00	0.00	871.01	59.93	0.00	930.94
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	871.01	0.00	0.00	0.00	0.00	0.00	871.01	59.93	0.00	930.94
5. Sub-Total (2 to 4)	2.78	745.76	7389.84	0.00	0.00	0.00	0.00	0.00	8138.38	59.93	0.00	8198.31
6. Public Administration & Defence (1-5)	0.00	0.00	149.68	0.05	0.00	0.85	0.00	0.00	150.58	0.00	0.00	150.58

Distt : DEHRADUN(RURAL+URBAN)

Table-49

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2018-19

	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	347.06	2779.93	9243.70	0.05	0.00	0.85	0.00	0.00	12371.59	59.93	0.00	12431.52
2. Construction	2.78	2779.93	6898.86	0.00	0.00	0.00	0.00	0.00	9681.57	0.00	0.00	9681.57
3. Water Supply	0.00	0.00	728.44	0.00	0.00	0.00	0.00	0.00	728.44	0.00	0.00	728.44
4. Other Services	0.00	0.00	908.72	0.00	0.00	0.00	0.00	0.00	908.72	59.93	0.00	968.65
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	908.72	0.00	0.00	0.00	0.00	0.00	908.72	59.93	0.00	968.65
5. Sub-Total (2 to 4)	2.78	2779.93	8536.02	0.00	0.00	0.00	0.00	0.00	11318.73	59.93	0.00	11378.66
6. Public Administration & Defence (1-5)	344.28	0.00	707.68	0.05	0.00	0.85	0.00	0.00	1052.86	0.00	0.00	1052.86

**Borrowing account of Local Body
Account-V 2018-19**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	10939.06	10800.33	33997.76	32114.86	44936.82	42915.19
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			
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	131.72	69.08	71.35	57.42	203.07	126.50
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	5460.66	5662.03	11090.30	12987.12	16550.96	18649.15
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	5592.38	5731.11	11161.65	13044.55	16754.03	18775.66
Net receipts	-138.73		-1882.90	0.00	-2021.63	0.00
Total excluding Funds	16531.44	16531.44	45159.40	45159.40	61690.84	61690.84

Income and Expenditure Outlay Account of Local Bodies
Account – I 2018-19

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	294.99	636.96	931.95	1.Total consumption expenditure	5753.21	10464.62	16217.83
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	3856.75	6649.34	10506.09
1.2 Income from property	294.99	636.96	931.95	a) salaries, wages and Benefits	3767.41	4933.25	8700.66
1.2.1 Net interest received	137.26	540.35	677.61	b) pension	89.34	1716.08	1805.42
1.2.2 Other Property Receipts	157.73	96.60	254.33	1.2 Net purchase of commodities and services	1896.46	3815.28	5711.74
2. Total tax revenue	1039.33	2273.78	3313.11	a) purchases	119.30	429.40	548.70
2.1 Total Direct Taxes	190.53	1708.22	1898.75	b) maintenance	1954.79	6109.83	8064.62
a) Land Revenue	37.22	913.35	950.57	c) less sales	177.63	2723.95	2901.58
b) Other Direct Taxes	153.32	794.87	948.19	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	848.79	565.56	1414.35	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	848.79	565.56	1414.35	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	1.75	5.89	7.64	c) Other	0.00	0.00	0.00
4. Total transfers	23489.88	13971.70	37461.58	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	12639.26	7686.05	20325.31	3. Subsidies	0.00	0.00	0.00
a) Centre	7384.71	1502.29	8887.00	4 Total Current Transfers	0.00	0.00	0.00
b) States	4989.65	5918.86	10908.51	5. Total current expenditure (1+2+3+4)	5753.21	10464.62	16217.83
c) Others	264.90	264.90	529.80	6. Surplus on current account	19072.73	6423.72	25496.45
4.2 Capital Transfer	10850.62	6285.65	17136.27				
a) Centre	2716.63	184.00	2900.63				
b) States	3103.01	2949.11	6052.12				
c) Others	5030.98	3152.54	8183.52				
Total Receipts(1+2+3+4)	24825.94	16888.33	41714.27				

Distt : HARIDWAR

Table-52

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2018-19**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	19268.59	7167.13	26435.72
2. Net purchase of physical assets	290.86	0.00	290.86
2.1 Second hand assets	290.86	0.00	290.86
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)	19559.45	7167.13	26726.58
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)	19559.45	7167.13	26726.58
II. Receipts			
11. Surplus on current account	19072.73	6423.72	25496.45
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	486.72	743.42	1230.14
14.1 net extra budgetary borrowings	551.19	743.42	1294.61
14.2 less net purchase of financial assets	64.47	0.00	64.47
15. Total receipts(11 to 14)	19559.45	7167.13	26726.58

Distt : HARIDWAR

Table-53

(₹ lakhs)

Estimates of Net Product of Local Body
Account III 2018-19

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	3760.72	3530.80	7291.52	89.34	1716.08	1805.42	6.70	1402.46	1409.16	3856.75	6649.34	10506.09
2. Construction	3118.50	0.00	3118.50	0.00	0.00	0.00	0.00	0.00	0.00	3118.50	0.00	3118.50
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	85.63	698.90	784.53	0.00	4.53	4.53	6.70	1317.82	1324.52	92.33	2021.25	2113.58
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	85.63	698.90	784.53	0.00	4.53	4.53	6.70	1317.82	1324.52	92.33	2021.25	2113.58
5. Sub-Total (2 to 4)	3204.14	698.90	3903.04	0.00	4.53	4.53	6.70	1317.82	1324.52	3210.83	2021.25	5232.08
6. Public Administration & Defence (1-5)	556.58	2831.89	3388.47	89.34	1711.56	1800.90	0.00	84.64	84.64	645.92	4628.09	5274.01

Distt : HARIDWAR (RURAL)**Table-54****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2018-19**

	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	2393.18	10847.66	6006.71	0.00	0.00	21.05	0.00	0.00	19268.59	290.86	0.00	19559.45
2. Construction	582.71	10473.10	1398.88	0.00	0.00	0.00	0.00	0.00	12454.69	0.00	0.00	12454.69
3. Water Supply	0.00	0.00	676.67	0.00	0.00	0.00	0.00	0.00	676.67	0.00	0.00	676.67
4. Other Services	131.74	71.32	610.59	0.00	0.00	0.00	0.00	0.00	813.65	59.70	0.00	873.35
I. a) Education	11.14	0.00	10.65	0.00	0.00	0.00	0.00	0.00	21.79	0.00	0.00	21.79
b) Medical & Public Health	120.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.59	0.00	0.00	120.59
c) Sanitation	0.00	71.32	599.94	0.00	0.00	0.00	0.00	0.00	671.26	59.70	0.00	730.96
5. Sub-Total (2 to 4)	714.45	10544.43	2686.14	0.00	0.00	0.00	0.00	0.00	13945.01	59.70	0.00	14004.71
6. Public Administration & Defence (1-5)	1678.73	303.23	3320.57	0.00	0.00	21.05	0.00	0.00	5323.58	231.16	0.00	5554.74

Distt : HARIDWAR (URBAN)**Table-55****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2018-19**

	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	64.69	5819.12	1280.48	0.00	0.00	2.84	0.00	0.00	7167.13	0.00	0.00	7167.13
2. Construction	59.85	5746.63	805.79	0.00	0.00	0.00	0.00	0.00	6612.28	0.00	0.00	6612.28
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	72.49	0.00	0.00	0.00	0.00	0.00	0.00	72.49	0.00	0.00	72.49
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	72.49	0.00	0.00	0.00	0.00	0.00	0.00	72.49	0.00	0.00	72.49
5. Sub-Total (2 to 4)	59.85	5819.12	805.79	0.00	0.00	0.00	0.00	0.00	6684.76	0.00	0.00	6684.76
6. Public Administration & Defence (1-5)	4.84	0.00	474.69	0.00	0.00	2.84	0.00	0.00	482.37	0.00	0.00	482.37

