

2021-22

An Analysis 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"- 2021-22 is Eleventh Publication in the series. The present volume of the publication contains comprehensive data of rural & Urban Local bodies of the State, as per 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 take all economics activities into account.

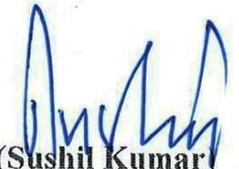
The financial department plays an important role in the efficient allocation of resources to different departments and this aspect assumes all more significance in the context of economic growth of State, which is at the rising trajectory. Through government annual budget, the budgetary allocation to 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.

Present detailed analysis of receipts and expenditure components of Rural Local Bodies (RLBs) & Urban Local Bodies (ULBs) provides economic activity wise contribution of LBs in the gross State output of the economy. The Accounts generated through analysis of all RLBs & ULBs are significantly helpful for assessing the outcome of the Government's budgetary allocation to different local bodies functioning in the state.

This publication is a team work of the State Income unit of the DES along with 13 district statistics Offices & two divisional offices for collecting, analyzing, editing, compiling, monitoring, and reviewing the data for various indicators of the State economy. I would like to thanks all Local Bodies Institutions in the State for making available their annual account required for generation of state account & extend my gratitude toward Directorate of Panchayati Raj Uttarakhand whose direction to their district offices & regular co-ordination 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:


(Sushil Kumar)
Director DES
Dehradun

Govt. of Uttarakhand



Economic – cum – Purpose Classification

Of
Local Bodies Budget

UTTARAKHAND

Year 2021-22

(Directorate of Economics & Statistics)
(37A, I T Park, Sahshradhara Road, Dehradun)

EXECUTIVE SUMMARY

Local Body

There are 7791 Gram Panchayats, 13 Zila Panchayats, 95 Khetra Panchayats and 106 Urban Local Bodies (Including Cantonment) in 2021-22 in the Uttarakhand. Accounts of all local body have been published for the year 2020-21 . 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 ₹ 292619.29 lakhs, where in the Total Tax Revenue is ₹ 11622.85 lakhs, Total Transfers is ₹ 272793.66 lakhs (Current Transfer ₹ 60923.49 lakhs and Capital transfer ₹ 211870.17 lakhs). Income from Entrepreneurship and Property was ₹ 5555.37 lakhs. Income from Fees & Miscellaneous activities was recorded to be ₹ 2647.40 lakhs.

In the year 2021-22 Total Current Expenditure amounts to ₹ 167561.25 lakhs. It encompasses of Compensation of Employees which was ₹ 130416.02 lakhs, Purchase of commodities & services ₹ 13548.56 lakhs, Maintenance ₹ 29294.61 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc is ₹ 77344.64 lakhs. In 2021-22 total opening Balance was ₹ 142671.01 lakhs and closing balance was ₹ 145685.10 lakhs.

Total estimated Current Receipts of the Rural local bodies(RLBs) was ₹ 169153.22 lakhs, where in the Total Tax Revenue was ₹ 351.71 lakhs, Total Transfers was ₹ 164662.62 lakhs (Current Transfer : ₹ 14166.38 lakhs and Capital transfer : ₹ 150496.24 lakhs). Income from Entrepreneurship and Property was ₹ 3093.49 lakhs.

In the year 2021-22 Total Current Expenditure of RLBs amounts to ₹ 89236.47 lakhs. It encompasses of Compensation of Employees which was ₹ 74287.76 lakhs, Purchase of commodities & services ₹ 14919.48 lakhs, Maintenance ₹ 13528.41 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was

₹ 47887.81 lakhs. In 2021-22 total opening Balance was ₹ 74853.44 lakhs and closing balance was ₹ 76910.91 lakhs.

Total Current Receipts of the 106 Urban Local Bodies (ULBs) was ₹ 123466.08 lakhs, where in the Total Tax Revenue was ₹ 11271.15 lakhs, Total Transfers was ₹ 108131.05 lakhs (Current Transfer : ₹ 46757.12 lakhs and Capital transfer : ₹ 61373.93 lakhs). Income from Entrepreneurship and Property was ₹ 2461.88 lakhs.

In the year 2021-22 Total Current Expenditure of all ULBs amounts to ₹ 78293.41 lakhs. It encompasses of Compensation of Employees which was ₹ 56096.88 lakhs, Purchase of commodities & services ₹ 22196.53 lakhs, Maintenance ₹ 15766.21 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was ₹ 29456.83 lakhs. In 2021-22 total opening Balance was ₹ 67817.57 lakhs and closing balance was ₹ 68725.84 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 met out by Grants and Subsidies. Table 3 which depicts the Net Product of Local Self Govt. and Table 4 Capital Formation from budgetary resources in Local Self Govt..

Purpose Classification

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

Economic – cum – Purpose Classification

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

Methodology

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

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

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

Importance

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

To capture originally the actual investment to measure the rate of development and to add this into the State Net Domestic Product (NSDP) and for it Accounts of all the Rural Local Bodies (7791) , 13 Zila Panchayat and all the Urban Local bodies (106) have been analyzed.

Local Bodies, its function & Coverage

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

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

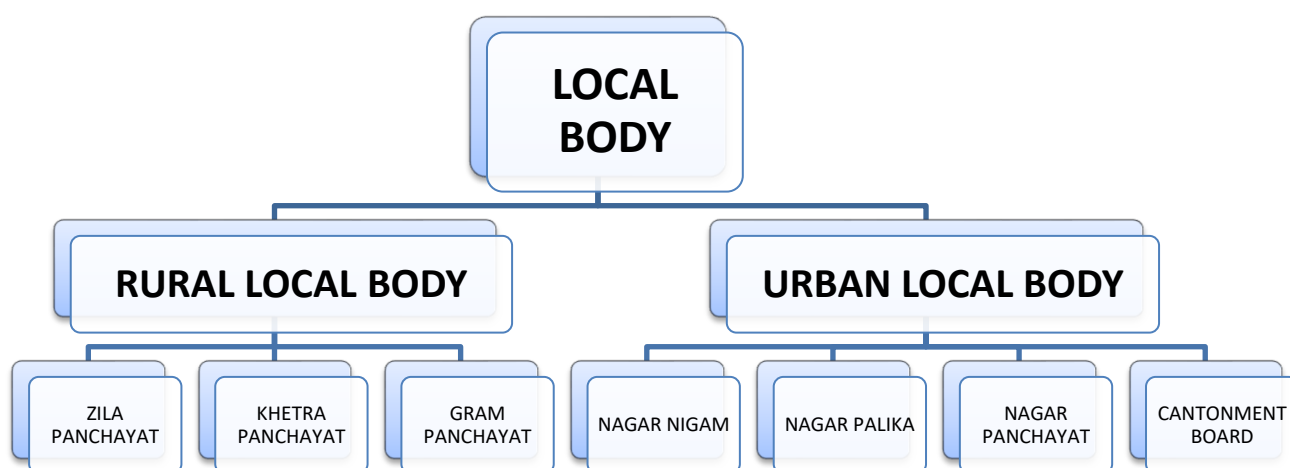
As they are the government units that are in closest contact with the institutional units resident in their localities, they typically provide a wide range of services to local residents, some of which may be financed out of transfers from higher levels of government. Units supplying goods and services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

Importance of Local Body Accounts: -After so many years of the evolution of urban and rural local bodies, the local body accounts till date are in their nascent stage unlike the well established national accounts. At present the total number of rural local bodies is 7791 and that of urban local bodies is 100 and 13 Zila panchayat in the state. Keeping in view the vast number of local bodies and the functions assigned to them local bodies' accounts are indispensable for measuring their contribution in GDP. However due to lack of adequate data the original contribution of local bodies in the general government account could not be properly captured so far. Estimates are based on some benchmark indicators. Further, it is not possible to determine the expenditure incurred by the PRIs as they do not maintain proper accounts that could capture these details.

Presently there is a lot of demand for the economic cum purpose classification of accounts of local bodies. Such a classification would give an idea on their functioning, sources of funds as well as the details of their utilization. State domestic product can change drastically once the firm estimates of local bodies are taken into account. The state is in the process of calculating the district domestic products and domestic product at intermediate level as well but this is possible only if local body accounts are analyzed. The data collected facilitate in

preparation of following accounts: (i) Capital Finance Account (ii) Capital Formation by types of Assets, (iii) Estimates of net Product, and (iv) Income Outlay Account as they are prepared at state and national level.

Coverage of Local bodies: - Local bodies can be categorized in two main types (i) rural and (ii) urban. These are the representative bodies as the members are elected from among and by the people. To achieve democratic decentralization and provide constitutional endorsement of local self-governance 73rd and 74th Constitutional Amendment Acts were introduced in the early 1990's. Article 243B spells out about the constitution of Panchayat, it says , there shall be constituted in every State, Panchayats at the village, intermediate and district levels in accordance with the provisions of this Part while for urban local bodies article 243Q states that there shall be constituted in every State,— (a) a Nagar Panchayat (by whatever name called) for a transitional area, that is to say, an area in transition from a rural area to an urban area; (b) a Municipal Council for a smaller urban area; and (c) a Municipal Corporation for a larger urban area.



Sr No	District Name	Gram Panchayat	Zila Panchayat	Khetra Panchayat	Nagar Nigam	Nagar palika	Nagar Panchayat	Cantonment board
1	Uttarkashi	508	1	6	0	2	1	0
2	Chamoli	610	1	9	0	4	6	0
3	Rudraprayag	336	1	3	0	1	4	0
4	Tehri Garhwal	1035	1	9	0	5	6	0
5	Dehradun	401	1	6	2	4	1	4
6	Pauri Garhwal	1174	1	15	1	3	2	1
7	Haridwar	306	1	6	2	3	8	1
8	Pithoragarh	686	1	8	0	3	2	0
9	Bageshwar	407	1	3	0	1	3	0
10	Almora	1160	1	11	0	2	2	2
11	Champawat	313	1	3	0	2	2	0
12	Nainital	479	1	8	1	3	3	1
13	Udham Singh Nagar	376	1	7	2	8	9	0
	UTTARAKHAND	7791	13	95	8	41	48	9

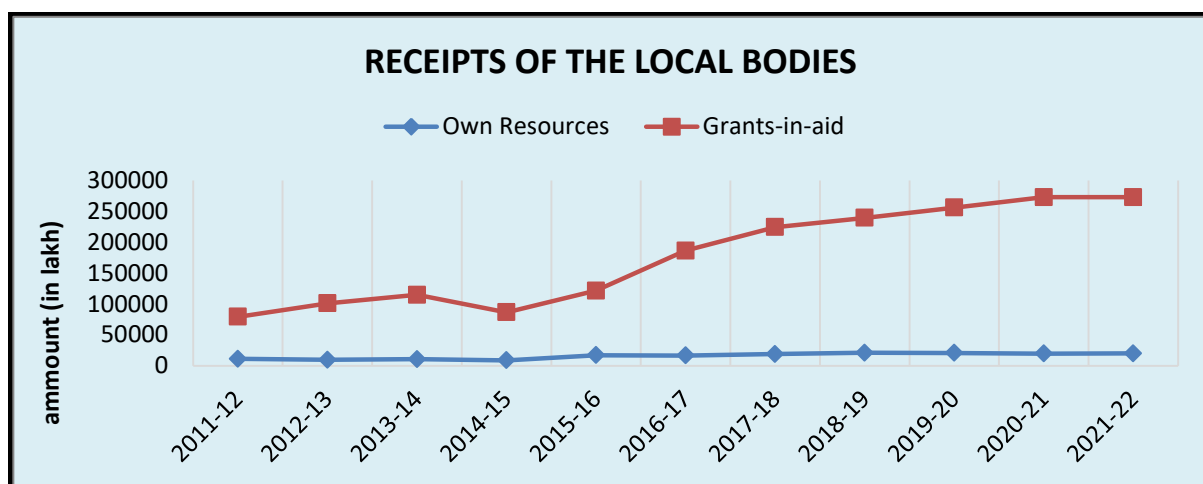
Function of Local Bodies: - The Panchayats have been entrusted with the implementation of schemes for economic development and social justice including those in relation to the matters

listed in the Eleventh schedule. The functions of Rural and Urban local bodies are both judicial and administrative. Main functions of local bodies are discussed as follows:

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

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

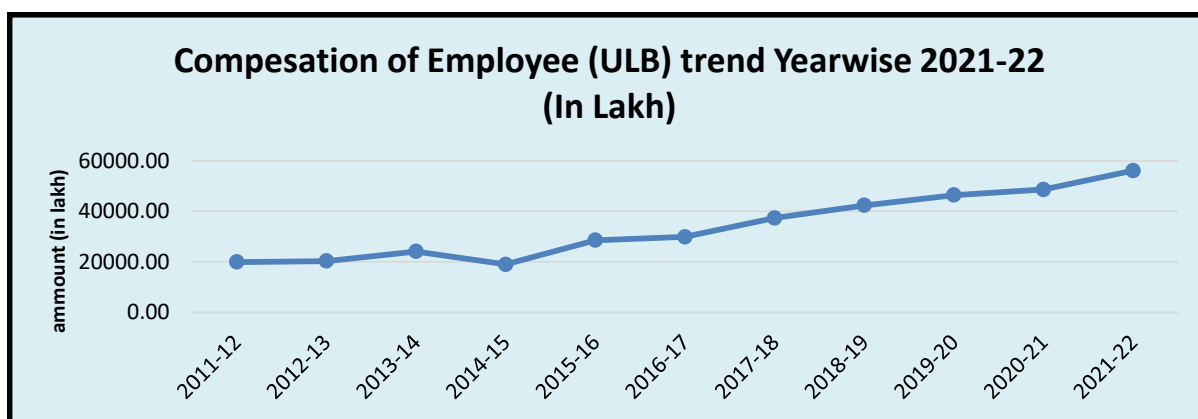
- local body grants, as recommended by the Central Finance Commission (Grants-in-aid),
- funds for implementation of centrally-sponsored schemes (Grants-in-aid),
- funds released by the state governments on the recommendations of the State Finance Commissions (Grants-in-aid),
- Own resources: by levying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



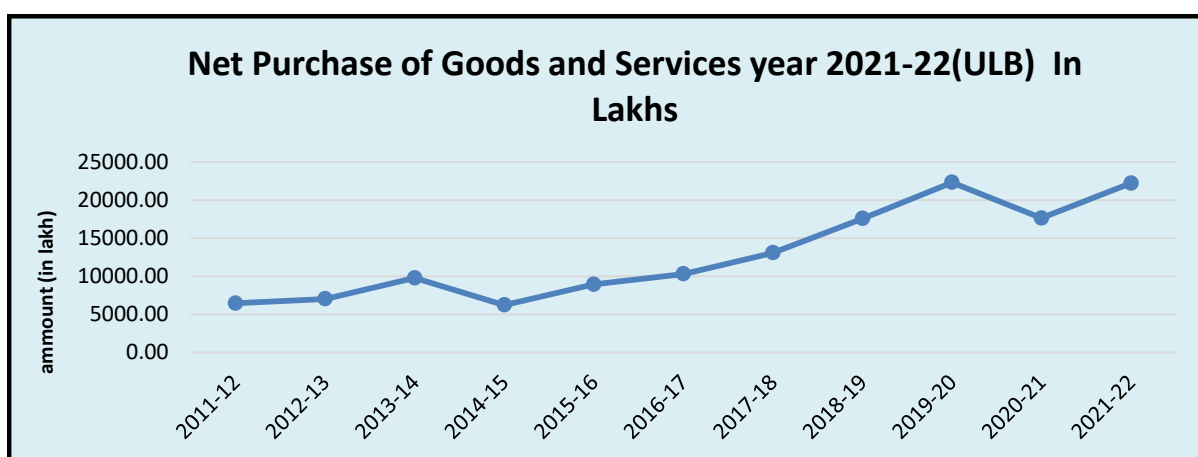
- **Various receipts and payments transactions for a local body are discussed as follows Receipts:** Receipt is classified into two parts according to the nature of transaction as current and capital. Further current receipt is categorized into taxes, sales, current transfers, fines, interest, dividends and rent on land as well as current grants from centre and state. Taxes are again classified into two parts direct and indirect, according to the type of activity, on which they are levied, including income, profits, consumption of domestic goods and services. Taxes also include the share of taxes assigned to local bodies

by state. Sales are disaggregated according to the purpose they serve (COFOG Classification). Transfers are unrequited receipts – i.e. the party making the transfer does not receive anything of similar value directly in return. Fines consist of all compulsory receipts imposed by local bodies. Interest, dividends and rent on land includes all receipts associated with ownership of financial assets & land and these are termed as property income. Capital receipt consist of all the receipt which comes from sales of capital assets and financial assets as well as the capital grants received by local bodies from Centre and State under various centrally and state sponsored schemes.

- **Payments/ Expenditure:** Payments are divided into four broad categories, namely current payments, transfers and subsidies, payments for capital assets, and payments for financial assets.
- **Current payments:** Current payments are the items which are regular kind of expenditure and essential for day to day working. These items include: ·
- **Compensation of employees:** This category includes all the salary, benefits, honorarium, pension etc. paid to the employees of the local bodies.



