Govt. of Uttarakhand



Economic – cum – Purpose Classification

Of Local Bodies Budget

UTTARAKHAND

Year 2014-15

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



Present issue of the "Budget Classification of "Local Bodies"- 2014-15 is Fourth Publication in social sectors of Uttarakhand state,rural areas and urban areas of the State in the new format as per the CSO guidelines. With the 73rd& 74th amendment of the constitution the importance and role of the local bodies in the economic life of the community is expanding, so it is vital to contemplate the Local Bodies budget in a manner which helps to know the contribution of local bodies in the economic growth of the State. The Department of Economics and Statistics being the nodal department for all Statistical activities in the State, through its consistent effort try to being all economics activities into the account of the state.

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

Analysis of 7956 Rural Local Bodies, 13 Zila Panchayat and 87 Urban Local Bodies budgets and comprehensive Receipts & Expenditure detail/Accounts has become a major instrument of economic policy as the changes in the composition of revenue as well as expenditure significantly affect the level of the state and national output of the economy. The main result of the economic classification of the 7956 Rural Local Bodies , 13 ZilaPanchayat in the state spread over 13 districts and 87 Urban Local Bodies which are significant for assessing the outcome of the Government's budgetary allocation & are shown through different tables in this publication.

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

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

Dated: 04 August 2017

(mar Director DES Dehradu



Local Body

There are 7956 Gram Panchayats, 13 Zila Panchayats and 87 Urban Local Bodies (Including Cantonment) in the Uttarakhand. Accounts of all local body have been published for the year 2014-15. The total of five accounts are generated as mentioned below:

Account-l -	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 ₹ 95173.80 lakhs, where in the Total Tax Revenue is ₹ 3918.35 lakhs, Total Transfers is ₹ 86326.60 lakhs (Current Transfer : ₹ 17304.63 lakhs and Capital transfer : ₹ 69021.97 lakhs). Income from Entrepreneurship and Property was ₹ 2404.23 lakhs. Income from Fees & Miscellaneous activities was recorded to be ₹ 2524.62 lakhs.

In the year 2014-15 Total Current Expenditure amounts to ₹ 49597.65 lakhs. It encompasses of Compensation of Employees which was ₹ 38574.27 lakhs, Purchase of commodities & services ₹ 11023.37 lakhs, Maintenance ₹ 7104.46 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc is ₹ 36232.44 lakhs. In 2014-15 total opening Balance was ₹ 78755.36 lakhs and closing balance was ₹ 83596.95 lakhs.

Total Current Receipts of the 7956 Gram Panchayats (By using multiplier) was ₹ 34528.57 lakhs, where in the Total Tax Revenue was 35.91 lakhs, Total Transfers was ₹ 34333.89 lakhs (Current Transfer : ₹ 1824.17 lakhs and Capital transfer : ₹ 32509.72 lakhs). Income from Entrepreneurship and Property was ₹ 158.56 lakhs.

In the year 2014-15 Total Current Expenditure amounts to ₹ 15007.32 lakhs. It encompasses of Compensation of Employees which was ₹ 14241.17 lakhs, Purchase of commodities & services ₹ 766.15 lakhs, Maintenance ₹ 578.35 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was ₹ 13848.58 lakhs. In 2014-15 total opening Balance was ₹ 25820.55 lakhs and closing balance was ₹ 28342.82 lakhs.

Total Current Receipts of the 13 Zila Panchayats (By using multiplier) was ₹ 21627.57 lakhs, where in the Total Tax Revenue was ₹ 1274.77 lakhs, Total Transfers was ₹ 19385.08 lakhs (Current Transfer : ₹ 3470.74 lakhs and Capital transfer : ₹ 15914.34 lakhs). Income from Entrepreneurship and Property was ₹ 701.18 lakhs.

In the year 2014-15 Total Current Expenditure amounts to ₹ 9406.94 lakhs. It encompasses of Compensation of Employees which was ₹ 5365.59 lakhs, Purchase of commodities & services ₹ 4041.36 lakhs, Maintenance ₹ 3586.34 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was ₹ 13513.66 lakhs. In 2014-15 total opening Balance was ₹ 25161.96 lakhs and closing balance was ₹ 23708.41 lakhs.