Distt : HARIDWAR (RURAL+URBAN)

Table-56

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2018-19

	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	2457.87	16666.78	7287.19	0.00	0.00	23.89	0.00	0.00	26435.72	290.86	0.00	26726.58
2. Construction	642.56	16219.73	2204.67	0.00	0.00	0.00	0.00	0.00	19066.97	0.00	0.00	19066.97
3. Water Supply	0.00	0.00	676.67	0.00	0.00	0.00	0.00	0.00	676.67	0.00	0.00	676.67
4. Other Services	131.74	143.81	610.59	0.00	0.00	0.00	0.00	0.00	886.14	59.70	0.00	945.84
I. a) Education	11.14	0.00	10.65	0.00	0.00	0.00	0.00	0.00	21.79	0.00	0.00	21.79
b) Medical & Public Health	120.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.59	0.00	0.00	120.59
c) Sanitation	0.00	143.81	599.94	0.00	0.00	0.00	0.00	0.00	743.75	59.70	0.00	803.45
5. Sub-Total (2 to 4)	774.30	16363.55	3491.93	0.00	0.00	0.00	0.00	0.00	20629.77	59.70	0.00	20689.47
6. Public Administration & Defence (1-5)	1683.57	303.23	3795.26	0.00	0.00	23.89	0.00	0.00	5805.95	231.16	0.00	6037.11

**Borrowing account of Local Body
Account-V 2018-19**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	25003.57	25554.77	19612.28	20355.70	44615.85	45910.47
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	
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	95.27	1.00	95.27	1.00
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	5595.28	5044.08	6085.33	5436.19	11680.61	10480.27
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	5595.28	5044.08	6180.60	5437.19	11775.88	10481.27
Net receipts	551.19		743.42		1294.61	
Total excluding Funds	30598.85	30598.85	25792.88	25792.88	56391.73	56391.73

Income and Expenditure Outlay Account of Local Bodies
Account – I 2018-19

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	174.76	68.17	242.93	1.Total consumption expenditure	6394.15	2611.77	9005.92
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	3842.79	1947.45	5790.24
1.2 Income from property	174.76	68.17	242.93	a) salaries, wages and Benefits	3700.96	1552.30	5253.26
1.2.1 Net interest received	129.75	20.89	150.64	b) pension	141.83	395.14	536.97
1.2.2 Other Property Receipts	45.01	47.28	92.29	1.2 Net purchase of commodities and services	2551.36	664.33	3215.69
2. Total tax revenue	37.02	251.51	288.53	a) purchases	707.55	205.31	912.86
2.1 Total Direct Taxes	26.97	122.92	149.89	b) maintenance	1900.17	639.88	2540.05
a) Land Revenue	0.44	31.41	31.85	c) less sales	56.36	180.87	237.23
b) Other Direct Taxes	26.53	91.51	118.04	2.Net interest paid to	0.54	5.21	5.75
2.2 Total Indirect Taxes	10.05	128.59	138.64	2.1 Public Authorities	0.54	5.21	5.75
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	10.05	128.59	138.64	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	71.51	121.32	192.83	c) Other	0.54	5.21	5.75
4. Total transfers	9831.00	3782.40	13613.40	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	2955.88	3335.65	6291.53	3. Subsidies	0.00	0.00	0.00
a) Centre	1769.03	503.21	2272.24	4 Total Current Transfers	16.97	125.73	142.70
b) States	671.83	1735.03	2406.86	5. Total current expenditure (1+2+3+4)	6411.66	2742.71	9154.37
c) Others	515.02	1097.41	1612.43	6. Surplus on current account	3702.63	1480.69	5183.32
4.2 Capital Transfer	6875.12	446.75	7321.87				
a) Centre	3945.99	4.45	3950.44				
b) States	2727.46	382.96	3110.42				
c) Others	201.67	59.34	261.01				
Total Receipts(1+2+3+4)	10114.29	4223.40	14337.69				

Capital Finance Account of Local Body
Account – II 2018-19

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	3364.44	1224.30	4588.74
2. Net purchase of physical assets	104.17	223.92	328.09
2.1 Second hand assets	104.17	223.92	328.09
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)	3468.61	1448.22	4916.83
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)	3468.61	1448.22	4916.83
II. Receipts			
11. Surplus on current account	3702.63	1480.69	5183.32
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-234.02	-32.46	-266.48
14.1 net extra budgetary borrowings	-230.48	-32.46	-262.94
14.2 less net purchase of financial assets	3.54	0.00	3.54
15. Total receipts(11 to 14)	3468.61	1448.22	4916.83

Estimates of Net Product of Local Body
Account III 2018-19

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	3010.42	1226.68	4237.10	141.83	395.14	536.97	690.54	325.62	1016.16	3842.79	1947.44	5790.23
2. Construction	1365.71	24.72	1390.43	11.88	0.00	11.88	103.58	4.42	108.00	1481.17	29.14	1510.31
3. Water supply	50.87	15.63	66.50	2.20	0.00	2.20	25.16	3.73	28.89	78.23	19.36	97.59
4. Other Services	149.25	505.49	654.74	7.28	0.00	7.28	10.23	235.10	245.33	166.76	740.59	907.35
I. a) Education	0.00	63.67	63.67	0.00	0.00	0.00	0.00	22.00	22.00	0.00	85.67	85.67
b) Medical & Public Health	0.00	118.17	118.17	0.00	0.00	0.00	0.00	97.93	97.93	0.00	216.10	216.10
c) Sanitation	149.25	323.65	472.90	7.28	0.00	7.28	10.23	115.18	125.41	166.76	438.83	605.59
5. Sub-Total (2 to 4)	1565.83	545.84	2111.67	21.36	0.00	21.36	138.97	243.25	382.22	1726.16	789.09	2515.25
6. Public Administration & Defence (1-5)	1444.59	680.84	2125.43	120.47	395.14	515.61	551.57	82.37	633.94	2116.63	1158.35	3274.98

Gross Capital Formation of Rural local body

Account IV 2018-19

	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	325.01	858.49	2125.74	26.11	26.49	2.61	0.00	0.00	3364.44	104.34	0.00	3468.77
2. Construction	23.51	223.06	404.86	0.00	0.00	0.00	0.00	0.00	651.43	0.00	0.00	651.43
3. Water Supply	29.05	14.85	194.30	0.00	0.00	0.00	0.00	0.00	238.20	0.00	0.00	238.20
4. Other Services	58.59	8.10	117.86	0.00	0.00	0.00	0.00	0.00	184.55	0.00	0.00	184.55
I. a) Education	6.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.75	0.00	0.00	6.75
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	51.84	8.10	117.86	0.00	0.00	0.00	0.00	0.00	177.80	0.00	0.00	177.80
5. Sub-Total (2 to 4)	111.15	246.01	717.02	0.00	0.00	0.00	0.00	0.00	1074.18	0.00	0.00	1074.18
6. Public Administration & Defence (1-5)	213.85	612.48	1408.72	26.11	26.49	2.61	0.00	0.00	2290.26	104.34	0.00	2394.59

Distt : PAURI GARHWAL (URBAN)**Table-62****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2018-19**

	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	251.88	451.25	521.17	0.00	0.00	0.00	0.00	0.00	1224.30	223.92	0.00	1448.22
2. Construction	251.88	0.00	84.52	0.00	0.00	0.00	0.00	0.00	336.40	0.00	0.00	336.40
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)	251.88	0.00	84.52	0.00	0.00	0.00	0.00	0.00	336.40	0.00	0.00	336.40
6. Public Administration & Defence (1-5)	0.00	451.25	436.65	0.00	0.00	0.00	0.00	0.00	887.90	223.92	0.00	1111.82

Distt : PAURI GARHWAL (RURAL+URBAN)