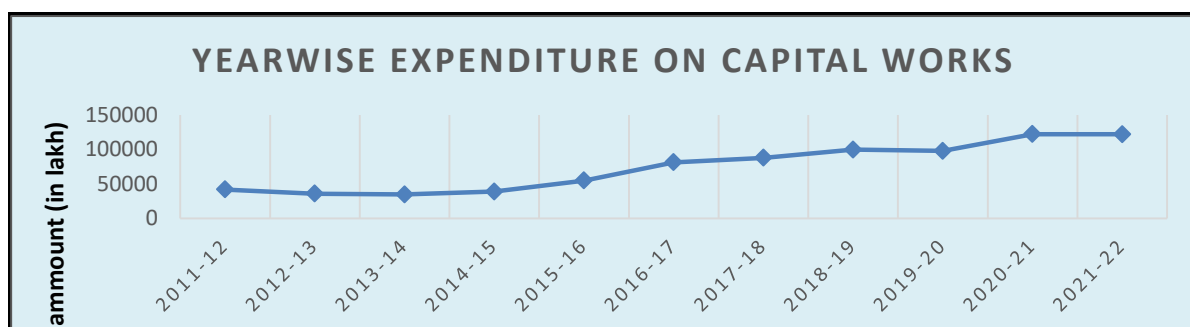
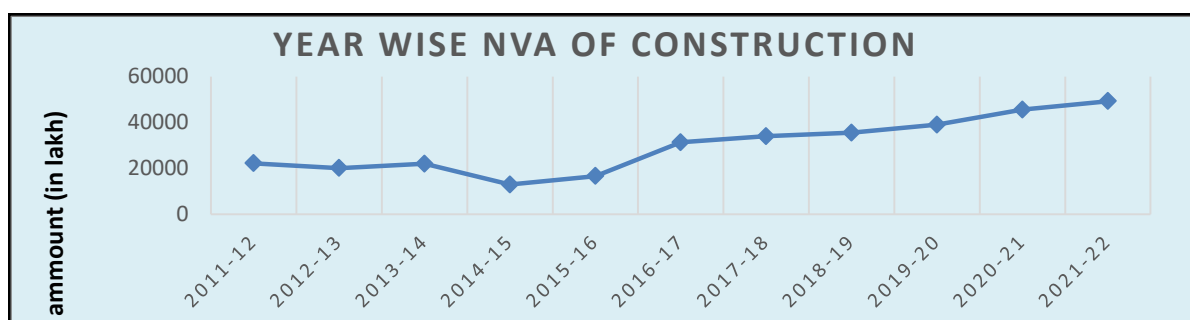
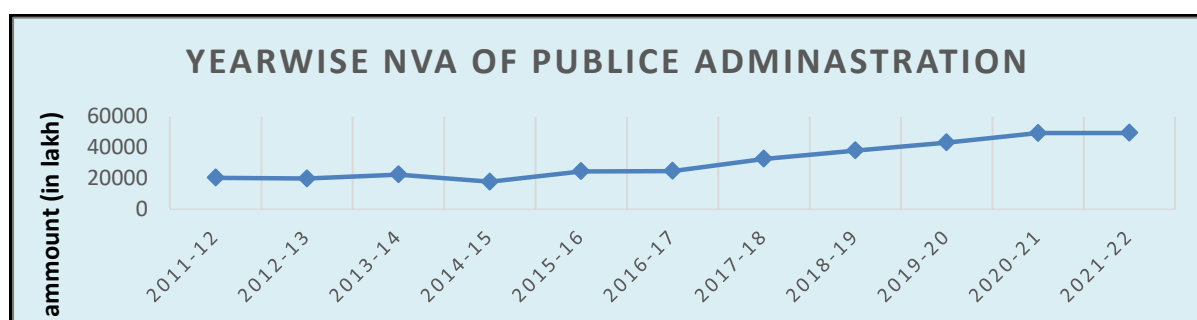
- **Purchase of Goods and services:** This item refers to all government payments in exchange for goods and services, but excluding capital assets and goods used by local bodies for construction of and improvements to capital assets. This item would in most instances be the second-largest spending item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

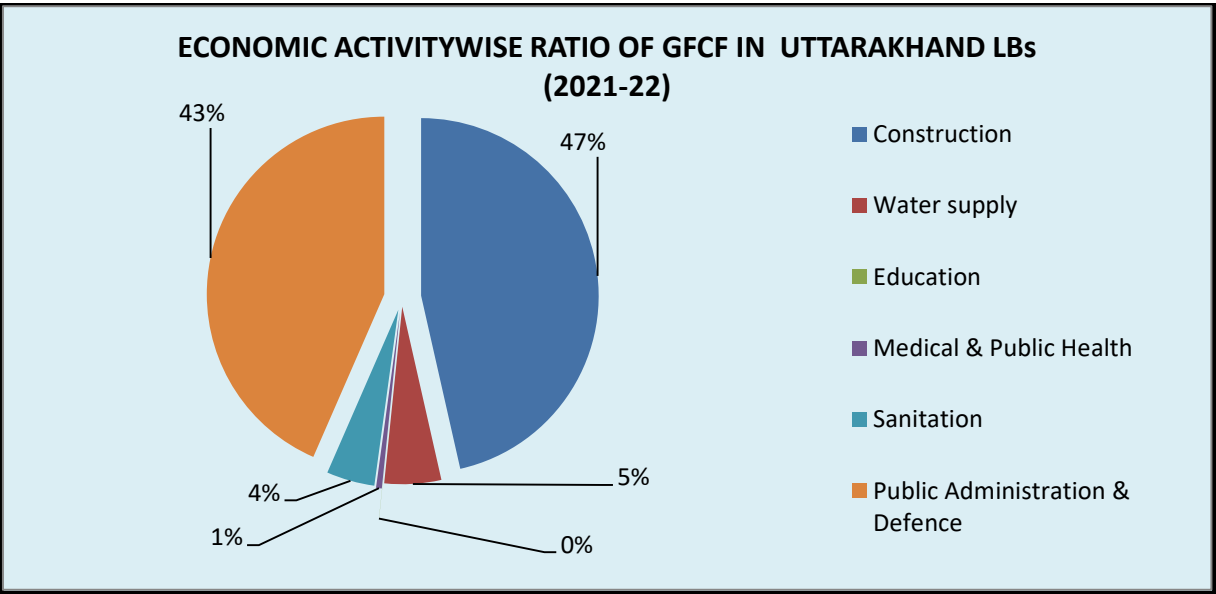
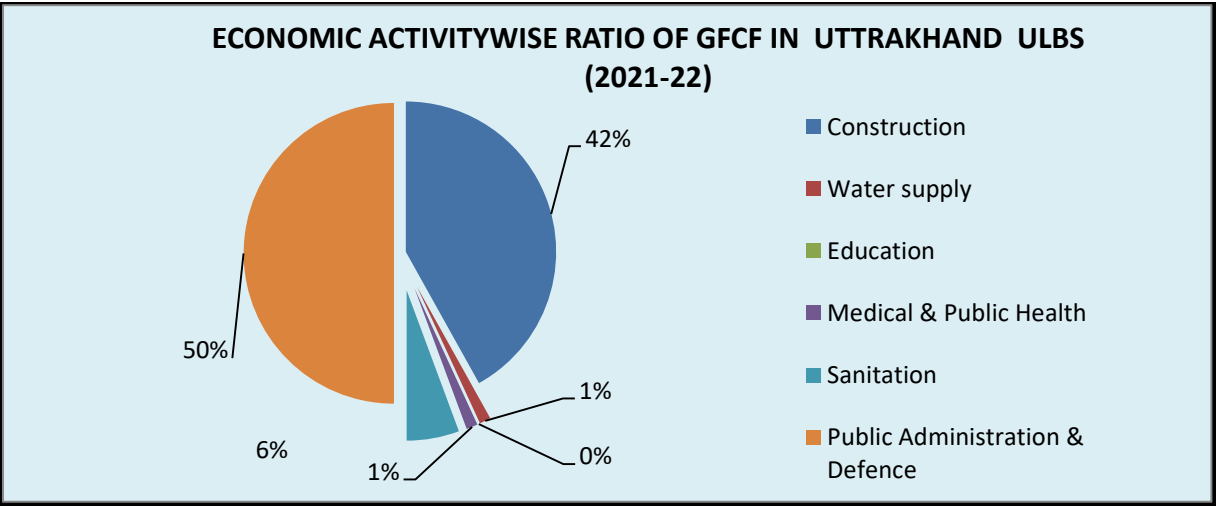
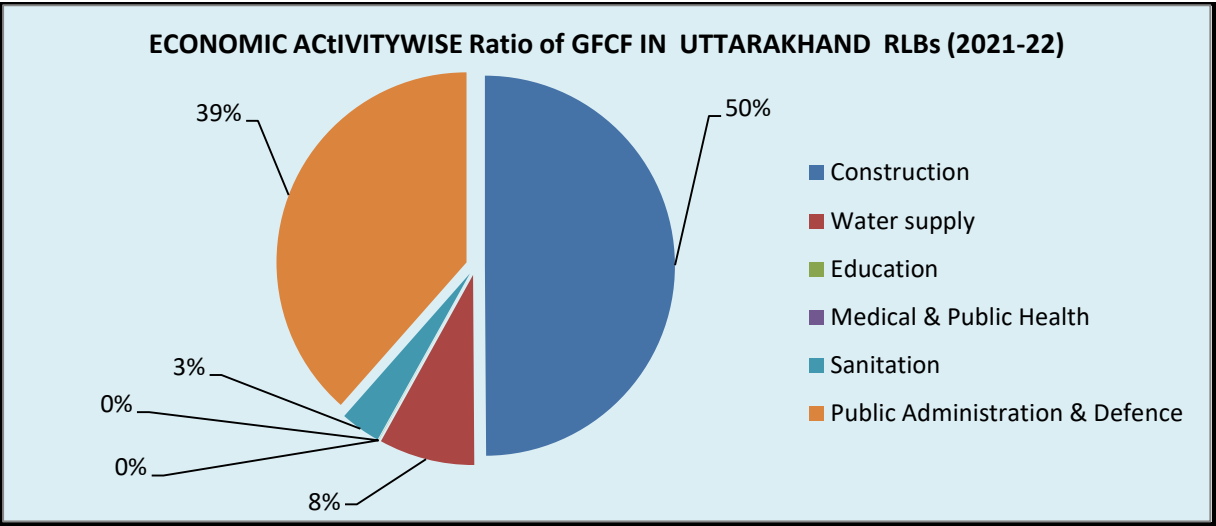


- **Interest and rent on land:** This item is defined as payment for the use of borrowed money (interest on loans and bonds) and use of land (rent). It is distinguished from the repayment of borrowed money, which is classified under financing.
- **Transfers and subsidies:** The second part of the payments provides for funds that are transferred to other institutions, businesses and individuals, which do not constitute final

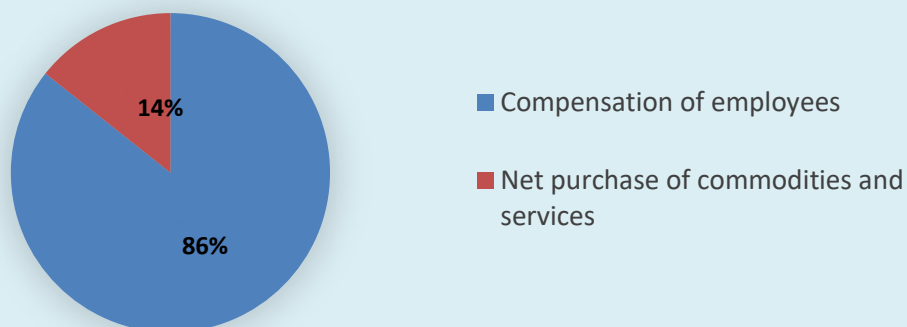
expenditure by the department. This item therefore includes all unrequited, non-repayable payments by government – i.e. payments for which no goods or services are received in return. The category transfers and subsidies is subdivided into the various targeted recipients or beneficiaries receiving funds from government. Transfers and subsidies include current as well as capital transfers. In the current transfers the current transfers in kind apart from cash has also been identified as one of the items. Payments for capital assets In economic terms it is important to identify capital payments as a separate item, because this shows government's contribution to capital formation and it's spending on new infrastructure, including upgrading, additions, rehabilitation and refurbishment of existing infrastructure.

- **Capital assets are divided into following categories:** 1-Buildings and other fixed structures 2-Machinery and equipment 3-Roads 4-Other construction 5-Software assets 6-Cultivated assets 7-Transport assets 8-Animal stock Apart from the expenditure on above mentioned assets. Wages paid under capital nature of schemes like MGNREGS etc. should be capitalized and so included in the capital assets.
- **Payments for financial assets:** This item includes all the payments done to purchase any financial assets like shares or equity etc. by local bodies. Information on all the payment items is being collected according to the purpose for which they serve. Under DCU five main industries according to the functions assigned to local bodies have been identified. These include irrigation, forestry, manufacturing, transport and electricity. Current and capital expenditure items are same as in administration.





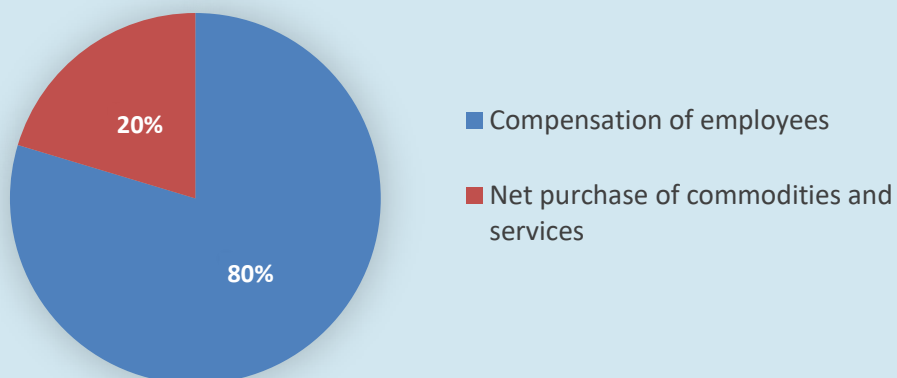
**Ratio of consumption expenditure UTTARAKHAND RLBs
(2021-22)**



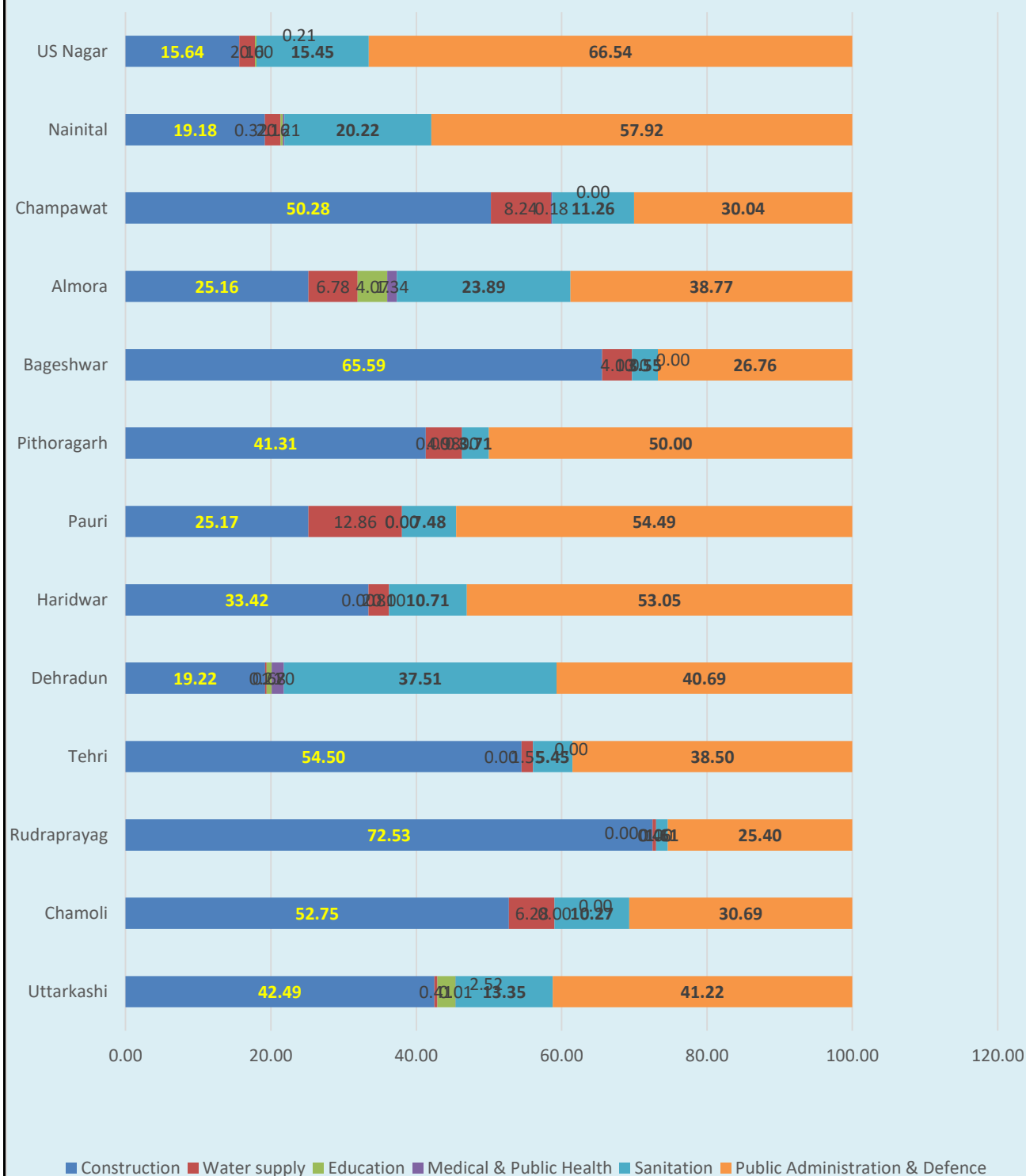
**Ratio of consumption expenditure ULBs Uttarakhand
(2021-22)**



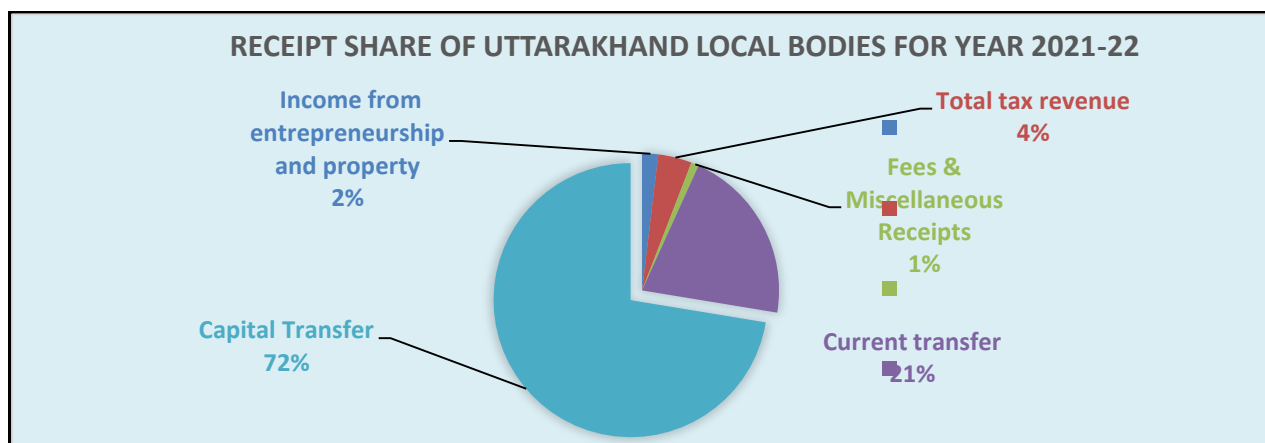
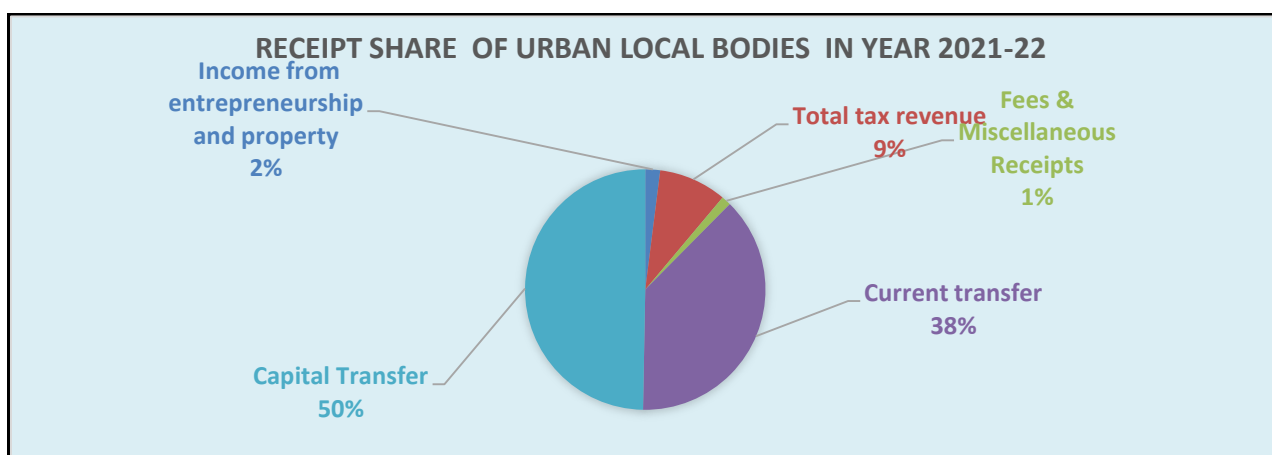
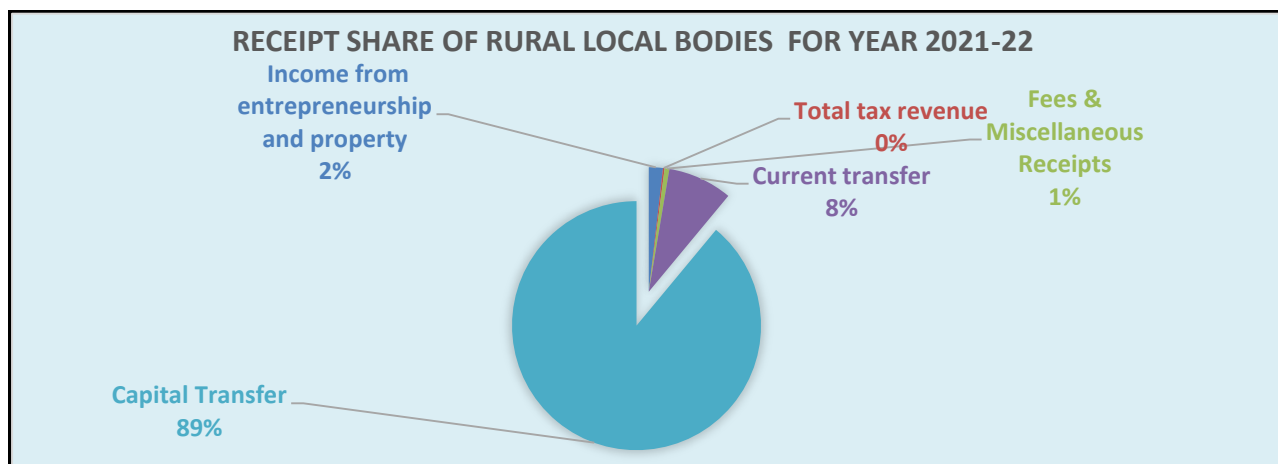
Ratio of consumption expenditure(Uttarakhand)