Total Current Receipts of the 87 Urban Local Bodies (By using multiplier) was ₹ 39017.66 lakhs, where in the Total Tax Revenue was ₹2607.68 lakhs, Total Transfers was ₹ 32607.63 lakhs (Current Transfer : ₹ 12009.72 lakhs and Capital transfer : ₹ 20597.91 lakhs). Income from Entrepreneurship and Property was ₹ 1544.49 lakhs.

In the year 2014-15 Total Current Expenditure amounts to ₹ 25183.37 lakhs. It encompasses of Compensation of Employees which was ₹ 18967.50 lakhs, Purchase of commodities & services ₹ 6215.87 lakhs, Maintenance ₹ 2939.77 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was ₹ 8870.21 lakhs. In 2014-15 total opening Balance was ₹ 27772.85 lakhs and closing balance was ₹ 31545.72 lakhs.

Data Analysis and compiling Team

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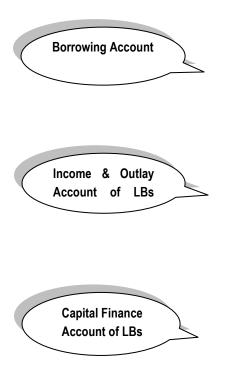
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INTRODUCTION

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.

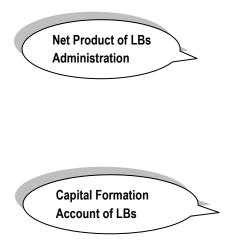
Each transaction on receipts and expenditure of the local bodies is only restricted to the cash account of the local bodies. In order to Economically Classify these transactions the data need to be first collected in the well designed format & than sorted out and classified according to the appropriate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



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.

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.

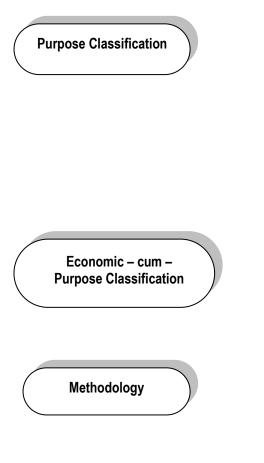
Expenditure side gives total capital formation by the Local Bodies Administration and capital transfers. The receipt side includes savings by the Local Bodies emerging from income and outlay account, net borrowings and other liabilities of the Local Self Govt..



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.

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

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



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, Defence, 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.

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.

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	
Coverage	

Panchayati Raj is one of the most important institutions in the socio-economy scenario of the State and in a <u>system</u> of <u>Governance</u> the <u>Gram Panchayat(s)</u> are the basic units of <u>Administration</u>. 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 (7956), 13 Zila Panchayat and all the Urban Local bodies (87) 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 7555 and that of urban local bodies is 87 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 indispensible for measuring their contribution in GDP. However due to lack of adequate data the original contribution of local bodies in the general government account could not be properly captured so far. Estimates are based on some benchmark indicators. Further, it is not possible to determine the expenditure incurred by the PRIs as they do not maintain proper accounts that could capture these details.

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

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

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

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

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

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

Other income includes donation, property income and sales of goods and services.

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

Concepts & Definition

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

Adjustments

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

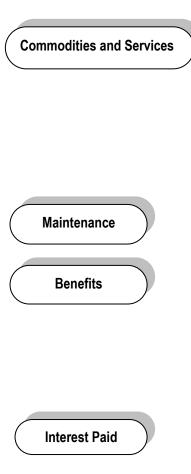
The other adjustments in budgetary transactions are already in vogue for (a) Pension, Sale of Assets and Land, Commercial Interest, Transfers from Non- Govt. Organizations, Creation of Financial Assets, Capital Transfers where the concept of Net Expenditure have been adopted and (b) imputed Subsidies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

Income and outlay Account of Administrative Departments of Local Bodies

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

Compensation to Employees

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



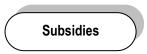
This includes all contingent expenditure on contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations less sales by general Govt. of goods and services to enterprises and households. Whole 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.