Table-63

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2018-19

	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	576.89	1309.74	2646.91	26.11	26.49	2.61	0.00	0.00	4588.74	328.26	0.00	4916.99
2. Construction	275.39	223.06	489.38	0.00	0.00	0.00	0.00	0.00	987.83	0.00	0.00	987.83
3. Water Supply	29.05	14.85	194.30	0.00	0.00	0.00	0.00	0.00	238.20	0.00	0.00	238.20
4. Other Services	58.59	8.10	117.86	0.00	0.00	0.00	0.00	0.00	184.55	0.00	0.00	184.55
I. a) Education	6.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.75	0.00	0.00	6.75
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	51.84	8.10	117.86	0.00	0.00	0.00	0.00	0.00	177.80	0.00	0.00	177.80
5. Sub-Total (2 to 4)	363.03	246.01	801.54	0.00	0.00	0.00	0.00	0.00	1410.58	0.00	0.00	1410.58
6. Public Administration & Defence (1-5)	213.85	1063.73	1845.37	26.11	26.49	2.61	0.00	0.00	3178.16	328.26	0.00	3506.41

**Borrowing account of Local Body
Account-V 2018-19**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	10170.81	9940.33	4404.26	4371.80	14575.07	14312.13
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	
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	5625.21	5855.69	2148.84	2181.31	7774.05	8037.00
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	5625.21	5855.69	2148.84	2181.31	7774.05	8037.00
Net receipts	-230.48		-32.46		-262.94	
Total excluding Funds	15796.02	15796.02	6553.11	6553.11	22349.13	22349.13

**Income and Expenditure Outlay Account of Local Bodies
Account – I 2018-19**

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	87.64	31.12	118.76	1.Total consumption expenditure	4611.80	2030.53	6642.33
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	4401.53	1026.97	5428.50
1.2 Income from property	87.64	31.12	118.76	a) salaries, wages and Benefits	4314.61	891.17	5205.78
1.2.1 Net interest received	61.39	6.34	67.73	b) pension	86.92	135.80	222.72
1.2.2 Other Property Receipts	26.24	24.77	51.01	1.2 Net purchase of commodities and services	210.28	1003.57	1213.85
2. Total tax revenue	43.15	79.17	122.32	a) purchases	186.74	536.69	723.43
2.1 Total Direct Taxes	42.48	72.54	115.02	b) maintenance	86.24	467.63	553.87
a) Land Revenue	0.00	1.16	1.16	c) less sales	62.70	0.75	63.45
b) Other Direct Taxes	42.48	71.38	113.86	2.Net interest paid to	1.32	0.00	1.32
2.2 Total Indirect Taxes	0.67	6.63	7.30	2.1 Public Authorities	1.32	0.00	1.32
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.67	6.63	7.30	b) States	1.32	0.00	1.32
3. Fees & Miscellaneous Receipts	0.00	33.61	33.61	c) Other	0.00	0.00	0.00
4. Total transfers	8977.43	3355.24	12332.67	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	1871.04	2259.55	4130.59	3. Subsidies	0.00	155.09	155.09
a) Centre	408.68	183.58	592.26	4 Total Current Transfers	16.09	0.00	16.09
b) States	1462.36	2056.46	3518.82	5. Total current expenditure (1+2+3+4)	4629.22	2185.63	6814.85
c) Others	0.00	19.52	19.52	6. Surplus on current account	4479.00	1313.52	5792.52
4.2 Capital Transfer	7106.39	1095.69	8202.08				
a) Centre	5810.64	434.71	6245.35				
b) States	1196.35	592.07	1788.42				
c) Others	99.41	68.92	168.33				
Total Receipts(1+2+3+4)	9108.22	3499.14	12607.36				

**Capital Finance Account of Local Body
Account – II 2018-19**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	3559.13	807.03	4366.16
2. Net purchase of physical assets	11.57	0.00	11.57
2.1 Second hand assets	11.57	0.00	11.57
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)	3570.70	807.03	4377.73
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)	3570.70	807.03	4377.73
II. Receipts			
11. Surplus on current account	4479.00	1313.52	5792.52
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-908.30	-506.49	-1414.79
14.1 net extra budgetary borrowings	-903.17	-506.49	-1409.66
14.2 less net purchase of financial assets	5.13	0.00	5.13
15. Total receipts(11 to 14)	3570.70	807.03	4377.73

Estimates of Net Product of Local Body
Account III 2018-19

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	4121.50	758.48	4879.98	86.92	135.80	222.72	193.11	132.69	325.80	4401.53	1026.97	5428.50
2. Construction	2480.76	20.75	2501.51	0.00	1.60	1.60	95.68	4.19	99.87	2576.43	26.54	2602.97
3. Water supply	414.76	0.00	414.76	0.00	0.00	0.00	34.03	0.00	34.03	448.80	0.00	448.80
4. Other Services	251.49	341.38	592.87	0.00	95.85	95.85	19.91	65.49	85.40	271.40	502.72	774.12
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	19.50	19.50	0.00	2.61	2.61	0.00	16.37	16.37	0.00	38.48	38.48
c) Sanitation	251.49	321.88	573.37	0.00	93.25	93.25	19.91	49.12	69.03	271.40	464.25	735.65
5. Sub-Total (2 to 4)	3147.01	362.13	3509.14	0.00	97.45	97.45	149.62	69.68	219.30	3296.63	529.26	3825.89
6. Public Administration & Defence (1-5)	974.49	396.36	1370.85	86.92	38.35	125.27	43.49	63.01	106.50	1104.90	497.72	1602.62

Gross Capital Formation of Rural local body

Account IV 2018-19

	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	303.80	1131.24	2035.09	89.01	0.00	0.00	0.00	0.00	3559.13	11.57	0.00	3570.70
2. Construction	53.18	75.39	997.95	0.00	0.00	0.00	0.00	0.00	1126.52	0.00	0.00	1126.52
3. Water Supply	0.00	0.00	270.19	2.65	0.00	0.00	0.00	0.00	272.84	0.00	0.00	272.84
4. Other Services	18.33	0.00	141.52	3.71	0.00	0.00	0.00	0.00	163.56	3.54	0.00	167.10
I. a) Education	8.61	0.00	4.42	0.00	0.00	0.00	0.00	0.00	13.03	0.00	0.00	13.03
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	9.72	0.00	137.10	3.71	0.00	0.00	0.00	0.00	150.53	3.54	0.00	154.07
5. Sub-Total (2 to 4)	71.51	75.39	1409.66	6.36	0.00	0.00	0.00	0.00	1562.93	3.54	0.00	1566.46
6. Public Administration & Defence (1-5)	232.29	1055.84	625.42	82.65	0.00	0.00	0.00	0.00	1996.21	8.03	0.00	2004.24

Distt : PITHORAGARH (URBAN)**Table-69****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2018-19**

	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	116.37	335.94	332.06	18.41	0.00	4.25	0.00	0.00	807.03	0.00	0.00	807.03
2. Construction	0.00	57.29	28.97	0.00	0.00	0.00	0.00	0.00	86.26	0.00	0.00	86.26
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	57.29	28.97	0.00	0.00	0.00	0.00	0.00	86.26	0.00	0.00	86.26
6. Public Administration & Defence (1-5)	116.37	278.65	303.10	18.41	0.00	4.25	0.00	0.00	720.78	0.00	0.00	720.78

Distt : PITHORAGARH (RURAL+URBAN)

Table-70

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2018-19

	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	420.17	1467.18	2367.15	107.42	0.00	4.25	0.00	0.00	4366.16	11.57	0.00	4377.73
2. Construction	53.18	132.68	1026.92	0.00	0.00	0.00	0.00	0.00	1212.78	0.00	0.00	1212.78
3. Water Supply	0.00	0.00	270.19	2.65	0.00	0.00	0.00	0.00	272.84	0.00	0.00	272.84
4. Other Services	18.33	0.00	141.52	3.71	0.00	0.00	0.00	0.00	163.56	3.54	0.00	167.10
I. a) Education	8.61	0.00	4.42	0.00	0.00	0.00	0.00	0.00	13.03	0.00	0.00	13.03
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	9.72	0.00	137.10	3.71	0.00	0.00	0.00	0.00	150.53	3.54	0.00	154.07
5. Sub-Total (2 to 4)	71.51	132.68	1438.63	6.36	0.00	0.00	0.00	0.00	1649.19	3.54	0.00	1652.72
6. Public Administration & Defence (1-5)	348.66	1334.49	928.52	101.06	0.00	4.25	0.00	0.00	2716.99	8.03	0.00	2725.02