District wise LBS ECONOMIC share of NVA with different itemwise (Year 2021-22)



Receipt For Local Body (Year 2021-22)			In Lakhs
RECEIPT	Uttarakhand	rural	urban
Income from entrepreneurship and property	5555.37	3093.49	2461.88
Total tax revenue	11744.57	351.71	11271.15
Fees & Miscellaneous Receipts	2647.74	1045.40	1602.00
Current transfer	60918.50	14166.38	46752.12
Capital Transfer	211870.17	150496.24	61373.93



Expenditure on capital Asset (2021-22) In Lakhs			
Type of Construction	State	Rural	Urban
Building	9437.70	4099.44	5338.26
Roads & Bridges	36414.26	18397.11	18017.15
Other Capital Outlay	71415.93	54161.70	17254.23
Transport Equipment	636.68	244.78	391.90
Machinery	4067.26	950.37	3116.89
Software	25.96	5.88	20.08
Cultivated Assets	0.00	0.00	0.00
Animal Stock	0.00	0.00	0.00

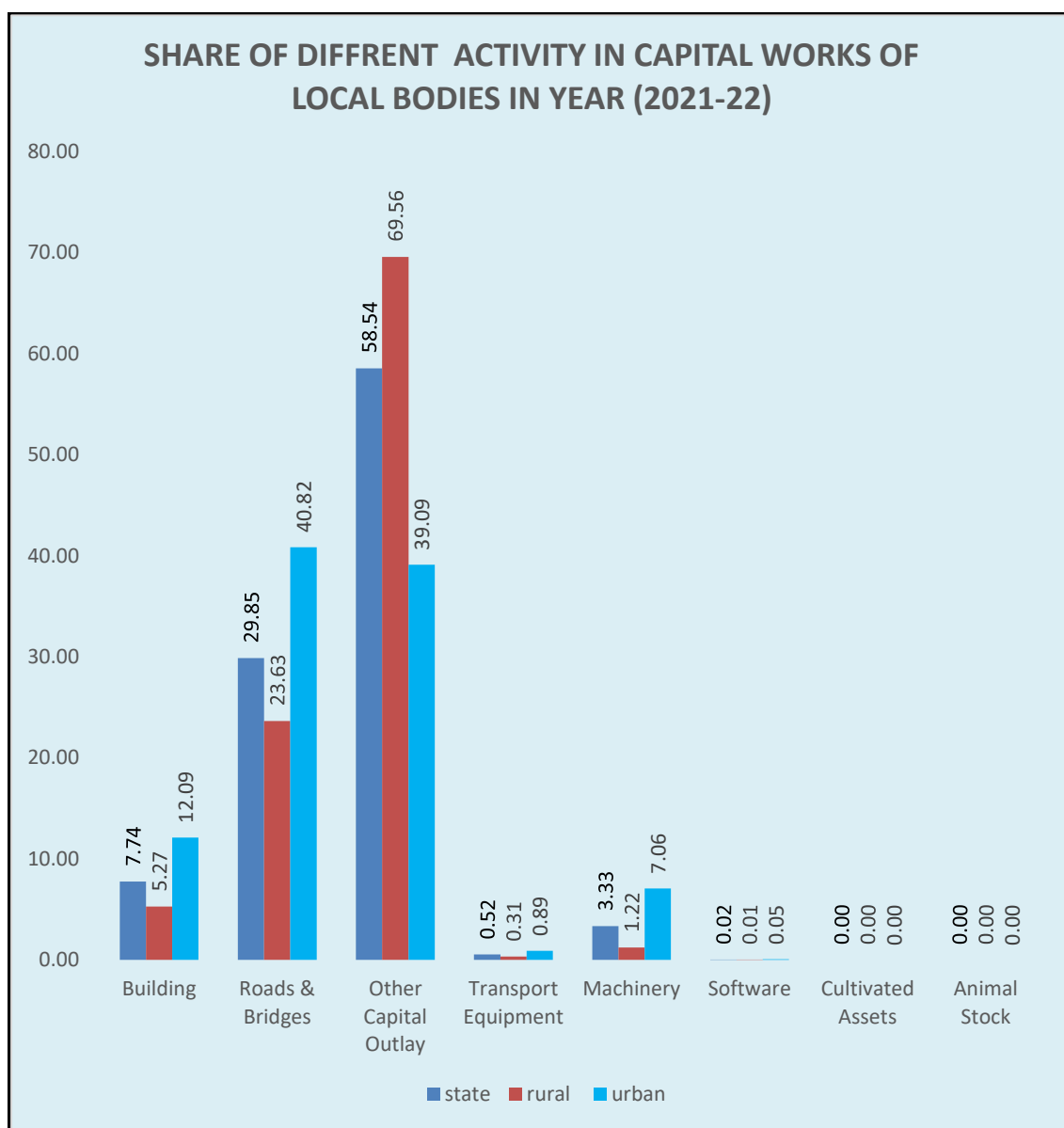


Table-1

(₹ lakhs)

Income and Expenditure Outlay Account of Local Bodies (Uttarakhand)
Account – I 2021-22

Receipts	2021-22	Expenditure	2021-22
1	2	3	4
1. Income from entrepreneurship and property	5555.37	1.Total consumption expenditure	167532.0 3
1.1 Profits	0.00	1.1 Compensation of employees	130416.0
1.2 Income from property	5555.37	a) salaries, wages and Benefits	119258.0 7
1.2.1 Net interest received	3376.15	b) pension	11157.95
1.2.2 Other Property Receipts	2179.23	1.2 Net purchase of commodities and services	37116.01
2. Total tax revenue	11622.85	a) purchases	13548.56
2.1 Total Direct Taxes	8776.59	b) maintenance	29294.61
a) Land Revenue	318.25	c) less sales	5727.16
b) Other Direct Taxes	8458.34	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	2846.27	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	2846.27	b) States	0.00
3. Fees & Miscellaneous Receipts	2647.40	c) Other	0.00
4. Total transfers	272793.66	2.2 less Commercial Interest	0.00
4.1 Current transfer	60923.49	3. Subsidies	0.00
a) Centre	26699.31	4 Total Current Transfers	29.22
b) States	29708.32	5. Total current expenditure (1+2+3+4)	167561.2 5
c) Others	4515.86	6. Surplus on current account	125058.0 4
4.2 Capital Transfer	211870.17		
a) Centre	121655.81		
b) States	77664.60		
c) Others	12549.76		
Total Receipts (1+2+3+4)	292619.29		

Table-2

(₹ lakhs)

Capital Finance Account of Local Authorities (Uttarakhand)
Account – II 2021-22

Expenditure	2021-22
1	2
Administration	
1. Capital outlay	121997.79
2. Net purchase of physical assets	46.16
2.1 Second hand assets	46.16
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	122043.95
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	122043.95
II. Receipts	
11. Surplus on current account	125058.04
12. Consumption of fixed capital	0.00
13. Borrowing at home	0.00
14. Other liabilities	-3014.09
14.1 net extra budgetary borrowings	-3014.09
14.2 less net purchase of financial assets	0.00
15. Total receipts (11 to 14)	122043.95

Table-3

(₹ lakhs)

**Estimates of Net Product from Local Administration
Account – III (Uttarakhand) 2021-22**

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	107489.16	11157.95	11768.91	130416.02
2. Construction	48560.07	344.30	366.33	49270.71
3. Water supply	5412.28	48.55	146.85	5607.68
4. Other Services	17386.12	1910.77	6816.28	26113.17
I. a) Education	764.45	124.77	113.63	1002.86
b) Medical & Public Health	669.28	209.80	253.63	1132.71
c) Sanitation	15952.39	1576.20	6449.02	23977.61
5. Sub-Total (2 to 4)	71358.48	2303.63	7329.46	80991.57
6. Public Administration & Defence (1-5)	36130.68	8854.32	4439.45	49424.46

Table-4

(₹ lakhs)

Capital Formation by type of Assets and Industry of use (Uttarakhand)
Account-IV 2021-22

2021-22	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	9437.70	36414.26	71415.92	636.69	4067.26	25.96	0.00	0.00	121997.79	46.16	0.00	122043.95
2. Construction	5576.24	27241.26	30558.81	109.31	52.69	0.00	0.00	0.00	63538.31	0.00	0.00	63538.31
3. Water Supply	1071.31	7.36	5564.76	0.00	423.32	0.00	0.00	0.00	7066.75	0.00	0.00	7066.75
4. Other Services	211.16	557.01	4743.81	306.33	920.87	0.41	0.00	0.00	6739.58	0.00	0.00	6739.58
I. a) Education	9.55	0.00	6.51	0.00	0.37	0.00	0.00	0.00	16.43	0.00	0.00	16.43
b) Medical & Public Health	0.00	0.00	0.00	0.00	720.45	0.41	0.00	0.00	720.86	0.00	0.00	720.86
c) Sanitation	201.61	557.01	4737.30	306.33	200.05	0.00	0.00	0.00	6002.30	0.00	0.00	6002.30
5. Sub-Total (2 to 4)	6858.71	27805.62	40867.37	415.64	1396.88	0.41	0.00	0.00	77344.64	0.00	0.00	77344.64
6. Public Administration & Defence (1-5)	2578.99	8608.64	30548.55	221.05	2670.38	25.55	0.00	0.00	44653.15	46.16	0.00	44699.31

Table-5

(₹ lakhs)

Borrowing account of local bodies (Uttarakhand)
Account-V 2021-22

	2021-22	
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	298346.46	295332.37
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00
Total	0.00	0.00
Net receipts		
III. Extra budgetary receipts & Adjustments		
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	142671.01	145685.10
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00
Total	142671.01	145685.10
Net receipts	-3014.09	0.00
Total excluding Funds	441017.47	441017.47

Table-6

(₹ lakhs)

**Income and Expenditure Outlay Account of Rural Local Bodies
(Uttarakhand) Account – I 2020-22**

Receipts	2021-22	Expenditure	2021-22
1	2	3	4
1. Income from entrepreneurship and property	3093.49	1.Total consumption expenditure	89207.24
1.1 Profits	0.00	1.1 Compensation of employees	74287.76
1.2 Income from property	3093.49	a) salaries, wages and Benefits	73257.62
1.2.1 Net interest received	2487.99	b) pension	1030.15
1.2.2 Other Property Receipts	605.50	1.2 Net purchase of commodities and services	14919.48
2. Total tax revenue	351.71	a) purchases	2428.52
2.1 Total Direct Taxes	234.03	b) maintenance	13528.41
a) Land Revenue	23.48	c) less sales	1037.45
b) Other Direct Taxes	210.56	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	117.67	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	117.67	b) States	0.00
3. Fees & Miscellaneous Receipts	1045.40	c) Other	0.00
4. Total transfers	164662.62	2.2 less Commercial Interest	0.00
4.1 Current transfer	14166.38	3. Subsidies	0.00
a) Centre	10127.87	4 Total Current Transfers	29.22
b) States	2716.32	5. Total current expenditure	89236.47
c) Others	1322.19	6. Surplus on current account	79916.75
4.2 Capital Transfer	150496.24		
a) Centre	108397.49		
b) States	35248.81		
c) Others	6849.94		
Total Receipts(1+2+3+4)	169153.22		

Table-7

(₹ lakhs)

**Capital Finance Account of Rural Local Body
(Uttarakhand) Account – II 2021-22**

Expenditure	2021-22
1	2
Administration	
1. Capital outlay	77859.28
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	77859.28
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)	77859.28
II. Receipts	
11. Surplus on current account	79916.75
12. Consumption of fixed capital	0.00
13. Borrowing at home	0.00
14. Other liabilities	-2057.46
14.1 net extra budgetary borrowings	-2057.46
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	77859.28

Table-8

(₹ lakhs)

**Estimates of Net Product from Rural Local Administration
(Uttarakhand) Account – III 2021-22**

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	72104.04	1030.15	1153.58	74287.76
2. Construction	46666.23	19.95	59.05	46745.23
3. Water supply	5164.34	0.00	3.72	5168.05
4. Other Services	1535.27	0.00	437.32	1972.58
I. a) Education	0.00	0.00	0.11	0.11
b) Medical & Public Health	2.50	0.00	0.00	2.50
c) Sanitation	1532.77	0.00	437.20	1969.98
5. Sub-Total (2 to 4)	53365.84	19.95	500.08	53885.87
6. Public Administration & Defence (1-5)	18738.20	1010.20	653.49	20401.89

Table-9

(₹ lakhs)

Capital Formation by type of Assets and Industry of use of Rural Local Body (Uttarakhand)
Account-IV 2021-22

2021-22	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	4099.44	18397.11	54161.70	244.78	950.37	5.88	0.00	0.00	77859.28	0.00	0.00	77859.28
2. Construction	1835.13	14956.69	21948.43	109.31	0.00	0.00	0.00	0.00	38849.57	0.00	0.00	38849.57
3. Water Supply	864.33	7.36	5091.54	0.00	388.73	0.00	0.00	0.00	6351.96	0.00	0.00	6351.96
4. Other Services	147.85	170.01	2368.43	0.00	0.00	0.00	0.00	0.00	2686.28	0.00	0.00	2686.28
I. a) Education	9.55	0.00	6.51	0.00	0.00	0.00	0.00	0.00	16.05	0.00	0.00	16.05
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	138.30	170.01	2361.92	0.00	0.00	0.00	0.00	0.00	2670.23	0.00	0.00	2670.23
5. Sub-Total (2 to 4)	2847.31	15134.06	29408.40	109.31	388.73	0.00	0.00	0.00	47887.81	0.00	0.00	47887.81
6. Public Administration & Defence (1-5)	1252.13	3263.05	24753.30	135.47	561.64	5.88	0.00	0.00	29971.47	0.00	0.00	29971.47

Table-10

(₹ lakhs)

Borrowing account of Rural local body(Uttarakhand)
Account-V 2021-22

	2021-22	
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	170190.67	168133.20
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	0.00
III. Extra budgetary receipts & Adjustments		
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	74853.44	76910.91
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00
Total	74853.44	76910.91
Net receipts	-2057.46	0.00
Total excluding Funds	245044.11	245044.11

Table-11

(₹ lakhs)

Income and Expenditure Outlay Account of Urban Local Bodies (Uttarakhand)
Account – I 2021-22

Receipts	2021-22	Expenditure	2021-22
1	2	3	4
1. Income from entrepreneurship and property	2461.88	1.Total consumption expenditure	78293.41
1.1 Profits	0.00	1.1 Compensation of employees	56096.88
1.2 Income from property	2461.88	a) salaries, wages and Benefits	45969.08
1.2.1 Net interest received	888.16	b) pension	10127.80
1.2.2 Other Property Receipts	1573.72	1.2 Net purchase of commodities and services	22196.53
2. Total tax revenue	11271.15	a) purchases	11120.04
2.1 Total Direct Taxes	8542.55	b) maintenance	15766.21
a) Land Revenue	294.77	c) less sales	4689.71
b) Other Direct Taxes	8247.79	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	2728.59	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	2728.59	b) States	0.00
3. Fees & Miscellaneous Receipts	1602.00	c) Other	0.00
4. Total transfers	108131.05	2.2 less Commercial Interest	0.00
4.1 Current transfer	46757.12	3. Subsidies	0.00
a) Centre	16571.45	4 Total Current Transfers	0.00
b) States	26992.00	5. Total current expenditure (1+2+3+4)	78293.41
c) Others	3193.67	6. Surplus on current account	45172.67
4.2 Capital Transfer	61373.93		
a) Centre	13258.31		
b) States	42415.79		
c) Others	5699.83		
Total Receipts(1+2+3+4)	123466.08		

Table-12

₹ (lakhs)

Capital Finance Account of Urban Local Body (Uttarakhand)
Account – II 2021-22

Expenditure	2021-22
1	2
Administration	
1. Capital outlay	44138.51
2. Net purchase of physical assets	46.16
2.1 Second hand assets	46.16
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	44184.66
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)	44184.66
II. Receipts	
11. Surplus on current account	45172.67
12. Consumption of fixed capital	0.00
13. Borrowing at home	0.00
14. Other liabilities	-988.00
14.1 net extra budgetary borrowings	-908.28
14.2 less net purchase of financial	79.73
15. Total receipts(11 to 14)	44184.66

Table-13

(₹ lakhs)

**Estimates of Net Product from Urban Local Bodies (Uttarakhand)
Account – III 2021-22**

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	35353.74	10127.80	10615.33	56096.88
2. Construction	1893.84	324.35	307.28	2525.47
3. Water supply	247.95	48.55	143.13	439.63
4. Other Services	15832.09	1910.77	6378.96	24121.83
I. a) Education	745.69	124.77	113.52	983.98
b) Medical & Public Health	666.78	209.80	253.63	1130.21
c) Sanitation	14419.62	1576.20	6011.81	22007.63
5. Sub-Total (2 to 4)	17973.88	2283.68	6829.38	27086.93
6. Public Administration & Defense (1-5)	17379.87	7844.12	3785.96	29009.95

Table-14

(₹ lakhs)

**Capital Formation by type of Assets and Industry of use (Urban Local Bodies)
(Uttarakhand) Account-IV 2021-22**

	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	5338.26	18017.15	17254.23	391.90	3116.89	20.08	0.00	0.00	44138.51	46.16	0.00	44184.66
2. Construction	3741.11	12284.56	8610.38	0.00	52.69	0.00	0.00	0.00	24688.75	0.00	0.00	24688.75
3. Water Supply	206.98	0.00	473.21	0.00	34.59	0.00	0.00	0.00	714.79	0.00	0.00	714.79
4. Other Services	63.31	387.00	2375.38	306.33	920.87	0.41	0.00	0.00	4053.30	0.00	0.00	4053.30
I. a) Education	0.00	0.00	0.00	0.00	0.37	0.00	0.00	0.00	0.37	0.00	0.00	0.37
b) Medical & Public Health	0.00	0.00	0.00	0.00	720.45	0.41	0.00	0.00	720.86	0.00	0.00	720.86
c) Sanitation	63.31	387.00	2375.38	306.33	200.05	0.00	0.00	0.00	3332.06	0.00	0.00	3332.06
5. Sub-Total (2 to 4)	4011.40	12671.56	11458.97	306.33	1008.15	0.41	0.00	0.00	29456.83	0.00	0.00	29456.83
6. Public Administration & Defense (1-5)	1326.85	5345.58	5795.25	85.58	2108.74	19.67	0.00	0.00	14681.68	46.16	0.00	14727.84

Table-15

(₹ lakhs)

**Borrowing account of Urban Local Body(Uttarakhand)
Account-V 2021-22**

	2021-22	
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	128155.79	127247.51
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	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	67817.57	68725.84
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00
Total	67817.57	68725.84
Net receipts	-908.28	0.00
Total excluding Funds	195973.36	195973.36