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

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 defence personnel etc. are to be treated as benefits in kind.

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.



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.

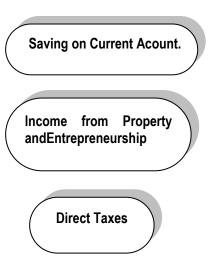
Under certain circumstances subsidies include the grants made by Govt. to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental Commercial Undertakings.

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



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

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



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

Misc. Receipts

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

Revenue Grants, Contribution, etc

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

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

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

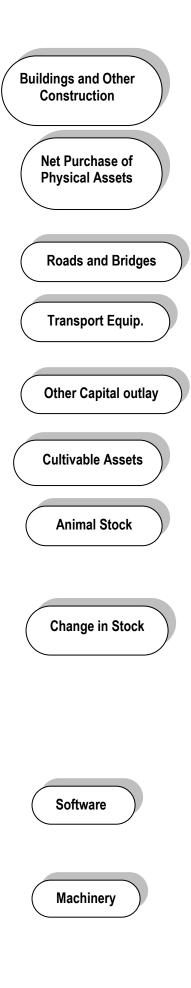
The Expenditure side of the Production Account consists of the following items of current expenditure such as compensations of employees (I.e. wages and salaries), purchase of commodities and services (including maintenance and repairs), interest, consumption of fixed capital and profits. The sale proceeds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

Capital Finance Account of Public Authorities Items of expenditure under this account are as discussed below:

Gross Fixed Capital Formation Authorities

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

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



Buildings 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.

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.

Expenditure on construction of roads and bridges is considered.

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

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.

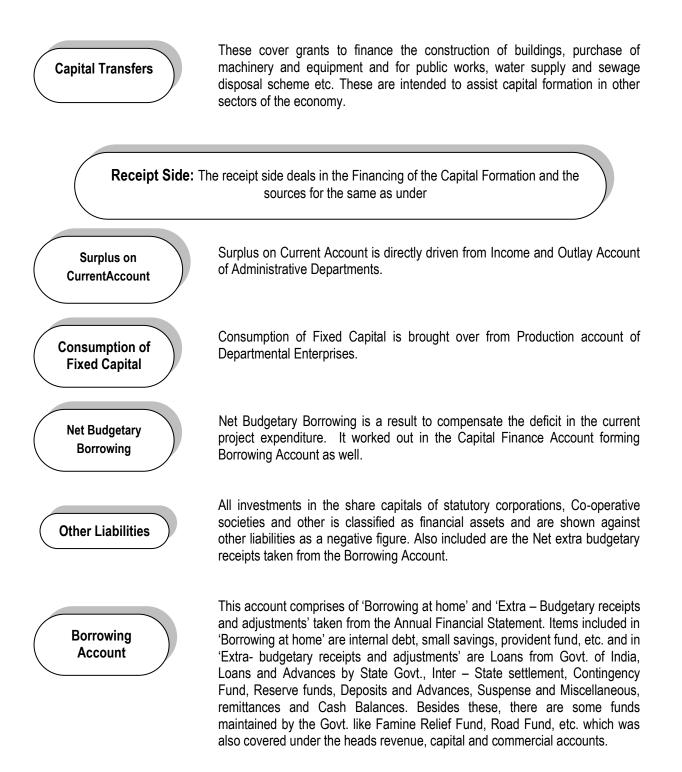
Cultivable Assets includes plantations, orchards and other cash crops having life for more than a year.

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

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.

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.

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.