**Borrowing account of Local Body
Account-V 2018-19**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	9170.92	8267.74	3499.89	2993.41	12670.81	11261.15
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	
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	3904.37	4807.54	1385.41	1891.89	5289.78	6699.43
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	3904.37	4807.54	1385.41	1891.89	5289.78	6699.43
Net receipts	-903.17		-506.49		-1409.66	
Total excluding Funds	13075.28	13075.28	4885.30	4885.30	17960.58	17960.58

Income and Expenditure Outlay Account of Local Bodies
Account – I 2018-19

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	470.93	15.37	486.30	1.Total consumption expenditure	4433.02	575.82	5008.84
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	3761.55	309.23	4070.78
1.2 Income from property	470.93	15.37	486.30	a) salaries, wages and Benefits	3684.13	284.21	3968.34
1.2.1 Net interest received	448.24	3.84	452.08	b) pension	77.42	25.03	102.45
1.2.2 Other Property Receipts	22.69	11.53	34.22	1.2 Net purchase of commodities and services	671.46	266.59	938.05
2. Total tax revenue	0.86	13.46	14.32	a) purchases	392.35	217.02	609.37
2.1 Total Direct Taxes	0.23	13.46	13.69	b) maintenance	279.14	49.56	328.70
a) Land Revenue	0.00	0.00	0.00	c) less sales	0.03	0.00	0.03
b) Other Direct Taxes	0.23	13.46	13.69	2.Net interest paid to	0.14	0.00	0.14
2.2 Total Indirect Taxes	0.63	0.00	0.63	2.1 Public Authorities	0.14	0.00	0.14
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.63	0.00	0.63	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	45.59	68.13	113.72	c) Other	0.14	0.00	0.14
4. Total transfers	7771.95	861.92	8633.87	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	1122.91	581.32	1704.23	3. Subsidies	0.00	87.60	87.60
a) Centre	458.52	131.99	590.51	4 Total Current Transfers	1347.08	0.00	1347.08
b) States	663.56	405.16	1068.72	5. Total current expenditure (1+2+3+4)	5780.23	663.42	6443.65
c) Others	0.82	44.17	44.99	6. Surplus on current account	2509.10	295.44	2804.54
4.2 Capital Transfer	6649.04	280.60	6929.64				
a) Centre	4466.32	163.18	4629.50				
b) States	2182.73	117.42	2300.15				
c) Others	0.00	0.00	0.00				
Total Receipts(1+2+3+4)	8289.33	958.87	9248.20				

Capital Finance Account of Local Body
Account – II 2018-19

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	1853.15	96.71	1949.86
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)	1853.15	96.71	1949.86
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)	1853.15	96.71	1949.86
II. Receipts			
11. Surplus on current account	2509.10	295.44	2804.54
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-655.95	-198.74	-854.69
14.1 net extra budgetary borrowings	-655.95	-198.74	-854.69
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	1853.15	96.71	1949.86

Estimates of Net Product of Local Body
Account III 2018-19

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	3681.81	227.17	3908.98	77.42	25.03	102.45	2.32	57.03	59.35	3761.55	309.23	4070.78
2. Construction	2029.54	0.00	2029.54	30.97	0.00	30.97	0.86	0.00	0.86	2061.37	0.00	2061.37
3. Water supply	468.44	0.00	468.44	0.00	0.00	0.00	0.00	0.00	0.00	468.44	0.00	468.44
4. Other Services	310.44	109.05	419.49	0.00	10.01	10.01	0.00	20.72	20.72	310.44	139.78	450.22
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	310.44	109.05	419.49	0.00	10.01	10.01	0.00	20.72	20.72	310.44	139.78	450.22
5. Sub-Total (2 to 4)	2808.42	109.05	2917.47	30.97	10.01	40.98	0.86	20.72	21.58	2840.25	139.78	2980.03
6. Public Administration & Defence (1-5)	873.39	118.12	991.51	46.45	15.02	61.47	1.46	36.31	37.77	921.30	169.45	1090.75

Distt : BAGESHWAR (RURAL)**Table-75****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2018-19**

	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	172.70	490.65	1148.29	0.00	41.52	0.00	0.00	0.00	1853.15	0.00	0.00	1853.15
2. Construction	90.57	435.97	675.27	0.00	0.00	0.00	0.00	0.00	1201.82	0.00	0.00	1201.82
3. Water Supply	0.00	0.00	289.83	0.00	0.00	0.00	0.00	0.00	289.83	0.00	0.00	289.83
4. Other Services	0.00	0.00	106.27	0.00	41.52	0.00	0.00	0.00	147.79	0.00	0.00	147.79
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	106.27	0.00	41.52	0.00	0.00	0.00	147.79	0.00	0.00	147.79
5. Sub-Total (2 to 4)	90.57	435.97	1071.37	0.00	41.52	0.00	0.00	0.00	1639.43	0.00	0.00	1639.43
6. Public Administration & Defence (1-5)	82.13	54.68	76.92	0.00	0.00	0.00	0.00	0.00	213.72	0.00	0.00	213.72

Distt : BAGESHWAR (URBAN)**Table-76****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2018-19**

	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	9.62	26.63	29.16	0.00	31.30	0.00	0.00	0.00	96.71	0.00	0.00	96.71
2. Construction	0.00	0.00	21.79	0.00	0.00	0.00	0.00	0.00	21.79	0.00	0.00	21.79
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	0.00	21.79	0.00	0.00	0.00	0.00	0.00	21.79	0.00	0.00	21.79
6. Public Administration & Defence (1-5)	9.62	26.63	7.38	0.00	31.30	0.00	0.00	0.00	74.92	0.00	0.00	74.92

Distt : BAGESHWAR (RURAL+URBAN)**Table-77****(₹ LAKHS)****Gross Capital Formation of local body****Account IV 2018-19**

	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	182.32	517.28	1177.45	0.00	72.82	0.00	0.00	0.00	1949.86	0.00	0.00	1949.86
2. Construction	90.57	435.97	697.06	0.00	0.00	0.00	0.00	0.00	1223.61	0.00	0.00	1223.61
3. Water Supply	0.00	0.00	289.83	0.00	0.00	0.00	0.00	0.00	289.83	0.00	0.00	289.83
4. Other Services	0.00	0.00	106.27	0.00	41.52	0.00	0.00	0.00	147.79	0.00	0.00	147.79
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	106.27	0.00	41.52	0.00	0.00	0.00	147.79	0.00	0.00	147.79
5. Sub-Total (2 to 4)	90.57	435.97	1093.16	0.00	41.52	0.00	0.00	0.00	1661.22	0.00	0.00	1661.22
6. Public Administration & Defence (1-5)	91.75	81.31	84.30	0.00	31.30	0.00	0.00	0.00	288.64	0.00	0.00	288.64

**Borrowing account of Local Body
Account-V 2018-19**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	8289.36	7633.42	958.87	760.13	9248.23	8393.55
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	
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	2588.58	3244.53	323.99	522.72	2912.57	3767.25
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	2588.58	3244.53	323.99	522.72	2912.57	3767.25
Net receipts	-655.95		-198.74		-854.69	
Total excluding Funds	10877.94	10877.94	1282.85	1282.85	12160.79	12160.79

