

2017-18

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



Directorate of Economics & Statistics
Department of Planning
Government of Uttarakhand

PREFACE

Present issue of the "Budget Classification of "Local Bodies"- 2017-18 is Sevength Publication in the series. The present volume of the publication contains comprehensive data on economic and social sectors of Uttarakhand state, rural areas and urban areas of the State in the new format as per the CSO guidelines. With the 73rd & 74th amendment of the constitution the importance and role of the local bodies in the economic life of the community is expanding, so it is vital to contemplate the Local Bodies budget in a manner which helps to know the contribution of local bodies in the economic growth of the State. The Department of Economics and Statistics being the nodal department for all Statistical activities in the State, through its consistent effort try to being all economics activities into the account of the state.

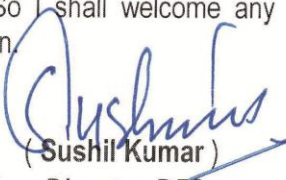
The financial sector plays an important role in the efficient allocation of resources to different departments and this aspect assumes all more significance in the context of economic growth of state, which is in a rising growth trajectory. Through government annual budget, the budgetary allocation to 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 7954 Rural Local Bodies, 13 Zila Panchayat and 100 Urban Local Bodies budgets and comprehensive Receipts & Expenditure detail/Accounts has become a major instrument of economic policy as the changes in the composition of revenue as well as expenditure significantly affect the level of the state and national output of the economy. The main result of the economic classification of the 7954 Rural Local Bodies , 13 Zila Panchayat in the state spread over 13 districts and 100 Urban Local Bodies which are significant for assessing the outcome of the Government's budgetary allocation & are shown through different tables in this publication.

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

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

Dated: 29/1/2020


(Sushil Kumar)
Director DES
Dehradun

Govt. of Uttarakhand



Economic – cum – Purpose Classification

Of

Local Bodies Budget

UTTARAKHAND

Year 2017-18

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

EXECUTIVE SUMMARY

Local Body

There are 7954 Gram Panchayats, 13 Zila Panchayats and 100 Urban Local Bodies (Including Cantonment) in 2017-18 in the Uttarakhand. Accounts of all local body have been published for the year 2017-18 . 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 ₹ 243222.45 lakhs, where in the Total Tax Revenue is ₹ 9686.32 lakhs, Total Transfers is ₹ 224285.02 lakhs (Current Transfer : ₹ 61157.07 lakhs and Capital transfer : ₹ 163127.95 lakhs). Income from Entrepreneurship and Property was ₹ 4019.44 lakhs. Income from Fees & Miscellaneous activities was recorded to be ₹ 5231.67 lakhs.

In the year 2017-18 Total Current Expenditure amounts to ₹ 132148.42 lakhs. It encompasses of Compensation of Employees which was ₹ 89620.15 lakhs, Purchase of commodities & services ₹ 11933.02 lakhs, Maintenance ₹ 28501.13 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc is ₹ 87890.69 lakhs. In 2017-18 total opening Balance was ₹ 73887.91 lakhs and closing balance was ₹ 96598.18 lakhs.

Total Current Receipts of the 7954 Gram Panchayats (By using multiplier) and 13 Zila panchayats was ₹ 140796.70 lakhs, where in the Total Tax Revenue was ₹ 1459.47 lakhs, Total Transfers was ₹ 136198.44 lakhs (Current Transfer : ₹ 25049.39 lakhs and Capital transfer : ₹ 111149.05 lakhs). Income from Entrepreneurship and Property was ₹ 2063.30 lakhs.

In the year 2017-18 Total Current Expenditure amounts to ₹ 76984.89 lakhs. It encompasses of Compensation of Employees which was ₹ 52285.55 lakhs, Purchase of commodities & services ₹ 3795.91 lakhs, Maintenance ₹ 18384.80 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was ₹ 56112.44 lakhs. In 2017-18 total opening Balance was ₹ 41781.07 lakhs and closing balance was ₹ 49073.22 lakhs.

Total Current Receipts of the 100 Urban Local Bodies was ₹ 102425.75 lakhs, where in the Total Tax Revenue was ₹ 8226.85 lakhs, Total Transfers was ₹ 88086.58 lakhs (Current Transfer : ₹ 36107.68 lakhs and Capital transfer : ₹ 51978.90 lakhs). Income from Entrepreneurship and Property was ₹ 1956.13 lakhs.

In the year 2017-18 Total Current Expenditure amounts to ₹ 55163.53 lakhs. It encompasses of Compensation of Employees which was ₹ 37334.61 lakhs, Purchase of commodities & services ₹ 8137.12 lakhs, Maintenance ₹ 10111.33 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was ₹ 31778.25 lakhs. In 2017-18 total opening Balance was ₹ 32106.83 lakhs and closing balance was ₹ 47524.96 lakhs.

Data Analysis and compiling Team

Dr Manoj Kumar Pant

Joint Director

Shri Maneesh Rana

Deputy Director

Shri Rajesh Kumar

Economics and Statistics Officer

Shri Atul Anand

Additional Statistics Officer

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INTRODUCTION

Economic Classification

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

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

Borrowing Account

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

Income & Outlay Account of LBs

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

Capital Finance Account of LBs

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

**Net Product of LBs
Administration**

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

**Capital Formation
Account of LBs**

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

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

Purpose Classification

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

**Economic – cum –
Purpose Classification**

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

Methodology

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

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

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

Importance

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

Coverage

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

Sr No	District Name	Gram Panchayat	Zila Panchayat	Urban local Body
1	Uttarkashi	500	1	6
2	Chamoli	614	1	8
3	Rudraprayag	337	1	5
4	Tehri Garhwal	1038	1	11
5	Dehradun	459	1	11
6	Pauri Garhwal	1212	1	7
7	Haridwar	308	1	10
8	Pithoragarh	690	1	5
9	Bageshwar	416	1	2
10	Almora	1166	1	7
11	Champawat	313	1	4
12	Nainital	511	1	8
13	Udham Singh Nagar	390	1	16
	UTTARAKHAND	7954	13	100

Local Bodies, its function & Coverage

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

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

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

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

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

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

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

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

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

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

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

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

Concepts & Definition

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

Adjustments

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

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

Income and outlay Account of Administrative Departments of Local Bodies

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

Compensation to Employees

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

Commodities and Services

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

Maintenance

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

Benefits

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

Interest Paid

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

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

Subsidies

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

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

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

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

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

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

Current Transfers

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

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

Saving on Current Account.

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

Income from Property and Entrepreneurship

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

Direct Taxes

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

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

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

Indirect Taxes

Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. These include import and export duties, excise, sales, entertainment and turnover taxes, real estate and land taxes (unless they are merely administrative device for collecting income tax), levies on value added and the employment of labor, motor vehicle driving license, airport and passport fees when paid by producers. Following are some of the familiar Indirect taxes:

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

Misc. Receipts

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

Revenue Grants, Contribution, etc

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

Production Accounts of Departmental Enterprises

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

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

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

Capital Finance Account of Public Authorities

Items of expenditure under this account are as discussed below:

Gross Fixed Capital Formation Authorities

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

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

Buildings and Other Construction

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

Net Purchase of Physical Assets

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

Roads and Bridges

Expenditure on construction of roads and bridges is considered.

Transport Equip.

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

Other Capital outlay

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

Cultivable Assets

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

Animal Stock

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

Change in Stock

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

Software

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

Machinery

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

Capital Transfers

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

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

Surplus on Current Account

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

Consumption of Fixed Capital

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

Net Budgetary Borrowing

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

Other Liabilities

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

Borrowing Account

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

Table-1

(₹ lakhs)

Income and Expenditure Outlay Account of Local Bodies (Uttarakhand)
Account – I 2017-18

Receipts	2017-18	Expenditure	2017-18
1	2	3	4
1. Income from entrepreneurship and property	4019.44	1.Total consumption expenditure	124199.34
1.1 Profits		1.1 Compensation of employees	89620.15
1.2 Income from property	4019.44	a) salaries, wages and Benefits	82162.84
1.2.1 Net interest received	2106.79	b) pension	7457.31
1.2.2 Other Property Receipts	1912.65	1.2 Net purchase of commodities and services	34579.18
2. Total tax revenue	9686.32	a) purchases	11933.02
2.1 Total Direct Taxes	8073.59	b) maintenance	28501.13
a) Land Revenue	870.84	c) less sales	5854.97
b) Other Direct Taxes	7202.75	2.Net interest paid to	5338.28
2.2 Total Indirect Taxes	1612.72	2.1 Public Authorities	5338.28
a) stamp duty	4.31	a) Centre	1825.31
b) Other Taxes and Duties	1608.42	b) States	3416.55
3. Fees & Miscellaneous Receipts	5231.67	c) Other	96.41
4. Total transfers	224285.02	2.2 less Commercial Interest	0.00
4.1 Current transfer	61157.07	3. Subsidies	327.00
a) Centre	17615.57	4 Total Current Transfers	2283.80
b) States	36881.21	5. Total current expenditure (1+2+3+4)	132148.42
c) Others	6660.29	6. Surplus on current account	111074.03
4.2 Capital Transfer	163127.95		
a) Centre	86588.69		
b) States	56330.42		
c) Others	20208.84		
Total Receipts(1+2+3+4)	243222.45		

Table-2

(₹ lakhs)

Capital Finance Account of Local Authorities (Uttarakhand)
Account – II 2017-18

Expenditure	2017-18
1	2
Administration	
1. Capital outlay	85342.74
2. Net purchase of physical assets	1406.82
2.1 Second hand assets	1421.83
2.2 Land	-15.01
3. Change in Stock	0.04
4. Capital transfers	1141.09
5. Total (1 to 4)	87890.69
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)	87890.69
II. Receipts	
11. Surplus on current account	111074.03
12. Consumption of fixed capital	0.00
13. Borrowing at home	679.51
14. Other liabilities	-23862.85
14.1 net extra budgetary borrowings	-22725.23
14.2 less net purchase of financial assets	1137.61
15. Total receipts(11 to 14)	87890.69

Table-3

(₹ lakhs)

**Estimates of Net Product from Local Administration
Account – III (Uttarakhand) 2017-18**

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	73221.66	7457.31	8941.18	89620.15
2. Construction	31233.11	164.33	2621.49	34018.93
3. Water supply	3422.94	14.74	216.38	3654.06
4. Other Services	14965.12	1748.59	2559.68	19273.39
I. a) Education	890.26	79.59	101.41	1071.26
b) Medical & Public Health	636.52	17.58	143.80	797.90
c) Sanitation	13438.35	1651.42	2314.46	17404.23
5. Sub-Total (2 to 4)	49621.17	1927.65	5397.55	56946.38
6. Public Administration & Defence (1-5)	23600.49	5529.66	3543.62	32673.78

Table-4

(₹ lakhs)

Capital Formation by type of Assets and Industry of use (Uttarakhand)
Account-IV 2017-18

2017-18	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	11719.65	24909.46	44961.13	186.63	3443.70	49.77	72.39	0.00	85342.74	1422.59	0.04	86765.37
2. Construction	3492.31	17496.66	17183.64	33.17	23.32	0.00	0.00	0.00	38229.10	404.51	0.00	38633.61
3. Water Supply	117.44	85.10	5282.52	9.12	500.73	0.00	0.00	0.00	5994.91	164.75	0.00	6159.66
4. Other Services	509.34	57.50	6201.64	19.07	647.57	1.31	22.15	0.00	7458.58	242.26	0.00	7700.83
I. a) Education	258.40	24.37	28.95	0.00	0.00	1.31	0.00	0.00	313.04	0.00	0.00	313.04
b) Medical & Public Health	10.65	0.00	1.55	0.00	0.00	0.00	13.47	0.00	25.68	147.82	0.00	173.50
c) Sanitation	240.29	33.12	6171.14	19.07	647.57	0.00	8.67	0.00	7119.86	94.44	0.00	7214.30
5. Sub-Total (2 to 4)	4119.08	17639.25	28667.80	61.37	1171.62	1.31	22.15	0.00	51682.59	811.51	0.00	52494.10
6. Public Administration & Defence (1-5)	7600.57	7270.20	16293.33	125.26	2272.08	48.46	50.24	0.00	33660.15	611.08	0.04	34271.27

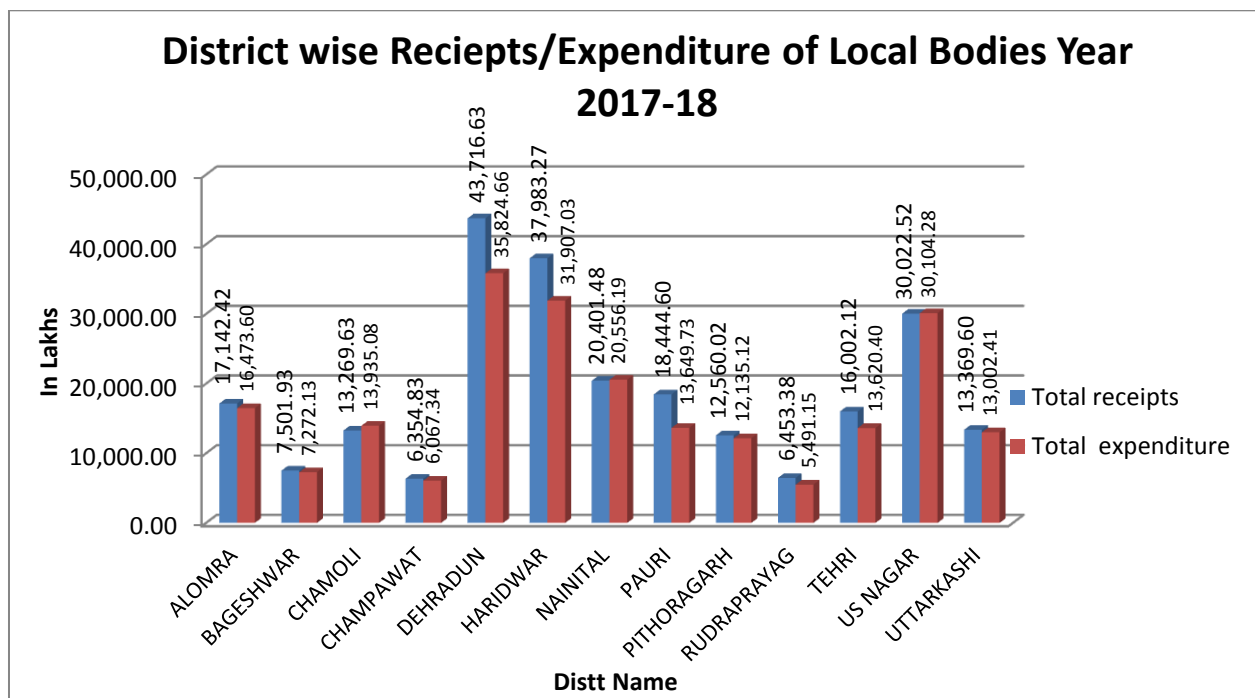
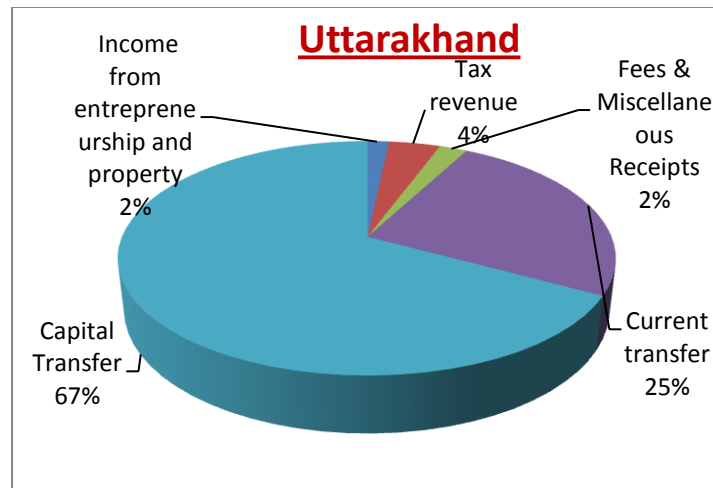
Table-5

(₹ lakhs)