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Income and Expenditure Outlay Account of Local Bodies (Uttarakhand) Account – I 2014-15

Receipts	2014-15	Expenditure	2014-15
1	2	3	4
1. Income from entrepreneurship and property	2404.23	1.Total consumption expenditure	49597.65
1.1 Profits	0.00	1.1 Compensation of employees	38574.27
1.2 Income from property	2404.23	a) salaries, wages and Benefits	35823.28
1.2.1 Net interest received	603.80	b) pension	2750.99
1.2.2 Other Property Receipts	1800.43	1.2 Net purchase of commodities and services	11023.37
2. Total tax revenue	3918.35	a) purchases	4981.28
2.1 Total Direct Taxes	2749.01	b) maintenance	7104.46
a) Land Revenue	285.73	c) less sales	1062.36
b) Other Direct Taxes	2463.28	2.Net interest paid to	58.51
2.2 Total Indirect Taxes	1169.35	2.1 Public Authorities	58.51
a) stamp duty	1.84	a) Centre	0.00
b) Other Taxes and Duties	1167.51	b) States	11.64
3. Fees & Miscellaneous Receipts	2524.62	c) Other	46.86
4. Total transfers	86326.60	2.2 less Commercial Interest	0.00
4.1 Current transfer	17304.63	3. Subsidies	0.00
a) Centre	6917.43	4 Total Current Transfers	1533.89
b) States	7797.07	5. Total current expenditure (1+2+3+4)	51190.05
c) Others	2590.13	6. Surplus on current account	43983.75
4.2 Capital Transfer	69021.97		
a) Centre	27967.57		
b) States	35838.31		
c) Others	5216.10		
Total Receipts(1+2+3+4)	95173.80		

ې Capital Finance Account of Local Authorities (Uttarakhand) Account – II 2014-15

Expenditure	2014-15
1	2
Administration	
1. Capital outlay	36179.67
2. Net purchase of physical assets	52.78
2.1 Second hand assets	52.78
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	2783.01
5. Total (1 to 4)	39015.46
Enterprise	
6. Capital outlay	0.00
7. Net purchase of physical assets	0.00
7.1 Second hand assets	0.00
7.2 Land	0.00
8. Change in stock	0.00
9. Total (6 to 8)	0.00
10. Total expenditure (5+9)	39015.46
II. Receipts	
11. Surplus on current account	43983.77
12. Consumption of fixed capital	
13. Borrowing at home	-50.23
14. Other liabilities	-4918.08
14.1 net extra budgetary borrowings	-4873.26
14.2 less net purchase of financial assets	44.82
15. Total receipts(11 to 14)	39015.46

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Estimates of Net Product from Local Administration Account – III (Uttarakhand) 2014-15

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	33310.45	2751.00	2512.81	38574.26
2. Construction	12185.21	59.73	747.47	12992.41
3. Water supply	31.69	12.19	17.97	61.85
4. Other Services	6096.22	869.38	741.10	7706.70
I. a) Education	311.37	71.89	13.28	396.54
b) Medical & Public Health	1961.58	224.73	106.35	2292.66
c) Sanitation	3823.27	572.76	621.47	5017.50
5. Sub-Total (2 to 4)	18313.12	941.30	1506.54	20760.96
6. Public Administration & Defence (1-5)	14997.33	1809.70	1006.26	17813.30

(₹lakhs)

B

Capital Formation by type of Assets and Industry of use (Uttarakhand) Account-IV 2014-15

2014-15	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	4976.75	17205.69	13519.71	248.08	194.10	14.15	21.18	0.00	36179.66	52.78	0.00	36232.44
2. Construction	3870.27	12793.54	7999.25	62.24	5.70	0.00	0.00	0.00	24731.00	34.83	0.00	24765.83
3. Water Supply	0.00	28.27	1059.67	0.00	1.51	2.69	0.00	0.00	1092.13	0.00	0.00	1092.13
4. Other Services	28.09	12.58	177.88	57.09	68.77	0.00	21.18	0.00	365.59	0.00	0.00	365.59
I. a) Education	24.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.76	0.00	0.00	24.76
b) Medical & Public Health	0.00	0.00	0.00	20.85	0.00	0.00	0.00	0.00	20.85	0.00	0.00	20.85
c) Sanitation	3.33	12.58	177.88	36.24	68.77	0.00	21.18	0.00	319.98	0.00	0.00	319.98
5. Sub-Total (2 to 4)	3898.36	12834.39	9236.80	119.34	75.97	2.69	21.18	0.00	26188.72	34.83	0.00	26223.55
6. Public Administration & Defence (1-5)	1078.39	4371.30	4282.92	128.74	118.13	11.46	0.00	0.00	9990.94	17.95	0.00	10008.89