Income and Expenditure Outlay Account of Local Bodies
Account – I 2018-19

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	173.72	247.59	421.31	1.Total consumption expenditure	9957.92	4038.25	13996.17
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	4099.30	3996.07	8095.37
1.2 Income from property	173.72	247.59	421.31	a) salaries, wages and Benefits	4022.88	3077.01	7099.89
1.2.1 Net interest received	83.38	123.49	206.87	b) pension	76.42	919.06	995.48
1.2.2 Other Property Receipts	90.34	124.10	214.44	1.2 Net purchase of commodities and services	5858.62	42.18	5900.80
2. Total tax revenue	10.81	617.22	628.03	a) purchases	1312.62	46.43	1359.05
2.1 Total Direct Taxes	8.28	173.18	181.46	b) maintenance	4709.53	302.49	5012.02
a) Land Revenue	0.00	0.00	0.00	c) less sales	163.53	306.75	470.28
b) Other Direct Taxes	8.28	173.18	181.46	2.Net interest paid to	24.00	0.00	24.00
2.2 Total Indirect Taxes	2.53	444.04	446.57	2.1 Public Authorities	24.00	0.00	24.00
a) stamp duty	0.00	0.00	0.00	a) Centre	6.33	0.00	6.33
b) Other Taxes and Duties	2.53	444.04	446.57	b) States	15.29	0.00	15.29
3. Fees & Miscellaneous Receipts	52.51	1035.70	1088.21	c) Other	2.38	0.00	2.38
4. Total transfers	13631.91	2062.28	15694.19	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	2261.19	150.72	2411.91	3. Subsidies	0.00	0.00	0.00
a) Centre	1434.10	87.49	1521.59	4 Total Current Transfers	10.94	20.61	31.55
b) States	478.46	60.11	538.57	5. Total current expenditure (1+2+3+4)	9992.87	4058.86	14051.73
c) Others	348.63	3.12	351.75	6. Surplus on current account	3876.08	-96.07	3780.01
4.2 Capital Transfer	11370.72	1911.56	13282.28				
a) Centre	7352.51	773.90	8126.41				
b) States	2375.79	1109.41	3485.20				
c) Others	1642.42	28.25	1670.67				
Total Receipts(1+2+3+4)	13868.94	3962.79	17831.73				

Distt : ALMORA

Table-80

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2018-19**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	2335.27	242.08	2577.35
2. Net purchase of physical assets	291.25	50.44	341.69
2.1 Second hand assets	291.25	50.44	341.69
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	7.79	0.00	7.79
5. Total (1 to 4)	2634.32	292.52	2926.84
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)	2634.32	292.52	2926.84
II. Receipts			
11. Surplus on current account	3876.08	-96.07	3780.01
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	1.17	0.00	1.17
14. Other liabilities	-1242.93	388.60	-854.33
14.1 net extra budgetary borrowings	-1236.36	388.60	-847.76
14.2 less net purchase of financial assets	6.57	0.00	6.57
15. Total receipts(11 to 14)	2634.32	292.52	2926.84

Distt : ALMORA

Table-81

(₹ lakhs)

Estimates of Net Product of Local Body
Account III 2018-19

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	2351.48	2757.43	5108.91	76.42	919.06	995.48	1671.40	319.58	1990.98	4099.30	3996.07	8095.37
2. Construction	866.24	124.27	990.51	22.93	54.27	77.20	1424.52	18.42	1442.94	2313.69	196.96	2510.65
3. Water supply	231.00	47.60	278.60	0.00	16.84	16.84	72.60	32.56	105.16	303.60	97.00	400.60
4. Other Services	51.58	1651.34	1702.92	0.00	609.40	609.40	13.13	169.00	182.13	64.71	2429.74	2494.45
I. a) Education	0.00	223.79	223.79	0.00	87.58	87.58	0.00	8.10	8.10	0.00	319.47	319.47
b) Medical & Public Health	0.00	49.18	49.18	0.00	13.47	13.47	0.00	48.88	48.88	0.00	111.53	111.53
c) Sanitation	51.58	1378.37	1429.95	0.00	508.35	508.35	13.13	112.02	125.15	64.71	1998.74	2063.45
5. Sub-Total (2 to 4)	1148.83	1823.20	2972.03	22.93	680.51	703.44	1510.25	219.98	1730.23	2682.01	2723.69	5405.70
6. Public Administration & Defence (1-5)	1202.66	934.23	2136.89	53.49	238.55	292.04	161.15	99.60	260.75	1417.30	1272.38	2689.68

Distt : ALMORA (RURAL)**Table-82****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2018-19**

	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	84.01	603.23	1646.77	1.09	0.16	0.00	0.00	0.00	2335.27	291.25	0.00	2626.52
2. Construction	21.63	174.93	667.55	0.00	0.00	0.00	0.00	0.00	864.11	218.25	0.00	1082.35
3. Water Supply	0.00	0.00	185.83	1.09	0.00	0.00	0.00	0.00	186.92	0.00	0.00	186.92
4. Other Services	34.83	34.20	143.61	0.00	0.00	0.00	0.00	0.00	212.64	0.00	0.00	212.64
I. a) Education	34.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.83	0.00	0.00	34.83
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	34.20	143.61	0.00	0.00	0.00	0.00	0.00	177.81	0.00	0.00	177.81
5. Sub-Total (2 to 4)	56.46	209.13	996.99	1.09	0.00	0.00	0.00	0.00	1263.67	218.25	0.00	1481.92
6. Public Administration & Defence (1-5)	27.56	394.11	649.78	0.00	0.16	0.00	0.00	0.00	1071.59	73.01	0.00	1144.60

Distt : ALMORA (URBAN)**Table-83****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2018-19**

	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	0.77	171.09	70.23	0.00	0.00	0.00	0.00	0.00	242.08	50.44	0.00	292.52
2. Construction	0.00	170.19	21.87	0.00	0.00	0.00	0.00	0.00	192.06	0.00	0.00	192.06
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	23.31	0.00	0.00	0.00	0.00	0.00	23.31	0.00	0.00	23.31
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	0.00	0.00	23.31	0.00	0.00	0.00	0.00	0.00	23.31	0.00	0.00	23.31
5. Sub-Total (2 to 4)	0.00	170.19	45.17	0.00	0.00	0.00	0.00	0.00	215.37	0.00	0.00	215.37
6. Public Administration & Defence (1-5)	0.77	0.90	25.05	0.00	0.00	0.00	0.00	0.00	26.72	50.44	0.00	77.15

Distt : ALMORA (RURAL+URBAN)

Table-84

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2018-19

	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	84.78	774.32	1717.00	1.09	0.16	0.00	0.00	0.00	2577.35	341.69	0.00	2919.04
2. Construction	21.63	345.12	689.42	0.00	0.00	0.00	0.00	0.00	1056.17	218.25	0.00	1274.41
3. Water Supply	0.00	0.00	185.83	1.09	0.00	0.00	0.00	0.00	186.92	0.00	0.00	186.92
4. Other Services	34.83	34.20	166.92	0.00	0.00	0.00	0.00	0.00	235.95	0.00	0.00	235.95
I. a) Education	34.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.83	0.00	0.00	34.83
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	34.20	166.92	0.00	0.00	0.00	0.00	0.00	201.12	0.00	0.00	201.12
5. Sub-Total (2 to 4)	56.46	379.32	1042.16	1.09	0.00	0.00	0.00	0.00	1479.04	218.25	0.00	1697.29
6. Public Administration & Defence (1-5)	28.33	395.01	674.83	0.00	0.16	0.00	0.00	0.00	1098.31	123.45	0.00	1221.75