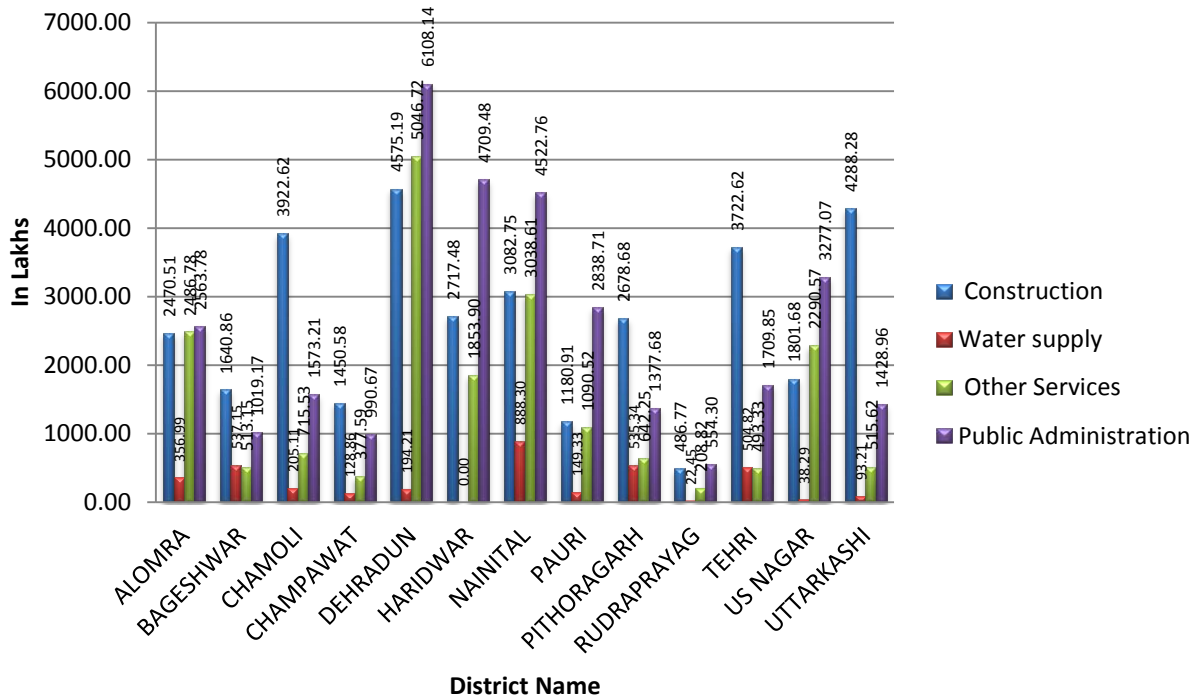
Borrowing account of local bodies (Uttarakhand)
Account-V 2017-18

	2017-18	
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	249093.19	227047.46
II. Borrowing at home		
1. Internal debt	713.66	14.24
2. Small savings, provident fund etc.	0.00	19.91
Total	713.66	34.15
Net receipts	679.51	
III. Extra budgetary receipts & Adjustments		
1. Loans from Government of India	86.13	87.05
2. Loans and advances by State Government	22.68	48.35
3. Reserve funds	0.00	0.00
4. Deposits & Advances	78.14	26.87
5. Suspense & Miscellaneous	281.12	320.75
6. Remittances	0.00	0.00
7. Cash Balance	73887.91	96598.18
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)		
Total	74355.97	97081.21
Net receipts	-22725.23	
Total excluding Funds	324162.82	324162.82

Local Body Receipts for year 2017-18



Estimates of Net Product(Uttarakhand) from Public Administration year 2017-18



Percentage Share In Fixed Capital Formation For Uttarakhand LBs (2017-18)

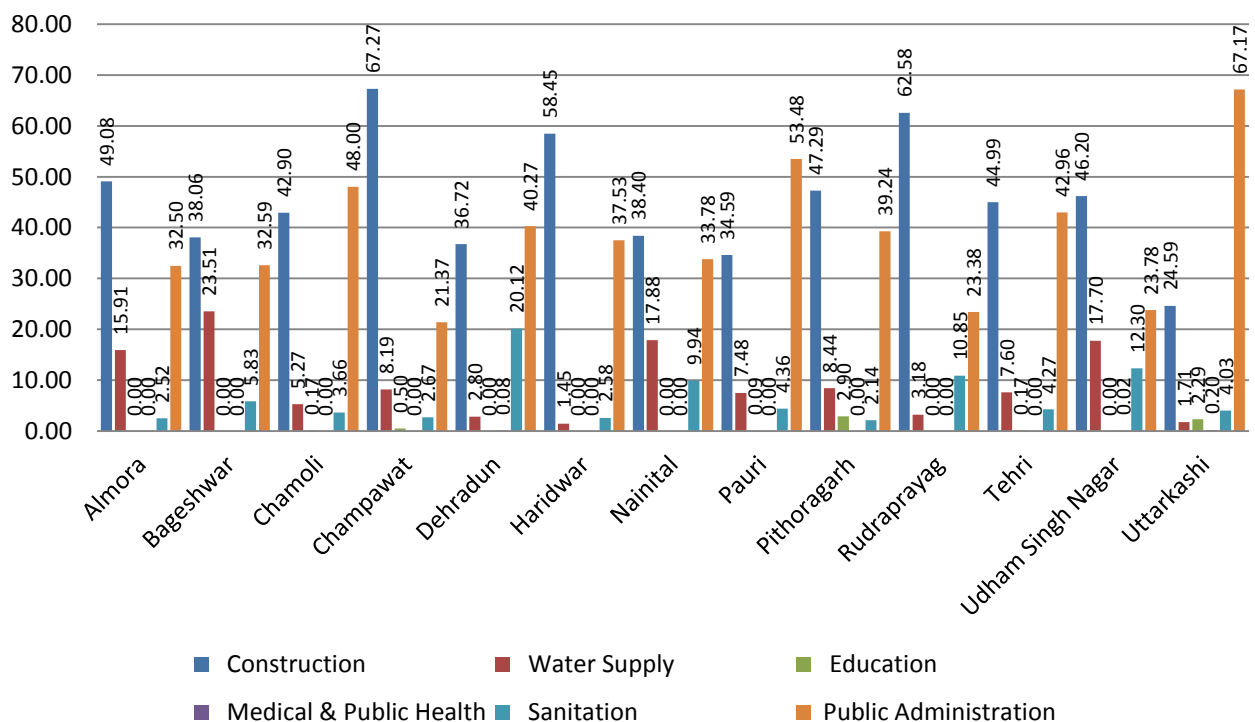


Table-6

(₹ lakhs)

Income and Expenditure Outlay Account of Rural Local Bodies (Uttarakhand)
Account – I 2017-18

Receipts	2017-18	Expenditure	2017-18
1	2	3	4
1. Income from entrepreneurship and property	2063.30	1.Total consumption expenditure	73800.45
1.1 Profits		1.1 Compensation of employees	52285.55
1.2 Income from property	2063.30	a) salaries, wages and Benefits	51544.53
1.2.1 Net interest received	1279.97	b) pension	741.02
1.2.2 Other Property Receipts	783.34	1.2 Net purchase of commodities and services	21514.90
2. Total tax revenue	1459.47	a) purchases	3795.91
2.1 Total Direct Taxes	715.44	b) maintenance	18389.80
a) Land Revenue	42.29	c) less sales	670.81
b) Other Direct Taxes	673.15	2.Net interest paid to	805.93
2.2 Total Indirect Taxes	744.03	2.1 Public Authorities	805.93
a) stamp duty	0.00	a) Centre	578.63
b) Other Taxes and Duties	744.03	b) States	133.13
3. Fees & Miscellaneous Receipts	1075.49	c) Other	94.17
4. Total transfers	136198.44	2.2 less Commercial Interest	0.00
4.1 Current transfer	25049.39	3. Subsidies	185.80
a) Centre	10401.52	4 Total Current Transfers	2192.71
b) States	11487.82	5. Total current expenditure	76984.89
c) Others	3160.05	6. Surplus on current account	63811.81
4.2 Capital Transfer	111149.05		
a) Centre	76333.94		
b) States	25307.15		
c) Others	9507.96		
Total Receipts(1+2+3+4)	140796.70		

Table-7

(₹ lakhs)

**Capital Finance Account of Rural Local Body
Account – II 2017-18**

Expenditure	2017-18
1	2
Administration	
1. Capital outlay	54744.20
2. Net purchase of physical assets	1201.29
2.1 Second hand assets	1201.67
2.2 Land	-0.38
3. Change in Stock	0.03
4. Capital transfers	166.92
5. Total (1 to 4)	56112.44
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)	56112.44
II. Receipts	
11. Surplus on current account	63811.81
12. Consumption of fixed capital	0.00
13. Borrowing at home	-1.94
14. Other liabilities	-7697.44
14.1 net extra budgetary borrowings	-7259.58
14.2 less net purchase of financial assets	437.86
15. Total receipts(11 to 14)	56112.44

Table-8

(₹ lakhs)

**Estimates of Net Product from Rural Local
Administration
Account – III 2017-18**

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	46574.46	741.02	4970.07	52285.55
2. Construction	29194.11	50.02	2572.92	31817.05
3. Water supply	3237.62	0.00	182.42	3420.04
4. Other Services	2442.03	4.36	484.86	2931.26
I. a) Education	131.46	0.00	0.20	131.66
b) Medical & Public Health	0.00	0.00	12.08	12.08
c) Sanitation	2310.57	4.36	472.58	2787.52
5. Sub-Total (2 to 4)	34873.76	54.38	3240.21	38168.35
6. Public Administration & Defence (1-5)	11700.70	686.64	1729.86	14117.20

Table-9

(₹ lakhs)

**Capital Formation by type of Assets and Industry of use of Rural Local Body
Account-IV 2017-18**

2017-18	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	7026.38	14275.99	31362.76	115.91	1923.41	31.08	8.67	0.00	54744.20	1202.42	0.03	55946.65
2. Construction	2672.37	10000.66	12629.36	33.17	23.32	0.00	0.00	0.00	25358.88	404.51	0.00	25763.39
3. Water Supply	117.44	85.10	4939.62	9.12	0.00	0.00	0.00	0.00	5151.28	164.75	0.00	5316.03
4. Other Services	328.79	57.50	2310.68	0.00	0.00	0.00	8.67	0.00	2705.64	83.21	0.00	2788.85
I. a) Education	106.03	24.37	18.17	0.00	0.00	0.00	0.00	0.00	148.58	0.00	0.00	148.58
b) Medical & Public Health	10.65	0.00	1.55	0.00	0.00	0.00	0.00	0.00	12.20	3.98	0.00	16.18
c) Sanitation	212.11	33.12	2290.96	0.00	0.00	0.00	8.67	0.00	2544.87	79.24	0.00	2624.10
5. Sub-Total (2 to 4)	3118.60	10143.25	19879.66	42.30	23.32	0.00	8.67	0.00	33215.81	652.46	0.00	33868.27
6. Public Administration & Defence (1-5)	3907.77	4132.74	11483.10	73.61	1900.08	31.08	0.00	0.00	21528.39	549.96	0.03	22078.38

Table-10

(₹ lakhs)

**Borrowing account of Rural local bodies
Account-V 2017-18**

Item description	2017-18	
	Receipts	Expenditure
	2	3
I. Revenue + Capital A/C	141468.65	134207.14
II. Borrowing at home		
1. Internal debt	8.07	10.00
2. Small savings, provident fund etc.	0.00	0.00
Total	8.07	10.00
Net receipts	-1.94	
III. Extra budgetary receipts & Adjustments		
1. Loans from Government of India	86.13	87.05
2. Loans and advances by State Government	22.68	48.35
3. Reserve funds	0.00	0.00
4. Deposits & Advances	78.14	18.97
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	41781.07	49073.22
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)		
Total	41968.02	49227.60
Net receipts	-7259.58	
Total excluding Funds	183444.73	183444.73

Table-11

(₹ lakhs)

Income and Expenditure Outlay Account of Urban Local Bodies (Uttarakhand)
Account – I 2017-18

Receipts	2017-18	Expenditure	2017-18
1	2	3	4
1. Income from entrepreneurship and property	1956.13	1.Total consumption expenditure	50398.89
1.1 Profits	0.00	1.1 Compensation of employees	37334.61
1.2 Income from property	1956.13	a) salaries, wages and Benefits	30618.31
1.2.1 Net interest received	826.83	b) pension	6716.29
1.2.2 Other Property Receipts	1129.31	1.2 Net purchase of commodities and services	13064.28
2. Total tax revenue	8226.85	a) purchases	8137.12
2.1 Total Direct Taxes	7358.15	b) maintenance	10111.33
a) Land Revenue	828.55	c) less sales	5184.16
b) Other Direct Taxes	6529.60	2.Net interest paid to	4532.35
2.2 Total Indirect Taxes	868.70	2.1 Public Authorities	4532.35
a) stamp duty	4.31	a) Centre	1246.68
b) Other Taxes and Duties	864.39	b) States	3283.42
3. Fees & Miscellaneous Receipts	4156.18	c) Other	2.24
4. Total transfers	88086.58	2.2 less Commercial Interest	0.00
4.1 Current transfer	36107.68	3. Subsidies	141.20
a) Centre	7214.04	4 Total Current Transfers	91.09
b) States	25393.39	5. Total current expenditure (1+2+3+4)	55163.53
c) Others	3500.24	6. Surplus on current account	47262.22
4.2 Capital Transfer	51978.90		
a) Centre	10254.75		
b) States	31023.28		
c) Others	10700.88		
Total Receipts(1+2+3+4)	102425.75		

Table-12

(₹ lakhs)

**Capital Finance Account of Urban Local Body (Uttarakhand)
Account – II 2017-18**

I. Expenditure	2017-18
1	2
Administration	
1. Capital outlay	30598.54
2. Net purchase of physical assets	205.53
2.1 Second hand assets	220.16
2.2 Land	-14.63
3. Change in Stock	0.01
4. Capital transfers	974.17
5. Total (1 to 4)	31778.25
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)	31778.25
II. Receipts	
11. Surplus on current account	47262.22
12. Consumption of fixed capital	0.00
13. Borrowing at home	681.44
14. Other liabilities	-16165.41
14.1 net extra budgetary borrowings	-15465.66
14.2 less net purchase of financial assets	699.75
15. Total receipts(11 to 14)	31778.25

Table-13

(₹ lakhs)

Estimates of Net Product from Urban Local Bodies (Uttarakhand)
Account – III 2017-18

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	26647.20	6716.29	3971.11	37334.61
2. Construction	2039.00	114.31	48.57	2201.88
3. Water supply	185.32	14.74	33.96	234.02
4. Other Services	12523.09	1744.22	2074.81	16342.13
I. a) Education	758.80	79.59	101.21	939.59
b) Medical & Public Health	636.52	17.58	131.73	785.82
c) Sanitation	11127.78	1647.06	1841.87	14616.71
5. Sub-Total (2 to 4)	14747.41	1873.27	2157.35	18778.03
6. Public Administration & Defense (1-5)	11899.79	4843.02	1813.76	18556.58

Table-14

(₹ lakhs)

Capital Formation by type of Assets and Industry of use (Urban Local Bodies)
(Uttarakhand) Account-IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	4693.28	10633.47	13598.37	70.72	1520.29	18.69	63.72	0.00	30598.54	220.16	0.01	30818.71
2. Construction	819.94	7496.00	4554.28	0.00	0.00	0.00	0.00	0.00	12870.22	0.00	0.00	12870.22
3. Water Supply	0.00	0.00	342.90	0.00	500.73	0.00	0.00	0.00	843.63	0.00	0.00	843.63
4. Other Services	180.55	0.00	3890.96	19.07	647.57	1.31	13.47	0.00	4752.93	159.05	0.00	4911.98
I. a) Education	152.37	0.00	10.78	0.00	0.00	1.31	0.00	0.00	164.47	0.00	0.00	164.47
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	13.47	0.00	13.47	143.85	0.00	157.32
c) Sanitation	28.18	0.00	3880.18	19.07	647.57	0.00	0.00	0.00	4574.99	15.20	0.00	4590.20
5. Sub-Total (2 to 4)	1000.48	7496.00	8788.14	19.07	1148.30	1.31	13.47	0.00	18466.78	159.05	0.00	18625.83
6. Public Administration & Defense (1-5)	3692.80	3137.47	4810.24	51.65	371.99	17.38	50.24	0.00	12131.76	61.12	0.01	12192.88

Table-15

(₹ lakhs)

**Borrowing account of Urban Local Body(Uttarakhand)
Account-V 2017-18**

	2017-18	
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	107624.54	92840.32
II. Borrowing at home		
1. Internal debt	705.59	4.24
2. Small savings, provident fund	0.00	19.91
Total	705.59	24.15
Net receipts	681.44	
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	7.90
5. Suspense & Miscellaneous	281.12	320.75
6. Remittances	0.00	0.00
7. Cash Balance	32106.83	47524.96
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)		
Total	32387.95	47853.61
Net receipts	-15465.66	
Total excluding Funds	140718.08	140718.08