(₹lakhs)

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Borrowing account of local bodies (Uttarakhand) Account-V 2014-15

	202	L4-15
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	96236.16	91312.67
II. Borrowing at home		
1. Internal debt	16.23	5.38
2. Small savings, provident fund etc.	1.81	62.90
Total	18.04	68.28
Net receipts	-50.23	
III. Extra budgetary receipts & Adjustments		
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	27.80
3. Reserve funds	17.85	0.00
4. Deposits & Advances	13.90	25.67
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	9.95
7. Cash Balance	78755.36	83596.95
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account (Dep.)		
Total	78787.11	83660.37
Net receipts	-4873.26	
Total excluding Funds	175041.3	175041.32

(₹ lakhs)

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Income and Expenditure Outlay Account of Rural Local Bodies (Uttarakhand) Account – I 2014-15 (Gram Panchayat)

Receipts	2014-15	Expenditure	2014-15
1	2	3	4
1. Income from entrepreneurship and property	158.56	1.Total consumption expenditure	15007.32
1.1 Profits	0.00	1.1 Compensation of employees	14241.17
1.2 Income from property	158.56	a) salaries, wages and Benefits	14241.17
1.2.1 Net interest received	148.14	b) pension	0.00
1.2.2 Other Property Receipts	10.43	1.2 Net purchase of commodities and services	766.15
2. Total tax revenue	35.91	a) purchases	187.80
2.1 Total Direct Taxes	33.86	b) maintenance	578.35
a) Land Revenue	11.93	c) less sales	0.00
b) Other Direct Taxes	21.93	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	2.04	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	2.04	b) States	0.00
3. Fees & Miscellaneous Receipts	0.22	c) Other	0.00
4. Total transfers	34333.89	2.2 less Commercial Interest	0.00
4.1 Current transfer	1824.17	3. Subsidies	0.00
a) Centre	826.35	4 Total Current Transfers	1396.53
b) States	530.94	5. Total current expenditure	16403.86
c) Others	466.87	6. Surplus on current account	18124.72
4.2 Capital Transfer	32509.72		
a) Centre	19399.99		
b) States	11110.77		
c) Others	1998.96		
Total Receipts(1+2+3+4)	34528.57		

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Capital Finance Account of Local Authorities (Uttarakhand) Account – II 2014-15 (Gram Panchayat)

Expenditure	2014-15
1	2
Administration	
1. Capital outlay	13795.80
2. Net purchase of physical assets	52.78
2.1 Second hand assets	52.78
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	1738.71
5. Total (1 to 4)	15587.29
Enterprise	
6. Capital outlay	0.00
7. Net purchase of physical assets	0.00
7.1 Second hand assets	0.00
7.2 Land	0.00
8. Change in stock	0.00
9. Total (6 to 8)	0.00
10. Total expenditure (5+9)	15587.29
II. Receipts	
11. Surplus on current account	18124.72
12. Consumption of fixed capital	0.00
13. Borrowing at home	0.00
14. Other liabilities	-2537.43
14.1 net extra budgetary borrowings	-2522.27
14.2 less net purchase of financial assets	15.16
15. Total receipts(11 to 14)	15587.29

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Estimates of Net Product from Rural Local Administration (Uttarakhand) Account – III 2014-15 (Gram Panchayat)

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	13865.24	0.00	375.93	14241.17
2. Construction	9321.86	0.00	114.06	9435.92
3. Water supply	0.00	0.00	15.37	15.37
4. Other Services	3.66	0.00	14.94	18.60
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.86	0.86
c) Sanitation	3.66	0.00	14.08	17.74
5. Sub-Total (2 to 4)	9325.52	0.00	144.37	9469.89
6. Public Administration & Defence (1-5)	4539.73	0.00	231.56	4771.28