Income and Expenditure Outlay Account of Local Bodies
Account – I 2021-22

Receipts	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	268.40	53.79	322.19	1.Total consumption expenditure	8522.89	2039.44	10562.33
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	6647.41	1222.75	7870.16
1.2 Income from property	268.40	53.79	322.19	a) salaries, wages and Benefits	6579.36	1199.94	7779.30
1.2.1 Net interest received	167.81	19.58	187.38	b) pension	68.05	22.81	90.86
1.2.2 Other Property Receipts	100.59	34.21	134.81	1.2 Net purchase of commodities and services	1875.48	816.68	2692.17
2. Total tax revenue	3.81	14.74	18.55	a) purchases	106.40	663.92	770.33
2.1 Total Direct Taxes	3.81	14.14	17.95	b) maintenance	1770.20	168.87	1939.07
a) Land Revenue	0.00	0.00	0.00	c) less sales	1.12	16.11	17.23
b) Other Direct Taxes	3.81	14.14	17.95	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	0.60	0.60	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	0.60	0.60	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	16.04	35.14	51.19	c) Other	0.00	0.00	0.00
4. Total transfers	10378.38	2928.24	13306.62	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	239.29	76.73	316.01	3. Subsidies	0.00	0.00	0.00
a) Centre	50.61	20.79	71.41	4 Total Current Transfers	0.00	139.21	139.21
b) States	188.67	39.93	228.61	5. Total current expenditure (1+2+3+4)	8522.89	2178.65	10701.54
c) Others	0.00	16.00	16.00	6. Surplus on current account	2143.74	853.27	2997.01
4.2 Capital Transfer	10139.10	2851.51	12990.61				
a) Centre	7898.00	417.33	8315.32				
b) States	2196.84	2393.18	4590.02				
c) Others	44.26	41.00	85.26				
Total Receipts(1+2+3+4)	10666.63	3031.92	13698.55				

**Capital Finance Account of Local Body
Account – II 2021-22**

Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	3419.66	740.03	4159.69
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)	3419.66	740.03	4159.69
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)	3419.66	740.03	4159.69
II. Receipts			
11. Surplus on current account	2143.74	853.27	2997.01
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	1275.92	-113.24	1162.68
14.1 net extra budgetary borrowings	1275.92	-113.24	1162.68
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	3419.66	740.03	4159.69

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Table-18

(₹ lakhs)

**Estimates of Net Product of Local Body
Account III 2021-22**

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	6390.26	837.18	7227.44	68.05	22.81	90.86	189.10	362.76	551.85	6647.41	1222.75	7870.16
2. Construction	3905.08	244.67	4149.75	0.00	0.00	0.00	0.00	7.68	7.68	3905.08	252.35	4157.43
3. Water supply	191.05	8.70	199.75	0.00	0.00	0.00	0.00	0.00	0.00	191.05	8.70	199.75
4. Other Services	177.83	197.29	375.12	0.00	0.00	0.00	0.00	179.12	179.12	177.83	376.41	554.24
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.45	51.45	0.00	51.45	51.45
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	177.83	197.29	375.12	0.00	0.00	0.00	0.00	127.67	127.67	177.83	324.96	502.79
5. Sub-Total (2 to 4)	4273.97	450.65	4724.62	0.00	0.00	0.00	0.00	186.80	186.80	4273.97	637.46	4911.43
6. Public Administration & Defence (1-5)	2116.29	386.53	2502.82	68.05	22.81	90.86	189.10	175.95	365.05	2373.44	585.30	2958.74

Distt : UTTARKASHI (RURAL)

Table-19

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2021-22

	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	62.35	606.09	2630.82	0.00	120.40	0.00	0.00	0.00	3419.66	0.00	0.00	3419.66
2. Construction	0.00	464.84	1825.89	0.00	0.00	0.00	0.00	0.00	2290.73	0.00	0.00	2290.73
3. Water Supply	0.00	0.00	191.88	0.00	0.00	0.00	0.00	0.00	191.88	0.00	0.00	191.88
4. Other Services	62.35	0.00	134.28	0.00	0.00	0.00	0.00	0.00	196.63	0.00	0.00	196.63
I. a) Education	2.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.08	0.00	0.00	2.08
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	60.27	0.00	134.28	0.00	0.00	0.00	0.00	0.00	194.55	0.00	0.00	194.55
5. Sub-Total (2 to 4)	62.35	464.84	2152.05	0.00	0.00	0.00	0.00	0.00	2679.24	0.00	0.00	2679.24
6. Public Administration & Defence (1-5)	62.35	606.09	2630.82	0.00	120.40	0.00	0.00	0.00	3419.66	0.00	0.00	3419.66

Distt : UTTARKASHI(URBAN)

Table-20

(₹ LAKHS)

Gross Capital Formation of Urban local body

Account IV 2021-22

	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	15.39	206.58	409.88	0.00	108.18	0.00	0.00	0.00	740.03	0.00	0.00	740.03
2. Construction	15.39	193.97	214.16	0.00	0.00	0.00	0.00	0.00	423.52	0.00	0.00	423.52
3. Water Supply	0.00	0.00	27.29	0.00	0.00	0.00	0.00	0.00	27.29	0.00	0.00	27.29
4. Other Services	0.00	0.00	93.69	0.00	13.95	0.00	0.00	0.00	107.64	0.00	0.00	107.64
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	93.69	0.00	13.95	0.00	0.00	0.00	107.64	0.00	0.00	107.64
5. Sub-Total (2 to 4)	15.39	193.97	335.14	0.00	13.95	0.00	0.00	0.00	558.45	0.00	0.00	558.45
6. Public Administration & Defence (1-5)	15.39	206.58	409.88	0.00	108.18	0.00	0.00	0.00	740.03	0.00	0.00	740.03

Distt : UTTARKASHI(RURAL+URBAN)

Table-21

(₹ LAKHS)

Gross Capital Formation of local body
Account IV 2021-22

	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	77.74	812.66	3040.70	0.00	228.58	0.00	0.00	0.00	4159.69	0.00	0.00	4159.69
2. Construction	15.39	658.81	2040.05	0.00	0.00	0.00	0.00	0.00	2714.25	0.00	0.00	2714.25
3. Water Supply	0.00	0.00	219.17	0.00	0.00	0.00	0.00	0.00	219.17	0.00	0.00	219.17
4. Other Services	62.35	0.00	227.97	0.00	13.95	0.00	0.00	0.00	304.27	0.00	0.00	304.27
I. a) Education	2.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.08	0.00	0.00	2.08
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	60.27	0.00	227.97	0.00	13.95	0.00	0.00	0.00	302.19	0.00	0.00	302.19
5. Sub-Total (2 to 4)	77.74	658.81	2487.19	0.00	13.95	0.00	0.00	0.00	3237.69	0.00	0.00	3237.69
6. Public Administration & Defence (1-5)	77.74	812.66	3040.70	0.00	228.58	0.00	0.00	0.00	4159.69	0.00	0.00	4159.69

Borrowing account of Local Body
Account-V 2021-22

	RURAL		URBAN		TOTAL	
Item description	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	10667.75	11943.67	3048.02	2934.79	13715.78	14878.46
II. Borrowing at home	0.00	0.00	0.00	0.00	0.00	0.00
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments	0.00	0.00	0.00	0.00	0.00	0.00
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	4116.11	2840.19	1935.02	2048.26	6051.13	4888.45
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	4116.11	2840.19	1935.02	2048.26	6051.13	4888.45
Net receipts	1275.92	0.00	-113.24	0.00	1162.68	0.00
Total excluding Funds	14783.86	14783.86	4983.04	4983.04	19766.91	19766.91

Income and Expenditure Outlay Account of Local Bodies
Account – I 2021-22

Receipts	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	249.96	164.97	414.93	1.Total consumption expenditure	9266.49	2820.44	12086.94
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	8796.84	1915.93	10712.7
1.2 Income from property	249.96	164.97	414.93	a) salaries, wages and Benefits	8768.97	1770.91	10539.8
1.2.1 Net interest received	217.70	0.00	217.70	b) pension	27.87	145.02	172.89
1.2.2 Other Property Receipts	32.26	154.74	187.00	1.2 Net purchase of commodities and services	469.65	904.52	1374.17
2. Total tax revenue	10.31	71.10	81.41	a) purchases	163.66	349.17	512.83
2.1 Total Direct Taxes	10.31	52.16	62.47	b) maintenance	319.94	582.22	902.16
a) Land Revenue	0.00	24.08	24.08	c) less sales	13.95	26.87	40.82
b) Other Direct Taxes	10.31	28.08	38.39	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	18.94	18.94	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	18.94	18.94	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	20.71	69.73	90.44	c) Other	0.00	0.00	0.00
4. Total transfers	7897.25	3983.79	11881.0	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	174.73	1997.95	2172.68	3. Subsidies	0.00	0.00	0.00
a) Centre	135.63	202.86	338.49	4 Total Current Transfers	0.00	54.74	54.74
b) States	12.67	1564.15	1576.82	5. Total current expenditure (1+2+3+4)	9266.49	2875.18	12141.6
c) Others	26.43	230.94	257.37	6. Surplus on current account	-1088.26	1414.41	326.15
4.2 Capital Transfer	7722.52	1985.84	9708.36				
a) Centre	5726.91	503.04	6229.94				
b) States	1891.00	1168.26	3059.26				
c) Others	104.62	314.54	419.16				
Total Receipts(1+2+3+4)	8178.23	4289.59	12467.8				

Distt : CHAMOLI

Table-24

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2021-22**

Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	1927.46	1888.71	3816.18
2. Net purchase of physical assets	0.00	46.08	46.08
2.1 Second hand assets	0.00	46.08	46.08
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)	1927.46	1934.79	3862.26
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)	1927.46	1934.79	3862.26
II. Receipts			
11. Surplus on current account	-1088.26	1414.41	326.15
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	3015.72	520.39	3536.11
14.1 net extra budgetary borrowings	3015.72	533.00	3548.72
14.2 less net purchase of financial assets	0.00	12.62	12.62
15. Total receipts(11 to 14)	1927.46	1934.79	3862.26

Distt : CHAMOLI

Table-25

(₹ lakhs)

**Estimates of Net Product of Local Body
Account III 2021-22**

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	8723.96	1574.94	10298.91	27.87	145.02	172.89	45.00	195.96	240.96	8796.84	1915.93	10712.77
2. Construction	6718.82	506.74	7225.55	0.00	0.00	0.00	0.00	5.12	5.12	6718.82	511.86	7230.68
3. Water supply	615.29	0.00	615.29	0.00	0.00	0.00	0.00	0.00	0.00	615.29	0.00	615.29
4. Other Services	23.36	383.15	406.51	0.00	30.92	30.92	16.54	103.18	119.72	39.90	517.25	557.15
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	143.96	143.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143.96	143.96
c) Sanitation	23.36	239.19	262.55	0.00	30.92	30.92	16.54	103.18	119.72	39.90	373.29	413.19
5. Sub-Total (2 to 4)	7357.47	889.88	8247.35	0.00	30.92	30.92	16.54	108.30	124.84	7374.01	1029.11	8403.11
6. Public Administration & Defence (1-5)	1366.49	685.06	2051.55	27.87	114.10	141.98	28.46	87.66	116.12	1422.83	886.82	2309.65

Distt : CHAMOLI (RURAL)

Table-26

(₹ LAKHS)

Gross Capital Formation of Rural local body
Account IV 2021-22

	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	170.23	306.37	1450.86	0.00	0.00	0.00	0.00	0.00	1927.46	0.00	0.00	1927.46
2. Construction	71.12	284.61	996.78	0.00	0.00	0.00	0.00	0.00	1352.51	0.00	0.00	1352.51
3. Water Supply	0.00	0.00	250.41	0.00	0.00	0.00	0.00	0.00	250.41	0.00	0.00	250.41
4. Other Services	12.78	0.00	105.49	0.00	0.00	0.00	0.00	0.00	118.27	0.00	0.00	118.27
I. a) Education	7.47	0.00	6.51	0.00	0.00	0.00	0.00	0.00	13.97	0.00	0.00	13.97
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	5.31	0.00	98.99	0.00	0.00	0.00	0.00	0.00	104.30	0.00	0.00	104.30
5. Sub-Total (2 to 4)	83.90	284.61	1352.69	0.00	0.00	0.00	0.00	0.00	1721.19	0.00	0.00	1721.19
6. Public Administration & Defence (1-5)	170.23	306.37	1450.86	0.00	0.00	0.00	0.00	0.00	1927.46	0.00	0.00	1927.46

Distt : CHAMOLI (URBAN)**Table-27****(₹ LAKHS)**

**Gross Capital Formation of Urban local body
Account IV 2021-22**

	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	195.62	591.27	1065.37	35.63	0.00	0.83	0.00	0.00	1888.71	46.08	0.00	1934.79
2. Construction	195.62	556.65	761.49	0.00	0.00	0.00	0.00	0.00	1513.76	0.00	0.00	1513.76
3. Water Supply	0.00	0.00	27.38	0.00	0.00	0.00	0.00	0.00	27.38	0.00	0.00	27.38
4. Other Services	0.00	0.00	1.85	0.00	0.00	0.12	0.00	0.00	1.96	0.00	0.00	1.96
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	0.12	0.00	0.00	0.12	0.00	0.00	0.12
c) Sanitation	0.00	0.00	1.85	0.00	0.00	0.00	0.00	0.00	1.85	0.00	0.00	1.85
5. Sub-Total (2 to 4)	195.62	556.65	790.72	0.00	0.00	0.12	0.00	0.00	1543.10	0.00	0.00	1543.10
6. Public Administration & Defence (1-5)	195.62	591.27	1065.37	35.63	0.00	0.83	0.00	0.00	1888.71	46.08	0.00	1934.79

Distt : CHAMOLI (RURAL+URBAN)**Table-28****(₹ LAKHS)**

Gross Capital Formation of local body
Account IV 2021-22

	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	365.85	897.63	2516.23	35.63	0.00	0.83	0.00	0.00	3816.18	46.08	0.00	3862.26
2. Construction	266.74	841.26	1758.27	0.00	0.00	0.00	0.00	0.00	2866.27	0.00	0.00	2866.27
3. Water Supply	0.00	0.00	277.79	0.00	0.00	0.00	0.00	0.00	277.79	0.00	0.00	277.79
4. Other Services	12.78	0.00	107.34	0.00	0.00	0.12	0.00	0.00	120.24	0.00	0.00	120.24
I. a) Education	7.47	0.00	6.51	0.00	0.00	0.00	0.00	0.00	13.97	0.00	0.00	13.97
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.12	0.00	0.00	0.12	0.00	0.00	0.12
c) Sanitation	5.31	0.00	100.83	0.00	0.00	0.00	0.00	0.00	106.15	0.00	0.00	106.15
5. Sub-Total (2 to 4)	279.52	841.26	2143.40	0.00	0.00	0.12	0.00	0.00	3264.30	0.00	0.00	3264.30
6. Public Administration & Defence (1-5)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Borrowing account of Local Body
Account-V 2021-22

	RURAL		URBAN		TOTAL	
Item description	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	8192.18	11207.90	4316.46	4849.46	12508.64	16057.36
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	7392.40	4376.68	2448.15	1915.15	9840.54	6291.82
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	7392.40	4376.68	2448.15	1915.15	9840.54	6291.82
Net receipts	3015.72	0.00	533.00	0.00	3548.72	0.00
Total excluding Funds	15584.58	15584.58	6764.61	6764.61	22349.18	22349.18

Income and Expenditure Outlay Account of Local Bodies
Account – I 2021-22

Receipts	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	169.35	9.18	178.52	1.Total consumption expenditure	2545.30	624.42	3169.73
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	2302.37	380.43	2682.79
1.2 Income from property	169.35	9.18	178.52	a) salaries, wages and Benefits	2248.69	380.43	2629.11
1.2.1 Net interest received	169.11	9.18	178.29	b) pension	53.68	0.00	53.68
1.2.2 Other Property Receipts	0.23	0.00	0.23	1.2 Net purchase of commodities and services	242.94	244.00	486.93
2. Total tax revenue	12.79	18.40	31.20	a) purchases	35.89	239.00	274.89
2.1 Total Direct Taxes	12.79	18.40	31.20	b) maintenance	207.05	5.00	212.05
a) Land Revenue	0.00	0.00	0.00	c) less sales	0.00	0.00	0.00
b) Other Direct Taxes	12.79	18.40	31.20	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	123.32	171.97	295.29	c) Other	0.00	0.00	0.00
4. Total transfers	6620.69	1127.12	7747.81	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	92.73	20.16	112.89	3. Subsidies	0.00	0.00	0.00
a) Centre	92.73	15.16	107.89	4 Total Current Transfers	0.00	0.00	0.00
b) States	0.00	5.00	5.00	5. Total current expenditure (1+2+3+4)	2545.30	624.42	3169.73
c) Others	0.00	0.00	0.00	6. Surplus on current account	4380.85	702.25	5083.10
4.2 Capital Transfer	6527.97	1106.96	7634.93				
a) Centre	5437.88	393.92	5831.80				
b) States	1089.02	713.04	1802.06				
c) Others	1.07	0.00	1.07				
Total Receipts(1+2+3+4)	6926.15	1326.67	8252.82				

**Capital Finance Account of Local Body
Account – II 2021-22**

Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	3772.16	555.03	4327.20
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)	3772.16	555.03	4327.20
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)	3772.16	555.03	4327.20
II. Receipts			
11. Surplus on current account	4380.85	702.25	5083.10
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-608.69	-147.21	-755.90
14.1 net extra budgetary borrowings	-608.69	-102.26	-710.95
14.2 less net purchase of financial assets	0.00	44.95	44.95
15. Total receipts(11 to 14)	3772.16	555.03	4327.20

Estimates of Net Product of Local Body
Account III 2021-22

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	2185.09	371.50	2556.59	53.68	0.00	53.68	63.60	8.92	72.52	2302.37	380.43	2682.79
2. Construction	1702.80	57.34	1760.14	0.00	0.00	0.00	0.00	0.00	0.00	1702.80	57.34	1760.14
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)	1702.80	57.34	1760.14	0.00	0.00	0.00	0.00	0.00	0.00	1702.80	57.34	1760.14
6. Public Administration & Defence (1-5)	482.29	314.16	796.45	53.68	0.00	53.68	63.60	8.92	72.52	599.57	323.09	922.65

Distt : RUDRAPRAYAG (RURAL)**Table-33****(₹ LAKHS)**

**Gross Capital Formation of Rural local body
Account IV 2021-22**

	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	67.21	0.00	3703.39	0.00	0.00	1.56	0.00	0.00	3772.16	0.00	0.00	3772.16
2. Construction	56.43	0.00	2659.01	0.00	0.00	0.00	0.00	0.00	2715.45	0.00	0.00	2715.45
3. Water Supply	0.00	0.00	62.25	0.00	0.00	0.00	0.00	0.00	62.25	0.00	0.00	62.25
4. Other Services	0.00	0.00	231.77	0.00	0.00	0.00	0.00	0.00	231.77	0.00	0.00	231.77
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	231.77	0.00	0.00	0.00	0.00	0.00	231.77	0.00	0.00	231.77
5. Sub-Total (2 to 4)	56.43	0.00	2953.03	0.00	0.00	0.00	0.00	0.00	3009.47	0.00	0.00	3009.47
6. Public Administration & Defence (1-5)	10.78	0.00	750.36	0.00	0.00	1.56	0.00	0.00	762.70	0.00	0.00	762.70

Distt : RUDRAPRAYAG (URBAN)

Table-34

(₹ LAKHS)

Gross Capital Formation of Urban local body
Account IV 2021-22

	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	87.45	0.00	462.90	4.68	0.00	0.00	0.00	0.00	555.03	0.00	0.00	555.03
2. Construction	22.66	0.00	357.54	0.00	0.00	0.00	0.00	0.00	380.20	0.00	0.00	380.20
3. Water Supply	0.00	0.00	29.38	0.00	0.00	0.00	0.00	0.00	29.38	0.00	0.00	29.38
4. Other Services	0.00	0.00	36.77	4.68	0.00	0.00	0.00	0.00	41.45	0.00	0.00	41.45
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	36.77	4.68	0.00	0.00	0.00	0.00	41.45	0.00	0.00	41.45
5. Sub-Total (2 to 4)	22.66	0.00	423.69	4.68	0.00	0.00	0.00	0.00	451.03	0.00	0.00	451.03
6. Public Administration & Defence (1-5)	87.45	0.00	462.90	4.68	0.00	0.00	0.00	0.00	555.03	0.00	0.00	555.03

Distt : RUDRAPRAYAG(URAL+URBAN)

Table-35

(₹ LAKHS)