Income and Expenditure Outlay Account of Local Bodies
Account – I 2017-18

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	75.92	60.24	136.16	1.Total consumption expenditure	6461.10	969.61	7430.72
1.1 Profits				1.1 Compensation of employees	5826.68	499.37	6326.06
1.2 Income from property	75.92	60.24	136.16	a) salaries, wages and Benefits	5826.68	472.71	6299.40
1.2.1 Net interest received	64.99	24.99	89.97	b) pension	0.00	26.66	26.66
1.2.2 Other Property Receipts	10.93	35.26	46.19	1.2 Net purchase of commodities and services	634.42	470.24	1104.66
2. Total tax revenue	5.88	11.49	17.38	a) purchases	142.81	257.86	400.67
2.1 Total Direct Taxes	5.88	11.49	17.38	b) maintenance	538.58	214.25	752.83
a) Land Revenue	0.00	0.00	0.00	c) less sales	46.97	1.87	48.84
b) Other Direct Taxes	5.88	11.49	17.38	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	137.97	76.71	214.69	c) Other	0.00	0.00	0.00
4. Total transfers	10487.72	2513.65	13,001.37	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	556.18	97.01	653.19	3. Subsidies	128.65	78.87	207.52
a) Centre	503.53	27.72	531.25	4 Total Current Transfers	19.91	11.41	31.32
b) States	52.65	42.32	94.96	5. Total current expenditure (1+2+3+4)	6609.66	1059.89	7669.55
c) Others	0.00	26.98	26.98	6. Surplus on current account	4097.83	1602.22	5700.05
4.2 Capital Transfer	9931.54	2416.64	12,348.18				
a) Centre	7870.15	954.50	8,824.66				
b) States	2030.02	1461.54	3,491.56				
c) Others	31.36	0.60	31.96				
Total Receipts(1+2+3+4)	10707.50	2662.11	13,369.60				

Distt : UTTARKASHI

Table-17

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2017-18**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	4246.04	1101.45	5347.49
2. Net purchase of physical assets	0.00	-14.63	-14.63
2.1 Second hand assets	0.00	0.00	0.00
2.2 Land	0.00	-14.63	-14.63
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	4246.04	1086.82	5332.86
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)	4246.04	1086.82	5332.86
II. Receipts			
11. Surplus on current account	4097.83	1602.22	5700.05
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	-1.94	0.00	-1.94
14. Other liabilities	150.14	-515.40	-365.25
14.1 net extra budgetary borrowings	150.14	-515.40	-365.25
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	4246.04	1086.82	5332.86

Distt : UTTARKASHI

Table-18

(₹ lakhs)

Estimates of Net Product of Rural Local Body
Account III 2017-18

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	5719.69	434.39	6154.08	0.00	26.66	26.66	106.99	38.33	145.32	5826.68	499.37	6326.06
2. Construction	4282.25	6.03	4288.28	0.00	0.00	0.00	0.00	0.00	0.00	4282.25	6.03	4288.28
3. Water supply	93.21	0.00	93.21	0.00	0.00	0.00	0.00	0.00	0.00	93.21	0.00	93.21
4. Other Services	316.95	137.01	453.97	0.00	0.00	0.00	36.17	25.48	61.65	353.13	162.49	515.62
I. a) Education	106.17	36.77	142.94	0.00	0.00	0.00	0.00	0.00	0.00	106.17	36.77	142.94
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	210.79	100.24	311.02	0.00	0.00	0.00	36.17	25.48	61.65	246.96	125.72	372.68
5. Sub-Total (2 to 4)	4692.41	143.04	4835.45	0.00	0.00	0.00	36.17	25.48	61.65	4728.59	168.52	4897.10
6. Public Administration & Defence (1-5)	1027.28	291.35	1318.62	0.00	26.66	26.66	70.82	12.85	83.67	1098.10	330.86	1428.96

Distt : UTTARKASHI (RURAL)

Table-19

(₹ LAKHS)

Gross Capital Formation of Rural local body
Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	166.52	603.98	2722.52	0.00	753.02	0.00	0.00	0.00	4246.04	0.00	0.00	4246.04
2. Construction	11.92	489.68	467.58	0.00	0.00	0.00	0.00	0.00	969.19	0.00	0.00	969.19
3. Water Supply	0.00	0.00	91.22	0.00	0.00	0.00	0.00	0.00	91.22	0.00	0.00	91.22
4. Other Services	105.56	9.26	124.70	0.00	0.00	0.00	0.00	0.00	239.53	0.00	0.00	239.53
I. a) Education	85.74	9.26	16.60	0.00	0.00	0.00	0.00	0.00	111.61	0.00	0.00	111.61
b) Medical & Public Health	10.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.65	0.00	0.00	10.65
c) Sanitation	9.17	0.00	108.10	0.00	0.00	0.00	0.00	0.00	117.27	0.00	0.00	117.27
5. Sub-Total (2 to 4)	117.49	498.94	683.51	0.00	0.00	0.00	0.00	0.00	1299.94	0.00	0.00	1299.94
6. Public Administration & Defence (1-5)	49.03	105.04	2039.01	0.00	753.02	0.00	0.00	0.00	2946.10	0.00	0.00	2946.10

Distt : UTTARKASHI(URBAN)

Table-20

(₹ LAKHS)

Gross Capital Formation of Urban local body
Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	113.06	626.86	320.51	14.08	24.45	2.50	0.00	0.00	1101.45	0.00	0.00	1101.45
2. Construction	0.00	159.33	186.56	0.00	0.00	0.00	0.00	0.00	345.88	0.00	0.00	345.88
3. Water Supply	0.00	0.00	0.42	0.00	0.00	0.00	0.00	0.00	0.42	0.00	0.00	0.42
4. Other Services	19.93	0.00	75.11	14.08	0.00	0.00	0.00	0.00	109.12	0.00	0.00	109.12
I. a) Education	0.00	0.00	10.78	0.00	0.00	0.00	0.00	0.00	10.78	0.00	0.00	10.78
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	19.93	0.00	64.33	14.08	0.00	0.00	0.00	0.00	98.34	0.00	0.00	98.34
5. Sub-Total (2 to 4)	19.93	159.33	262.09	14.08	0.00	0.00	0.00	0.00	455.43	0.00	0.00	455.43
6. Public Administration & Defence (1-5)	93.13	467.53	58.42	0.00	24.45	2.50	0.00	0.00	646.02	0.00	0.00	646.02

Distt : UTTARKASHI

Table-21

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	279.58	1230.84	3043.03	14.08	777.47	2.50	0.00	0.00	5347.49	0.00	0.00	5347.49
2. Construction	11.92	649.01	654.14	0.00	0.00	0.00	0.00	0.00	1315.07	0.00	0.00	1315.07
3. Water Supply	0.00	0.00	91.65	0.00	0.00	0.00	0.00	0.00	91.65	0.00	0.00	91.65
4. Other Services	125.50	9.26	199.81	14.08	0.00	0.00	0.00	0.00	348.65	0.00	0.00	348.65
I. a) Education	85.74	9.26	27.39	0.00	0.00	0.00	0.00	0.00	122.39	0.00	0.00	122.39
b) Medical & Public Health	10.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.65	0.00	0.00	10.65
c) Sanitation	29.11	0.00	172.43	14.08	0.00	0.00	0.00	0.00	215.61	0.00	0.00	215.61
5. Sub-Total (2 to 4)	137.42	658.27	945.60	14.08	0.00	0.00	0.00	0.00	1755.37	0.00	0.00	1755.37
6. Public Administration & Defence (1-5)	142.16	572.57	2097.43	0.00	777.47	2.50	0.00	0.00	3592.12	0.00	0.00	3592.12

**Borrowing account of Rural Local Body
Account-V 2017-18**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	10754.46	10902.67	2678.60	2163.21	13433.07	13065.88
II. Borrowing at home	0.00	0.00	0.00	0.00	0.00	0.00
1. Internal debt	8.07	10.00	0.00	0.00	8.07	10.00
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	8.07	10.00	0.00	0.00	8.07	10.00
Net receipts	-1.94	0.00	0.00	0.00	-1.94	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	2883.64	2733.50	1376.14	1891.54	4259.79	4625.04
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	2883.64	2733.50	1376.14	1891.54	4259.79	4625.04
Net receipts	150.14	0.00	-515.40	0.00	-365.25	0.00
Total excluding Funds	13646.17	13646.17	4054.75	4054.75	17700.92	17700.92

Income and Expenditure Outlay Account of Local Bodies
Account – I 2017-18

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	36.39	118.87	155.26	1.Total consumption expenditure	5918.73	1798.17	7716.90
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	5256.42	1160.05	6416.47
1.2 Income from property	36.39	118.87	155.26	a) salaries, wages and Benefits	5209.78	1113.86	6323.64
1.2.1 Net interest received	0.00	0.55	0.55	b) pension	46.63	46.20	92.83
1.2.2 Other Property Receipts	36.39	118.32	154.71	1.2 Net purchase of commodities and services	662.31	638.12	1300.43
2. Total tax revenue	18.86	117.13	135.99	a) purchases	126.93	531.47	658.40
2.1 Total Direct Taxes	18.86	50.96	69.83	b) maintenance	547.99	121.91	669.90
a) Land Revenue	0.00	0.00	0.00	c) less sales	12.60	15.26	27.87
b) Other Direct Taxes	18.86	50.96	69.83	2.Net interest paid to	1.85	0.17	2.02
2.2 Total Indirect Taxes	0.00	66.16	66.16	2.1 Public Authorities	1.85	0.17	2.02
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.00	66.16	66.16	b) States	1.85	0.00	1.85
3. Fees & Miscellaneous Receipts	112.81	78.13	190.94	c) Other	0.00	0.17	0.17
4. Total transfers	8523.58	4263.86	12,787.44	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	115.71	598.39	714.10	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	64.28	64.28	4 Total Current Transfers	217.87	0.00	217.87
b) States	0.00	360.06	360.06	5. Total current expenditure (1+2+3+4)	6138.44	1798.34	7936.79
c) Others	115.71	174.05	289.76	6. Surplus on current account	2553.20	2779.65	5332.85
4.2 Capital Transfer	8407.87	3665.46	12,073.34				
a) Centre	5629.31	669.97	6,299.27				
b) States	2466.35	2741.38	5,207.73				
c) Others	312.21	254.12	566.33				
Total Receipts(1+2+3+4)	8691.65	4577.99	13,269.63				

Distt : CHAMOLI

Table-24

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2017-18**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	3944.42	2048.70	5993.12
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	3.67	1.50	5.17
5. Total (1 to 4)	3948.09	2050.20	5998.29
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	3948.09	2050.20	5998.29
II. Receipts			
11. Surplus on current account	2553.20	2779.65	5332.85
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	-19.91	-19.91
14. Other liabilities	1394.88	-709.53	685.35
14.1 net extra budgetary borrowings	1394.88	-195.34	1199.54
14.2 less net purchase of financial assets	0.00	514.19	514.19
15. Total receipts(11 to 14)	3948.09	2050.20	5998.29

Distt : CHAMOLI

Table-25

(₹ lakhs)

Estimates of Net Product of Rural Local Body
Account III 2017-18

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	5128.40	1030.45	6158.85	46.63	46.20	92.83	81.38	83.40	164.79	5256.42	1160.05	6416.47
2. Construction	3506.33	408.42	3914.75	3.10	0.00	3.10	0.00	4.77	4.77	3509.43	413.19	3922.62
3. Water supply	205.11	0.00	205.11	0.00	0.00	0.00	0.00	0.00	0.00	205.11	0.00	205.11
4. Other Services	341.34	263.91	605.25	2.98	10.33	13.31	31.29	65.68	96.97	375.62	339.91	715.53
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	89.62	89.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.62	89.62
c) Sanitation	341.34	174.29	515.63	2.98	10.33	13.31	31.29	65.68	96.97	375.62	250.30	625.91
5. Sub-Total (2 to 4)	4052.78	672.32	4725.11	6.08	10.33	16.41	31.29	70.45	101.74	4090.15	753.10	4843.26
6. Public Administration & Defence (1-5)	1075.62	358.13	1433.75	40.55	35.87	76.43	50.09	12.95	63.04	1166.26	406.95	1573.21

Distt : CHAMOLI (RURAL)**Table-26****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	309.55	528.44	3060.60	0.74	39.00	0.00	6.10	0.00	3944.42	0.00	0.00	3944.42
2. Construction	181.42	101.91	1077.56	0.36	0.00	0.00	0.00	0.00	1361.25	0.00	0.00	1361.25
3. Water Supply	0.00	0.00	315.43	0.34	0.00	0.00	0.00	0.00	315.77	0.00	0.00	315.77
4. Other Services	20.24	0.00	175.64	0.00	0.00	0.00	6.10	0.00	201.98	0.00	0.00	201.98
I. a) Education	8.37	0.00	1.57	0.00	0.00	0.00	0.00	0.00	9.94	0.00	0.00	9.94
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	11.87	0.00	174.07	0.00	0.00	0.00	6.10	0.00	192.04	0.00	0.00	192.04
5. Sub-Total (2 to 4)	201.66	101.91	1568.63	0.70	0.00	0.00	6.10	0.00	1879.00	0.00	0.00	1879.00
6. Public Administration & Defence (1-5)	107.89	426.53	1491.97	0.04	39.00	0.00	0.00	0.00	2065.42	0.00	0.00	2065.42

Distt : CHAMOLI (URBAN)**Table-27****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	480.47	1121.95	368.98	6.12	71.19	0.00	0.00	0.00	2048.70	0.00	0.00	2048.70
2. Construction	373.49	646.22	190.27	0.00	0.00	0.00	0.00	0.00	1209.97	0.00	0.00	1209.97
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	24.31	0.00	3.00	0.00	0.00	0.00	27.31	0.00	0.00	27.31
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	24.31	0.00	3.00	0.00	0.00	0.00	27.31	0.00	0.00	27.31
5. Sub-Total (2 to 4)	373.49	646.22	214.58	0.00	3.00	0.00	0.00	0.00	1237.28	0.00	0.00	1237.28
6. Public Administration & Defence (1-5)	106.99	475.73	154.39	6.12	68.19	0.00	0.00	0.00	811.42	0.00	0.00	811.42

Distt : CHAMOLI

Table-28

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	790.02	1650.38	3429.57	6.86	110.19	0.00	6.10	0.00	5993.12	0.00	0.00	5993.12
2. Construction	554.91	748.12	1267.83	0.36	0.00	0.00	0.00	0.00	2571.22	0.00	0.00	2571.22
3. Water Supply	0.00	0.00	315.43	0.34	0.00	0.00	0.00	0.00	315.77	0.00	0.00	315.77
4. Other Services	20.24	0.00	199.95	0.00	3.00	0.00	6.10	0.00	229.29	0.00	0.00	229.29
I. a) Education	8.37	0.00	1.57	0.00	0.00	0.00	0.00	0.00	9.94	0.00	0.00	9.94
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	11.87	0.00	198.39	0.00	3.00	0.00	6.10	0.00	219.35	0.00	0.00	219.35
5. Sub-Total (2 to 4)	575.15	748.12	1783.21	0.70	3.00	0.00	6.10	0.00	3116.28	0.00	0.00	3116.28
6. Public Administration & Defence (1-5)	214.87	902.26	1646.36	6.16	107.19	0.00	0.00	0.00	2876.84	0.00	0.00	2876.84

**Borrowing account of Rural Local Body
Account-V 2017-18**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	8704.25	10099.13	4593.25	4378.00	13297.50	14477.13
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	19.91	0.00	19.91
Total	0.00	0.00	0.00	19.91	0.00	19.91
Net receipts	0.00	0.00	-19.91	0.00	-19.91	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	3324.15	1929.27	1379.70	1575.04	4703.85	3504.30
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	3324.15	1929.27	1379.70	1575.04	4703.85	3504.30
Net receipts	1394.88	0.00	-195.34	0.00	1199.54	0.00
Total excluding Funds	12028.40	12028.40	5972.95	5972.95	18001.35	18001.35