(₹lakhs)

B

Capital Formation by type of Assets and Industry of use (Uttarakhand) Account-IV 2014-15 (Gram Panchayat)

2014-15	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	777.76	6119.87	6759.49	94.17	20.43	2.90	21.18	0.00	13795.80	52.78	0.00	13848.58
2. Construction	699.50	5853.05	4167.99	62.24	5.70	0.00	0.00	0.00	10788.49	34.83	0.00	10823.32
3. Water Supply	0.00	28.27	978.36	0.00	1.51	2.69	0.00	0.00	1010.82	0.00	0.00	1010.82
4. Other Services	3.33	12.58	107.07	0.00	0.65	0.00	21.18	0.00	144.80	0.00	0.00	144.80
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	3.33	12.58	107.07	0.00	0.65	0.00	21.18	0.00	144.80	0.00	0.00	144.80
5. Sub-Total (2 to 4)	702.84	5893.90	5253.42	62.24	7.85	2.69	21.18	0.00	11944.11	34.83	0.00	11978.94
6. Public Administration & Defence (1-5)	74.93	225.96	1506.08	31.93	12.58	0.22	0.00	0.00	1851.69	17.95	0.00	1869.64

Borrowing account of Rural local bodies (Uttarakhand) Account-V 2014-15 (Gram Panchayat)

	2014-15			
Item description	Receipts	Expenditure		
1	2	3		
I. Revenue + Capital A/C	34528.57	32006.30		
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			
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	25820.55	28342.82		
8. Funds Rev A/C	0.00	0.00		
9.Funds Commercial Account (Dep.)				
Total	25820.55	28342.82		
Net receipts	-2522.27			
Total excluding Funds	60349.12	60349.12		

Income and Expenditure Outlay Account of Zila Panchayat Local Bodies (Uttarakhand) Account – I 2014-15

Receipts	2014-15	Expenditure	2014-15
1	2	3	4
1. Income from entrepreneurship and property	701.18	1.Total consumption expenditure	9406.94
1.1 Profits	0.00	1.1 Compensation of employees	5365.59
1.2 Income from property	701.18	a) salaries, wages and Benefits	4828.83
1.2.1 Net interest received	228.74	b) pension	536.76
1.2.2 Other Property Receipts	472.44	1.2 Net purchase of commodities and services	4041.36
2. Total tax revenue	1274.77	a) purchases	630.88
2.1 Total Direct Taxes	523.20	b) maintenance	3586.34
a) Land Revenue	0.00	c) less sales	175.86
b) Other Direct Taxes	523.20	2.Net interest paid to	46.86
2.2 Total Indirect Taxes	751.58	2.1 Public Authorities	46.86
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	751.58	b) States	0.00
3. Fees & Miscellaneous Receipts	266.54	c) Other	46.86
4. Total transfers	19385.08	2.2 less Commercial Interest	0.00
4.1 Current transfer	3470.74	3. Subsidies	0.00
a) Centre	979.32	4 Total Current Transfers	124.52
b) States	2363.06	5. Total current expenditure (1+2+3+4)	9578.32
c) Others	128.36	6. Surplus on current account	12049.25
4.2 Capital Transfer	15914.34		
a) Centre	2733.93		
b) States	10202.28		
c) Others	2978.12		
Total Receipts(1+2+3+4)	21627.57		

(₹lakhs)

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Table-12

Capital Finance Account of Zila	Panchayat (Uttarakhand)
Account – II	2014-15

I. Expenditure	2014-15
1	2
Administration	
1. Capital outlay	13513.66
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)	13513.66
Enterprise	
6. Capital outlay	0.00
7. Net purchase of physical assets	0.00
7.1 Second hand assets	0.00
7.2 Land	0.00
8. Change in stock	0.00
9. Total (6 to 8)	0.00
10. Total expenditure (5+9)	13513.66
II. Receipts	
11. Surplus on current account	12049.25
12. Consumption of fixed capital	0.00
13. Borrowing at home	10.86
14. Other liabilities	1453.55
14.1 net extra budgetary borrowings	1453.55
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	13513.66