**Borrowing account of Local Body
Account-V 2018-19**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	14032.47	12797.28	4269.53	4658.13	18302.00	17455.41
II. Borrowing at home	0.00	0.00	0.00	0.00	0.00	0.00
1. Internal debt	1.17	0.00	0.00	0.00	1.17	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	1.17	0.00	0.00	0.00	1.17	0.00
Net receipts	1.17		0.00		1.17	
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	36.48	0.00	0.00	0.00	36.48	0.00
2. Loans and advances by State Government	12.77	0.00	0.00	0.00	12.77	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	5341.90	6627.51	1165.40	776.81	6507.30	7404.32
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	5391.15	6627.51	1165.40	776.81	6556.55	7404.32
Net receipts	-1236.36		388.60		-847.76	
Total excluding Funds	19424.79	19424.79	5434.94	5434.94	24859.73	24859.73

Income and Expenditure Outlay Account of Local Bodies
Account – I 2018-19

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	69.01	44.77	113.78	1.Total consumption expenditure	3653.93	1418.76	5072.69
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	3067.53	705.68	3773.21
1.2 Income from property	69.01	44.77	113.78	a) salaries, wages and Benefits	3005.16	487.38	3492.54
1.2.1 Net interest received	31.49	11.49	42.98	b) pension	62.37	218.30	280.67
1.2.2 Other Property Receipts	37.52	33.27	70.79	1.2 Net purchase of commodities and services	586.40	713.08	1299.48
2. Total tax revenue	25.43	71.17	96.60	a) purchases	51.53	288.64	340.17
2.1 Total Direct Taxes	25.43	54.18	79.61	b) maintenance	544.28	444.90	989.18
a) Land Revenue	0.00	0.17	0.17	c) less sales	9.41	20.46	29.87
b) Other Direct Taxes	25.43	54.01	79.44	2.Net interest paid to	13.01	0.00	13.01
2.2 Total Indirect Taxes	0.00	16.99	16.99	2.1 Public Authorities	13.01	0.00	13.01
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	16.99	16.99	b) States	0.53	0.00	0.53
3. Fees & Miscellaneous Receipts	0.06	46.84	46.90	c) Other	12.48	0.00	12.48
4. Total transfers	4293.80	1626.58	5920.38	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	952.14	1357.49	2309.63	3. Subsidies	0.00	0.00	0.00
a) Centre	910.03	121.91	1031.94	4 Total Current Transfers	132.70	69.62	202.32
b) States	42.11	1235.58	1277.69	5. Total current expenditure (1+2+3+4)	3799.65	1488.38	5288.03
c) Others	0.00	0.00	0.00	6. Surplus on current account	588.65	300.98	889.63
4.2 Capital Transfer	3341.66	269.09	3610.75				
a) Centre	2093.61	164.14	2257.75				
b) States	450.12	78.66	528.78				
c) Others	797.94	26.30	824.24				
Total Receipts(1+2+3+4)	4388.30	1789.36	6177.66				

Capital Finance Account of Local Body
Account – II 2018-19

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	687.47	182.63	870.10
2. Net purchase of physical assets	3.16	0.00	3.16
2.1 Second hand assets	3.16	0.00	3.16
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)	690.63	182.63	873.26
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)	690.63	182.63	873.26
II. Receipts			
11. Surplus on current account	588.65	300.98	889.63
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	101.98	-118.35	-16.37
14.1 net extra budgetary borrowings	120.80	-112.82	7.98
14.2 less net purchase of financial assets	18.82	5.53	24.35
15. Total receipts(11 to 14)	690.63	182.63	873.26

Estimates of Net Product of Local Body
Account III 2018-19

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	2939.17	404.71	3343.88	62.37	218.30	280.67	65.99	82.67	148.66	3067.53	705.68	3773.21
2. Construction	2039.39	7.32	2046.71	0.00	0.00	0.00	0.00	0.07	0.07	2039.39	7.39	2046.78
3. Water supply	164.29	0.00	164.29	0.00	0.00	0.00	0.00	0.00	0.00	164.29	0.00	164.29
4. Other Services	104.63	202.94	307.57	0.00	70.08	70.08	0.00	59.74	59.74	104.63	332.76	437.39
I. a) Education	9.06	0.00	9.06	0.00	0.00	0.00	0.00	0.00	0.00	9.06	0.00	9.06
b) Medical & Public Health	0.00	4.84	4.84	0.00	0.00	0.00	0.00	0.07	0.07	0.00	4.91	4.91
c) Sanitation	95.58	198.10	293.68	0.00	70.08	70.08	0.00	59.67	59.67	95.58	327.85	423.43
5. Sub-Total (2 to 4)	2308.32	210.26	2518.58	0.00	70.08	70.08	0.00	59.81	59.81	2308.32	340.15	2648.47
6. Public Administration & Defence (1-5)	630.86	194.45	825.31	62.37	148.22	210.59	65.99	22.86	88.85	759.22	365.53	1124.75

Distt : CHAMPAWAT (RURAL)

Table-89

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2018-19

	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	18.51	51.12	617.84	0.00	0.00	0.00	0.00	0.00	687.47	3.16	0.00	690.63
2. Construction	0.00	51.12	346.50	0.00	0.00	0.00	0.00	0.00	397.62	0.00	0.00	397.62
3. Water Supply	0.00	0.00	84.75	0.00	0.00	0.00	0.00	0.00	84.75	0.00	0.00	84.75
4. Other Services	1.91	0.00	35.60	0.00	0.00	0.00	0.00	0.00	37.51	0.00	0.00	37.51
I. a) Education	1.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.91	0.00	0.00	1.91
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	35.60	0.00	0.00	0.00	0.00	0.00	35.60	0.00	0.00	35.60
5. Sub-Total (2 to 4)	1.91	51.12	466.85	0.00	0.00	0.00	0.00	0.00	519.89	0.00	0.00	519.89
6. Public Administration & Defence (1-5)	16.60	0.00	150.98	0.00	0.00	0.00	0.00	0.00	167.58	3.16	0.00	170.74

Distt : CHAMPAWAT (URBAN)**Table-90****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2018-19**

	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	53.98	62.31	6.85	0.00	59.49	0.00	0.00	0.00	182.63	0.00	0.00	182.63
2. Construction	29.54	62.31	6.85	0.00	0.00	0.00	0.00	0.00	98.70	0.00	0.00	98.70
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	24.44	0.00	0.00	0.00	9.83	0.00	0.00	0.00	34.27	0.00	0.00	34.27
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	24.44	0.00	0.00	0.00	9.83	0.00	0.00	0.00	34.27	0.00	0.00	34.27
5. Sub-Total (2 to 4)	53.98	62.31	6.85	0.00	9.83	0.00	0.00	0.00	132.97	0.00	0.00	132.97
6. Public Administration & Defence (1-5)	0.00	0.00	0.00	0.00	49.66	0.00	0.00	0.00	49.66	0.00	0.00	49.66

Distt : CHAMPAWAT (RURAL + URBAN)

Table-91

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2018-19

	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	72.49	113.43	624.69	0.00	59.49	0.00	0.00	0.00	870.10	3.16	0.00	873.26
2. Construction	29.54	113.43	353.35	0.00	0.00	0.00	0.00	0.00	496.32	0.00	0.00	496.32
3. Water Supply	0.00	0.00	84.75	0.00	0.00	0.00	0.00	0.00	84.75	0.00	0.00	84.75
4. Other Services	26.35	0.00	35.60	0.00	9.83	0.00	0.00	0.00	71.78	0.00	0.00	71.78
I. a) Education	1.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.91	0.00	0.00	1.91
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	24.44	0.00	35.60	0.00	9.83	0.00	0.00	0.00	69.87	0.00	0.00	69.87
5. Sub-Total (2 to 4)	55.89	113.43	473.70	0.00	9.83	0.00	0.00	0.00	652.86	0.00	0.00	652.86
6. Public Administration & Defence (1-5)	16.60	0.00	150.98	0.00	49.66	0.00	0.00	0.00	217.24	3.16	0.00	220.40

**Borrowing account of Local Body
Account-V 2018-19**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	4397.70	4518.50	1809.83	1697.01	6207.53	6215.51
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	
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	1406.59	1285.79	927.72	1040.54	2334.31	2326.33
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	1406.59	1285.79	927.72	1040.54	2334.31	2326.33
Net receipts	120.80		-112.82		7.98	
Total excluding Funds	5804.30	5804.30	2737.54	2737.54	8541.84	8541.84