Income and Expenditure Outlay Account of Local Bodies
Account – I 2017-18

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	68.05	31.96	100.02	1.Total consumption expenditure	2091.02	324.95	2415.97
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	1164.98	107.36	1272.35
1.2 Income from property	68.05	31.96	100.02	a) salaries, wages and Benefits	1130.43	97.01	1227.45
1.2.1 Net interest received	68.00	4.69	72.69	b) pension	34.55	10.35	44.90
1.2.2 Other Property Receipts	0.05	27.28	27.33	1.2 Net purchase of commodities and services	926.04	217.59	1143.63
2. Total tax revenue	116.18	7.02	123.20	a) purchases	423.46	217.13	640.59
2.1 Total Direct Taxes	22.42	7.02	29.43	b) maintenance	534.97	2.06	537.03
a) Land Revenue	0.00	0.00	0.00	c) less sales	32.40	1.60	34.00
b) Other Direct Taxes	22.42	7.02	29.43	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	93.77	0.00	93.77	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	93.77	0.00	93.77	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	119.52	50.32	169.85	c) Other	0.00	0.00	0.00
4. Total transfers	5002.41	1057.91	6,060.32	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	240.00	794.76	1,034.76	3. Subsidies	0.00	0.00	0.00
a) Centre	44.01	287.81	331.82	4 Total Current Transfers	193.76	0.00	193.76
b) States	14.72	496.94	511.66	5. Total current expenditure (1+2+3+4)	2284.78	324.95	2609.73
c) Others	181.27	10.00	191.27	6. Surplus on current account	3021.39	822.27	3843.65
4.2 Capital Transfer	4762.41	263.16	5,025.56				
a) Centre	2573.91	133.27	2,707.18				
b) States	1250.05	129.89	1,379.94				
c) Others	938.45	0.00	938.45				
Total Receipts(1+2+3+4)	5306.17	1147.22	6,453.38				

Capital Finance Account of Local Body
Account – II 2017-18

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	2443.47	370.33	2813.80
2. Net purchase of physical assets	60.52	6.63	67.15
2.1 Second hand assets	60.52	6.63	67.15
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.47	0.00	0.47
5. Total (1 to 4)	2504.46	376.96	2881.42
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)	2504.46	376.96	2881.42
II. Receipts			
11. Surplus on current account	3021.39	822.27	3843.65
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-516.93	-445.30	-962.23
14.1 net extra budgetary borrowings	-516.93	-445.30	-962.23
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	2504.46	376.96	2881.42

Estimates of Net Product of Rural Local Body
Account III 2017-18

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	1024.23	97.01	1121.24	34.55	10.35	44.90	106.20	0.00	106.20	1164.98	107.36	1272.35
2. Construction	443.61	0.00	443.61	0.00	0.00	0.00	43.16	0.00	43.16	486.77	0.00	486.77
3. Water supply	22.45	0.00	22.45	0.00	0.00	0.00	0.00	0.00	0.00	22.45	0.00	22.45
4. Other Services	135.43	40.18	175.61	0.00	0.00	0.00	33.21	0.00	33.21	168.64	40.18	208.82
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	135.43	40.18	175.61	0.00	0.00	0.00	33.21	0.00	33.21	168.64	40.18	208.82
5. Sub-Total (2 to 4)	601.49	40.18	641.68	0.00	0.00	0.00	76.37	0.00	76.37	677.87	40.18	718.05
6. Public Administration & Defence (1-5)	422.74	56.83	479.57	34.55	10.35	44.90	29.83	0.00	29.83	487.12	67.18	554.30

Distt : RUDRAPRAYAG (RURAL)**Table-33****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	844.34	485.98	1062.39	0.00	50.76	0.00	0.00	0.00	2443.47	61.27	0.00	2504.75
2. Construction	683.58	474.00	603.22	0.00	0.00	0.00	0.00	0.00	1760.80	14.25	0.00	1775.05
3. Water Supply	0.00	0.00	89.60	0.00	0.00	0.00	0.00	0.00	89.60	6.75	0.00	96.35
4. Other Services	35.10	0.00	269.98	0.00	0.00	0.00	0.00	0.00	305.07	0.00	0.00	305.07
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	35.10	0.00	269.98	0.00	0.00	0.00	0.00	0.00	305.07	0.00	0.00	305.07
5. Sub-Total (2 to 4)	718.67	474.00	962.79	0.00	0.00	0.00	0.00	0.00	2155.47	21.00	0.00	2176.47
6. Public Administration & Defence (1-5)	125.67	11.97	99.60	0.00	50.76	0.00	0.00	0.00	288.00	40.27	0.00	328.27

Distt : RUDRAPRAYAG (URBAN)**Table-34****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	19.67	350.30	0.36	0.00	0.00	0.00	0.00	0.00	370.33	6.63	0.00	376.96
2. Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.36	0.00	0.00	0.00	0.00	0.00	0.36	6.63	0.00	6.99
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.36	0.00	0.00	0.00	0.00	0.00	0.36	6.63	0.00	6.99
5. Sub-Total (2 to 4)	0.00	0.00	0.36	0.00	0.00	0.00	0.00	0.00	0.36	6.63	0.00	6.99
6. Public Administration & Defence (1-5)	19.67	350.30	0.00	0.00	0.00	0.00	0.00	0.00	369.97	0.00	0.00	369.97

Distt : RUDRAPRAYAG

Table-35

(₹ LAKHS)

Gross Capital Formation of local body
Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	864.01	836.28	1062.75	0.00	50.76	0.00	0.00	0.00	2813.80	67.91	0.00	2881.71
2. Construction	683.58	474.00	603.22	0.00	0.00	0.00	0.00	0.00	1760.80	14.25	0.00	1775.05
3. Water Supply	0.00	0.00	89.60	0.00	0.00	0.00	0.00	0.00	89.60	6.75	0.00	96.35
4. Other Services	35.10	0.00	270.34	0.00	0.00	0.00	0.00	0.00	305.43	6.63	0.00	312.07
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	35.10	0.00	270.34	0.00	0.00	0.00	0.00	0.00	305.43	6.63	0.00	312.07
5. Sub-Total (2 to 4)	718.67	474.00	963.15	0.00	0.00	0.00	0.00	0.00	2155.83	27.64	0.00	2183.47
6. Public Administration & Defence (1-5)	145.34	362.27	99.60	0.00	50.76	0.00	0.00	0.00	657.97	40.27	0.00	698.24

**Borrowing account of Rural Local Body
Account-V 2017-18**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	5339.32	4822.39	1148.82	703.52	6488.14	5525.91
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	2.83	2.83	0.00	0.00	2.83	2.83
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	3194.99	3711.92	173.34	618.64	3368.32	4330.56
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	3197.82	3714.75	173.34	618.64	3371.15	4333.39
Net receipts	-516.93	0.00	-445.30	0.00	-962.23	0.00
Total excluding Funds	8537.14	8537.14	1322.16	1322.16	9859.30	9859.30

Income and Expenditure Outlay Account of Local Bodies
Account – I 2017-18

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	92.96	54.00	146.96	1.Total consumption expenditure	5183.35	1647.82	6831.17
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	5113.08	1317.55	6430.63
1.2 Income from property	92.96	54.00	146.96	a) salaries, wages and Benefits	5062.64	1194.80	6257.44
1.2.1 Net interest received	77.49	8.67	86.17	b) pension	50.44	122.75	173.19
1.2.2 Other Property Receipts	15.47	45.32	60.79	1.2 Net purchase of commodities and services	70.27	330.27	400.55
2. Total tax revenue	106.30	44.05	150.35	a) purchases	145.46	409.92	555.39
2.1 Total Direct Taxes	31.74	34.84	66.58	b) maintenance	12.56	160.02	172.58
a) Land Revenue	1.17	8.56	9.73	c) less sales	87.75	239.67	327.42
b) Other Direct Taxes	30.57	26.28	56.85	2.Net interest paid to	0.28	0.00	0.28
2.2 Total Indirect Taxes	74.56	9.21	83.77	2.1 Public Authorities	0.28	0.00	0.28
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	74.56	9.21	83.77	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	0.22	24.27	24.49	c) Other	0.28	0.00	0.28
4. Total transfers	11835.42	3844.90	15,680.32	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	71.81	851.27	923.09	3. Subsidies	0.00	0.00	0.00
a) Centre	11.50	0.00	11.50	4 Total Current Transfers	9.27	51.29	60.56
b) States	58.26	835.30	893.56	5. Total current expenditure (1+2+3+4)	5192.90	1699.11	6892.02
c) Others	2.06	15.97	18.03	6. Surplus on current account	6842.00	2268.10	9110.11
4.2 Capital Transfer	11763.60	2993.63	14,757.23				
a) Centre	7844.23	544.03	8,388.25				
b) States	3281.18	2330.37	5,611.55				
c) Others	638.20	119.24	757.43				
Total Receipts(1+2+3+4)	12034.91	3967.22	16,002.12				

Capital Finance Account of Local Body
Account – II 2017-18

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	5263.72	1306.86	6570.59
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	153.32	4.47	157.79
5. Total (1 to 4)	5417.05	1311.33	6728.38
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)	5417.05	1311.33	6728.38
II. Receipts			
11. Surplus on current account	6842.00	2268.10	9110.11
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-1424.96	-956.77	-2381.73
14.1 net extra budgetary borrowings	-1195.16	-931.43	-2126.59
14.2 less net purchase of financial assets	229.80	25.33	255.13
15. Total receipts(11 to 14)	5417.05	1311.33	6728.38

Estimates of Net Product of Rural Local Body
Account III 2017-18

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	4920.80	1155.96	6076.77	50.44	122.75	173.19	141.84	38.84	180.67	5113.08	1317.55	6430.63
2. Construction	3656.74	65.88	3722.62	0.00	0.00	0.00	0.00	0.00	0.00	3656.74	65.88	3722.62
3. Water supply	496.67	7.88	504.55	0.00	0.00	0.00	0.00	0.27	0.27	496.67	8.15	504.82
4. Other Services	172.93	292.85	465.77	0.00	7.95	7.95	1.96	17.65	19.61	174.89	318.44	493.33
I. a) Education	16.71	0.00	16.71	0.00	0.00	0.00	0.00	0.00	0.00	16.71	0.00	16.71
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	156.22	292.85	449.07	0.00	7.95	7.95	1.96	17.65	19.61	158.18	318.44	476.63
5. Sub-Total (2 to 4)	4326.34	366.61	4692.94	0.00	7.95	7.95	1.96	17.92	19.88	4328.30	392.47	4720.77
6. Public Administration & Defence (1-5)	594.46	789.36	1383.82	50.44	114.80	165.24	139.87	20.92	160.79	784.78	925.07	1709.85

Distt : TEHRI GARHWAL (RURAL)

Table-40

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	598.89	1769.73	2862.40	0.00	32.28	0.43	0.00	0.00	5263.72	0.00	0.00	5263.72
2. Construction	201.91	750.04	1220.75	0.00	0.00	0.00	0.00	0.00	2172.70	0.00	0.00	2172.70
3. Water Supply	0.00	8.74	490.70	0.00	0.00	0.00	0.00	0.00	499.43	0.00	0.00	499.43
4. Other Services	39.06	12.83	99.93	0.00	0.00	0.00	0.00	0.00	151.82	0.00	0.00	151.82
I. a) Education	0.00	11.14	0.00	0.00	0.00	0.00	0.00	0.00	11.14	0.00	0.00	11.14
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	39.06	1.69	99.93	0.00	0.00	0.00	0.00	0.00	140.68	0.00	0.00	140.68
5. Sub-Total (2 to 4)	240.97	771.60	1811.38	0.00	0.00	0.00	0.00	0.00	2823.95	0.00	0.00	2823.95
6. Public Administration & Defence (1-5)	357.92	998.13	1051.02	0.00	32.28	0.43	0.00	0.00	2439.77	0.00	0.00	2439.77

Distt : TEHRI GARHWAL (URBAN)

Table-41

(₹ LAKHS)

Gross Capital Formation of Urban local body
Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	90.81	771.26	338.93	0.00	102.63	3.23	0.00	0.00	1306.86	0.00	0.00	1306.86
2. Construction	90.81	692.81	0.00	0.00	0.00	0.00	0.00	0.00	783.62	0.00	0.00	783.62
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	58.92	0.00	81.14	0.00	0.00	0.00	140.06	0.00	0.00	140.06
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	58.92	0.00	81.14	0.00	0.00	0.00	140.06	0.00	0.00	140.06
5. Sub-Total (2 to 4)	90.81	692.81	58.92	0.00	81.14	0.00	0.00	0.00	923.68	0.00	0.00	923.68
6. Public Administration & Defence (1-5)	0.00	78.45	280.01	0.00	21.49	3.23	0.00	0.00	383.18	0.00	0.00	383.18

Distt : TEHRI GARHWAL

Table-42

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	689.70	2540.99	3201.33	0.00	134.91	3.65	0.00	0.00	6570.59	0.00	0.00	6570.59
2. Construction	292.73	1442.84	1220.75	0.00	0.00	0.00	0.00	0.00	2956.32	0.00	0.00	2956.32
3. Water Supply	0.00	8.74	490.70	0.00	0.00	0.00	0.00	0.00	499.43	0.00	0.00	499.43
4. Other Services	39.06	12.83	158.85	0.00	81.14	0.00	0.00	0.00	291.88	0.00	0.00	291.88
I. a) Education	0.00	11.14	0.00	0.00	0.00	0.00	0.00	0.00	11.14	0.00	0.00	11.14
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	39.06	1.69	158.85	0.00	81.14	0.00	0.00	0.00	280.74	0.00	0.00	280.74
5. Sub-Total (2 to 4)	331.79	1464.41	1870.30	0.00	81.14	0.00	0.00	0.00	3747.63	0.00	0.00	3747.63
6. Public Administration & Defence (1-5)	357.92	1076.58	1331.03	0.00	53.77	3.65	0.00	0.00	2822.95	0.00	0.00	2822.95

**Borrowing account of Rural Local Body
Account-V 2017-18**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	12122.66	10927.50	4206.88	3275.45	16329.54	14202.95
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	3420.61	4615.76	1287.99	2219.42	4708.59	6835.19
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	3420.61	4615.76	1287.99	2219.42	4708.59	6835.19
Net receipts	-1195.16	0.00	-931.43	0.00	-2126.59	0.00
Total excluding Funds	15543.26	15543.26	5494.87	5494.87	21038.13	21038.13

Income and Expenditure Outlay Account of Local Bodies
Account – I 2017-18

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	398.46	577.41	975.87	1.Total consumption expenditure	5468.82	13233.56	18702.38
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	5314.99	10609.27	15924.27
1.2 Income from property	398.46	577.41	975.87	a) salaries, wages and Benefits	5199.99	8072.44	13272.43
1.2.1 Net interest received	217.05	274.68	491.74	b) pension	115.00	2536.84	2651.84
1.2.2 Other Property Receipts	181.40	302.73	484.13	1.2 Net purchase of commodities and services	153.83	2624.28	2778.11
2. Total tax revenue	154.53	3549.82	3,704.35	a) purchases	56.86	1744.21	1801.07
2.1 Total Direct Taxes	65.77	3531.76	3,597.53	b) maintenance	195.21	2866.67	3061.88
a) Land Revenue	0.59	3.69	4.28	c) less sales	98.23	1986.61	2084.84
b) Other Direct Taxes	65.18	3528.07	3,593.25	2.Net interest paid to	0.00	0.03	0.03
2.2 Total Indirect Taxes	88.76	18.06	106.82	2.1 Public Authorities	0.00	0.03	0.03
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	88.76	18.06	106.82	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	38.33	1135.96	1,174.29	c) Other	0.00	0.03	0.03
4. Total transfers	10689.34	27172.78	37,862.12	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	2377.84	3561.15	5,938.99	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	665.60	665.60	4 Total Current Transfers	149.81	22.14	171.96
b) States	1959.02	2734.86	4,693.88	5. Total current expenditure (1+2+3+4)	5618.64	13255.73	18874.37
c) Others	418.82	160.69	579.51	6. Surplus on current account	5662.03	19180.23	24842.26
4.2 Capital Transfer	8311.51	23611.63	31,923.13				
a) Centre	6656.69	3591.61	10,248.30				
b) States	1616.22	13497.12	15,113.35				
c) Others	38.59	6522.90	6,561.49				
Total Receipts(1+2+3+4)	11280.67	32435.96	43,716.63				

Distt : DEHRADUN

Table-45

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2017-18**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	4701.14	12217.14	16918.28
2. Net purchase of physical assets	5.83	0.00	5.83
2.1 Second hand assets	5.83	0.00	5.83
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	26.18	26.18
5. Total (1 to 4)	4706.97	12243.31	16950.29
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	4706.97	12243.31	16950.29
II. Receipts			
11. Surplus on current account	5662.03	19180.23	24842.26
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-955.06	-6936.91	-7891.97
14.1 net extra budgetary borrowings	-955.06	-6936.91	-7891.97
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	4706.97	12243.31	16950.29

Distt : DEHRADUN

Table-46

(₹ lakhs)