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Estimates of Net Product from Local Administration Account – III (Zila Panchayat) 2014-15

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	4075.98	536.76	752.85	5365.59
2. Construction	2445.13	29.49	624.19	3098.81
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	2445.13	29.49	624.19	3098.81
6. Public Administration & Defence (1-5)	1630.85	507.27	128.66	2266.78

A

Capital Formation by type of Assets and Industry of use (Zila Panchayat) Account-IV 2014-15

	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	2020.97	7615.39	3830.53	45.46	0.00	1.30	0.00	0.00	13513.66	0.00	0.00	13513.66
2.Construction	1003.25	3989.20	2873.35	0.00	0.00	0.00	0.00	0.00	7865.79	0.00	0.00	7865.79
3. Water Supply	0.00	0.00	50.27	0.00	0.00	0.00	0.00	0.00	50.27	0.00	0.00	50.27
4. Other Services	24.76	0.00	7.76	0.00	0.00	0.00	0.00	0.00	32.52	0.00	0.00	32.52
I. a) Education	24.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.76	0.00	0.00	24.76
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	7.76	0.00	0.00	0.00	0.00	0.00	7.76	0.00	0.00	7.76
5. Sub-Total (2 to 4)	1028.01	3989.20	2931.38	0.00	0.00	0.00	0.00	0.00	7948.58	0.00	0.00	7948.58
6. PublicAdministration& Defence (1-5)	992.96	3626.20	899.16	45.46	0.00	1.30	0.00	0.00	5565.08	0.00	0.00	5565.08

D

Borrowing account of Zila Panchayat Account-V 2014-15

	2014-15				
Item description	Receipts	Expenditure			
1	2	3			
I. Revenue + Capital A/C	21803.43	23267.84			
II. Borrowing at home					
1. Internal debt	16.23	5.38			
2. Small savings, provident fund etc.	0.00	0.00			
Total	16.23	5.38			
Net receipts	10.86				
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	25161.96	23708.41			
8. Funds Rev A/C	0.00	0.00			
9.Funds Commercial Account (Dep.)					
Total	25161.96	23708.41			
Net receipts	1453.55				
Total excluding Funds	46981.63	46981.63			

G

Income and Expenditure Outlay Account of Urban Local Bodies (Uttarakhand) Account – I 2014-15

Receipts	2014-15	Expenditure	2014-15
1	2	3	4
1. Income from entrepreneurship and property	1544.49	1.Total consumption expenditure	25183.37
1.1 Profits	0.00	1.1 Compensation of employees	18967.50
1.2 Income from property	1544.49	a) salaries, wages and Benefits	16753.26
1.2.1 Net interest received	226.92	b) pension	2214.24
1.2.2 Other Property Receipts	1317.57	1.2 Net purchase of commodities and services	6215.87
2. Total tax revenue	2607.68	a) purchases	4162.60
2.1 Total Direct Taxes	2191.95	b) maintenance	2939.77
a) Land Revenue	273.8	c) less sales	886.50
b) Other Direct Taxes	1918.15	2.Net interest paid to	11.64
2.2 Total Indirect Taxes	415.73	2.1 Public Authorities	11.64
a) stamp duty	1.84	a) Centre	0.00
b) Other Taxes and Duties	413.89	b) States	11.64
3. Fees & Miscellaneous Receipts	2257.86	c) Other	0.00
4. Total transfers	32607.63	2.2 less Commercial Interest	0.00
4.1 Current transfer	12009.72	3. Subsidies	0.00
a) Centre	5111.76	4 Total Current Transfers	12.85
b) States	4903.06	5. Total current expenditure (1+2+3+4)	25207.86
c) Others	1994.9	6. Surplus on current account	13809.80
4.2 Capital Transfer	20597.91		
a) Centre	5833.65		
b) States	14525.25		
c) Others	239.01		
Total Receipts(1+2+3+4)	39017.66		

