

Under XIII Finance Commission Grant

Govt. of Uttarakhand



उत्तराखण्ड शासन

Economic – cum – Purpose Classification

Of
Local Bodies Budget

(7550 RLBs with Zila Panchayat Account)

UTTARAKHAND

(Directorate of Economics & Statistics)
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Year 2011-12

PREFACE

Present issue of the "Budget Classification of "Local Bodies"- 2011-12 is First edition of publication in the series. The present volume of the publication contains comprehensive data on economic and social sectors of rural 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 help 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, took the initiative under 13-finance commission to collect & analyze the local bodies data for the first time in the state for the year 2011-12.


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 7550 Rural Local Bodies, and 13 Zila Panchayat 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 7550 Rural Local Bodies and 13 Zila Panchayat in the state spread over 13 districts, which are significant for assessing the outcome of the Government's budgetary allocation & is show state wise and district wise through as well as the 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 being our first publication so definitely there remain some grave areas where still more workings need to done. I shall welcome any suggestions for improvement in the contents and quality of this publication.

Dated: February 2016


(Y.S. Pangtey)
Director DES
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EXECUTIVE SUMMARY

Rural Local Body

There are 7550 Gram Panchayats, 13 Zila Panchayats and 72 Urban Local Bodies (Including Cantonment) in the Uttarakhand. Accounts of all local body have been published for the year 2011-12 . In the year 2011-12 data of the 30 percent of the total village local bodies was collected and duly complied under 13th FC grants. Multiplier was used for each districts and thereafter data for the entire set of local bodies for the State was obtained . 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 7550 Gram Panchayats was Rs 37412.60 lakhs, where in the Total Tax Revenue is 118.49 lakhs, Total Transfers is Rs 36859.28 lakhs (Current Transfer :7585.38 lakhs and Capital transfer : 29273.90 lakhs). Income from Entrepreneurship and Property was Rs 376.59 lakhs. Income from Fees & Miscellaneous activities was recorded to be Rs 58.30 lakhs.

In the year 2011-12 Total Current Expenditure amounts to Rs 35100.91 lakhs. It encompasses of Compensation of Employees which was Rs 29767.06 lakhs, Purchase of commodities & services Rs 595.27 lakhs, Maintenance Rs 3324.58 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc is Rs 25684.02 lakhs. In 2011-12 total opening Balance was 38711.88 lakhs and closing balance was 12513.32 lakhs.

Total Current Receipts of the 13 Zila Panchayats was Rs 14944.93 lakhs, where in the Total Tax Revenue was 478.26 lakhs, Total Transfers was Rs 14026.88 lakhs (Current Transfer :6819.27 lakhs and Capital transfer : 7207.61 lakhs). Income from Entrepreneurship and Property was Rs 439.79 lakhs.

In the year 2011-12 Total Current Expenditure amounts to Rs 8287.08 lakhs. It encompasses of Compensation of Employees which was Rs 4298.58 lakhs, Purchase of commodities & services Rs 233.65 lakhs, Maintenance Rs 4204.95 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was Rs 4543.62 lakhs. In 2011-12 total opening Balance was 8613.98 lakhs and closing balance was 12365.99 lakhs.

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INTRODUCTION

Economic

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.

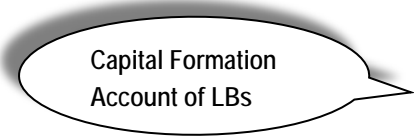
Capital Finance Account of LBs

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

Using Income Approach in order to estimate the contribution of local bodies in the Net State Domestic Product (NSDP),

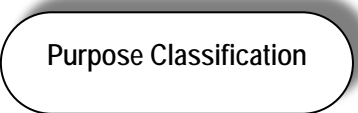
the whole compensation to employees paid by Local Bodies as employer or during the various workings performed by the local bodies. Thus Net Product of LBs in terms of Salary including wages, allowances, Benefits, Pension also the capitalized wages are taken into account.