Estimates of Net Product of Rural Local Body
Account III 2017-18

Item	Salary			Pension			Others			Total		
	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	5120.92	6269.66	11390.58	115.00	2536.84	2651.84	79.07	1802.78	1881.85	5314.99	10609.27	15924.27
2. Construction	4100.54	397.78	4498.33	0.00	64.53	64.53	0.69	11.65	12.34	4101.23	473.96	4575.19
3. Water supply	185.65	5.27	190.91	0.00	0.00	0.00	0.00	3.30	3.30	185.65	8.57	194.21
4. Other Services	205.01	3849.53	4054.54	0.00	63.53	63.53	0.61	928.03	928.64	205.62	4841.09	5046.72
I. a) Education	0.00	246.49	246.49	0.00	0.00	0.00	0.00	80.79	80.79	0.00	327.28	327.28
b) Medical & Public Health	0.00	270.30	270.30	0.00	0.00	0.00	0.00	87.63	87.63	0.00	357.93	357.93
c) Sanitation	205.01	3332.74	3537.75	0.00	63.53	63.53	0.61	759.61	760.22	205.62	4155.89	4361.51
5. Sub-Total (2 to 4)	4491.21	4252.57	8743.78	0.00	128.06	128.06	1.30	942.98	944.28	4492.51	5323.61	9816.12
6. Public Administration & Defence (1-5)	629.71	2017.09	2646.80	115.00	2408.77	2523.78	77.77	859.80	937.57	822.48	5285.66	6108.14

Distt : DEHRADUN (RURAL)**Table-47****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	171.75	1743.33	2774.32	11.75	0.00	0.00	0.00	0.00	4701.14	5.83	0.00	4706.97
2. Construction	0.00	1612.43	1665.78	0.00	0.00	0.00	0.00	0.00	3278.22	0.00	0.00	3278.22
3. Water Supply	0.00	0.00	278.12	0.00	0.00	0.00	0.00	0.00	278.12	0.00	0.00	278.12
4. Other Services	0.00	0.00	126.29	0.00	0.00	0.00	0.00	0.00	126.29	0.00	0.00	126.29
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	126.29	0.00	0.00	0.00	0.00	0.00	126.29	0.00	0.00	126.29
5. Sub-Total (2 to 4)	0.00	1612.43	2070.20	0.00	0.00	0.00	0.00	0.00	3682.63	0.00	0.00	3682.63
6. Public Administration & Defence (1-5)	171.75	130.89	704.12	11.75	0.00	0.00	0.00	0.00	1018.51	5.83	0.00	1024.34

Distt : DEHRADUN (URBAN)**Table-48****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	2521.30	2431.83	7200.29	0.00	0.00	0.00	63.72	0.00	12217.14	0.00	0.00	12217.14
2. Construction	42.73	2431.83	460.26	0.00	0.00	0.00	0.00	0.00	2934.81	0.00	0.00	2934.81
3. Water Supply	0.00	0.00	195.47	0.00	0.00	0.00	0.00	0.00	195.47	0.00	0.00	195.47
4. Other Services	0.00	0.00	3278.31	0.00	0.00	0.00	13.47	0.00	3291.78	0.00	0.00	3291.78
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	13.47	0.00	13.47	0.00	0.00	13.47
c) Sanitation	0.00	0.00	3278.31	0.00	0.00	0.00	0.00	0.00	3278.31	0.00	0.00	3278.31
5. Sub-Total (2 to 4)	42.73	2431.83	3934.03	0.00	0.00	0.00	13.47	0.00	6422.06	0.00	0.00	6422.06
6. Public Administration & Defence (1-5)	2478.57	0.00	3266.26	0.00	0.00	0.00	50.24	0.00	5795.07	0.00	0.00	5795.07

Distt : DEHRADUN

Table-49

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	2693.05	4175.16	9974.61	11.75	0.00	0.00	63.72	0.00	16918.28	5.83	0.00	16924.11
2. Construction	42.73	4044.26	2126.04	0.00	0.00	0.00	0.00	0.00	6213.03	0.00	0.00	6213.03
3. Water Supply	0.00	0.00	473.59	0.00	0.00	0.00	0.00	0.00	473.59	0.00	0.00	473.59
4. Other Services	0.00	0.00	3404.60	0.00	0.00	0.00	13.47	0.00	3418.07	0.00	0.00	3418.07
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	13.47	0.00	13.47	0.00	0.00	13.47
c) Sanitation	0.00	0.00	3404.60	0.00	0.00	0.00	0.00	0.00	3404.60	0.00	0.00	3404.60
5. Sub-Total (2 to 4)	42.73	4044.26	6004.23	0.00	0.00	0.00	13.47	0.00	10104.69	0.00	0.00	10104.69
6. Public Administration & Defence (1-5)	2650.32	130.89	3970.38	11.75	0.00	0.00	50.24	0.00	6813.58	5.83	0.00	6819.42

**Borrowing account of Rural Local Body
Account-V 2017-18**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	11378.89	10423.84	34422.57	27485.65	45801.46	37909.49
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	75.31	16.14	0.00	0.00	75.31	16.14
5. Suspense & Miscellaneous	0.00	0.00	281.12	312.86	281.12	312.86
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	4079.37	5093.60	8619.47	15524.64	12698.84	20618.24
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	4154.69	5109.74	8900.59	15837.50	13055.27	20947.24
Net receipts	-955.06	0.00	-6936.91	0.00	-7891.97	0.00
Total excluding Funds	15533.58	15533.58	43323.15	43323.15	58856.73	58856.73

Income and Expenditure Outlay Account of Local Bodies
Account – I 2017-18

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	241.49	70.61	312.10	1.Total consumption expenditure	8082.20	6522.17	14604.37
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	3332.59	5948.27	9280.86
1.2 Income from property	241.49	70.61	312.10	a) salaries, wages and Benefits	3274.49	5674.27	8948.76
1.2.1 Net interest received	117.88	40.46	158.34	b) pension	58.10	273.99	332.09
1.2.2 Other Property Receipts	123.61	30.15	153.76	1.2 Net purchase of commodities and services	4749.61	573.91	5323.52
2. Total tax revenue	578.71	2397.22	2,975.92	a) purchases	895.19	1421.44	2316.63
2.1 Total Direct Taxes	115.03	2369.87	2,484.90	b) maintenance	3863.16	334.65	4197.81
a) Land Revenue	0.00	678.14	678.14	c) less sales	8.74	1182.19	1190.92
b) Other Direct Taxes	115.03	1691.73	1,806.76	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	463.68	27.35	491.03	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	463.68	27.35	491.03	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	195.03	46.21	241.24	c) Other	0.00	0.00	0.00
4. Total transfers	21413.88	13040.13	34,454.01	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	10585.81	9170.00	19,755.81	3. Subsidies	0.00	0.00	0.00
a) Centre	5119.15	2310.06	7,429.21	4 Total Current Transfers	0.00	0.00	0.00
b) States	4571.15	5618.07	10,189.22	5. Total current expenditure (1+2+3+4)	8082.20	6522.17	14604.37
c) Others	895.51	1241.87	2,137.38	6. Surplus on current account	14346.91	9031.99	23378.90
4.2 Capital Transfer	10828.08	3870.12	14,698.20				
a) Centre	5508.88	18.26	5,527.15				
b) States	1218.32	775.33	1,993.65				
c) Others	4100.88	3076.53	7,177.41				
Total Receipts(1+2+3+4)	22429.11	15554.16	37,983.27				

Distt : HARIDWAR

Table-52

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2017-18**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	11158.98	6135.11	17294.08
2. Net purchase of physical assets	0.00	8.57	8.57
2.1 Second hand assets	0.00	8.57	8.57
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	11158.98	6143.68	17302.65
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)	11158.98	6143.68	17302.65
II. Receipts			
11. Surplus on current account	14346.91	9031.99	23378.90
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	697.08	697.08
14. Other liabilities	-3187.94	-3585.39	-6773.32
14.1 net extra budgetary borrowings	-3187.94	-3585.39	-6773.32
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	11158.98	6143.68	17302.65

Distt : HARIDWAR

Table-53

(₹ lakhs)

Estimates of Net Product of Rural Local Body
Account III 2017-18

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	2955.62	5498.30	8453.92	58.10	273.99	332.09	318.87	175.98	494.84	3332.59	5948.27	9280.86
2. Construction	2667.45	45.11	2712.56	0.00	0.00	0.00	4.93	0.00	4.93	2672.37	45.11	2717.48
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	1597.79	1597.79	0.00	11.84	11.84	101.02	143.23	244.26	101.02	1752.87	1853.90
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.40	0.00	0.40	0.40
c) Sanitation	0.00	1597.79	1597.79	0.00	11.84	11.84	101.02	142.84	243.86	101.02	1752.47	1853.50
5. Sub-Total (2 to 4)	2667.45	1642.90	4310.35	0.00	11.84	11.84	105.95	143.23	249.18	2773.40	1797.98	4571.38
6. Public Administration & Defence (1-5)	288.17	3855.40	4143.57	58.10	262.15	320.25	212.92	32.74	245.66	559.19	4150.29	4709.48

Distt : HARIDWAR (RURAL)**Table-54****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	3558.21	3205.28	4393.79	0.00	0.00	1.69	0.00	0.00	11158.98	0.00	0.00	11158.98
2. Construction	1147.58	3037.36	2013.36	0.00	0.00	0.00	0.00	0.00	6198.30	0.00	0.00	6198.30
3. Water Supply	82.37	0.00	167.58	0.00	0.00	0.00	0.00	0.00	249.95	0.00	0.00	249.95
4. Other Services	0.00	0.00	445.48	0.00	0.00	0.00	0.00	0.00	445.48	0.00	0.00	445.48
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	445.48	0.00	0.00	0.00	0.00	0.00	445.48	0.00	0.00	445.48
5. Sub-Total (2 to 4)	1229.95	3037.36	2626.42	0.00	0.00	0.00	0.00	0.00	6893.74	0.00	0.00	6893.74
6. Public Administration & Defence (1-5)	2328.26	167.92	1767.37	0.00	0.00	1.69	0.00	0.00	4265.24	0.00	0.00	4265.24

Distt : HARIDWAR (URBAN)**Table-55****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	45.62	2770.40	3313.44	0.00	0.00	5.64	0.00	0.00	6135.11	8.57	0.00	6143.68
2. Construction	43.02	1324.82	2542.49	0.00	0.00	0.00	0.00	0.00	3910.34	0.00	0.00	3910.34
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	8.57	0.00	8.57
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	8.57	0.00	8.57
5. Sub-Total (2 to 4)	43.02	1324.82	2542.49	0.00	0.00	0.00	0.00	0.00	3910.34	8.57	0.00	3918.91
6. Public Administration & Defence (1-5)	2.60	1445.58	770.95	0.00	0.00	5.64	0.00	0.00	2224.77	0.00	0.00	2224.77

Distt : HARIDWAR

Table-56

(₹ LAKHS)

Gross Capital Formation of local body
Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	3603.84	5975.68	7707.23	0.00	0.00	7.33	0.00	0.00	17294.08	8.57	0.00	17302.65
2. Construction	1190.61	4362.18	4555.85	0.00	0.00	0.00	0.00	0.00	10108.64	0.00	0.00	10108.64
3. Water Supply	82.37	0.00	167.58	0.00	0.00	0.00	0.00	0.00	249.95	0.00	0.00	249.95
4. Other Services	0.00	0.00	445.48	0.00	0.00	0.00	0.00	0.00	445.48	8.57	0.00	454.05
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	0.00	445.48	0.00	0.00	0.00	0.00	0.00	445.48	8.57	0.00	454.05
5. Sub-Total (2 to 4)	1272.97	4362.18	5168.91	0.00	0.00	0.00	0.00	0.00	10804.07	8.57	0.00	10812.64
6. Public Administration & Defence (1-5)	2330.86	1613.50	2538.32	0.00	0.00	7.33	0.00	0.00	6490.01	0.00	0.00	6490.01

**Borrowing account of Rural Local Body
Account-V 2017-18**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	22437.85	19249.92	16736.35	13848.04	39174.20	33097.95
II. Borrowing at home	0.00	0.00	0.00	0.00	0.00	0.00
1. Internal debt	0.00	0.00	697.08	0.00	697.08	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	697.08	0.00	697.08	0.00
Net receipts	0.00	0.00	697.08	0.00	697.08	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	7.90	0.00	7.90
5. Suspense & Miscellaneous	0.00	0.00	0.00	7.90	0.00	7.90
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	1796.18	4984.11	3944.21	7513.81	5740.39	12497.92
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	1796.18	4984.11	3944.21	7529.60	5740.39	12513.72
Net receipts	-3187.94	0.00	-3585.39	0.00	-6773.32	0.00
Total excluding Funds	15533.58	15533.58	21377.64	21377.64	36911.22	36911.22

Income and Expenditure Outlay Account of Local Bodies
Account – I 2017-18

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	245.19	108.08	353.27	1.Total consumption expenditure	5189.96	2992.96	8182.92
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	3327.68	1931.79	5259.47
1.2 Income from property	245.19	108.08	353.27	a) salaries, wages and Benefits	3207.95	1486.12	4694.07
1.2.1 Net interest received	184.20	24.78	208.98	b) pension	119.73	445.68	565.40
1.2.2 Other Property Receipts	60.99	83.30	144.29	1.2 Net purchase of commodities and services	1862.28	1061.17	2923.45
2. Total tax revenue	51.24	292.72	343.96	a) purchases	659.37	629.90	1289.28
2.1 Total Direct Taxes	33.64	120.48	154.11	b) maintenance	1505.12	689.71	2194.83
a) Land Revenue	1.04	0.44	1.48	c) less sales	302.21	258.45	560.65
b) Other Direct Taxes	32.59	120.04	152.63	2.Net interest paid to	718.02	0.00	718.02
2.2 Total Indirect Taxes	17.60	172.24	189.84	2.1 Public Authorities	718.02	0.00	718.02
a) stamp duty	0.00	3.32	3.32	a) Centre	526.32	0.00	526.32
b) Other Taxes and Duties	17.60	168.92	186.52	b) States	104.77	0.00	104.77
3. Fees & Miscellaneous Receipts	90.07	28.90	118.97	c) Other	86.93	0.00	86.93
4. Total transfers	12242.78	5385.62	17,628.40	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	2344.75	5140.73	7,485.48	3. Subsidies	57.12	0.00	57.12
a) Centre	1555.47	1148.79	2,704.26	4 Total Current Transfers	173.48	0.00	173.48
b) States	380.92	2861.12	3,242.05	5. Total current expenditure (1+2+3+4)	6138.58	2992.96	9131.54
c) Others	408.36	1130.82	1,539.17	6. Surplus on current account	6490.70	2822.36	9313.06
4.2 Capital Transfer	9898.02	244.89	10,142.92				
a) Centre	5915.38	1.42	5,916.80				
b) States	3325.29	190.46	3,515.75				
c) Others	657.35	53.01	710.36				
Total Receipts(1+2+3+4)	12629.28	5815.33	18,444.60				

Capital Finance Account of Local Body
Account – II 2017-18

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	3580.02	623.81	4203.83
2. Net purchase of physical assets	285.60	27.71	313.32
2.1 Second hand assets	285.60	27.71	313.32
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	1.04	0.00	1.04
5. Total (1 to 4)	3866.66	651.53	4518.19
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)	3866.66	651.53	4518.19
II. Receipts			
11. Surplus on current account	6490.70	2822.36	9313.06
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-2624.03	-2170.84	-4794.87
14.1 net extra budgetary borrowings	-2622.92	-2170.84	-4793.76
14.2 less net purchase of financial assets	1.12	0.00	1.12
15. Total receipts(11 to 14)	3866.66	651.53	4518.19

Estimates of Net Product of Rural Local Body
Account III 2017-18

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	2445.12	1256.64	3701.76	119.73	445.68	565.40	762.84	229.47	992.31	3327.68	1931.79	5259.47
2. Construction	937.34	22.97	960.31	0.00	0.00	0.00	215.07	5.53	220.60	1152.41	28.50	1180.91
3. Water supply	97.12	15.02	112.13	0.00	0.00	0.00	33.29	3.91	37.20	130.41	18.93	149.33
4. Other Services	75.57	555.91	631.48	0.00	248.71	248.71	59.50	150.83	210.33	135.07	955.45	1090.52
I. a) Education	0.00	61.04	61.04	0.00	0.00	0.00	0.00	14.28	14.28	0.00	75.32	75.32
b) Medical & Public Health	0.00	183.78	183.78	0.00	0.00	0.00	0.00	28.52	28.52	0.00	212.29	212.29
c) Sanitation	75.57	311.09	386.67	0.00	248.71	248.71	59.50	108.03	167.53	135.07	667.83	802.90
5. Sub-Total (2 to 4)	1110.04	593.89	1703.93	0.00	248.71	248.71	307.85	160.27	468.12	1417.89	1002.87	2420.76
6. Public Administration & Defence (1-5)	1335.08	662.75	1997.83	119.73	196.97	316.69	454.98	69.20	524.18	1909.79	928.92	2838.71