(₹ lakhs)

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Capital Finance Account of Urban Local Body (Uttarakhand) Account – II 2014-15

I. Expenditure	2014-15
1	2
Administration	
1. Capital outlay	8870.21
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	1044.30
5. Total (1 to 4)	9914.51
Enterprise	
6. Capital outlay	0.00
7. Net purchase of physical assets	0.00
7.1 Second hand assets	0.00
7.2 Land	0.00
8. Change in stock	0.00
9. Total (6 to 8)	0.00
10. Total expenditure (5+9)	9914.51
II. Receipts	
11. Surplus on current account	13809.80
12. Consumption of fixed capital	0.00
13. Borrowing at home	-61.09
14. Other liabilities	-3834.20
14.1 net extra budgetary borrowings	-3804.54
14.2 less net purchase of financial assets	29.66
15. Total receipts(11 to 14)	9914.51

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Estimates of Net Product from Urban Local Bodies (Uttarakhand) Account – III (Urban Local Body) 2014-15

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	15369.23	2214.24	1384.03	18967.50
2. Construction	418.22	30.24	9.22	457.68
3. Water supply	31.69	12.19	2.60	46.48
4. Other Services	6092.56	869.38	726.16	7688.10
I. a) Education	311.37	71.89	13.28	396.54
b) Medical & Public Health	1961.58	224.73	105.49	2291.80
c) Sanitation	3819.61	572.76	607.39	4999.76
5. Sub-Total (2 to 4)	6542.47	911.81	737.98	8192.26
6. Public Administration & Defense (1-5)	8826.76	1302.43	646.05	10775.24

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Capital Formation by type of Assets and Industry of use (Urban Local Bodies) (Uttarakhand) Account-IV 2014-15

	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	2178.03	3470.43	2929.68	108.45	173.67	9.95	0.00	0.00	8870.21	0.00	0.00	8870.21
2. Construction	2167.52	2951.29	957.91	0.00	0.00	0.00	0.00	0.00	6076.72	0.00	0.00	6076.72
3. Water Supply	0.00	0.00	31.04	0.00	0.00	0.00	0.00	0.00	31.04	0.00	0.00	31.04
4. Other Services	0.00	0.00	63.05	57.09	68.12	0.00	0.00	0.00	188.26	0.00	0.00	188.26
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	20.85	0.00	0.00	0.00	0.00	20.85	0.00	0.00	20.85
c) Sanitation	0.00	0.00	63.05	36.24	68.12	0.00	0.00	0.00	167.41	0.00	0.00	167.41
5. Sub-Total (2 to 4)	2167.52	2951.29	1052.00	57.09	68.12	0.00	0.00	0.00	6296.02	0.00	0.00	6296.02
6. PublicAdministration& Defense (1-5)	10.51	519.14	1877.68	51.36	105.55	9.95	0.00	0.00	2574.19	0.00	0.00	2574.19

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Borrowing account of Urban Local Body(Uttarakhand) Account-V 2014-15

	2014-15				
Item description	Receipts	Expenditure			
1	2	3			
I. Revenue + Capital A/C	39904.16	36038.53			
II. Borrowing at home					
1. Internal debt	0.00	0.00			
2. Small savings, provident fund	1.81	62.90			
Total	1.81	62.90			
Net receipts	-61.09				
III. Extra budgetary receipts & adjustments					
1. Loans from Government of India	0.00	0.00			
Loans and advances by State Government	0.00	27.80			
3. Reserve funds	17.85	0.00			
4. Deposits & Advances	13.90	25.67			
5. Suspense & Miscellaneous	0.00	0.00			
6. Remittances	0.00	9.95			
7. Cash Balance	27772.85	31545.72			
8. Funds Rev A/C	0.00	0.00			
9.Funds Commercial Account	0.00	0.00			
(Dep.)					
Total	27804.60	31609.14			
Net receipts	-3804.54				
Total excluding Funds	67710.57	67710.57			