**Capital Formation
Account of LBs**

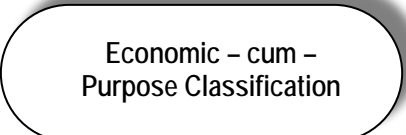
This Account shows Net and Gross Capital Formation by Type of Assets and use of Industry of Local Bodies. The capital is formed for the basic needs of the residents of the local Self Govt. i.e. General construction, Water Supply, Health and Education.

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..



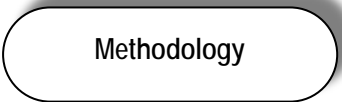
Purpose Classification

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, Defence, Education, Health etc. This classification deals with the categorization of Local Self Govt. expenditure according to different types of services, provided directly or financed by the Local Self Govt. through Current and Capital Grants or Loans.



**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 (7550) and all the Urban Local bodies (72) have been analyzed. District wise breakup of local bodies is as below:

<u>Districts</u>	<u>Urban</u>	<u>Rural</u>	<u>Blocks</u>
Uttarkashi	3	455	6
Chamoli	6	595	9
Rudraprayag	2	323	3
Pauri	5	1208	15
Tehri	6	979	9
Haridwar	7	316	6
Dehradun	10	403	6
Udhamsingh Nagar	14	309	7
Nainital	8	460	8
Champawat	3	290	4
Almora	4	1146	11
Bageshwar	1	397	3
Pithoragarh	3	669	8
UTTARAKHAND	72	7550	95

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 7550 and that of urban local bodies is 72 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 defence 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 labour, motor vehicle driving license, airport and passport fees when paid by producers. Following are some of the familiar Indirect taxes:

1. Stamps and Registration fees
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.s 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 defence 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 Rural Local Bodies (Uttarakhand)
Account – I 2011-12

Receipts	2011-12	Expenditure	2011-12
1	2	3	4
1. Income from entrepreneurship and property	376.59	1.Total consumption expenditure	33686.89
1.1 Profits	0.00	1.1 Compensation of employees	29767.06
1.2 Income from property	376.59	a) salaries, wages and Benefits	29767.06
1.2.1 Net interest received	279.73	b) pension	0.00
1.2.2 Other Property Receipts	96.85	1.2 Net purchase of commodities and services	3919.85
2. Total tax revenue	118.49	a) purchases	595.27
2.1 Total Direct Taxes	107.06	b) maintenance	3324.58
a) Land Revenue	7.95	c) less sales	0.00
b) Other Direct Taxes	99.11	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	11.42	2.1 Public Authorities	0.00
a) stamp duty	0.02	a) Centre	0.00
b) Other Taxes and Duties	11.40	b) States	0.00
3. Fees & Miscellaneous Receipts	58.30	c) Other	0.00
4. Total transfers	36859.28	2.2 less Commercial Interest	0.00
4.1 Current transfer	7585.38	3. Subsidies	449.61
a) Centre	3641.95	4 Total Current Transfers	964.37
b) States	3290.81	5. Total current expenditure (1+2+3+4)	35100.91
c) Others	652.59	6. Surplus on current account	2311.78
4.2 Capital Transfer	29273.9		
a) Centre	10250.65		
b) States	13857.02		
c) Others	5166.24		
Total Receipts(1+2+3+4)	37412.68		

Table-2

(₹ lakhs)

**Capital Finance Account of Local Authorities (Uttarakhand)
Account – II 2011-12**

Expenditure	2011-12
1	2
Administration	
1. Capital outlay	25563.38
2. Net purchase of physical assets	111.11
2.1 Second hand assets	93.07
2.2 Land	18.03
3. Change in Stock	25.73
4. Capital transfers	2759.08
5. Total (1 to 4)	28459.26
Enterprise	0.00
6. Capital outlay	0.00
7. Net purchase of physical assets	0.00
7.1 Second hand assets	0.00
7.2 Land	0.00
8. Change in stock	0.00
9. Total (6 to 8)	0.00
10. Total expenditure (5+9)	28459.26
II. Receipts	0.00
11. Surplus on current account	4311.78
12. Consumption of fixed capital	0.00
13. Borrowing at home	0.00
14. Other liabilities	26147.52
14.1 net extra budgetary	26198.59
14.2 less net purchase of financial	51.06
15. Total receipts(11 to 14)	28459.26