Gross Capital Formation of Rural local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	299.81	812.67	2349.33	11.04	80.05	27.11	0.00	0.00	3580.02	285.60	0.00	3865.62
2. Construction	40.61	330.24	830.52	1.46	0.00	0.00	0.00	0.00	1202.83	25.97	0.00	1228.80
3. Water Supply	0.00	2.65	304.97	6.63	0.00	0.00	0.00	0.00	314.25	52.47	0.00	366.72
4. Other Services	71.55	16.96	98.72	0.00	0.00	0.00	0.00	0.00	187.22	83.21	0.00	270.43
I. a) Education	0.00	3.97	0.00	0.00	0.00	0.00	0.00	0.00	3.97	0.00	0.00	3.97
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.98	0.00	3.98
c) Sanitation	71.55	12.99	98.72	0.00	0.00	0.00	0.00	0.00	183.25	79.24	0.00	262.49
5. Sub-Total (2 to 4)	112.16	349.85	1234.21	8.08	0.00	0.00	0.00	0.00	1704.30	161.65	0.00	1865.95
6. Public Administration & Defence (1-5)	187.65	462.82	1115.12	2.96	80.05	27.11	0.00	0.00	1875.71	123.95	0.00	1999.67

Distt : PAURI GARHWAL (URBAN)**Table-62****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	372.56	0.00	251.25	0.00	0.00	0.00	0.00	0.00	623.81	27.71	0.00	651.53
2. Construction	0.00	0.00	251.25	0.00	0.00	0.00	0.00	0.00	251.25	0.00	0.00	251.25
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	0.00	0.00	251.25	0.00	0.00	0.00	0.00	0.00	251.25	0.00	0.00	251.25
6. Public Administration & Defence (1-5)	372.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	372.56	27.71	0.00	400.28

Gross Capital Formation of local body
Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	672.37	812.67	2600.58	11.04	80.05	27.11	0.00	0.00	4203.83	313.32	0.00	4517.15
2. Construction	40.61	330.24	1081.77	1.46	0.00	0.00	0.00	0.00	1454.08	25.97	0.00	1480.05
3. Water Supply	0.00	2.65	304.97	6.63	0.00	0.00	0.00	0.00	314.25	52.47	0.00	366.72
4. Other Services	71.55	16.96	98.72	0.00	0.00	0.00	0.00	0.00	187.22	83.21	0.00	270.43
I. a) Education	0.00	3.97	0.00	0.00	0.00	0.00	0.00	0.00	3.97	0.00	0.00	3.97
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.98	0.00	3.98
c) Sanitation	71.55	12.99	98.72	0.00	0.00	0.00	0.00	0.00	183.25	79.24	0.00	262.49
5. Sub-Total (2 to 4)	112.16	349.85	1485.46	8.08	0.00	0.00	0.00	0.00	1955.55	161.65	0.00	2117.20
6. Public Administration & Defence (1-5)	560.21	462.82	1115.12	2.96	80.05	27.11	0.00	0.00	2248.28	151.67	0.00	2399.95

**Borrowing account of Rural Local Body
Account-V 2017-18**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	12931.48	10308.56	6073.78	3902.94	19005.26	14211.50
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	5102.37	7725.28	1869.93	4040.77	6972.30	11766.06
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	5102.37	7725.28	1869.93	4040.77	6972.30	11766.06
Net receipts	-2622.92	0.00	-2170.84	0.00	-4793.76	0.00
Total excluding Funds	18033.85	18033.85	7943.71	7943.71	25977.56	25977.56

Income and Expenditure Outlay Account of Local Bodies
Account – I 2017-18

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	97.59	33.57	131.16	1.Total consumption expenditure	4893.51	1633.79	6527.31
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	4329.11	904.84	5233.95
1.2 Income from property	97.59	33.57	131.16	a) salaries, wages and Benefits	4284.85	783.64	5068.49
1.2.1 Net interest received	76.72	18.89	95.61	b) pension	44.26	121.20	165.46
1.2.2 Other Property Receipts	20.87	14.68	35.55	1.2 Net purchase of commodities and services	564.40	728.95	1293.35
2. Total tax revenue	60.24	93.79	154.03	a) purchases	179.56	406.03	585.59
2.1 Total Direct Taxes	59.72	91.14	150.86	b) maintenance	397.04	334.89	731.93
a) Land Revenue	0.22	16.56	16.77	c) less sales	12.19	11.97	24.17
b) Other Direct Taxes	59.51	74.58	134.08	2.Net interest paid to	74.13	0.00	74.13
2.2 Total Indirect Taxes	0.52	2.66	3.18	2.1 Public Authorities	74.13	0.00	74.13
a) stamp duty	0.00	0.00	0.00	a) Centre	49.12	0.00	49.12
b) Other Taxes and Duties	0.52	2.66	3.18	b) States	24.13	0.00	24.13
3. Fees & Miscellaneous Receipts	0.09	21.84	21.93	c) Other	0.89	0.00	0.89
4. Total transfers	9308.01	2944.89	12,252.90	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	1594.10	1491.78	3,085.88	3. Subsidies	0.00	0.00	0.00
a) Centre	123.35	0.00	123.35	4 Total Current Transfers	22.77	0.00	22.77
b) States	1466.54	1491.78	2,958.32	5. Total current expenditure (1+2+3+4)	4990.41	1633.79	6624.21
c) Others	4.21	0.00	4.21	6. Surplus on current account	4475.52	1460.29	5935.82
4.2 Capital Transfer	7713.91	1453.11	9,167.02				
a) Centre	6414.64	631.57	7,046.21				
b) States	1188.98	815.48	2,004.45				
c) Others	110.30	6.06	116.36				
Total Receipts(1+2+3+4)	9465.94	3094.08	12,560.02				

Capital Finance Account of Local Body
Account – II 2017-18

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	4208.46	1288.92	5497.37
2. Net purchase of physical assets	13.54	0.00	13.54
2.1 Second hand assets	13.54	0.00	13.54
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)	4222.00	1288.92	5510.92
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)	4222.00	1288.92	5510.92
II. Receipts			
11. Surplus on current account	4475.52	1460.29	5935.82
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-253.52	-171.38	-424.90
14.1 net extra budgetary borrowings	-253.52	-171.38	-424.90
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	4222.00	1288.92	5510.92

Estimates of Net Product of Rural Local Body
Account III 2017-18

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	4128.08	670.80	4798.88	44.26	121.20	165.46	156.77	112.84	269.61	4329.11	904.84	5233.95
2. Construction	2603.43	22.26	2625.69	0.00	1.50	1.50	47.79	3.70	51.49	2651.22	27.46	2678.68
3. Water supply	504.10	0.00	504.10	0.00	0.00	0.00	31.24	0.00	31.24	535.34	0.00	535.34
4. Other Services	136.76	346.05	482.81	0.00	31.21	31.21	48.28	79.95	128.23	185.04	457.21	642.25
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.00	0.20	0.20	0.00	0.20
b) Medical & Public Health	0.00	16.96	16.96	0.00	2.40	2.40	12.08	10.84	22.92	12.08	30.20	42.27
c) Sanitation	136.76	329.09	465.86	0.00	28.81	28.81	36.00	69.11	105.11	172.76	427.01	599.78
5. Sub-Total (2 to 4)	3244.29	368.31	3612.60	0.00	32.71	32.71	127.31	83.65	210.97	3371.61	484.67	3856.28
6. Public Administration & Defence (1-5)	883.79	302.49	1186.28	44.26	88.50	132.76	29.46	29.18	58.64	957.51	420.17	1377.68

Distt : PITHORAGARH (RURAL)

Table-68

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	258.98	1073.11	2876.38	0.00	0.00	0.00	0.00	0.00	4208.46	13.54	0.00	4222.00
2. Construction	27.26	22.13	1789.81	0.00	0.00	0.00	0.00	0.00	1839.19	0.00	0.00	1839.19
3. Water Supply	0.00	0.00	463.75	0.00	0.00	0.00	0.00	0.00	463.75	5.15	0.00	468.91
4. Other Services	19.88	0.00	81.13	0.00	0.00	0.00	0.00	0.00	101.01	0.00	0.00	101.01
I. a) Education	5.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.53	0.00	0.00	5.53
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	14.35	0.00	81.13	0.00	0.00	0.00	0.00	0.00	95.48	0.00	0.00	95.48
5. Sub-Total (2 to 4)	47.14	22.13	2334.69	0.00	0.00	0.00	0.00	0.00	2403.96	5.15	0.00	2409.11
6. Public Administration & Defence (1-5)	211.83	1050.98	541.69	0.00	0.00	0.00	0.00	0.00	1804.50	8.39	0.00	1812.89

Distt : PITHORAGARH (URBAN)**Table-69****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	447.09	257.66	570.66	0.00	10.50	3.01	0.00	0.00	1288.92	0.00	0.00	1288.92
2. Construction	0.00	257.66	502.75	0.00	0.00	0.00	0.00	0.00	760.40	0.00	0.00	760.40
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	152.37	0.00	22.32	0.00	0.00	1.31	0.00	0.00	176.00	0.00	0.00	176.00
I. a) Education	152.37	0.00	0.00	0.00	0.00	1.31	0.00	0.00	153.68	0.00	0.00	153.68
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	22.32	0.00	0.00	0.00	0.00	0.00	22.32	0.00	0.00	22.32
5. Sub-Total (2 to 4)	152.37	257.66	525.07	0.00	0.00	1.31	0.00	0.00	936.41	0.00	0.00	936.41
6. Public Administration & Defence (1-5)	294.72	0.00	45.59	0.00	10.50	1.70	0.00	0.00	352.51	0.00	0.00	352.51

Distt : PITHORAGARH

Table-70

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	706.07	1330.76	3447.04	0.00	10.50	3.01	0.00	0.00	5497.37	13.54	0.00	5510.92
2. Construction	27.26	279.78	2292.56	0.00	0.00	0.00	0.00	0.00	2599.60	0.00	0.00	2599.60
3. Water Supply	0.00	0.00	463.75	0.00	0.00	0.00	0.00	0.00	463.75	5.15	0.00	468.91
4. Other Services	172.25	0.00	103.45	0.00	0.00	1.31	0.00	0.00	277.02	0.00	0.00	277.02
I. a) Education	157.90	0.00	0.00	0.00	0.00	1.31	0.00	0.00	159.21	0.00	0.00	159.21
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	14.35	0.00	103.45	0.00	0.00	0.00	0.00	0.00	117.80	0.00	0.00	117.80
5. Sub-Total (2 to 4)	199.51	279.78	2859.76	0.00	0.00	1.31	0.00	0.00	3340.37	5.15	0.00	3345.52
6. Public Administration & Defence (1-5)	506.55	1050.98	587.28	0.00	10.50	1.70	0.00	0.00	2157.01	8.39	0.00	2165.40

**Borrowing account of Rural Local Body
Account-V 2017-18**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	9478.13	9224.61	3106.06	2934.68	12584.19	12159.29
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	3416.98	3670.50	1119.15	1290.53	4536.14	4961.04
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00
Total	3416.98	3670.50	1119.15	1290.53	4536.14	4961.04
Net receipts	-253.52	0.00	-171.38	0.00	-424.90	0.00
Total excluding Funds	12895.11	12895.11	4225.21	4225.21	17120.33	17120.33

Income and Expenditure Outlay Account of Local Bodies
Account – I 2017-18

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	95.79	15.40	111.19	1.Total consumption expenditure	3982.61	539.86	4522.47
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	3427.90	282.43	3710.33
1.2 Income from property	95.79	15.40	111.19	a) salaries, wages and Benefits	3400.87	232.68	3633.56
1.2.1 Net interest received	77.27	4.35	81.62	b) pension	27.03	49.75	76.77
1.2.2 Other Property Receipts	18.52	11.05	29.57	1.2 Net purchase of commodities and services	554.71	257.43	812.14
2. Total tax revenue	2.54	11.38	13.92	a) purchases	92.72	187.98	280.70
2.1 Total Direct Taxes	0.00	11.38	11.38	b) maintenance	462.34	69.46	531.80
a) Land Revenue	0.00	0.00	0.00	c) less sales	0.35	0.00	0.35
b) Other Direct Taxes	0.00	11.38	11.38	2.Net interest paid to	1.73	0.00	1.73
2.2 Total Indirect Taxes	2.54	0.00	2.54	2.1 Public Authorities	1.73	0.00	1.73
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	2.54	0.00	2.54	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	40.08	67.83	107.91	c) Other	1.73	0.00	1.73
4. Total transfers	6500.31	768.60	7,268.91	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	467.94	768.60	1,236.53	3. Subsidies	0.00	0.00	0.00
a) Centre	246.92	139.93	386.85	4 Total Current Transfers	594.41	0.00	594.41
b) States	221.01	623.20	844.21	5. Total current expenditure (1+2+3+4)	4578.76	539.86	5118.62
c) Others	0.00	5.47	5.47	6. Surplus on current account	2059.97	323.34	2383.31
4.2 Capital Transfer	6032.38	0.00	6,032.38				
a) Centre	4212.25	0.00	4,212.25				
b) States	1820.13	0.00	1,820.13				
c) Others	0.00	0.00	0.00				
Total Receipts(1+2+3+4)	6638.72	863.21	7,501.93				

Capital Finance Account of Local Body
Account – II 2017-18

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	1955.67	151.85	2107.53
2. Net purchase of physical assets	37.56	0.00	37.56
2.1 Second hand assets	37.56	0.00	37.56
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	8.42	0.00	8.42
5. Total (1 to 4)	2001.65	151.85	2153.51
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)	2001.65	151.85	2153.51
II. Receipts			
11. Surplus on current account	2059.97	323.34	2383.31
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-58.31	-171.49	-229.80
14.1 net extra budgetary borrowings	71.09	-171.49	-100.40
14.2 less net purchase of financial assets	129.40	0.00	129.40
15. Total receipts(11 to 14)	2001.65	151.85	2153.51

Estimates of Net Product of Rural Local Body
Account III 2017-18

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	3290.08	188.59	3478.67	27.03	49.75	76.77	110.79	44.09	154.89	3427.90	282.43	3710.33
2. Construction	1635.16	0.00	1635.16	0.00	0.00	0.00	5.70	0.00	5.70	1640.86	0.00	1640.86
3. Water supply	537.15	0.00	537.15	0.00	0.00	0.00	0.00	0.00	0.00	537.15	0.00	537.15
4. Other Services	294.72	69.52	364.24	0.00	19.90	19.90	94.84	34.17	129.01	389.56	123.59	513.15
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	294.72	69.52	364.24	0.00	19.90	19.90	94.84	34.17	129.01	389.56	123.59	513.15
5. Sub-Total (2 to 4)	2467.03	69.52	2536.55	0.00	19.90	19.90	100.54	34.17	134.71	2567.57	123.59	2691.16
6. Public Administration & Defence (1-5)	823.05	119.07	942.12	27.03	29.85	56.87	10.26	9.92	20.18	860.33	158.84	1019.17

Distt : BAGESHWAR (RURAL)**Table-75****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	344.19	493.31	1118.17	0.00	0.00	0.00	0.00	0.00	1955.67	37.56	0.00	1993.23
2. Construction	135.70	274.86	391.60	0.00	0.00	0.00	0.00	0.00	802.16	0.00	0.00	802.16
3. Water Supply	0.00	0.00	495.49	0.00	0.00	0.00	0.00	0.00	495.49	0.00	0.00	495.49
4. Other Services	31.01	7.45	84.49	0.00	0.00	0.00	0.00	0.00	122.95	0.00	0.00	122.95
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	31.01	7.45	84.49	0.00	0.00	0.00	0.00	0.00	122.95	0.00	0.00	122.95
5. Sub-Total (2 to 4)	166.72	282.31	971.58	0.00	0.00	0.00	0.00	0.00	1420.61	0.00	0.00	1420.61
6. Public Administration & Defence (1-5)	177.48	211.00	146.59	0.00	0.00	0.00	0.00	0.00	535.07	37.56	0.00	572.63

Distt : BAGESHWAR (URBAN)**Table-76****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	23.51	52.80	68.66	0.00	6.88	0.00	0.00	0.00	151.85	0.00	0.00	151.85
2. Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Public Administration & Defence (1-5)	23.51	52.80	68.66	0.00	6.88	0.00	0.00	0.00	151.85	0.00	0.00	151.85

Distt : BAGESHWAR

Table-77

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	367.71	546.11	1186.83	0.00	6.88	0.00	0.00	0.00	2107.53	37.56	0.00	2145.09
2. Construction	135.70	274.86	391.60	0.00	0.00	0.00	0.00	0.00	802.16	0.00	0.00	802.16
3. Water Supply	0.00	0.00	495.49	0.00	0.00	0.00	0.00	0.00	495.49	0.00	0.00	495.49
4. Other Services	31.01	7.45	84.49	0.00	0.00	0.00	0.00	0.00	122.95	0.00	0.00	122.95
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	31.01	7.45	84.49	0.00	0.00	0.00	0.00	0.00	122.95	0.00	0.00	122.95
5. Sub-Total (2 to 4)	166.72	282.31	971.58	0.00	0.00	0.00	0.00	0.00	1420.61	0.00	0.00	1420.61
6. Public Administration & Defence (1-5)	200.99	263.80	215.25	0.00	6.88	0.00	0.00	0.00	686.92	37.56	0.00	724.48