**Gross Capital Formation of local body
Account IV 2021-22**

	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	87.45	0.00	462.90	4.68	0.00	0.00	0.00	0.00	555.03	0.00	0.00	555.03
2. Construction	22.66	0.00	357.54	0.00	0.00	0.00	0.00	0.00	380.20	0.00	0.00	380.20
3. Water Supply	0.00	0.00	29.38	0.00	0.00	0.00	0.00	0.00	29.38	0.00	0.00	29.38
4. Other Services	0.00	0.00	36.77	4.68	0.00	0.00	0.00	0.00	41.45	0.00	0.00	41.45
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	36.77	4.68	0.00	0.00	0.00	0.00	41.45	0.00	0.00	41.45
5. Sub-Total (2 to 4)	22.66	0.00	423.69	4.68	0.00	0.00	0.00	0.00	451.03	0.00	0.00	451.03
6. Public Administration & Defence (1-5)	64.79	0	39.21	0.00	0.00	0.00	0.00	0.00	104.00	0.00	0.00	104.00

Borrowing account of Rural Local Body
Account-V 2021-22

	RURAL		URBAN		TOTAL	
Item description	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	6573.50	6175.45	1326.67	1224.41	8252.82	7541.88
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	4023.41	4632.10	951.28	1053.54	4974.69	5685.63
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	4023.41	4632.10	951.28	1053.54	4974.69	5685.63
Net receipts	-608.69	0.00	-102.26	0.00	-710.95	0.00
Total excluding Funds	10949.56	10949.56	2277.95	2277.95	13227.51	13227.51

Income and Expenditure Outlay Account of Local Bodies
Account – I 2021-22

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	148.78	54.76	203.54	1.Total consumption expenditure	6233.30	3560.92	9794.22
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	6070.41	3020.95	9091.36
1.2 Income from property	148.78	54.76	203.54	a) salaries, wages and Benefits	6005.41	2915.73	8921.14
1.2.1 Net interest received	123.56	22.85	146.41	b) pension	65.00	105.22	170.22
1.2.2 Other Property Receipts	25.21	31.91	57.13	1.2 Net purchase of commodities and services	162.89	539.97	702.86
2. Total tax revenue	32.83	51.16	83.99	a) purchases	226.67	849.43	1076.09
2.1 Total Direct Taxes	25.73	51.16	76.89	b) maintenance	28.03	49.67	77.69
a) Land Revenue	0.00	30.64	30.64	c) less sales	91.81	359.12	450.92
b) Other Direct Taxes	25.73	20.52	46.25	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	7.10	0.00	7.10	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	7.10	0.00	7.10	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	0.00	113.81	113.81	c) Other	0.00	0.00	0.00
4. Total transfers	14230.08	4792.85	19022.94	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	0.00	1568.31	1568.31	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	238.85	238.85	4 Total Current Transfers	0.00	61.78	61.78
b) States	0.00	985.10	985.10	5. Total current expenditure (1+2+3+4)	6233.30	3622.70	9856.00
c) Others	0.00	344.36	344.36	6. Surplus on current account	8178.39	1389.89	9568.28
4.2 Capital Transfer	14230.08	3224.55	17454.63				
a) Centre	11285.14	1456.46	12741.59				
b) States	2944.94	1355.34	4300.29				
c) Others	0.00	412.74	412.74				
Total Receipts(1+2+3+4)	14411.69	5012.59	19424.28				

Capital Finance Account of Local Body
Account – II 2021-22

Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	6622.44	990.15	7612.59
2. Net purchase of physical assets	0.00	8.74	8.74
2.1 Second hand assets	0.00	8.74	8.74
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)	6622.44	998.89	7621.33
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)	6622.44	998.89	7621.33
II. Receipts			
11. Surplus on current account	8178.39	1389.89	9568.28
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-1555.94	-391.00	-1946.95
14.1 net extra budgetary borrowings	-1555.94	-210.50	-1766.44
14.2 less net purchase of financial assets	0.00	180.50	180.50
15. Total receipts(11 to 14)	6622.44	998.89	7621.33

**Estimates of Net Product of Local Body
Account III 2021-22**

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	5960.65	2666.00	8626.65	65.00	105.22	170.22	44.76	249.72	294.49	6070.41	3020.95	9091.36
2. Construction	4374.91	442.83	4817.74	0.00	0.00	0.00	0.00	0.00	0.00	4374.91	442.83	4817.74
3. Water supply	99.84	85.38	185.22	0.00	0.00	0.00	0.00	3.46	3.46	99.84	88.85	188.69
4. Other Services	119.46	162.27	281.73	0.00	0.00	0.00	0.11	67.73	67.84	119.58	230.00	349.58
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.00	0.11	0.11	0.00	0.11
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.22	1.22	0.00	1.22	1.22
c) Sanitation	119.46	162.27	281.73	0.00	0.00	0.00	0.00	66.51	66.51	119.46	228.78	348.24
5. Sub-Total (2 to 4)	4594.21	690.48	5284.69	0.00	0.00	0.00	0.11	71.20	71.31	4594.32	761.68	5356.00
6. Public Administration & Defence (1-5)	1366.44	1975.52	3341.96	65.00	105.22	170.22	44.65	178.53	223.18	1476.09	2259.27	3735.36

Distt : TEHRI GARHWAL (RURAL)

Table-40

(₹ LAKHS)

**Gross Capital Formation of Rural local body
Account IV 2021-22**

	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	113.40	1203.64	5196.10	109.31	0.00	0.00	0.00	0.00	6622.44	0.00	0.00	6622.44
2. Construction	63.05	878.50	2287.87	109.31	0.00	0.00	0.00	0.00	3338.73	0.00	0.00	3338.73
3. Water Supply	0.00	0.00	136.23	0.00	0.00	0.00	0.00	0.00	136.23	0.00	0.00	136.23
4. Other Services	0.00	0.00	36.43	0.00	0.00	0.00	0.00	0.00	36.43	0.00	0.00	36.43
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	36.43	0.00	0.00	0.00	0.00	0.00	36.43	0.00	0.00	36.43
5. Sub-Total (2 to 4)	63.05	878.50	2460.52	109.31	0.00	0.00	0.00	0.00	3511.38	0.00	0.00	3511.38
6. Public Administration & Defence (1-5)	50.35	325.14	2735.57	0.00	0.00	0.00	0.00	0.00	3111.06	0.00	0.00	3111.06

Distt : TEHRI GARHWAL (URBAN)

Table-41

(₹ LAKHS)

Gross Capital Formation of Urban local body
Account IV 2021-22

	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	453.28	363.87	138.06	34.94	0.00	0.00	0.00	0.00	990.15	8.74	0.00	998.89
2. Construction	359.51	363.87	20.98	0.00	0.00	0.00	0.00	0.00	744.36	0.00	0.00	744.36
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	59.43	0.00	0.00	0.00	0.00	0.00	59.43	0.00	0.00	59.43
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	59.43	0.00	0.00	0.00	0.00	0.00	59.43	0.00	0.00	59.43
5. Sub-Total (2 to 4)	359.51	363.87	80.41	0.00	0.00	0.00	0.00	0.00	803.79	0.00	0.00	803.79
6. Public Administration & Defence (1-5)	93.77	0.00	57.64	34.94	0.00	0.00	0.00	0.00	186.36	8.74	0.00	195.10

Distt : TEHRI GARHWAL(RURAL+URBAN)

Table-42

(₹ LAKHS)

Gross Capital Formation of local body
Account IV 2021-22

	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	566.68	1567.50	5334.15	144.25	0.00	0.00	0.00	0.00	7612.59	8.74	0.00	7621.33
2. Construction	422.56	1242.36	2308.85	109.31	0.00	0.00	0.00	0.00	4083.08	0.00	0.00	4083.08
3. Water Supply	0.00	0.00	136.23	0.00	0.00	0.00	0.00	0.00	136.23	0.00	0.00	136.23
4. Other Services	0.00	0.00	95.86	0.00	0.00	0.00	0.00	0.00	95.86	0.00	0.00	95.86
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	95.86	0.00	0.00	0.00	0.00	0.00	95.86	0.00	0.00	95.86
5. Sub-Total (2 to 4)	422.56	1242.36	2540.94	109.31	0.00	0.00	0.00	0.00	4315.17	0.00	0.00	4315.17
6. Public Administration & Defence (1-5)	144.12	325.14	2793.22	34.94	0.00	0.00	0.00	0.00	3297.42	8.74	0.00	3306.16

Borrowing account of Local Body
Account-V 2020-22

	RURAL		URBAN		TOTAL	
Item description	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	14503.49	12947.55	5371.71	5161.21	19875.20	18108.76
II. Borrowing at home	0.00	0.00	0.00	0.00	0.00	0.00
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments	0.00	0.00	0.00	0.00	0.00	0.00
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	4071.23	5627.17	4863.08	5073.58	8934.31	10700.75
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	4071.23	5627.17	4863.08	5073.58	8934.31	10700.75
Net receipts	-1555.94	0.00	-210.50	0.00	-1766.44	0.00
Total excluding Funds	18574.72	18574.72	10234.79	10234.79	28809.51	28809.51

Income and Expenditure Outlay Account of Local Bodies
Account – I 2021-22

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	1165.66	1079.24	2244.90	1.Total consumption expenditure	22662.72	27043.35	49706.08
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	12246.62	16784.38	29031.00
1.2 Income from property	1165.66	1079.24	2244.90	a) salaries, wages and Benefits	11063.89	13038.36	24102.25
1.2.1 Net interest received	908.81	424.80	1333.61	b) pension	1182.74	3746.02	4928.75
1.2.2 Other Property Receipts	256.85	654.45	911.30	1.2 Net purchase of commodities and services	10416.10	10258.98	20675.08
2. Total tax revenue	654.22	5684.95	6339.17	a) purchases	523.40	3538.00	4061.40
2.1 Total Direct Taxes	218.31	4420.05	4638.36	b) maintenance	13669.45	7651.44	21320.89
a) Land Revenue	201.21	24.54	225.74	c) less sales	3776.75	930.46	4707.21
b) Other Direct Taxes	17.10	4395.52	4412.62	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	435.91	1264.90	1700.81	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	435.91	1264.90	1700.81	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	0.00	398.36	398.36	c) Other	0.00	0.00	0.00
4. Total transfers	39393.79	26530.84	65924.62	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	0.00	19472.78	19472.78	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	5464.05	5464.05	4 Total Current Transfers	0.00	138.81	138.81
b) States	0.00	13620.21	13620.21	5. Total current expenditure (1+2+3+4)	22662.72	27182.16	49844.88
c) Others	0.00	388.52	388.52	6. Surplus on current account	18550.95	6511.23	25062.17
4.2 Capital Transfer	39393.79	7058.06	46451.85				
a) Centre	14657.34	1714.62	16371.96				
b) States	16166.45	4810.31	20976.76				
c) Others	8570.00	533.13	9103.13				
Total Receipts(1+2+3+4)	41213.67	33693.39	74907.05				

Distt : DEHRADUN

Table-45

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2021-22**

Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	28933.14	7218.69	36151.83
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)	28933.14	7218.69	36151.83
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)	28933.14	7218.69	36151.83
II. Receipts			
11. Surplus on current account	18550.95	6511.23	25062.17
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	10382.20	707.46	11089.66
14.1 net extra budgetary borrowings	10382.20	707.46	11089.66
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	28933.14	7218.69	36151.83

Distt : DEHRADUN

Table-46

(₹ lakhs)

**Estimates of Net Product of Local Body
Account III 2021-22**

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	10792.00	7633.32	18425.32	1182.74	3746.02	4928.75	271.89	5405.04	5676.92	12246.62	16784.38	29031.00
2. Construction	6203.63	489.52	6693.15	131.14	200.37	331.51	2.96	36.99	39.95	6337.73	726.88	7064.61
3. Water supply	48.24	53.11	101.34	0.00	0.87	0.87	0.00	13.67	13.67	48.24	67.64	115.88
4. Other Services	60.39	4228.24	4288.63	0.00	891.02	891.02	0.00	4214.83	4214.83	60.39	9334.10	9394.49
I. a) Education	0.00	244.91	244.91	0.00	1.03	1.03	0.00	119.90	119.90	0.00	365.84	365.84
b) Medical & Public Health	0.00	3597.54	3597.54	0.00	887.97	887.97	0.00	2832.00	2832.00	0.00	7317.50	7317.50
c) Sanitation	60.39	385.80	446.19	0.00	2.03	2.03	0.00	1262.93	1262.93	60.39	1650.76	1711.15
5. Sub-Total (2 to 4)	6312.25	4770.87	11083.12	131.14	1092.26	1223.41	2.96	4265.49	4268.45	6446.36	10128.62	16574.98
6. Public Administration & Defence (1-5)	4479.75	2862.45	7342.20	1051.59	2653.75	3705.35	268.93	1139.55	1408.48	5800.26	6655.75	12456.02

Distt : DEHRADUN (RURAL)

Table-47

(₹ LAKHS)

**Gross Capital Formation of Rural local body
Account IV 2021-22**

	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	631.92	13980.29	14111.08	0.00	209.85	0.00	0.00	0.00	28933.14	0.00	0.00	28933.14
2. Construction	177.60	13922.55	1442.41	0.00	0.00	0.00	0.00	0.00	15542.57	0.00	0.00	15542.57
3. Water Supply	0.00	0.00	1407.00	0.00	0.00	0.00	0.00	0.00	1407.00	0.00	0.00	1407.00
4. Other Services	20.99	0.00	504.72	0.00	0.00	0.00	0.00	0.00	525.71	0.00	0.00	525.71
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	20.99	0.00	504.72	0.00	0.00	0.00	0.00	0.00	525.71	0.00	0.00	525.71
5. Sub-Total (2 to 4)	198.59	13922.55	3354.13	0.00	0.00	0.00	0.00	0.00	17475.28	0.00	0.00	17475.28
6. Public Administration & Defence (1-5)	433.33	57.74	10756.94	0.00	209.85	0.00	0.00	0.00	11457.86	0.00	0.00	11457.86

Distt : DEHRADUN (URBAN)

Table-48

(₹ LAKHS)

**Gross Capital Formation of Urban local body
Account IV 2021-22**

	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	398.80	3975.35	2531.66	0.00	311.81	1.07	0.00	0.00	7218.69	0.00	0.00	7218.69
2. Construction	113.54	626.17	698.62	0.00	2.30	0.00	0.00	0.00	1440.64	0.00	0.00	1440.64
3. Water Supply	0.00	0.00	93.88	0.00	0.00	0.00	0.00	0.00	93.88	0.00	0.00	93.88
4. Other Services	0.00	39.11	161.63	0.00	267.45	0.30	0.00	0.00	468.48	0.00	0.00	468.48
I. a) Education	0.00	0.00	0.00	0.00	0.37	0.00	0.00	0.00	0.37	0.00	0.00	0.37
b) Medical & Public Health	0.00	0.00	0.00	0.00	242.61	0.30	0.00	0.00	242.91	0.00	0.00	242.91
c) Sanitation	0.00	39.11	161.63	0.00	24.47	0.00	0.00	0.00	225.20	0.00	0.00	225.20
5. Sub-Total (2 to 4)	113.54	665.28	954.13	0.00	269.75	0.30	0.00	0.00	2003.00	0.00	0.00	2003.00
6. Public Administration & Defence (1-5)	285.26	3310.08	1577.53	0.00	42.05	0.77	0.00	0.00	5215.69	0.00	0.00	5215.69

Distt : DEHRADUN(RURAL+URBAN)

Table-49

(₹ LAKHS)

Gross Capital Formation of local body
Account IV 2021-22

	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	1030.72	17955.65	16642.74	0.00	521.66	1.07	0.00	0.00	36151.83	0.00	0.00	36151.83
2. Construction	291.15	14548.72	2141.04	0.00	2.30	0.00	0.00	0.00	16983.21	0.00	0.00	16983.21
3. Water Supply	0.00	0.00	1500.87	0.00	0.00	0.00	0.00	0.00	1500.87	0.00	0.00	1500.87
4. Other Services	20.99	39.11	666.35	0.00	267.45	0.30	0.00	0.00	994.19	0.00	0.00	994.19
I. a) Education	0.00	0.00	0.00	0.00	0.37	0.00	0.00	0.00	0.37	0.00	0.00	0.37
b) Medical & Public Health	0.00	0.00	0.00	0.00	242.61	0.30	0.00	0.00	242.91	0.00	0.00	242.91
c) Sanitation	20.99	39.11	666.35	0.00	24.47	0.00	0.00	0.00	750.91	0.00	0.00	750.91
5. Sub-Total (2 to 4)	312.14	14587.83	4308.26	0.00	269.75	0.30	0.00	0.00	19478.28	0.00	0.00	19478.28
6. Public Administration & Defence (1-5)	718.59	3367.82	12334.47	0.00	251.90	0.77	0.00	0.00	16673.55	0.00	0.00	16673.55

Borrowing account of Local Body
Account-V 2021-22

	RURAL		URBAN		TOTAL	
Item description	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	44990.42	55372.61	34623.85	35331.31	79614.26	90703.92
II. Borrowing at home		0.00		0.00		0.00
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments		0.00		0.00		0.00
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	416.96	200.00	416.96	200.00
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	25824.96	15442.76	16774.22	16283.71	42599.17	31726.47
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	25824.96	15442.76	17191.18	16483.71	43016.13	31926.47
Net receipts	10382.20	0.00	707.46	0.00	11089.66	0.00
Total excluding Funds	70815.37	70815.37	51815.02	51815.02	122630.40	122630.40

Income and Expenditure Outlay Account of Local Bodies
Account – I 2021-22

Receipts	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	156.67	175.66	332.33	1.Total consumption expenditure	5306.78	10049.97	15356.75
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	4775.24	8834.90	13610.14
1.2 Income from property	156.67	175.66	332.33	a) salaries, wages and Benefits	4674.49	6480.96	11155.44
1.2.1 Net interest received	147.90	137.54	285.44	b) pension	100.76	2353.94	2454.70
1.2.2 Other Property Receipts	8.77	38.12	46.89	1.2 Net purchase of commodities and services	531.54	1215.08	1746.61
2. Total tax revenue	117.60	1843.00	1960.61	a) purchases	580.92	380.09	961.01
2.1 Total Direct Taxes	57.90	1807.99	1865.89	b) maintenance	387.82	2267.20	2655.02
a) Land Revenue	0.00	0.00	0.00	c) less sales	437.21	1432.21	1869.42
b) Other Direct Taxes	57.90	1807.99	1865.89	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	59.71	35.01	94.72	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	59.71	35.01	94.72	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	0.00	34.00	34.00	c) Other	0.00	0.00	0.00
4. Total transfers	23871.56	15435.66	39307.21	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	1157.90	1292.76	2450.66	3. Subsidies	0.00	0.00	0.00
a) Centre	123.93	487.36	611.29	4 Total Current Transfers	0.34	571.93	572.27
b) States	866.96	7.83	874.79	5. Total current expenditure (1+2+3+4)	5307.12	10621.90	15929.02
c) Others	167.01	797.57	964.58	6. Surplus on current account	18838.71	6866.41	25705.12
4.2 Capital Transfer	22713.66	14142.89	36856.56				
a) Centre	16883.32	2298.93	19182.25				
b) States	4866.11	9913.72	14779.82				
c) Others	964.24	1930.24	2894.48				
Total Receipts(1+2+3+4)	24145.83	17488.31	41634.14				

Distt : HARIDWAR

Table-52

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2021-22**

Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	17791.12	9044.42	26835.55
2. Net purchase of physical assets	0.00	131.64	131.64
2.1 Second hand assets	0.00	131.64	131.64
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)	17791.12	9176.07	26967.19
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)	17791.12	9176.07	26967.19
II. Receipts			
11. Surplus on current account	18838.71	6866.41	25705.12
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-1047.59	2309.66	1262.07
14.1 net extra budgetary borrowings	-1047.59	2309.66	1262.07
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts (11 to 14)	17791.12	9176.07	26967.19

Distt : HARIDWAR

Table-53

(₹ lakhs)