Income and Expenditure Outlay Account of Local Bodies
Account – I 2018-19

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	468.23	85.38	553.61	1.Total consumption expenditure	5437.05	5996.60	11433.65
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	5968.14	5836.51	11804.65
1.2 Income from property	468.23	85.38	553.61	a) salaries, wages and Benefits	5897.46	5053.97	10951.43
1.2.1 Net interest received	145.92	71.66	217.58	b) pension	70.67	782.54	853.21
1.2.2 Other Property Receipts	322.30	13.73	336.03	1.2 Net purchase of commodities and services	-531.08	160.09	-370.99
2. Total tax revenue	352.07	837.45	1189.52	a) purchases	29.69	703.26	732.95
2.1 Total Direct Taxes	352.07	612.61	964.68	b) maintenance	255.21	57.46	312.67
a) Land Revenue	0.31	21.33	21.64	c) less sales	815.99	600.63	1416.62
b) Other Direct Taxes	351.76	591.28	943.04	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	224.84	224.84	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	224.84	224.84	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	0.11	157.97	158.08	c) Other	0.00	0.00	0.00
4. Total transfers	12554.17	8917.43	21471.60	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	440.92	0.00	440.92	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	0.00	0.00	4 Total Current Transfers	694.01	0.00	694.01
b) States	30.37	0.00	30.37	5. Total current expenditure (1+2+3+4)	6131.07	5996.60	12127.67
c) Others	410.54	0.00	410.54	6. Surplus on current account	7243.52	4001.63	11245.15
4.2 Capital Transfer	12113.26	8917.43	21030.69				
a) Centre	8580.74	1821.25	10401.99				
b) States	3405.11	6417.82	9822.93				
c) Others	127.41	678.35	805.76				
Total Receipts(1+2+3+4)	13374.58	9998.23	23372.81				

Distt : NAINITAL

Table-94

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2018-19**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	6459.97	1900.72	8360.69
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)	6459.97	1900.72	8360.69
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)	6459.97	1900.72	8360.69
II. Receipts			
11. Surplus on current account	7243.52	4001.63	11245.15
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-783.55	-2100.91	-2884.46
14.1 net extra budgetary borrowings	-783.55	-2100.91	-2884.46
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	6459.97	1900.72	8360.69

Estimates of Net Product of Local Body
Account III 2018-19

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	5733.57	4499.97	10233.54	70.67	782.54	853.21	163.90	554.00	717.90	5968.14	5836.51	11804.65
2. Construction	2605.47	355.83	2961.30	0.00	0.00	0.00	2.58	0.00	2.58	2608.05	355.83	2963.88
3. Water supply	599.36	131.82	731.18	0.00	0.00	0.00	0.00	0.00	0.00	599.36	131.82	731.18
4. Other Services	332.52	1772.46	2104.98	0.00	59.60	59.60	0.00	298.39	298.39	332.52	2130.45	2462.97
I. a) Education	0.00	22.91	22.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.91	22.91
b) Medical & Public Health	0.00	21.69	21.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.69	21.69
c) Sanitation	332.52	1727.86	2060.38	0.00	59.60	59.60	0.00	298.39	298.39	332.52	2085.85	2418.37
5. Sub-Total (2 to 4)	3537.35	2260.11	5797.46	0.00	59.60	59.60	2.58	298.39	300.97	3539.93	2618.10	6158.03
6. Public Administration & Defence (1-5)	2196.22	2239.86	4436.08	70.67	722.94	793.61	161.32	255.61	416.93	2428.21	3218.41	5646.62

Distt : NAINITAL (RURAL)

Table-96

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2018-19

	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	228.32	2440.46	3460.50	0.00	330.69	0.00	0.00	0.00	6459.97	0.00	0.00	6459.97
2. Construction	222.36	2440.46	759.24	0.00	0.00	0.00	0.00	0.00	3422.07	0.00	0.00	3422.07
3. Water Supply	0.00	0.00	373.76	0.00	0.00	0.00	0.00	0.00	373.76	0.00	0.00	373.76
4. Other Services	0.00	0.00	276.89	0.00	0.00	0.00	0.00	0.00	276.89	0.00	0.00	276.89
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	276.89	0.00	0.00	0.00	0.00	0.00	276.89	0.00	0.00	276.89
5. Sub-Total (2 to 4)	222.36	2440.46	1409.90	0.00	0.00	0.00	0.00	0.00	4072.72	0.00	0.00	4072.72
6. Public Administration & Defence (1-5)	5.96	0.00	2050.60	0.00	330.69	0.00	0.00	0.00	2387.25	0.00	0.00	2387.25

Distt : NAINITAL (URBAN)**Table-97****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2018-19**

	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	259.07	565.13	584.42	0.00	492.10	0.00	0.00	0.00	1900.72	0.00	0.00	1900.72
2. Construction	158.75	565.13	247.90	0.00	0.00	0.00	0.00	0.00	971.78	0.00	0.00	971.78
3. Water Supply	0.00	0.00	153.43	0.00	0.00	0.00	0.00	0.00	153.43	0.00	0.00	153.43
4. Other Services	15.72	0.00	133.38	0.00	482.20	0.00	0.00	0.00	631.30	0.00	0.00	631.30
I. a) Education	8.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.10	0.00	0.00	8.10
b) Medical & Public Health	7.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.63	0.00	0.00	7.63
c) Sanitation	0.00	0.00	133.38	0.00	482.20	0.00	0.00	0.00	615.58	0.00	0.00	615.58
5. Sub-Total (2 to 4)	174.47	565.13	534.71	0.00	482.20	0.00	0.00	0.00	1756.52	0.00	0.00	1756.52
6. Public Administration & Defence (1-5)	84.60	0.00	49.71	0.00	9.89	0.00	0.00	0.00	144.21	0.00	0.00	144.21

Distt : NAINITAL(RURAL + URBAN)

Table-98

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2018-19

	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	487.39	3005.59	4044.92	0.00	822.79	0.00	0.00	0.00	8360.69	0.00	0.00	8360.69
2. Construction	381.11	3005.59	1007.14	0.00	0.00	0.00	0.00	0.00	4393.85	0.00	0.00	4393.85
3. Water Supply	0.00	0.00	527.19	0.00	0.00	0.00	0.00	0.00	527.19	0.00	0.00	527.19
4. Other Services	15.72	0.00	410.27	0.00	482.20	0.00	0.00	0.00	908.19	0.00	0.00	908.19
I. a) Education	8.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.10	0.00	0.00	8.10
b) Medical & Public Health	7.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.63	0.00	0.00	7.63
c) Sanitation	0.00	0.00	410.27	0.00	482.20	0.00	0.00	0.00	892.47	0.00	0.00	892.47
5. Sub-Total (2 to 4)	396.83	3005.59	1944.61	0.00	482.20	0.00	0.00	0.00	5829.24	0.00	0.00	5829.24
6. Public Administration & Defence (1-5)	90.56	0.00	2100.31	0.00	340.58	0.00	0.00	0.00	2531.46	0.00	0.00	2531.46

**Borrowing account of Local Body
Account-V 2018-19**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	14190.57	13407.02	10598.87	8497.96	24789.44	21904.98
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	
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	4629.13	5412.68	2227.81	4328.72	6856.94	9741.40
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	4629.13	5412.68	2227.81	4328.72	6856.94	9741.40
Net receipts	-783.55		-2100.91		-2884.46	
Total excluding Funds	18819.70	18819.70	12826.68	12826.68	31646.38	31646.38