**Borrowing account of Rural Local Body
Account-V 2017-18**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	6639.07	6710.16	863.21	691.72	7502.28	7401.88
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	2455.57	2384.47	152.50	323.99	2608.06	2708.46
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	2455.57	2384.47	152.50	323.99	2608.06	2708.46
Net receipts	71.09	0.00	-171.49	0.00	-100.40	0.00
Total excluding Funds	9094.64	9094.64	1015.70	1015.70	10110.34	10110.34

Income and Expenditure Outlay Account of Local Bodies
Account – I 2017-18

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	205.36	282.28	487.64	1.Total consumption expenditure	9916.56	4602.62	14519.19
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	3966.67	3911.39	7878.06
1.2 Income from property	205.36	282.28	487.64	a) salaries, wages and Benefits	3866.52	2625.31	6491.84
1.2.1 Net interest received	148.67	127.96	276.62	b) pension	100.15	1286.07	1386.22
1.2.2 Other Property Receipts	56.70	154.32	211.02	1.2 Net purchase of commodities and services	5949.89	691.24	6641.13
2. Total tax revenue	3.93	611.23	615.16	a) purchases	988.28	703.55	1691.83
2.1 Total Direct Taxes	3.22	281.51	284.73	b) maintenance	4994.33	390.12	5384.45
a) Land Revenue	0.00	100.47	100.47	c) less sales	32.72	402.43	435.15
b) Other Direct Taxes	3.22	181.04	184.26	2.Net interest paid to	6.52	15.77	22.29
2.2 Total Indirect Taxes	0.71	329.72	330.44	2.1 Public Authorities	6.52	15.77	22.29
a) stamp duty	0.00	0.00	0.00	a) Centre	1.51	0.00	1.51
b) Other Taxes and Duties	0.71	329.72	330.44	b) States	1.07	15.77	16.84
3. Fees & Miscellaneous Receipts	43.12	1599.80	1,642.92	c) Other	3.94	0.00	3.94
4. Total transfers	11,213.0	3183.67	14,396.70	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	1,223.53	2784.40	4,007.93	3. Subsidies	0.00	0.00	0.00
a) Centre	829.15	886.50	1,715.65	4 Total Current Transfers	35.20	0.00	35.20
b) States	225.40	1877.89	2,103.29	5. Total current expenditure (1+2+3+4)	9958.28	4618.39	14576.68
c) Others	168.98	20.01	188.99	6. Surplus on current account	1507.17	1058.58	2565.74
4.2 Capital Transfer	9,989.50	399.26	10,388.77				
a) Centre	5,922.72	338.75	6,261.47				
b) States	3,616.47	18.40	3,634.87				
c) Others	450.31	42.11	492.43				
Total Receipts(1+2+3+4)	11,465.4	5676.97	17,142.42				

Distt : ALMORHA

Table-80

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2017-18**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	1088.66	393.75	1482.41
2. Net purchase of physical assets	237.24	177.25	414.48
2.1 Second hand assets	237.24	177.25	414.48
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.03	0.00	0.03
4. Capital transfers	0.00	0.00	0.00
5. Total (1 to 4)	1325.93	570.99	1896.92
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)	1325.93	570.99	1896.92
II. Receipts			
11. Surplus on current account	1507.17	1058.58	2565.74
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	4.27	4.27
14. Other liabilities	-181.24	-491.86	-673.10
14.1 net extra budgetary borrowings	-181.24	-491.86	-673.10
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	1325.93	570.99	1896.92

Distt : ALMORHA

Table-81

(₹ lakhs)

Estimates of Net Product of Rural Local Body
Account III 2017-18

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	1664.22	2378.97	4043.19	100.15	1286.07	1386.22	2202.31	246.34	2448.65	3966.67	3911.39	7878.06
2. Construction	760.66	120.42	881.09	46.92	47.84	94.76	1485.28	9.39	1494.67	2292.86	177.65	2470.51
3. Water supply	159.35	38.54	197.88	0.00	14.74	14.74	117.89	26.48	144.37	277.24	79.75	356.99
4. Other Services	28.07	1466.90	1494.98	1.38	854.98	856.36	14.88	120.56	135.44	44.34	2442.44	2486.78
I. a) Education	0.00	244.58	244.58	0.00	79.59	79.59	0.00	6.14	6.14	0.00	330.30	330.30
b) Medical & Public Health	0.00	47.64	47.64	0.00	11.79	11.79	0.00	4.27	4.27	0.00	63.69	63.69
c) Sanitation	28.07	1174.69	1202.77	1.38	763.60	764.98	14.88	110.15	125.03	44.34	2048.45	2092.78
5. Sub-Total (2 to 4)	948.09	1625.86	2573.95	48.30	917.55	965.85	1618.05	156.43	1774.47	2614.43	2699.84	5314.28
6. Public Administration & Defence (1-5)	716.13	753.11	1469.24	51.85	368.52	420.37	584.26	89.92	674.18	1352.24	1211.54	2563.78

Distt : ALMORHA (RURAL)**Table-82****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	93.29	186.89	692.78	92.38	23.32	0.00	0.00	0.00	1088.66	237.24	0.03	1325.93
2. Construction	31.19	178.03	277.97	31.36	23.32	0.00	0.00	0.00	541.87	13.51	0.00	555.38
3. Water Supply	26.45	0.00	52.73	2.16	0.00	0.00	0.00	0.00	81.33	100.37	0.00	181.71
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)	57.64	178.03	330.70	33.52	23.32	0.00	0.00	0.00	623.20	113.88	0.00	737.08
6. Public Administration & Defence (1-5)	35.65	8.86	362.09	58.87	0.00	0.00	0.00	0.00	465.46	123.36	0.03	588.84

Distt : ALMORHA (URBAN)**Table-83****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	10.50	288.08	95.17	0.00	0.00	0.00	0.00	0.00	393.75	177.25	0.00	570.99
2. Construction	7.40	273.82	14.93	0.00	0.00	0.00	0.00	0.00	296.15	0.00	0.00	296.15
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	15.89	0.00	0.00	0.00	0.00	0.00	15.89	143.85	0.00	159.74
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143.85	0.00	143.85
c) Sanitation	0.00	0.00	15.89	0.00	0.00	0.00	0.00	0.00	15.89	0.00	0.00	15.89
5. Sub-Total (2 to 4)	7.40	273.82	30.83	0.00	0.00	0.00	0.00	0.00	312.05	143.85	0.00	455.89
6. Public Administration & Defence (1-5)	3.10	14.26	64.34	0.00	0.00	0.00	0.00	0.00	81.70	33.40	0.00	115.10

Distt : ALMORHA

Table-84

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	103.79	474.97	787.95	92.38	23.32	0.00	0.00	0.00	1482.41	414.48	0.03	1896.92
2. Construction	38.59	451.85	292.90	31.36	23.32	0.00	0.00	0.00	838.02	13.51	0.00	851.53
3. Water Supply	26.45	0.00	52.73	2.16	0.00	0.00	0.00	0.00	81.33	100.37	0.00	181.71
4. Other Services	0.00	0.00	15.89	0.00	0.00	0.00	0.00	0.00	15.89	143.85	0.00	159.74
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143.85	0.00	143.85
c) Sanitation	0.00	0.00	15.89	0.00	0.00	0.00	0.00	0.00	15.89	0.00	0.00	15.89
5. Sub-Total (2 to 4)	65.04	451.85	361.52	33.52	23.32	0.00	0.00	0.00	935.25	257.73	0.00	1192.98
6. Public Administration & Defence (1-5)	38.75	23.11	426.42	58.87	0.00	0.00	0.00	0.00	547.16	156.76	0.03	703.94

**Borrowing account of Rural Local Body
Account-V 2017-18**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	11498.17	11316.93	6079.40	5591.82	17577.57	16908.75
II. Borrowing at home	0.00	0.00	0.00	0.00	0.00	0.00
1. Internal debt	0.00	0.00	8.52	4.24	8.52	4.24
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	8.52	4.24	8.52	4.24
Net receipts	0.00	0.00	4.27	0.00	4.27	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	4925.01	5106.25	684.37	1176.22	5609.38	6282.48
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	4925.01	5106.25	684.37	1176.22	5609.38	6282.48
Net receipts	-181.24	0.00	-491.86	0.00	-673.10	0.00
Total excluding Funds	16423.18	16423.18	6772.29	6772.29	23195.47	23195.47

Income and Expenditure Outlay Account of Local Bodies
Account – I 2017-18

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	40.36	35.67	76.03	1.Total consumption expenditure	3102.61	1322.60	4425.21
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	2342.35	605.35	2947.70
1.2 Income from property	40.36	35.67	76.03	a) salaries, wages and Benefits	2316.44	405.10	2721.53
1.2.1 Net interest received	26.00	14.78	40.78	b) pension	25.92	200.25	226.17
1.2.2 Other Property Receipts	14.36	20.90	35.25	1.2 Net purchase of commodities and services	760.26	717.25	1477.50
2. Total tax revenue	31.27	51.41	82.68	a) purchases	47.60	253.14	300.73
2.1 Total Direct Taxes	30.54	28.11	58.65	b) maintenance	726.47	480.06	1206.52
a) Land Revenue	0.00	4.94	4.94	c) less sales	13.81	15.94	29.75
b) Other Direct Taxes	30.54	23.16	53.70	2.Net interest paid to	0.40	0.00	0.40
2.2 Total Indirect Taxes	0.72	23.31	24.03	2.1 Public Authorities	0.40	0.00	0.40
a) stamp duty	0.00	0.00	0.00	a) Centre	0.00	0.00	0.00
b) Other Taxes and Duties	0.72	23.31	24.03	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	1.01	79.47	80.48	c) Other	0.40	0.00	0.40
4. Total transfers	4507.72	1607.92	6,115.64	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	341.48	1220.86	1,562.34	3. Subsidies	0.00	0.00	0.00
a) Centre	227.08	153.45	380.53	4 Total Current Transfers	348.13	0.00	348.13
b) States	114.40	1067.41	1,181.81	5. Total current expenditure (1+2+3+4)	3451.14	1322.60	4773.74
c) Others	0.00	0.00	0.00	6. Surplus on current account	1129.21	451.88	1581.10
4.2 Capital Transfer	4166.25	387.06	4,553.31				
a) Centre	2928.46	174.57	3,103.02				
b) States	501.09	173.23	674.32				
c) Others	736.70	39.27	775.96				
Total Receipts(1+2+3+4)	4580.35	1774.48	6,354.83				

**Capital Finance Account of Local Body
Account – II 2017-18**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	1013.82	274.23	1288.05
2. Net purchase of physical assets	4.81	0.00	4.81
2.1 Second hand assets	4.81	0.00	4.81
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	0.75	0.75
5. Total (1 to 4)	1018.63	274.98	1293.61
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)	1018.63	274.98	1293.61
II. Receipts			
11. Surplus on current account	1129.21	451.88	1581.10
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-110.59	-176.90	-287.49
14.1 net extra budgetary borrowings	-35.47	-176.90	-212.37
14.2 less net purchase of financial assets	75.12	0.00	75.12
15. Total receipts(11 to 14)	1018.63	274.98	1293.61

Estimates of Net Product of Rural Local Body
Account III 2017-18

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	2289.99	356.72	2646.71	25.92	200.25	226.17	26.45	48.38	74.83	2342.35	605.35	2947.70
2. Construction	1439.51	10.49	1450.00	0.00	0.45	0.45	0.00	0.14	0.14	1439.51	11.08	1450.58
3. Water supply	128.86	0.00	128.86	0.00	0.00	0.00	0.00	0.00	0.00	128.86	0.00	128.86
4. Other Services	57.60	190.55	248.16	0.00	76.14	76.14	16.45	36.84	53.29	74.06	303.53	377.59
I. a) Education	8.58	0.00	8.58	0.00	0.00	0.00	0.00	0.00	0.00	8.58	0.00	8.58
b) Medical & Public Health	0.00	5.40	5.40	0.00	3.39	3.39	0.00	0.07	0.07	0.00	8.85	8.85
c) Sanitation	49.02	185.16	234.18	0.00	72.75	72.75	16.45	36.77	53.22	65.47	294.68	360.15
5. Sub-Total (2 to 4)	1625.97	201.04	1827.01	0.00	76.58	76.58	16.45	36.98	53.43	1642.42	314.61	1957.03
6. Public Administration & Defence (1-5)	664.02	155.67	819.69	25.92	123.67	149.58	9.99	11.40	21.40	699.93	290.74	990.67

Distt : CHAMPAWAT (RURAL)

Table-89

(₹ LAKHS)

Gross Capital Formation of Rural local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	73.90	185.66	751.68	0.00	0.00	0.00	2.57	0.00	1013.82	4.81	0.00	1018.63
2. Construction	17.04	185.66	486.59	0.00	0.00	0.00	0.00	0.00	689.29	4.81	0.00	694.10
3. Water Supply	8.62	0.00	96.89	0.00	0.00	0.00	0.00	0.00	105.51	0.00	0.00	105.51
4. Other Services	6.39	0.00	31.81	0.00	0.00	0.00	2.57	0.00	40.77	0.00	0.00	40.77
I. a) Education	6.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.39	0.00	0.00	6.39
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	31.81	0.00	0.00	0.00	2.57	0.00	34.39	0.00	0.00	34.39
5. Sub-Total (2 to 4)	32.04	185.66	615.29	0.00	0.00	0.00	2.57	0.00	835.57	4.81	0.00	840.37
6. Public Administration & Defence (1-5)	41.86	0.00	136.39	0.00	0.00	0.00	0.00	0.00	178.25	0.00	0.00	178.25

Distt : CHAMPAWAT (URBAN)**Table-90****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	109.35	109.37	6.03	0.00	49.48	0.00	0.00	0.00	274.23	0.00	0.00	274.23
2. Construction	61.83	109.37	6.03	0.00	0.00	0.00	0.00	0.00	177.23	0.00	0.00	177.23
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)	61.83	109.37	6.03	0.00	0.00	0.00	0.00	0.00	177.23	0.00	0.00	177.23
6. Public Administration & Defence (1-5)	47.52	0.00	0.00	0.00	49.48	0.00	0.00	0.00	97.00	0.00	0.00	97.00

Distt : CHAMPAWAT

Table-91

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	183.25	295.03	757.71	0.00	49.48	0.00	2.57	0.00	1288.05	4.81	0.00	1292.86
2. Construction	78.86	295.03	492.62	0.00	0.00	0.00	0.00	0.00	866.52	4.81	0.00	871.32
3. Water Supply	8.62	0.00	96.89	0.00	0.00	0.00	0.00	0.00	105.51	0.00	0.00	105.51
4. Other Services	6.39	0.00	31.81	0.00	0.00	0.00	2.57	0.00	40.77	0.00	0.00	40.77
I. a) Education	6.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.39	0.00	0.00	6.39
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	31.81	0.00	0.00	0.00	2.57	0.00	34.39	0.00	0.00	34.39
5. Sub-Total (2 to 4)	93.87	295.03	621.32	0.00	0.00	0.00	2.57	0.00	1012.80	4.81	0.00	1017.60
6. Public Administration & Defence (1-5)	89.38	0.00	136.39	0.00	49.48	0.00	0.00	0.00	275.25	0.00	0.00	275.25

**Borrowing account of Rural Local Body
Account-V 2017-18**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	4594.16	4558.69	1790.42	1613.52	6384.58	6172.21
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	1611.25	1646.72	750.82	927.72	2362.07	2574.44
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	1611.25	1646.72	750.82	927.72	2362.07	2574.44
Net receipts	-35.47	0.00	-176.90	0.00	-212.37	0.00
Total excluding Funds	6205.41	6205.41	2541.24	2541.24	8746.65	8746.65