**Estimates of Net Product of Local Body
Account III 2021-22**

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	4377.04	5488.12	9865.16	100.76	2353.94	2454.70	297.45	992.83	1290.29	4775.24	8834.90	13610.14
2. Construction	2976.06	425.87	3401.93	0.00	0.00	0.00	28.28	47.94	76.22	3004.33	473.81	3478.15
3. Water supply	383.73	41.36	425.09	0.00	0.00	0.00	3.72	0.00	3.72	387.45	41.36	428.81
4. Other Services	225.13	6.60	231.73	0.00	0.00	0.00	109.09	1.09	110.18	334.22	7.70	341.92
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	1.09	1.09	0.00	1.09	1.09
c) Sanitation	225.13	6.60	231.73	0.00	0.00	0.00	109.09	0.00	109.09	334.22	6.60	340.83
5. Sub-Total (2 to 4)	3584.92	473.84	4058.76	0.00	0.00	0.00	141.08	49.03	190.12	3726.01	522.87	4248.88
6. Public Administration & Defence (1-5)	792.11	5014.28	5806.40	100.76	2353.94	2454.70	156.37	943.80	1100.17	1049.24	8312.03	9361.26

Distt : HARIDWAR (RURAL)**Table-54****(₹ LAKHS)**

Gross Capital Formation of Rural local body
Account IV 2021-22

	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	2121.48	6165.35	9488.49	0.00	11.44	4.36	0.00	0.00	17791.12	0.00	0.00	17791.12
2. Construction	744.83	4870.60	3565.74	0.00	0.00	0.00	0.00	0.00	9181.17	0.00	0.00	9181.17
3. Water Supply	557.86	0.00	2155.96	0.00	0.00	0.00	0.00	0.00	2713.82	0.00	0.00	2713.82
4. Other Services	4.52	170.01	962.65	0.00	0.00	0.00	0.00	0.00	1137.18	0.00	0.00	1137.18
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	4.52	170.01	962.65	0.00	0.00	0.00	0.00	0.00	1137.18	0.00	0.00	1137.18
5. Sub-Total (2 to 4)	1307.20	5040.60	6684.36	0.00	0.00	0.00	0.00	0.00	13032.16	0.00	0.00	13032.16
6. Public Administration & Defence (1-5)	814.28	1124.75	2804.13	0.00	11.44	4.36	0.00	0.00	4758.96	0.00	0.00	4758.96

Distt : HARIDWAR (URBAN)

Table-55

(₹ LAKHS)

Gross Capital Formation of Urban local body
Account IV 2021-22

	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	1146.68	4513.62	3362.68	0.00	18.76	2.69	0.00	0.00	9044.42	131.64	0.00	9176.07
2. Construction	342.53	4186.61	1128.58	0.00	0.00	0.00	0.00	0.00	5657.73	0.00	0.00	5657.73
3. Water Supply	194.20	0.00	154.41	0.00	0.00	0.00	0.00	0.00	348.60	0.00	0.00	348.60
4. Other Services	0.00	315.85	1555.54	0.00	0.00	0.00	0.00	0.00	1871.39	63.31	0.00	1934.70
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	315.85	1555.54	0.00	0.00	0.00	0.00	0.00	1871.39	63.31	0.00	1934.70
5. Sub-Total (2 to 4)	536.73	4502.47	2838.53	0.00	0.00	0.00	0.00	0.00	7877.72	63.31	0.00	7941.03
6. Public Administration & Defence (1-5)	609.95	11.15	524.16	0.00	18.76	2.69	0.00	0.00	1166.70	68.33	0.00	1235.03

Distt : HARIDWAR (RURAL+URBAN)

Table-56

(₹ LAKHS)

Gross Capital Formation of local body
Account IV 2021-22

	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	3268.16	10678.97	12851.17	0.00	30.19	7.05	0.00	0.00	26835.55	131.64	0.00	26967.19
2. Construction	1087.36	9057.21	4694.32	0.00	0.00	0.00	0.00	0.00	14838.90	0.00	0.00	14838.90
3. Water Supply	752.06	0.00	2310.37	0.00	0.00	0.00	0.00	0.00	3062.42	0.00	0.00	3062.42
4. Other Services	4.52	485.86	2518.20	0.00	0.00	0.00	0.00	0.00	3008.57	63.31	0.00	3071.88
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	4.52	485.86	2518.20	0.00	0.00	0.00	0.00	0.00	3008.57	63.31	0.00	3071.88
5. Sub-Total (2 to 4)	1843.93	9543.07	9522.88	0.00	0.00	0.00	0.00	0.00	20909.89	63.31	0.00	20973.20
6. Public Administration & Defence (1-5)	3268.16	10678.97	12851.17	0.00	30.19	7.05	0.00	0.00	26835.55	131.64	0.00	26967.19

Borrowing account of Local Body
Account-V 2021-22

	RURAL		URBAN		TOTAL	
Item description	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	24583.04	23535.45	18920.52	21230.18	47839.7	44765.63
II. Borrowing at home		0.00		0.00	0	0.00
1. Internal debt	0.00	0.00	0.00	0.00	0	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0	0.00
Total	0.00	0.00	0.00	0.00	0	0.00
Net receipts	0.00	0.00	0.00	0.00	0	0.00
III. Extra budgetary receipts & adjustments		0.00		0.00	0.00	0.00
1. Loans from Government of India	0.00	0.00	0.00	0.00	0	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0	0.00
4. Deposits & Advances	0.00	0.00	0.00	1.75	0	1.75
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0	0.00
6. Remittances	0.00	0.00	0.00	0.00	0	0.00
7. Cash Balance	2890.00	3937.59	12851.24	10540.59	15741.24	14478.18
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	2890.00	3937.59	12852.00	10542.34	15742.00	14479.93
Net receipts	-1047.59	0.00	2309.66	0.00	1262.07	0.00
Total excluding Funds	27473.04	27473.04	31772.52	31772.52	59245.56	59245.56

Income and Expenditure Outlay Account of Local Bodies
Account – I 2021-22

Receipts	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	172.08	177.90	349.98	1.Total consumption expenditure	8793.94	4896.83	13690.78
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	8089.59	3949.00	12038.59
1.2 Income from property	172.08	177.90	349.98	a) salaries, wages and Benefits	7952.59	3717.15	11669.74
1.2.1 Net interest received	121.08	46.62	167.70	b) pension	137.00	231.85	368.85
1.2.2 Other Property Receipts	51.00	131.28	182.28	1.2 Net purchase of commodities and services	704.35	947.83	1652.18
2. Total tax revenue	18.67	548.32	566.99	a) purchases	704.35	1112.57	1816.93
2.1 Total Direct Taxes	18.67	150.72	169.39	b) maintenance	0.00	30.92	30.92
a) Land Revenue	0.00	0.00	0.00	c) less sales	0.00	195.67	195.67
b) Other Direct Taxes	18.67	150.72	169.39	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	397.60	397.60	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	397.60	397.60	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	73.19	51.45	124.63	c) Other	0.00	0.00	0.00
4. Total transfers	19285.08	5344.84	24629.92	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	8483.11	4722.55	13205.66	3. Subsidies	0.00	0.00	0.00
a) Centre	8483.11	2463.63	10946.74	4 Total Current Transfers	24.06	0.00	24.06
b) States	0.00	2145.15	2145.15	5. Total current expenditure (1+2+3+4)	8818.01	4896.83	13714.84
c) Others	0.00	113.77	113.77	6. Surplus on current account	10731.01	1225.68	11956.68
4.2 Capital Transfer	10801.96	622.30	11424.26				
a) Centre	8330.45	0.00	8330.45				
b) States	2471.51	622.30	3093.81				
c) Others	0.00	0.00	0.00				
Total Receipts(1+2+3+4)	19549.01	6122.51	25671.52				

**Capital Finance Account of Local Body
Account – II 2021-22**

Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	5831.81	1327.80	7159.61
2. Net purchase of physical assets	0.00	64.70	64.70
2.1 Second hand assets	0.00	83.34	83.34
2.2 Land	0.00	18.64	18.64
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	5831.81	1392.51	7224.31
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)	5831.81	1392.51	7224.31
II. Receipts			
11. Surplus on current account	10731.01	1225.68	11956.68
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-4899.20	204.11	-4695.09
14.1 net extra budgetary borrowings	-4899.20	212.43	-4686.77
14.2 less net purchase of financial assets	0.00	8.32	8.32
15. Total receipts(11 to 14)	5831.81	1429.79	7261.59

Estimates of Net Product of Local Body
Account III 2021-22

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	7947.89	3416.42	11364.31	137.00	231.85	368.85	4.70	300.73	305.43	8089.59	3949.00	12038.59
2. Construction	4666.91	275.97	4942.88	0.00	0.00	0.00	0.00	6.97	6.97	4666.91	282.94	4949.85
3. Water supply	1937.82	16.89	1954.71	0.00	0.00	0.00	0.00	3.63	3.63	1937.82	20.52	1958.34
4. Other Services	24.59	2113.30	2137.89	0.00	0.00	0.00	0.00	159.07	159.07	24.59	2272.37	2296.96
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	335.26	335.26	0.00	0.00	0.00	0.00	112.68	112.68	0.00	447.94	447.94
c) Sanitation	24.59	1778.04	1802.63	0.00	0.00	0.00	0.00	46.39	46.39	24.59	1824.43	1849.02
5. Sub-Total (2 to 4)	6629.32	2406.16	9035.48	0.00	0.00	0.00	0.00	169.67	169.67	6629.32	2575.82	9205.15
6. Public Administration & Defence (1-5)	1318.57	1010.27	2328.84	137.00	231.85	368.85	4.70	131.06	135.76	1460.27	1373.18	2833.45

Distt : PAURI GARHWAL (RURAL)

Table-61

(₹ LAKHS)

Gross Capital Formation of Rural local body
Account IV 2021-22

	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	23.00	355.45	5453.35	0.00	0.00	0.00	0.00	0.00	5831.81	0.00	0.00	5831.81
2. Construction	0.00	0.00	870.64	0.00	0.00	0.00	0.00	0.00	870.64	0.00	0.00	870.64
3. Water Supply	0.00	0.00	293.35	0.00	0.00	0.00	0.00	0.00	293.35	0.00	0.00	293.35
4. Other Services	0.00	0.00	10.91	0.00	0.00	0.00	0.00	0.00	10.91	0.00	0.00	10.91
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	0.00	10.91	0.00	0.00	0.00	0.00	0.00	10.91	0.00	0.00	10.91
5. Sub-Total (2 to 4)	0.00	0.00	1174.90	0.00	0.00	0.00	0.00	0.00	1174.90	0.00	0.00	1174.90
6. Public Administration & Defence (1-5)	23.00	355.45	4278.45	0.00	0.00	0.00	0.00	0.00	4656.91	0.00	0.00	4656.91

Distt : PAURI GARHWAL (URBAN)

Table-62

(₹ LAKHS)

**Gross Capital Formation of Urban local body
Account IV 2021-22**

	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	649.79	479.95	167.70	0.00	30.37	0.00	0.00	0.00	1327.80	83.34	0.00	1411.15
2. Construction	632.07	479.95	0.00	0.00	0.00	0.00	0.00	0.00	1112.02	0.00	0.00	1112.02
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	23.30	0.00	0.00	0.00	23.30	0.00	0.00	23.30
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	23.30	0.00	0.00	0.00	23.30	0.00	0.00	23.30
5. Sub-Total (2 to 4)	632.07	479.95	0.00	0.00	23.30	0.00	0.00	0.00	1135.32	0.00	0.00	1135.32
6. Public Administration & Defence (1-5)	17.72	0.00	167.70	0.00	7.07	0.00	0.00	0.00	192.48	83.34	0.00	275.82

Distt : PAURI GARHWAL (RURAL+URBAN)

Table-63

(₹ LAKHS)

Gross Capital Formation of local body
Account IV 2021-22

	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	672.79	835.40	5621.05	0.00	30.37	0.00	0.00	0.00	7159.61	83.34	0.00	7242.95
2. Construction	632.07	479.95	870.64	0.00	0.00	0.00	0.00	0.00	1982.66	0.00	0.00	1982.66
3. Water Supply	0.00	0.00	293.35	0.00	0.00	0.00	0.00	0.00	293.35	0.00	0.00	293.35
4. Other Services	0.00	0.00	10.91	0.00	23.30	0.00	0.00	0.00	34.21	0.00	0.00	34.21
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	10.91	0.00	23.30	0.00	0.00	0.00	34.21	0.00	0.00	34.21
5. Sub-Total (2 to 4)	632.07	479.95	1174.90	0.00	23.30	0.00	0.00	0.00	2310.22	0.00	0.00	2310.22
6. Public Administration & Defence (1-5)	40.72	355.45	4446.15	0.00	7.07	0.00	0.00	0.00	4849.39	83.34	0.00	4932.73

Borrowing account of Local Body
Account-V 2021-22

	RURAL		URBAN		TOTAL	
Item description	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	19549.01	14649.81	6318.18	6530.61	25867.19	21180.42
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	6103.81	11003.01	5644.58	5432.15	11748.39	16435.16
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	6103.81	11003.01	5644.58	5432.15	11748.39	16435.16
Net receipts	-4899.20	0.00	212.43	0	-4686.77	0.00
Total excluding Funds	25652.82	25652.82	11962.76	11962.76	37615.58	37615.58

Income and Expenditure Outlay Account of Local Bodies
Account – I 2021-22

Receipts	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	358.83	35.85	394.68	1.Total consumption expenditure	6486.17	2007.46	8493.62
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	6456.12	1093.55	7549.67
1.2 Income from property	358.83	35.85	394.68	a) salaries, wages and Benefits	6317.40	922.26	7239.66
1.2.1 Net interest received	295.95	10.60	306.55	b) pension	138.72	171.30	310.02
1.2.2 Other Property Receipts	62.88	25.25	88.13	1.2 Net purchase of commodities and services	30.05	913.90	943.95
2. Total tax revenue	0.00	93.31	93.31	a) purchases	30.05	188.51	218.56
2.1 Total Direct Taxes	0.00	86.23	86.23	b) maintenance	0.00	738.42	738.42
a) Land Revenue	0.00	5.82	5.82	c) less sales	0.00	13.03	13.03
b) Other Direct Taxes	0.00	80.41	80.41	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	7.08	7.08	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	7.08	7.08	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	21.35	3.52	24.87	c) Other	0.00	0.00	0.00
4. Total transfers	12451.78	3742.02	16193.80	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	8.40	136.98	145.38	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	75.00	75.00	4 Total Current Transfers	0.00	0.00	0.00
b) States	0.00	34.12	34.12	5. Total current expenditure (1+2+3+4)	6486.17	2007.46	8493.62
c) Others	8.40	27.86	36.26	6. Surplus on current account	6345.79	1867.25	8213.04
4.2 Capital Transfer	12443.38	3605.04	16048.42				
a) Centre	8587.96	464.97	9052.93				
b) States	3823.41	2965.41	6788.83				
c) Others	32.01	174.66	206.67				
Total Receipts(1+2+3+4)	12831.96	3874.70	16706.66				

**Capital Finance Account of Local Body
Account – II 2021-22**

Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	4580.84	674.30	5255.14
2. Net purchase of physical assets	0.00	207.72	207.72
2.1 Second hand assets	0.00	214.81	214.81
2.2 Land	0.00	7.10	7.10
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	4580.84	882.02	5462.86
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)	4580.84	882.02	5462.86
II. Receipts			
11. Surplus on current account	6345.79	1867.25	8213.04
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-1764.95	-971.04	-2735.99
14.1 net extra budgetary borrowings	-1764.95	-971.04	-2735.99
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	4580.84	896.21	5477.05

Estimates of Net Product of Local Body
Account III 2021-22

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	6286.84	903.32	7190.15	138.72	171.30	310.02	30.56	18.94	49.50	6456.12	1093.55	7549.67
2. Construction	3348.37	12.62	3361.00	0.00	0.00	0.00	9.99	0.00	9.99	3358.37	12.62	3370.99
3. Water supply	420.77	0.00	420.77	0.00	0.00	0.00	0.00	0.00	0.00	420.77	0.00	420.77
4. Other Services	186.80	560.06	746.86	0.00	0.00	0.00	0.13	11.99	12.12	186.93	572.05	758.97
I. a) Education	0.00	60.77	60.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.77	60.77
b) Medical & Public Health	0.00	42.35	42.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.35	42.35
c) Sanitation	186.80	456.94	643.74	0.00	0.00	0.00	0.13	11.99	12.12	186.93	468.93	655.85
5. Sub-Total (2 to 4)	3955.94	0.00	3955.94	0.00	0.00	0.00	10.12	11.99	22.11	3966.06	584.67	4550.73
6. Public Administration & Defence (1-5)	2330.89	330.64	2661.53	138.72	171.30	310.02	20.44	6.95	27.39	2490.06	508.88	2998.94

Distt : PITHORAGARH (RURAL)

Table-68

(₹ LAKHS)

**Gross Capital Formation of Rural local body
Account IV 2021-22**

	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	504.60	1282.06	2794.18	0.00	0.00	0.00	0.00	0.00	4580.84	0.00	0.00	4580.84
2. Construction	386.35	1268.48	1112.60	0.00	0.00	0.00	0.00	0.00	2767.43	0.00	0.00	2767.43
3. Water Supply	0.00	0.00	631.38	0.00	0.00	0.00	0.00	0.00	631.38	0.00	0.00	631.38
4. Other Services	0.00	0.00	138.35	0.00	0.00	0.00	0.00	0.00	138.35	0.00	0.00	138.35
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	138.35	0.00	0.00	0.00	0.00	0.00	138.35	0.00	0.00	138.35
5. Sub-Total (2 to 4)	386.35	1268.48	1882.33	0.00	0.00	0.00	0.00	0.00	3537.16	0.00	0.00	3537.16
6. Public Administration & Defence (1-5)	118.25	13.58	911.85	0.00	0.00	0.00	0.00	0.00	1043.68	0.00	0.00	1043.68

Distt : PITHORAGARH (URBAN)

Table-69

(₹ LAKHS)

Gross Capital Formation of Urban local body
Account IV 2021-22

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	45.44	197.93	325.99	29.70	74.99	0.25	0.00	0.00	674.30	214.81	0.00	889.11
2. Construction	38.98	197.93	276.66	0.00	50.39	0.00	0.00	0.00	563.96	0.00	0.00	563.96
3. Water Supply	0.00	0.00	6.30	0.00	4.90	0.00	0.00	0.00	11.20	0.00	0.00	11.20
4. Other Services	0.00	0.00	20.71	19.89	9.70	0.00	0.00	0.00	50.30	66.15	0.00	116.45
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	20.71	19.89	9.70	0.00	0.00	0.00	50.30	66.15	0.00	116.45
5. Sub-Total (2 to 4)	38.98	197.93	303.67	19.89	64.99	0.00	0.00	0.00	625.46	66.15	0.00	691.60
6. Public Administration & Defence (1-5)	6.47	0.00	22.32	9.81	10.00	0.25	0.00	0.00	48.84	148.67	0.00	197.51

Distt : PITHORAGARH (RURAL+URBAN)

Table-70

(₹ LAKHS)

Gross Capital Formation of local body
Account IV 2021-22

	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	550.05	1479.99	3120.16	29.70	74.99	0.25	0.00	0.00	5255.14	214.81	0.00	5469.95
2. Construction	425.33	1466.41	1389.26	0.00	50.39	0.00	0.00	0.00	3331.39	0.00	0.00	3331.39
3. Water Supply	0.00	0.00	637.68	0.00	4.90	0.00	0.00	0.00	642.58	0.00	0.00	642.58
4. Other Services	0.00	0.00	159.07	19.89	9.70	0.00	0.00	0.00	188.65	66.15	0.00	254.80
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	159.07	19.89	9.70	0.00	0.00	0.00	188.65	66.15	0.00	254.80
5. Sub-Total (2 to 4)	425.33	1466.41	2186.00	19.89	64.99	0.00	0.00	0.00	4162.61	66.15	0.00	4228.76
6. Public Administration & Defence (1-5)	124.72	13.58	934.16	9.81	10.00	0.25	0.00	0.00	1092.53	148.67	0.00	1241.19