Income and Expenditure Outlay Account of Local Bodies
Account – I 2018-19

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	47.84	234.94	282.78	1.Total consumption expenditure	6653.57	7818.19	14471.76
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	3063.67	5046.08	8109.75
1.2 Income from property	47.84	234.94	282.78	a) salaries, wages and Benefits	2970.21	3962.50	6932.71
1.2.1 Net interest received	47.84	130.27	178.11	b) pension	93.47	1083.59	1177.06
1.2.2 Other Property Receipts	0.00	104.67	104.67	1.2 Net purchase of commodities and services	3589.89	2772.10	6361.99
2. Total tax revenue	51.27	471.05	522.32	a) purchases	92.05	1792.79	1884.84
2.1 Total Direct Taxes	51.27	451.52	502.79	b) maintenance	3511.82	1345.79	4857.61
a) Land Revenue	50.68	33.79	84.47	c) less sales	13.98	366.48	380.46
b) Other Direct Taxes	0.59	417.73	418.32	2.Net interest paid to	160.27	0.00	160.27
2.2 Total Indirect Taxes	0.00	19.53	19.53	2.1 Public Authorities	160.27	0.00	160.27
a) stamp duty	0.00	0.00	0.00	a) Centre	109.65	0.00	109.65
b) Other Taxes and Duties	0.00	19.53	19.53	b) States	47.77	0.00	47.77
3. Fees & Miscellaneous Receipts	214.85	525.68	740.53	c) Other	2.85	0.00	2.85
4. Total transfers	18533.99	23806.62	42340.61	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	250.03	2566.05	2816.08	3. Subsidies	0.00	1.86	1.86
a) Centre	194.08	501.71	695.79	4 Total Current Transfers	64.60	286.37	350.97
b) States	55.95	1871.97	1927.92	5. Total current expenditure (1+2+3+4)	6878.44	8106.42	14984.86
c) Others	0.00	192.38	192.38	6. Surplus on current account	11969.52	16931.88	28901.40
4.2 Capital Transfer	18283.96	21240.57	39524.53				
a) Centre	12685.86	8887.19	21573.05				
b) States	5075.93	8712.89	13788.82				
c) Others	522.17	3640.49	4162.66				
Total Receipts(1+2+3+4)	18847.96	25038.30	43886.26				

Capital Finance Account of Local Body
Account – II 2018-19

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	12162.10	5351.86	17513.96
2. Net purchase of physical assets	79.55	112.67	192.22
2.1 Second hand assets	79.55	112.67	192.22
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	46.82	46.82
5. Total (1 to 4)	12241.65	5511.34	17752.99
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)	12241.65	5511.34	17752.99
II. Receipts			
11. Surplus on current account	11969.52	16931.88	28901.40
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	272.14	-11420.54	-11148.40
14.1 net extra budgetary borrowings	272.14	-11420.54	-11148.40
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	12241.65	5511.34	17752.99

Estimates of Net Product of Local Body
Account III 2018-19

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	2952.91	3309.48	6262.39	93.47	1083.59	1177.06	17.29	653.01	670.30	3063.67	5046.08	8109.75
2. Construction	1356.95	263.07	1620.02	0.00	0.00	0.00	0.00	0.00	0.00	1356.95	263.07	1620.02
3. Water supply	89.59	0.00	89.59	0.00	0.00	0.00	0.00	0.00	0.00	89.59	0.00	89.59
4. Other Services	247.46	1483.58	1731.04	0.00	105.92	105.92	17.29	458.79	476.08	264.75	2048.29	2313.04
I. a) Education	0.00	149.49	149.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149.49	149.49
b) Medical & Public Health	0.00	13.43	13.43	0.00	0.00	0.00	0.00	5.48	5.48	0.00	18.91	18.91
c) Sanitation	247.46	1320.66	1568.12	0.00	105.92	105.92	17.29	453.31	470.60	264.75	1879.89	2144.64
5. Sub-Total (2 to 4)	1694.00	1746.65	3440.65	0.00	105.92	105.92	17.29	458.79	476.08	1711.30	2311.36	4022.66
6. Public Administration & Defence (1-5)	1258.91	1562.83	2821.74	93.47	977.67	1071.14	0.00	194.23	194.23	1352.38	2734.73	4087.11

Gross Capital Formation of Rural local body

Account IV 2018-19

	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	719.71	2737.62	8699.22	5.54	0.00	0.00	0.00	0.00	12162.10	79.55	0.00	12241.65
2. Construction	496.75	1359.75	4421.24	5.54	0.00	0.00	0.00	0.00	6283.29	77.98	0.00	6361.26
3. Water Supply	0.00	0.00	843.62	0.00	0.00	0.00	0.00	0.00	843.62	0.00	0.00	843.62
4. Other Services	0.00	8.13	675.78	0.00	0.00	0.00	0.00	0.00	683.91	0.00	0.00	683.91
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	8.13	675.78	0.00	0.00	0.00	0.00	0.00	683.91	0.00	0.00	683.91
5. Sub-Total (2 to 4)	496.75	1367.88	5940.64	5.54	0.00	0.00	0.00	0.00	7810.81	77.98	0.00	7888.79
6. Public Administration & Defence (1-5)	222.96	1369.74	2758.58	0.00	0.00	0.00	0.00	0.00	4351.29	1.57	0.00	4352.86

Distt : UDHAM SINGH NAGAR (URBAN)**Table-104****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2018-19**

	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	783.97	1620.51	2497.03	85.52	347.54	17.28	0.00	0.00	5351.86	112.67	0.00	5464.52
2. Construction	545.40	1521.77	1690.56	0.00	0.00	0.00	0.00	0.00	3757.73	0.00	0.00	3757.73
3. Water Supply	0.00	0.00	0.00	0.00	2.67	0.00	0.00	0.00	2.67	0.00	0.00	2.67
4. Other Services	3.32	0.00	121.26	85.52	65.07	0.00	0.00	0.00	275.18	5.01	0.00	280.19
I. a) Education	3.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.32	0.00	0.00	3.32
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	121.26	85.52	65.07	0.00	0.00	0.00	271.86	5.01	0.00	276.86
5. Sub-Total (2 to 4)	548.72	1521.77	1811.82	85.52	67.75	0.00	0.00	0.00	4035.58	5.01	0.00	4040.59
6. Public Administration & Defence (1-5)	235.25	98.74	685.21	0.00	279.79	17.28	0.00	0.00	1316.27	107.66	0.00	1423.93

Distt : UDHAM SINGH NAGAR(RURAL+URBAN)**Table-105****(₹ LAKHS)****Gross Capital Formation of local body****Account IV 2018-19**

	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	1503.68	4358.13	11196.25	91.06	347.54	17.28	0.00	0.00	17513.96	192.22	0.00	17706.17
2. Construction	1042.15	2881.52	6111.80	5.54	0.00	0.00	0.00	0.00	10041.02	77.98	0.00	10118.99
3. Water Supply	0.00	0.00	843.62	0.00	2.67	0.00	0.00	0.00	846.29	0.00	0.00	846.29
4. Other Services	3.32	8.13	797.04	85.52	65.07	0.00	0.00	0.00	959.09	5.01	0.00	964.10
I. a) Education	3.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.32	0.00	0.00	3.32
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	8.13	797.04	85.52	65.07	0.00	0.00	0.00	955.77	5.01	0.00	960.77
5. Sub-Total (2 to 4)	1045.47	2889.65	7752.46	91.06	67.75	0.00	0.00	0.00	11846.39	82.99	0.00	11929.38
6. Public Administration & Defence (1-5)	458.21	1468.48	3443.79	0.00	279.79	17.28	0.00	0.00	5667.56	109.23	0.00	5776.79

**Borrowing account of Local Body
Account-V 2018-19**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	18861.93	19134.07	25404.78	13984.24	44266.71	33118.31
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	
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	14790.49	14518.36	7343.93	18764.47	22134.42	33282.83
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	14790.49	14518.36	7343.93	18764.47	22134.42	33282.83
Net receipts	272.14		-11420.54		-11148.40	
Total excluding Funds	33652.43	33652.43	32748.71	32748.71	66401.14	66401.14

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		