Income and Expenditure Outlay Account of Local Bodies
Account – I 2017-18

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	391.23	334.17	725.40	1.Total consumption expenditure	5987.77	5703.00	11690.77
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	5946.82	5585.59	11532.41
1.2 Income from property	391.23	334.17	725.40	a) salaries, wages and Benefits	5890.95	4560.95	10451.90
1.2.1 Net interest received	170.11	194.86	364.98	b) pension	55.87	1024.64	1080.51
1.2.2 Other Property Receipts	221.12	139.31	360.43	1.2 Net purchase of commodities and services	40.95	117.40	158.35
2. Total tax revenue	253.08	676.97	930.05	a) purchases	27.47	595.93	623.40
2.1 Total Direct Taxes	253.08	483.39	736.47	b) maintenance	13.48	65.57	79.05
a) Land Revenue	2.49	15.76	18.25	c) less sales	0.00	544.10	544.10
b) Other Direct Taxes	250.59	467.63	718.22	2.Net interest paid to	0.00	0.00	0.00
2.2 Total Indirect Taxes	0.00	193.58	193.58	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	193.58	193.58	b) States	0.00	0.00	0.00
3. Fees & Miscellaneous Receipts	0.12	425.94	426.06	c) Other	0.00	0.00	0.00
4. Total transfers	10853.17	7466.80	18,319.97	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	60.98	0.00	60.98	3. Subsidies	0.00	0.00	0.00
a) Centre	0.00	0.00	0.00	4 Total Current Transfers	428.11	6.24	434.35
b) States	0.00	0.00	0.00	5. Total current expenditure (1+2+3+4)	6415.88	5709.24	12125.11
c) Others	60.98	0.00	60.98	6. Surplus on current account	5081.72	3194.65	8276.37
4.2 Capital Transfer	10792.18	7466.80	18,258.98				
a) Centre	7568.92	1785.59	9,354.51				
b) States	1729.66	5194.47	6,924.13				
c) Others	1493.61	486.74	1,980.35				
Total Receipts(1+2+3+4)	11497.59	8903.88	20,401.48				

Distt : NAINITAL

Table-94

(₹ lakhs)

**Capital Finance Account of Local Body
Account – II 2017-18**

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	5341.14	1943.96	7285.11
2. Net purchase of physical assets	345.97	0.00	345.97
2.1 Second hand assets	345.97	0.00	345.97
2.2 Land	0.00	0.00	0.00
3. Change in Stock	0.00	0.00	0.00
4. Capital transfers	0.00	800.00	800.00
5. Total (1 to 4)	5687.11	2743.96	8431.07
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)	5687.11	2743.96	8431.07
II. Receipts			
11. Surplus on current account	5081.72	3194.65	8276.37
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	605.39	-450.68	154.71
14.1 net extra budgetary borrowings	605.39	-450.68	154.71
14.2 less net purchase of financial assets	0.00	0.00	0.00
15. Total receipts(11 to 14)	5687.11	2743.96	8431.07

Distt : NAINITAL

Table-95

(₹ lakhs)

Estimates of Net Product of Rural Local Body
Account III 2017-18

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	5,748.21	4026.05	9774.26	55.87	1024.64	1080.51	142.74	534.90	677.64	5,946.82	5585.59	11532.41
2. Construction	2,580.23	453.46	3033.69	0.00	0.00	0.00	36.50	12.56	49.06	2,616.73	466.01	3082.75
3. Water supply	769.68	118.62	888.30	0.00	0.00	0.00	0.00	0.00	0.00	769.68	118.62	888.30
4. Other Services	341.92	1999.73	2341.65	0.00	350.61	350.61	46.64	299.71	346.35	388.56	2650.05	3038.61
I. a) Education	0.00	46.64	46.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.64	46.64
b) Medical & Public Health	0.00	17.50	17.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	17.50
c) Sanitation	341.92	1935.58	2277.50	0.00	350.61	350.61	46.64	299.71	346.35	388.56	2585.90	2974.46
5. Sub-Total (2 to 4)	3,691.84	2571.80	6263.64	0.00	350.61	350.61	83.14	312.27	395.40	3,774.97	3234.68	7009.65
6. Public Administration & Defence (1-5)	2,056.37	1454.24	3510.62	55.87	674.03	729.90	59.61	222.63	282.24	2,171.85	2350.91	4522.76

Distt : NAINITAL (RURAL)**Table-96****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	256.81	1780.43	2402.64	0.00	899.42	1.85	0.00	0.00	5341.14	345.97	0.00	5687.11
2. Construction	194.16	1697.07	179.18	0.00	0.00	0.00	0.00	0.00	2070.41	345.97	0.00	2416.38
3. Water Supply	0.00	0.00	1168.59	0.00	0.00	0.00	0.00	0.00	1168.59	0.00	0.00	1168.59
4. Other Services	0.00	1.39	22.89	0.00	0.00	0.00	0.00	0.00	24.28	0.00	0.00	24.28
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	1.39	22.89	0.00	0.00	0.00	0.00	0.00	24.28	0.00	0.00	24.28
5. Sub-Total (2 to 4)	194.16	1698.45	1370.66	0.00	0.00	0.00	0.00	0.00	3263.28	345.97	0.00	3609.24
6. Public Administration & Defence (1-5)	62.65	81.98	1031.97	0.00	899.42	1.85	0.00	0.00	2077.87	0.00	0.00	2077.87

Distt : NAINITAL (URBAN)**Table-97****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	257.72	407.11	740.80	41.63	496.71	0.00	0.00	0.00	1943.96	0.00	0.00	1943.96
2. Construction	176.87	407.11	143.45	0.00	0.00	0.00	0.00	0.00	727.43	0.00	0.00	727.43
3. Water Supply	0.00	0.00	133.81	0.00	0.00	0.00	0.00	0.00	133.81	0.00	0.00	133.81
4. Other Services	0.00	0.00	375.74	0.00	324.04	0.00	0.00	0.00	699.77	0.00	0.00	699.77
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	375.74	0.00	324.04	0.00	0.00	0.00	699.77	0.00	0.00	699.77
5. Sub-Total (2 to 4)	176.87	407.11	653.00	0.00	324.04	0.00	0.00	0.00	1561.02	0.00	0.00	1561.02
6. Public Administration & Defence (1-5)	80.84	0.00	87.80	41.63	172.67	0.00	0.00	0.00	382.94	0.00	0.00	382.94

Distt : NAINITAL

Table-98

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	514.53	2187.54	3143.44	41.63	1396.12	1.85	0.00	0.00	7285.11	345.97	0.00	7631.07
2. Construction	371.03	2104.18	322.63	0.00	0.00	0.00	0.00	0.00	2797.84	345.97	0.00	3143.81
3. Water Supply	0.00	0.00	1302.40	0.00	0.00	0.00	0.00	0.00	1302.40	0.00	0.00	1302.40
4. Other Services	0.00	1.39	398.63	0.00	324.04	0.00	0.00	0.00	724.05	0.00	0.00	724.05
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	1.39	398.63	0.00	324.04	0.00	0.00	0.00	724.05	0.00	0.00	724.05
5. Sub-Total (2 to 4)	371.03	2105.56	2023.67	0.00	324.04	0.00	0.00	0.00	4824.30	345.97	0.00	5170.26
6. Public Administration & Defence (1-5)	143.49	81.98	1119.77	41.63	1072.09	1.85	0.00	0.00	2460.81	0.00	0.00	2460.81

**Borrowing account of Rural Local Body
Account-V 2017-18**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	11497.59	12102.99	9447.98	8997.30	20945.58	21100.28
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	4913.09	4307.70	1777.13	2227.81	6690.22	6535.51
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	4913.09	4307.70	1777.13	2227.81	6690.22	6535.51
Net receipts	605.39	0.00	-450.68	0.00	154.71	0.00
Total excluding Funds	16410.68	16410.68	11225.11	11225.11	27635.79	27635.79

Income and Expenditure Outlay Account of Local Bodies
Account – I 2017-18

	RURAL	URBAN	TOTAL	Expenditure	RURAL	URBAN	TOTAL
1	2	3	4	5	6	7	8
1. Income from entrepreneurship and property	74.51	233.86	308.37	1.Total consumption expenditure	7522.19	9107.77	16629.96
1.1 Profits	0.00	0.00	0.00	1.1 Compensation of employees	2936.26	4471.34	7407.60
1.2 Income from property	74.51	233.86	308.37	a) salaries, wages and Benefits	2872.91	3899.43	6772.35
1.2.1 Net interest received	51.58	87.18	138.76	b) pension	63.35	571.91	635.26
1.2.2 Other Property Receipts	22.93	146.68	169.61	1.2 Net purchase of commodities and services	4585.92	4636.43	9222.35
2. Total tax revenue	76.69	362.63	439.32	a) purchases	10.20	778.55	788.75
2.1 Total Direct Taxes	75.54	336.22	411.76	b) maintenance	4598.56	4381.96	8980.52
a) Land Revenue	36.78	0.00	36.78	c) less sales	22.84	524.07	546.92
b) Other Direct Taxes	38.76	336.22	374.99	2.Net interest paid to	3.00	4516.37	4519.38
2.2 Total Indirect Taxes	1.15	26.41	27.56	2.1 Public Authorities	3.00	4516.37	4519.38
a) stamp duty	0.00	0.99	0.99	a) Centre	1.68	1246.68	1248.36
b) Other Taxes and Duties	1.15	25.42	26.57	b) States	1.32	3267.65	3268.97
3. Fees & Miscellaneous Receipts	297.11	520.80	817.91	c) Other	0.00	2.04	2.04
4. Total transfers	13621.06	14835.86	28,456.92	2.2 less Commercial Interest	0.00	0.00	0.00
4.1 Current transfer	5069.27	9628.72	14,697.99	3. Subsidies	0.03	62.34	62.37
a) Centre	1741.37	1529.91	3,271.27	4 Total Current Transfers	0.00	0.00	0.00
b) States	2423.75	7384.44	9,808.19	5. Total current expenditure (1+2+3+4)	7525.22	13686.48	21211.70
c) Others	904.15	714.38	1,618.53	6. Surplus on current account	6544.16	2266.66	8810.82
4.2 Capital Transfer	8551.79	5207.13	13,758.93				
a) Centre	7288.41	1411.21	8,699.62				
b) States	1263.39	3695.61	4,959.00				
c) Others	0.00	100.31	100.31				
Total Receipts(1+2+3+4)	14069.38	15953.15	30,022.52				

Capital Finance Account of Local Body
Account – II 2017-18

I. Expenditure	RURAL	URBAN	TOTAL
1	2	3	4
Administration			
1. Capital outlay	5798.66	2742.42	8541.08
2. Net purchase of physical assets	210.22	0.00	210.22
2.1 Second hand assets	210.60	0.00	210.60
2.2 Land	-0.38	0.00	-0.38
3. Change in Stock	0.00	0.01	0.01
4. Capital transfers	0.00	141.27	141.27
5. Total (1 to 4)	6008.88	2883.70	8892.58
Enterprise			
6. Capital outlay			
7. Net purchase of physical assets			
7.1 Second hand assets			
7.2 Land			
8. Change in stock			
9. Total (6 to 8)			
10. Total expenditure (5+9)	6008.88	2883.70	8892.58
II. Receipts			
11. Surplus on current account	6544.16	2266.66	8810.82
12. Consumption of fixed capital	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00
14. Other liabilities	-535.28	617.04	81.76
14.1 net extra budgetary borrowings	-532.86	777.27	244.41
14.2 less net purchase of financial assets	2.42	160.22	162.65
15. Total receipts(11 to 14)	6008.88	2883.70	8892.58

Estimates of Net Product of Rural Local Body
Account III 2017-18

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	2139.10	3283.67	5422.77	63.35	571.91	635.26	733.82	615.76	1349.58	2936.26	4471.34	7407.60
2. Construction	580.84	486.19	1067.03	0.00	0.00	0.00	733.82	0.84	734.66	1314.65	487.03	1801.68
3. Water supply	38.29	0.00	38.29	0.00	0.00	0.00	0.00	0.00	0.00	38.29	0.00	38.29
4. Other Services	335.70	1713.16	2048.86	0.00	69.03	69.03	0.00	172.68	172.68	335.70	1954.87	2290.57
I. a) Education	0.00	123.27	123.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123.27	123.27
b) Medical & Public Health	0.00	5.33	5.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.33	5.33
c) Sanitation	335.70	1584.56	1920.26	0.00	69.03	69.03	0.00	172.68	172.68	335.70	1826.26	2161.97
5. Sub-Total (2 to 4)	954.83	2199.35	3154.18	0.00	69.03	69.03	733.82	173.52	907.33	1688.64	2441.90	4130.54
6. Public Administration & Defence (1-5)	1184.27	1084.32	2268.59	63.35	502.88	566.23	0.00	442.25	442.25	1247.62	2029.44	3277.07

Distt : UDHAM SINGH NAGAR (RURAL)**Table-103****(₹ LAKHS)****Gross Capital Formation of Rural local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	50.15	1407.19	4295.76	0.00	45.56	0.00	0.00	0.00	5798.66	210.60	0.00	6009.26
2. Construction	0.00	847.25	1625.42	0.00	0.00	0.00	0.00	0.00	2472.67	0.00	0.00	2472.67
3. Water Supply	0.00	73.71	924.55	0.00	0.00	0.00	0.00	0.00	998.26	0.00	0.00	998.26
4. Other Services	0.00	9.61	749.62	0.00	0.00	0.00	0.00	0.00	759.23	0.00	0.00	759.23
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	1.55	0.00	0.00	0.00	0.00	0.00	1.55	0.00	0.00	1.55
c) Sanitation	0.00	9.61	748.07	0.00	0.00	0.00	0.00	0.00	757.68	0.00	0.00	757.68
5. Sub-Total (2 to 4)	0.00	930.57	3299.60	0.00	0.00	0.00	0.00	0.00	4230.17	0.00	0.00	4230.17
6. Public Administration & Defence (1-5)	50.15	476.62	996.17	0.00	45.56	0.00	0.00	0.00	1568.49	210.60	0.00	1779.09

Distt : UDHAM SINGH NAGAR (URBAN)**Table-104****(₹ LAKHS)****Gross Capital Formation of Urban local body****Account IV 2017-18**

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	201.61	1445.85	323.29	8.89	758.46	4.32	0.00	0.00	2742.42	0.00	0.01	2742.43
2. Construction	23.78	1193.04	256.30	0.00	0.00	0.00	0.00	0.00	1473.12	0.00	0.00	1473.12
3. Water Supply	0.00	0.00	13.19	0.00	500.73	0.00	0.00	0.00	513.92	0.00	0.00	513.92
4. Other Services	8.24	0.00	39.99	4.99	239.40	0.00	0.00	0.00	292.63	0.00	0.00	292.63
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	8.24	0.00	39.99	4.99	239.40	0.00	0.00	0.00	292.63	0.00	0.00	292.63
5. Sub-Total (2 to 4)	32.03	1193.04	309.48	4.99	740.13	0.00	0.00	0.00	2279.67	0.00	0.00	2279.67
6. Public Administration & Defence (1-5)	169.58	252.81	13.81	3.90	18.33	4.32	0.00	0.00	462.75	0.00	0.01	462.76

Distt : UDHAM SINGH NAGAR

Table-105

(₹ LAKHS)

Gross Capital Formation of local body

Account IV 2017-18

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	251.75	2853.04	4619.05	8.89	804.03	4.32	0.00	0.00	8541.08	210.60	0.01	8751.69
2. Construction	23.78	2040.29	1881.72	0.00	0.00	0.00	0.00	0.00	3945.80	0.00	0.00	3945.80
3. Water Supply	0.00	73.71	937.74	0.00	500.73	0.00	0.00	0.00	1512.19	0.00	0.00	1512.19
4. Other Services	8.24	9.61	789.61	4.99	239.40	0.00	0.00	0.00	1051.85	0.00	0.00	1051.85
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	1.55	0.00	0.00	0.00	0.00	0.00	1.55	0.00	0.00	1.55
c) Sanitation	8.24	9.61	788.06	4.99	239.40	0.00	0.00	0.00	1050.30	0.00	0.00	1050.30
5. Sub-Total (2 to 4)	32.03	2123.61	3609.08	4.99	740.13	0.00	0.00	0.00	6509.84	0.00	0.00	6509.84
6. Public Administration & Defence (1-5)	219.72	729.43	1009.97	3.90	63.90	4.32	0.00	0.00	2031.24	210.60	0.01	2241.85

**Borrowing account of Rural Local Body
Account-V 2017-18**

Item description	RURAL		URBAN		TOTAL	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7
I. Revenue + Capital A/C	14092.60	13559.74	16477.22	17254.49	30569.82	30814.23
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	86.13	87.05	0.00	0.00	86.13	87.05
2. Loans and advances by State Government	22.68	48.35	0.00	0.00	22.68	48.35
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	657.86	1164.12	8972.09	8194.82	9629.95	9358.95
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	766.67	1299.53	8972.09	8194.82	9738.76	9494.35
Net receipts	-532.86	0.00	777.27	0.00	244.41	0.00
Total excluding Funds	14859.27	14859.27	25449.31	25449.31	40308.58	40308.58

Annexure-1: Schedule for Preparation of Local Bodies Accounts

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

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

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

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

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

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