Borrowing account of Local Body
Account-V 2021-22

	RURAL		URBAN		TOTAL	
Item description	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	12831.96	11067.01	3887.74	2916.70	16719.69	13983.70
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						
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	6586.36	8351.31	1633.40	2604.44	8219.76	10955.75
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	6586.36	8351.31	1633.40	2604.44	8219.76	10955.75
Net receipts	-1764.95	0.00	-971.04	0.00	-2735.99	0.00
Total excluding Funds	19418.31	19418.31	5521.14	5521.14	24939.45	24939.45

Income and Expenditure Outlay Account of Local Bodies
Account – I 2021-22

Receipts	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	292.42	34.56	326.98	1.Total consumption expenditure	4475.18	644.52	5119.70
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	3857.94	538.32	4396.26
1.2 Income from property	292.42	34.56	326.98	a) salaries, wages and Benefits	3836.97	490.73	4327.70
1.2.1 Net interest received	258.19	20.40	278.59	b) pension	20.97	47.59	68.55
1.2.2 Other Property Receipts	34.23	14.16	48.39	1.2 Net purchase of commodities and services	617.25	106.20	723.45
2. Total tax revenue	0.03	0.00	0.03	a) purchases	220.44	89.51	309.95
2.1 Total Direct Taxes	0.03	0.00	0.03	b) maintenance	396.80	16.69	413.50
a) Land Revenue	0.00	0.00	0.00	c) less sales	0.00	0.00	0.00
b) Other Direct Taxes	0.03	0.00	0.03	2.Net interest paid to	0.00	0.01	0.01
2.2 Total Indirect Taxes	0.00	0.00	0.00	2.1 Public Authorities	0.00	0.01	0.01
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	0.00	0.00	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	25.66	42.79	68.45	c) Other	0.00	0.01	0.01
4. Total transfers	6817.00	741.80	7558.79	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	0.00	741.80	741.80	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	147.88	147.88	4 Total Current Transfers	1.00	0.00	1.00
b) States	0.00	570.46	570.46	5. Total current expenditure (1+2+3+4)	4476.18	644.53	5120.71
c) Others	0.00	23.46	23.46	6. Surplus on current account	2658.92	174.62	2833.54
4.2 Capital Transfer	6817.00	0.00	6817.00				
a) Centre	4989.31	0.00	4989.31				
b) States	1827.12	0.00	1827.12				
c) Others	0.57	0.00	0.57				
Total Receipts(1+2+3+4)	7135.10	819.15	7954.25				

Distt : BAGESHWAR

Table-73

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2021-22**

Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	1837.13	262.82	2099.95
2. Net purchase of physical assets	0.00	0.00	0.00
2.1 Second hand assets	0.00	0.00	0.00
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	1837.13	262.82	2099.95
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	1837.13	262.82	2099.95
II. Receipts			
11. Surplus on current account	2658.92	174.62	2833.54
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-821.79	88.20	-733.59
14.1 net extra budgetary borrowings	-821.79	88.20	-733.59
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	1837.13	262.82	2099.95

Distt : BAGESHWAR

Table-74

(₹ lakhs)

**Estimates of Net Product of Local Body
Account III 2021-22**

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	3833.38	405.32	4238.71	20.97	47.59	68.55	3.59	85.41	89.00	3857.94	538.32	4396.26
2. Construction	2196.76	116.73	2313.49	0.00	0.00	0.00	0.82	0.00	0.82	2197.58	116.73	2314.31
3. Water supply	483.42	6.71	490.13	0.00	0.00	0.00	0.00	0.00	0.00	483.42	6.71	490.13
4. Other Services	85.22	136.34	221.56	0.00	16.35	16.35	0.00	44.01	44.01	85.22	196.70	281.92
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	85.22	136.34	221.56	0.00	16.35	16.35	0.00	44.01	44.01	85.22	196.70	281.92
5. Sub-Total (2 to 4)	2765.40	259.78	3025.18	0.00	16.35	16.35	0.82	44.01	44.83	2766.22	320.14	3086.36
6. Public Administration & Defence (1-5)	1067.98	145.55	1213.53	20.97	31.24	52.20	2.77	41.40	44.16	1091.72	218.18	1309.90

Distt : BAGESHWAR (RURAL)

Table-75

(₹ LAKHS)

Gross Capital Formation of Rural local body
Account IV 2021-22

	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	111.61	620.35	1105.17	0.00	0.00	0.00	0.00	0.00	1837.13	0.00	0.00	1837.13
2. Construction	73.31	620.35	691.69	0.00	0.00	0.00	0.00	0.00	1385.35	0.00	0.00	1385.35
3. Water Supply	0.00	0.00	375.23	0.00	0.00	0.00	0.00	0.00	375.23	0.00	0.00	375.23
4. Other Services	38.30	0.00	26.96	0.00	0.00	0.00	0.00	0.00	65.26	0.00	0.00	65.26
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	38.30	0.00	26.96	0.00	0.00	0.00	0.00	0.00	65.26	0.00	0.00	65.26
5. Sub-Total (2 to 4)	111.61	620.35	1093.88	0.00	0.00	0.00	0.00	0.00	1825.84	0.00	0.00	1825.84
6. Public Administration & Defence (1-5)	111.61	620.35	1105.17	0.00	0.00	0.00	0.00	0.00	1837.13	0.00	0.00	1837.13

Gross Capital Formation of Urban local body
Account IV 2021-22

	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	49.83	63.57	143.42	5.19	0.36	0.46	0.00	0.00	262.82	0.00	0.00	262.82
2. Construction	0.00	63.57	35.39	0.00	0.00	0.00	0.00	0.00	98.96	0.00	0.00	98.96
3. Water Supply	0.00	0.00	6.96	0.00	0.00	0.00	0.00	0.00	6.96	0.00	0.00	6.96
4. Other Services	0.00	0.00	100.71	0.00	0.20	0.00	0.00	0.00	100.91	0.00	0.00	100.91
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	0.00	100.71	0.00	0.20	0.00	0.00	0.00	100.91	0.00	0.00	100.91
5. Sub-Total (2 to 4)	0.00	63.57	143.06	0.00	0.20	0.00	0.00	0.00	206.83	0.00	0.00	206.83
6. Public Administration & Defence (1-5)	49.83	0.00	0.36	5.19	0.16	0.46	0.00	0.00	55.99	0.00	0.00	55.99

Distt : BAGESHWAR (RURAL+URBAN)

Table-77

(₹ LAKHS)

Gross Capital Formation of local body
Account IV 2021-22

	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	161.44	683.92	1248.59	5.19	0.36	0.46	0.00	0.00	2099.95	0.00	0.00	2099.95
2. Construction	73.31	683.92	727.09	0.00	0.00	0.00	0.00	0.00	1484.31	0.00	0.00	1484.31
3. Water Supply	0.00	0.00	382.19	0.00	0.00	0.00	0.00	0.00	382.19	0.00	0.00	382.19
4. Other Services	38.30	0.00	127.67	0.00	0.20	0.00	0.00	0.00	166.17	0.00	0.00	166.17
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	38.30	0.00	127.67	0.00	0.20	0.00	0.00	0.00	166.17	0.00	0.00	166.17
5. Sub-Total (2 to 4)	111.61	683.92	1236.94	0.00	0.20	0.00	0.00	0.00	2032.67	0.00	0.00	2032.67
6. Public Administration & Defence (1-5)	161.44	683.92	1248.59	5.19	0.36	0.46	0.00	0.00	2099.95	0.00	0.00	2099.95

Borrowing account of Local Body
Account-V 2021-22

	RURAL		URBAN		TOTAL	
Item description	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	7135.10	6313.31	819.15	907.35	7954.25	7220.66
II. Borrowing at home					0.00	0.00
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts			0.00	0.00	0.00	0.00
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	5329.83	6151.62	687.43	599.23	6017.26	6750.85
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	5329.83	6151.62	687.43	599.23	6017.26	6750.85
Net receipts	-821.79	0.00	88.20	0.00	-733.59	0.00
Total excluding Funds	12464.93	12464.93	1506.58	1506.58	13971.51	13971.51

Income and Expenditure Outlay Account of Local Bodies
Account – I 2021-22

Receipts	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	362.10	136.88	498.99	1.Total consumption expenditure	7934.16	6271.85	14206.01
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	5156.22	6895.92	12052.14
1.2 Income from property	362.10	136.88	498.99	a) salaries, wages and Benefits	5139.62	5398.14	10537.77
1.2.1 Net interest received	262.09	4.14	266.24	b) pension	16.60	1497.78	1514.37
1.2.2 Other Property Receipts	100.01	132.74	232.75	1.2 Net purchase of commodities and services	2777.94	-624.07	2153.87
2. Total tax revenue	0.00	1600.25	1600.25	a) purchases	1.77	92.32	94.09
2.1 Total Direct Taxes	0.00	222.07	222.07	b) maintenance	2776.17	344.29	3120.46
a) Land Revenue	0.00	0.00	0.00	c) less sales	0.00	1060.68	1060.68
b) Other Direct Taxes	0.00	222.07	222.07	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	1378.18	1378.18	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	1378.18	1378.18	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	45.89	257.61	303.50	c) Other	0.00	0.00	0.00
4. Total transfers	12472.28	5465.62	17937.90	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	609.81	2989.83	3599.64	3. Subsidies	0.00	0.00	0.00
a) Centre	403.37	1988.85	2392.22	4 Total Current Transfers	0.00	0.00	0.00
b) States	126.04	895.51	1021.55	5. Total current expenditure (1+2+3+4)	7934.16	6271.85	14206.01
c) Others	80.39	105.47	185.87	6. Surplus on current account	4946.11	1188.51	6134.62
4.2 Capital Transfer	11862.47	2475.79	14338.26				
a) Centre	6190.26	197.47	6387.74				
b) States	3515.12	2041.63	5556.74				
c) Others	2157.09	236.68	2393.77				
Total Receipts(1+2+3+4)	12880.27	7460.36	20340.63				

Distt : ALMORA

Table-80

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2021-22**

Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	6606.29	366.13	6972.42
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)	6606.29	366.13	6972.42
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)	6606.29	366.13	6972.42
II. Receipts			
11. Surplus on current account	4946.11	1188.51	6134.62
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	1660.18	-822.38	837.80
14.1 net extra budgetary borrowings	1660.18	-822.38	837.80
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	6606.29	366.13	6972.42

Distt : ALMORA

Table-81

(₹ lakhs)

Estimates of Net Product of Local Body
Account III 2021-22

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	5060.14	4888.17	9948.32	16.60	1497.78	1514.37	79.48	509.97	589.45	5156.22	6895.92	12052.14
2. Construction	3669.58	290.40	3959.98	4.65	171.98	176.63	19.62	16.18	35.80	3693.84	478.57	4172.41
3. Water supply	245.79	90.36	336.16	0.00	47.69	47.69	0.00	122.37	122.37	245.79	260.42	506.21
4. Other Services	13.39	2478.26	2491.65	0.00	1079.20	1079.20	0.00	60.94	60.94	13.39	3618.39	3631.78
I. a) Education	0.00	426.45	426.45	0.00	119.21	119.21	0.00	1.65	1.65	0.00	547.32	547.32
b) Medical & Public Health	1.26	61.47	62.73	0.00	38.15	38.15	0.00	12.50	12.50	1.26	112.12	113.38
c) Sanitation	12.13	1990.34	2002.47	0.00	921.83	921.83	0.00	46.78	46.78	12.13	2958.96	2971.09
5. Sub-Total (2 to 4)	3928.76	2859.03	6787.79	4.65	1298.86	1303.51	19.62	199.49	219.10	3953.03	4357.38	8310.40
6. Public Administration & Defence (1-5)	1131.38	2029.15	3160.53	11.95	198.91	210.86	59.87	310.48	370.35	1203.20	2538.54	3741.74

**Gross Capital Formation of Rural local body
Account IV 2021-22**

	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	629.22	828.08	4988.93	0.00	160.05	0.00	0.00	0.00	6606.29	0.00	0.00	6606.29
2. Construction	239.61	810.87	1878.92	0.00	0.00	0.00	0.00	0.00	2929.40	0.00	0.00	2929.40
3. Water Supply	306.47	7.36	70.09	0.00	0.00	0.00	0.00	0.00	383.92	0.00	0.00	383.92
4. Other Services	8.91	0.00	19.54	0.00	0.00	0.00	0.00	0.00	28.44	0.00	0.00	28.44
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	8.91	0.00	19.54	0.00	0.00	0.00	0.00	0.00	28.44	0.00	0.00	28.44
5. Sub-Total (2 to 4)	554.98	818.23	1968.55	0.00	0.00	0.00	0.00	0.00	3341.77	0.00	0.00	3341.77
6. Public Administration & Defence (1-5)	74.24	9.85	3020.38	0.00	160.05	0.00	0.00	0.00	3264.52	0.00	0.00	3264.52

**Gross Capital Formation of Urban local body
Account IV 2021-22**

	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	12.78	112.44	72.87	0.00	168.04	0.00	0.00	0.00	366.13	0.00	0.00	366.13
2. Construction	0.00	80.39	72.87	0.00	0.00	0.00	0.00	0.00	153.26	0.00	0.00	153.26
3. Water Supply	12.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.78	0.00	0.00	12.78
4. Other Services	0.00	32.05	0.00	0.00	0.00	0.00	0.00	0.00	32.05	0.00	0.00	32.05
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	32.05	0.00	0.00	0.00	0.00	0.00	0.00	32.05	0.00	0.00	32.05
5. Sub-Total (2 to 4)	12.78	112.44	72.87	0.00	0.00	0.00	0.00	0.00	198.09	0.00	0.00	198.09
6. Public Administration & Defence (1-5)	12.78	112.44	72.87	0.00	168.04	0.00	0.00	0.00	366.13	0.00	0.00	366.13

Gross Capital Formation of local body
Account IV 2021-22

	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	642.01	940.52	5061.80	0.00	328.09	0.00	0.00	0.00	6972.42	0.00	0.00	6972.42
2. Construction	239.61	891.26	1951.80	0.00	0.00	0.00	0.00	0.00	3082.67	0.00	0.00	3082.67
3. Water Supply	319.25	7.36	70.09	0.00	0.00	0.00	0.00	0.00	396.70	0.00	0.00	396.70
4. Other Services	8.91	32.05	19.54	0.00	0.00	0.00	0.00	0.00	60.49	0.00	0.00	60.49
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	8.91	32.05	19.54	0.00	0.00	0.00	0.00	0.00	60.49	0.00	0.00	60.49
5. Sub-Total (2 to 4)	567.76	930.67	2041.43	0.00	0.00	0.00	0.00	0.00	3539.86	0.00	0.00	3539.86
6. Public Administration & Defence (1-5)	74.24	9.85	3020.38	0.00	328.09	0.00	0.00	0.00	3432.56	0.00	0.00	3432.56

Borrowing account of Local Body
Account-V 2021-22

	RURAL		URBAN		TOTAL	
Item Description	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	12880.27	14540.45	8521.04	7698.66	21401.31	22239.11
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	10088.38	8428.21	2019.48	2841.86	12107.86	11270.06
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	10088.38	8428.21	2019.48	2841.86	12107.86	11270.06
Net receipts	1660.18	0.00	-822.38	0.00	837.80	0.00
Total excluding Funds	22968.66	22968.66	10540.52	10540.52	33509.17	33509.17

Income and Expenditure Outlay Account of Local Bodies
Account – I 2021-22

Receipts	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	121.04	30.78	151.82	1.Total consumption expenditure	3605.91	1731.85	5337.76
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	2803.06	639.33	3442.39
1.2 Income from property	121.04	30.78	151.82	a) salaries, wages and Benefits	2780.53	567.51	3348.04
1.2.1 Net interest received	118.53	7.39	125.92	b) pension	22.53	71.82	94.35
1.2.2 Other Property Receipts	2.51	23.39	25.90	1.2 Net purchase of commodities and services	802.85	1092.52	1895.38
2. Total tax revenue	18.34	63.04	81.38	a) purchases	130.28	439.33	569.61
2.1 Total Direct Taxes	18.34	42.26	60.60	b) maintenance	725.25	734.87	1460.12
a) Land Revenue	0.00	29.44	29.44	c) less sales	52.68	81.67	134.35
b) Other Direct Taxes	18.34	12.82	31.16	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	20.78	20.78	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	20.78	20.78	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	0.00	12.14	12.14	c) Other	0.00	0.00	0.00
4. Total transfers	6284.94	2021.60	8306.54	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	0.00	976.39	976.39	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	156.83	156.83	4 Total Current Transfers	0.00	0.00	0.00
b) States	0.00	819.16	819.16	5. Total current expenditure	3605.91	1731.85	5337.76
c) Others	0.00	0.40	0.40	6. Surplus on current account	2818.41	395.70	3214.11
4.2 Capital Transfer	6284.94	1045.21	7330.15				
a) Centre	4214.24	116.35	4330.59				
b) States	1012.74	541.50	1554.24				
c) Others	1057.96	387.36	1445.32				
Total Receipts(1+2+3+4)	6424.32	2127.55	8551.88				

Capital Finance Account of Local Body
Account – II 2021-22

Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	1189.13	475.41	1664.54
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)	1189.13	475.41	1664.54
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)	1189.13	475.41	1664.54
II. Receipts			
11. Surplus on current account	2818.41	395.70	3214.11
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-1629.28	79.71	-1549.57
14.1 net extra budgetary borrowings	-1629.28	79.71	-1549.57
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	1189.13	475.41	1664.54

Distt : CHAMPAWAT

Table-88

(₹ lakhs)

**Estimates of Net Product of Local Body
Account III 2021-22**

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	2759.95	426.97	3186.92	22.53	71.82	94.35	20.58	140.54	161.12	2803.06	639.33	3442.39
2. Construction	1984.52	8.15	1992.67	0.00	0.00	0.00	0.00	0.07	0.07	1984.52	8.22	1992.74
3. Water supply	113.36	0.00	113.36	0.00	0.00	0.00	0.00	0.00	0.00	113.36	0.00	113.36
4. Other Services	35.40	224.53	259.93	0.00	49.10	49.10	0.00	88.86	88.86	35.40	362.50	397.89
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	7.48	7.48	0.00	0.00	0.00	0.00	0.07	0.07	0.00	7.55	7.55
c) Sanitation	35.40	217.05	252.45	0.00	49.10	49.10	0.00	88.80	88.80	35.40	354.95	390.34
5. Sub-Total (2 to 4)	2133.28	232.68	2365.96	0.00	49.10	49.10	0.00	88.93	88.93	2133.28	370.71	2503.99
6. Public Administration & Defence (1-5)	626.67	232.68	859.35	22.53	22.71	45.25	20.58	51.61	72.19	669.78	268.61	938.40

Gross Capital Formation of Rural local body
Account IV 2021-22

	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	9.35	76.60	967.71	135.47	0.00	0.00	0.00	0.00	1189.13	0.00	0.00	1189.13
2. Construction	9.35	76.60	357.32	0.00	0.00	0.00	0.00	0.00	443.26	0.00	0.00	443.26
3. Water Supply	0.00	0.00	98.22	0.00	0.00	0.00	0.00	0.00	98.22	0.00	0.00	98.22
4. Other Services	0.00	0.00	98.01	0.00	0.00	0.00	0.00	0.00	98.01	0.00	0.00	98.01
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	98.01	0.00	0.00	0.00	0.00	0.00	98.01	0.00	0.00	98.01
5. Sub-Total (2 to 4)	9.35	76.60	553.54	0.00	0.00	0.00	0.00	0.00	639.49	0.00	0.00	639.49
6. Public Administration & Defence (1-5)	0.00	0.00	414.18	135.47	0.00	0.00	0.00	0.00	549.65	0.00	0.00	549.65

Gross Capital Formation of Urban local body
Account IV 2021-22

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	5.37	299.69	84.70	0.00	85.66	0.00	0.00	0.00	475.41	0.00	0.00	475.41
2. Construction	5.37	299.69	38.09	0.00	0.00	0.00	0.00	0.00	343.14	0.00	0.00	343.14
3. Water Supply	0.00	0.00	46.61	0.00	0.00	0.00	0.00	0.00	46.61	0.00	0.00	46.61
4. Other Services	0.00	0.00	0.00	0.00	28.83	0.00	0.00	0.00	28.83	0.00	0.00	28.83
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	28.83	0.00	0.00	0.00	28.83	0.00	0.00	28.83
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)	5.37	299.69	84.70	0.00	28.83	0.00	0.00	0.00	418.57	0.00	0.00	418.57
6. Public Administration & Defence (1-5)	0.00	0.00	0.00	0.00	56.84	0.00	0.00	0.00	56.84	0.00	0.00	56.84

DISTT : CHAMPAWAT (RURAL + URBAN)

Table-91

(₹ LAKHS)

Gross Capital Formation of local body
Account IV 2021-22

	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	14.71	376.28	1052.41	135.47	85.66	0.00	0.00	0.00	1664.54	0.00	0.00	1664.54
2. Construction	14.71	376.28	395.40	0.00	0.00	0.00	0.00	0.00	786.40	0.00	0.00	786.40
3. Water Supply	0.00	0.00	144.83	0.00	0.00	0.00	0.00	0.00	144.83	0.00	0.00	144.83
4. Other Services	0.00	0.00	98.01	0.00	28.83	0.00	0.00	0.00	126.83	0.00	0.00	126.83
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	28.83	0.00	0.00	0.00	28.83	0.00	0.00	28.83
c) Sanitation	0.00	0.00	98.01	0.00	0.00	0.00	0.00	0.00	98.01	0.00	0.00	98.01
5. Sub-Total (2 to 4)	14.71	376.28	638.24	0.00	28.83	0.00	0.00	0.00	1058.06	0.00	0.00	1058.06
6. Public Administration & Defence (1-5)	0.00	0.00	414.18	135.47	56.84	0.00	0.00	0.00	606.48	0.00	0.00	606.48

Borrowing account of Local Body
Account-V 2021-22

	RURAL		URBAN		TOTAL	
Item description	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	6477.00	4847.72	2209.23	2288.94	8686.23	7136.66
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	2306.10	3935.38	1904.71	1825.00	4210.81	5760.38
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	2306.10	3935.38	1904.71	1825.00	4210.81	5760.38
Net receipts	-1629.28	0.00	79.71	0.00	-1549.57	0.00
Total excluding Funds	8783.10	8783.10	4113.94	4113.94	12897.04	12897.04

Income and Expenditure Outlay Account of Local Bodies
Account – I 2021-22

Receipts	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	416.69	229.35	646.04	1.Total consumption expenditure	6568.16	7777.60	14345.77
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	5866.45	7133.77	13000.22
1.2 Income from property	416.69	229.35	646.04	a) salaries, wages and Benefits	5754.92	5704.33	11459.25
1.2.1 Net interest received	267.35	86.94	354.29	b) pension	111.53	1429.45	1540.98
1.2.2 Other Property Receipts	149.34	142.41	291.75	1.2 Net purchase of commodities and services	701.72	643.83	1345.55
2. Total tax revenue	24.66	832.74	857.40	a) purchases	10.71	921.65	932.36
2.1 Total Direct Taxes	24.66	640.95	665.62	b) maintenance	691.01	52.04	743.04
a) Land Revenue	0.00	153.01	153.01	c) less sales	0.00	329.86	329.86
b) Other Direct Taxes	24.66	487.95	512.61	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	191.79	191.79	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	191.79	191.79	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	0.00	3.88	3.88	c) Other	0.00	0.00	0.00
4. Total transfers	9968.38	10418.30	20386.68	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	0.00	0.09	0.09	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	0.00	0.00	4 Total Current Transfers	0.00	0.00	0.00
b) States	0.00	0.00	0.00	5. Total current expenditure (1+2+3+4)	6568.16	7777.60	14345.77
c) Others	0.00	0.09	0.09	6. Surplus on current account	3841.57	3706.67	7548.24
4.2 Capital Transfer	9968.38	10418.22	20386.60				
a) Centre	6178.11	1613.95	7792.06				
b) States	3786.93	8562.11	12349.04				
c) Others	3.34	242.16	245.49				
Total Receipts(1+2+3+4)	10409.73	11484.27	21894.00				

Distt : NAINITAL

Table-94

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2021-22**

Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	4091.20	4468.43	8559.64
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)	4091.20	4468.43	8559.64
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)	4091.20	4468.43	8559.64
II. Receipts			
11. Surplus on current account	3841.57	3706.67	7548.24
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	249.63	761.76	1011.40
14.1 net extra budgetary borrowings	249.63	761.76	1011.40
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	4091.20	4468.43	8559.64

Distt : NAINITAL

Table-95

(₹ lakhs)

**Estimates of Net Product of Local Body
Account III 2021-22**

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	5721.23	4521.29	10242.52	111.53	1429.45	1540.98	33.69	1183.04	1216.73	5866.45	7133.77	13000.22
2. Construction	1742.35	111.26	1853.61	0.00	0.00	0.00	0.00	4.35	4.35	1742.35	115.60	1857.96
3. Water supply	502.92	4.02	506.94	0.00	0.00	0.00	0.00	0.00	0.00	502.92	4.02	506.94
4. Other Services	71.09	2919.02	2990.12	0.00	567.49	567.49	1.90	934.20	936.10	72.99	4420.71	4493.70
I. a) Education	0.00	27.38	27.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.38	27.38
b) Medical & Public Health	1.23	41.25	42.49	0.00	0.00	0.00	0.00	0.21	0.21	1.23	41.46	42.70
c) Sanitation	69.86	2850.39	2920.24	0.00	567.49	567.49	1.90	934.00	935.89	71.75	4351.87	4423.62
5. Sub-Total (2 to 4)	2316.36	3034.30	5350.66	0.00	567.49	567.49	1.90	938.55	940.45	2318.26	4540.34	6858.60
6. Public Administration & Defence (1-5)	3404.87	1486.99	4891.86	111.53	861.96	973.49	31.79	244.49	276.28	3548.19	2593.44	6141.62

Distt : NAINITAL (RURAL)

Table-96

(₹ LAKHS)

**Gross Capital Formation of Rural local body
Account IV 2021-22**

	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	35.51	939.09	2667.97	0.00	448.63	0.00	0.00	0.00	4091.20	0.00	0.00	4091.20
2. Construction	15.12	935.30	508.30	0.00	0.00	0.00	0.00	0.00	1458.72	0.00	0.00	1458.72
3. Water Supply	0.00	0.00	280.78	0.00	388.73	0.00	0.00	0.00	669.51	0.00	0.00	669.51
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)	15.12	935.30	789.08	0.00	388.73	0.00	0.00	0.00	2128.23	0.00	0.00	2128.23
6. Public Administration & Defence (1-5)	20.39	3.79	1878.89	0.00	59.90	0.00	0.00	0.00	1962.97	0.00	0.00	1962.97

Distt : NAINITAL (URBAN)

Table-97

(₹ LAKHS)

Gross Capital Formation of Urban local body
Account IV 2021-22

	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	234.24	1586.79	1126.59	281.75	1238.91	0.15	0.00	0.00	4468.43	0.00	0.00	4468.43
2. Construction	231.73	1516.77	1116.94	0.00	0.00	0.00	0.00	0.00	2865.44	0.00	0.00	2865.44
3. Water Supply	0.00	0.00	0.00	0.00	29.69	0.00	0.00	0.00	29.69	0.00	0.00	29.69
4. Other Services	0.00	0.00	0.00	281.75	501.71	0.00	0.00	0.00	783.46	0.00	0.00	783.46
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	449.01	0.00	0.00	0.00	449.01	0.00	0.00	449.01
c) Sanitation	0.00	0.00	0.00	281.75	52.70	0.00	0.00	0.00	334.45	0.00	0.00	334.45
5. Sub-Total (2 to 4)	231.73	1516.77	1116.94	281.75	531.40	0.00	0.00	0.00	3678.60	0.00	0.00	3678.60
6. Public Administration & Defence (1-5)	2.51	70.02	9.64	0.00	707.51	0.15	0.00	0.00	789.83	0.00	0.00	789.83

Distt : NAINITAL(RURAL + URBAN)

Table-98

(₹ LAKHS)

Gross Capital Formation of local body
Account IV 2021-22

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	269.75	2525.88	3794.56	281.75	1687.54	0.15	0.00	0.00	8559.64	0.00	0.00	8559.64
2. Construction	246.85	2452.07	1625.24	0.00	0.00	0.00	0.00	0.00	4324.16	0.00	0.00	4324.16
3. Water Supply	0.00	0.00	280.78	0.00	418.42	0.00	0.00	0.00	699.20	0.00	0.00	699.20
4. Other Services	0.00	0.00	0.00	281.75	501.71	0.00	0.00	0.00	783.46	0.00	0.00	783.46
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	449.01	0.00	0.00	0.00	449.01	0.00	0.00	449.01
c) Sanitation	0.00	0.00	0.00	281.75	52.70	0.00	0.00	0.00	334.45	0.00	0.00	334.45
5. Sub-Total (2 to 4)	246.85	2452.07	1906.02	281.75	920.13	0.00	0.00	0.00	5806.83	0.00	0.00	5806.83
6. Public Administration & Defence (1-5)	22.90	73.81	1888.54	0.00	767.41	0.15	0.00	0.00	2752.81	0.00	0.00	2752.81

Borrowing account of Local Body
Account-V 2021-22

	RURAL		URBAN		TOTAL	
Item description	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	10409.73	10659.37	11814.13	12575.89	22223.86	23235.26
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						
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	8611.81	8362.18	7652.33	6890.57	16264.14	15252.75
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	8611.81	8362.18	7652.33	6890.57	16264.14	15252.75
Net receipts	249.63	0.00	761.76	0.00	1011.40	0.00
Total excluding Funds	19021.55	19021.55	19466.46	19466.46	38488.00	38488.00

Income and Expenditure Outlay Account of Local Bodies
Account – I 2021-22

Receipts	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	214.41	278.95	493.35	1.Total consumption expenditure	11040.73	9572.25	20612.99
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	6818.51	6682.78	13501.29
1.2 Income from property	214.41	278.95	493.35	a) salaries, wages and Benefits	6689.08	5202.43	11891.51
1.2.1 Net interest received	207.41	87.89	295.30	b) pension	129.43	1480.35	1609.78
1.2.2 Other Property Receipts	7.00	191.06	198.06	1.2 Net purchase of commodities and services	4222.22	2889.48	7111.70
2. Total tax revenue	36.41	1049.15	1085.56	a) purchases	48.26	1748.45	1796.71
2.1 Total Direct Taxes	36.41	1046.82	1083.24	b) maintenance	4173.96	1396.81	5570.77
a) Land Revenue	0.00	27.24	27.24	c) less sales	0.00	255.79	255.79
b) Other Direct Taxes	36.41	1019.58	1055.99	2.Net interest paid to	0.00	6.82	6.82
2.2 Total Indirect Taxes	0.00	2.32	2.32	2.1 Public Authorities	0.00	6.82	6.82
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	2.32	2.32	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	719.25	407.61	1126.86	c) Other	0.00	6.82	6.82
4. Total transfers	20705.70	16130.54	36836.24	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	3403.11	4102.99	7506.10	3. Subsidies	0.00	291.53	291.53
a) Centre	841.17	657.31	1498.49	4 Total Current Transfers	3.82	695.93	699.75
b) States	1521.98	3050.22	4572.20	5. Total current expenditure (1+2+3+4)	11044.55	10566.53	21611.08
c) Others	1039.96	395.46	1435.42	6. Surplus on current account	10631.21	7299.72	17930.93
4.2 Capital Transfer	17302.59	12027.55	29330.14				
a) Centre	12832.78	2321.24	15154.02				
b) States	2984.99	8642.17	11627.16				
c) Others	1484.81	1064.14	2548.96				
Total Receipts(1+2+3+4)	21675.77	17866.25	39542.01				

Capital Finance Account of Local Body
Account – II 2021-22

Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	12992.84	9592.00	22584.83
2. Net purchase of physical assets	0.00	320.14	320.14
2.1 Second hand assets	0.00	320.14	320.14
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	69.26	69.26
4. Capital transfers	0.00	156.52	156.52
5. Total (1 to 4)	12992.84	10137.91	23130.75
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)	12992.84	10137.91	23130.75
II. Receipts			
11. Surplus on current account	10631.21	7299.72	17930.93
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	2361.62	2838.20	5199.82
14.1 net extra budgetary borrowings	2361.62	3421.80	5783.42
14.2 less net purchase of financial assets	0.00	583.60	583.60
15. Total receipts (11 to 14)	12992.84	10137.91	23130.75

**Estimates of Net Product of Local Body
Account III 2021-22**

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	6379.53	4052.07	10431.60	129.43	1480.35	1609.78	309.55	1150.35	1459.90	6818.51	6682.78	13501.29
2. Construction	4842.34	26.02	4868.36	0.00	0.00	0.00	0.00	0.00	0.00	4842.34	26.02	4868.36
3. Water supply	122.10	0.00	122.10	0.00	0.00	0.00	0.00	0.00	0.00	122.10	0.00	122.10
4. Other Services	512.60	2579.12	3091.71	0.00	477.32	477.32	309.55	547.49	857.04	822.15	3603.93	4426.08
I. a) Education	0.00	27.91	27.91	0.00	4.53	4.53	0.00	2.86	2.86	0.00	35.30	35.30
b) Medical & Public Health	0.00	34.47	34.47	0.00	170.30	170.30	0.00	0.00	0.00	0.00	204.77	204.77
c) Sanitation	512.60	2516.73	3029.33	0.00	302.50	302.50	309.55	544.63	854.18	822.15	3363.86	4186.01
5. Sub-Total (2 to 4)	5477.04	2605.14	8082.18	0.00	477.32	477.32	309.55	547.49	857.04	5786.59	3629.95	9416.54
6. Public Administration & Defence (1-5)	902.49	1446.94	2349.43	129.43	1003.03	1132.46	0.00	602.86	602.86	1031.92	3052.83	4084.75

Distt : UDHAM SINGH NAGAR (RURAL)

Table-103

(₹ LAKHS)

**Gross Capital Formation of Rural local body
Account IV 2021-22**

	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	3150.80	9842.03	0.00	0.00	0.00	0.00	0.00	12992.84	0.00	0.00	12992.84
2. Construction	0	1941.07	3818.52	0.00	0.00	0.00	0.00	0.00	5759.58	0.00	0.00	5759.58
3. Water Supply	0	0.00	207.94	0.00	0.00	0.00	0.00	0.00	207.94	0.00	0.00	207.94
4. Other Services	0	0.00	484.54	0.00	0.00	0.00	0.00	0.00	484.54	0.00	0.00	484.54
I. a) Education	0	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	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	0.00	484.54	0.00	0.00	0.00	0.00	0.00	484.54	0.00	0.00	484.54
5. Sub-Total (2 to 4)	0	1941.07	4511.00	0.00	0.00	0.00	0.00	0.00	6452.06	0.00	0.00	6452.06
6. Public Administration & Defence (1-5)	0	1209.74	5331.04	0.00	0.00	0.00	0.00	0.00	6540.77	0.00	0.00	6540.77

Distt : UDHAM SINGH NAGAR (URBAN)

Table-104

(₹ LAKHS)

**Gross Capital Formation of Urban local body
Account IV 2021-22**

	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	2136.46	6210.99	369.85	0.00	834.73	14.63	0.00	25.32	9592.00	320.14	69.26	9981.39
2. Construction	2012.80	3706.48	107.26	0.00	0.00	0.00	0.00	0.00	5826.54	0.00	0.00	5826.54
3. Water Supply	0.00	0.00	24.96	0.00	0.00	0.00	0.00	0.00	24.96	0.00	0.00	24.96
4. Other Services	0.78	0.00	10.19	0.00	4.63	0.00	0.00	0.00	15.60	112.34	0.00	127.94
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107.38	0.00	107.38
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	0.78	0.00	10.19	0.00	4.63	0.00	0.00	0.00	15.60	4.95	0.00	20.56
5. Sub-Total (2 to 4)	2013.58	3706.48	142.42	0.00	4.63	0.00	0.00	0.00	5867.10	112.34	0.00	5979.44
6. Public Administration & Defence (1-5)	122.88	2504.52	227.43	0.00	830.11	14.63	0.00	25.32	3724.90	207.80	69.26	4001.96

Distt : UDHAM SINGH NAGAR(RURAL+URBAN)

Table-105

(₹ LAKHS)

Gross Capital Formation of local body
Account IV 2021-22

	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	2136.46	9361.80	10211.88	0.00	834.73	14.63	0.00	25.32	22584.83	320.14	69.26	22974.23
2. Construction	2012.80	5647.54	3925.78	0.00	0.00	0.00	0.00	0.00	11586.12	0.00	0.00	11586.12
3. Water Supply	0.00	0.00	232.90	0.00	0.00	0.00	0.00	0.00	232.90	0.00	0.00	232.90
4. Other Services	0.78	0.00	494.74	0.00	4.63	0.00	0.00	0.00	500.14	112.34	0.00	612.48
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107.38	0.00	107.38
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	0.78	0.00	494.74	0.00	4.63	0.00	0.00	0.00	500.14	4.95	0.00	505.10
5. Sub-Total (2 to 4)	2013.58	5647.54	4653.42	0.00	4.63	0.00	0.00	0.00	12319.16	112.34	0.00	12431.50
6. Public Administration & Defence (1-5)	122.88	3714.25	5558.47	0.00	830.11	14.63	0.00	25.32	10265.67	207.80	69.26	10542.73

Borrowing account of Local Body
Account-V 2021-22

	RURAL		URBAN		TOTAL	
Item description	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	21675.77	24037.39	18122.03	21543.83	39797.80	45581.22
II. Borrowing at home						
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
Net receipts					0.00	0.00
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00	139.44	0.00	139.44	0.00
2. Loans and advances by State Government	0.00	0.00	641.67	0.00	641.67	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	7440.22	5078.59	13507.64	10866.95	20947.86	15945.54
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	7440.22	5078.59	14288.75	10866.95	21728.97	15945.54
Net receipts	2361.62	0.00	3421.80	0.00	5783.42	0.00
Total excluding Funds	29115.98	29115.98	32410.78	32410.78	61526.76	61526.76

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	

Block 1 - 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	

Block 2 - 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														

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

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

Concepts & Definition

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

Adjustments

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

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

Income and outlay Account of Administrative Departments of Local Bodies

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

‘saving’ of the Govt. administration available for domestic capital formation. Some of the items included in this account are as follow:

Compensation to Employees

This item comprises the remuneration of general Govt. employees such as salaries of officers & establishment; wages; allowances and honorarium other than traveling and daily allowances; contributions to provident fund by the Govt. as well as all Pension payments to Govt. employees are included. Conceptually, appropriation to the pension fund should actually be treated as wages and salaries and not actual pension payments. But in the absence of any information on appropriation during the year, the actual pension payments are treated as salaries & wages.

Commodities and Services

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

Maintenance

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

Benefits

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

Interest Paid

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

The interest received from departmental commercial undertakings appears as a payment item in ‘Production Account of Departmental Commercial Undertakings’.

This item is deducted from both interest received and interest paid so that there is no double counting.

Subsidies

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

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

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

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

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

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

Current Transfers

Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Govt. like Central Govt., State Govt. and Local Authorities, secondly to the rest of the world (Foreign) and thirdly to other sectors including households (grants to aided schools, scholarships

and stipends, welfare of the weaker sections of the society), private institutions and autonomous bodies. All these items figure in the accounts of a State budget. However, when accounts of all the Govt. are merged, the first category, i.e. grants to other Govt. get cancelled.

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

Saving on Current Account.

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

Income from Property and Entrepreneurship

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

Direct Taxes

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

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

1. Corporate tax
2. Taxes on income other than Corporation tax (e.g. Income Tax)
3. Hotels receipts tax
4. Other taxes on income and expenditure (e.g. Profession Tax)

5. Land Revenue
7. Taxes on wealth

6. Estate duty
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

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.