Table-3

(₹ lakhs)

**Estimates of Net Product from Rural Local Administration
Account – III 2011-12**

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	28154.59	0.00	1612.47	29767.06
2. Construction	19522.35	0.00	599.12	20121.47
3. Water supply	0.00	0.00	25.82	25.82
4. Other Services	22.49	0.00	540.01	562.50
I. a) Education	0.88	0.00	7.25	8.13
b) Medical & Public Health	8.64	0.00	52.35	60.98
c) Sanitation	12.97	0.00	480.41	493.39
5. Sub-Total (2 to 4)	19544.84	0.00	1164.94	20709.79
6. Public Administration & Defence (1-5)	8609.74	0.00	447.53	9057.27

Table-4

(₹ lakhs)

**Capital Formation by type of Assets and Industry of use (Rural LBs Administration)
Account-IV 2011-12**

2011-12	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	2156.44	6148.31	16822.83	357.33	8.18	40.88	24.03	5.38	25563.38	94.91	25.73	25684.02
2. Construction	1340.10	4431.70	11411.81	296.55	2.21	0.01	0.00	0.00	17482.37	16.04	0.00	17498.42
3. Water Supply	2.75	9.09	1303.94	1.89	4.44	0.00	0.00	0.00	1322.12	0.68	0.00	1322.79
4. Other Services	124.67	13.71	413.02	18.78	0.25	40.49	0.37	0.00	611.29	44.24	1.53	657.07
I. a) Education	117.54	1.85	100.35	0.24	0.00	40.49	0.00	0.00	260.48	39.27	0.00	299.75
b) Medical & Public Health	0.41	0.34	47.32	0.00	0.00	0.00	0.00	0.00	48.07	0.67	0.00	48.74
c) Sanitation	6.72	11.52	265.36	18.53	0.25	0.00	0.37	0.00	302.75	4.30	1.53	308.58
5. Sub-Total (2 to 4)	1467.53	4454.50	13128.77	317.21	6.91	40.49	0.37	0.00	19415.78	60.96	1.54	19478.28
6. Public Administration & Defence (1-5)	688.92	1693.81	3694.06	40.12	1.27	0.39	23.66	5.38	6147.60	33.95	24.19	6205.74

Table-5

(₹ lakhs)

**Borrowing account of Rural local bodies
Account-V 2011-12**

Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	37416.84	63615.38
II. Borrowing at home	0.00	0.00
1. Internal debt	0.00	0.00
2. Small savings, provident fund etc.	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	0.00
III. Extra budgetary receipts & adjustments	0.00	0.00
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	38711.88	12513.32
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00
Total	38711.88	12513.32
Net receipts	26198.59	0.00
Total excluding Funds	76128.70	76128.70

Table-6

(₹ lakhs)

Income and Expenditure Outlay Account of Zila Panchayat Local Bodies (Uttarakhand)
Account – I 2011-12

Receipts	2011-12	Expenditure	2011-12
1	2	3	4
1. Income from entrepreneurship and property	439.79	1.Total consumption expenditure	6607.32
1.1 Profits	0.00	1.1 Compensation of employees	2618.81
1.2 Income from property	439.79	a) salaries, wages and Benefits	2345.21
1.2.1 Net interest received	288.05	b) pension	273.60
1.2.2 Other Property Receipts	151.75	1.2 Net purchase of commodities and	3988.50
2. Total tax revenue	478.26	a) purchases	233.65
2.1 Total Direct Taxes	145.02	b) maintenance	4204.95
a) Land Revenue	0.00	c) less sales	450.10
b) Other Direct Taxes	145.02	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	333.24	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	333.24	b) States	0.00
3. Fees & Miscellaneous Receipts	0.00	c) Other	0.00
4. Total transfers	14026.88	2.2 less Commercial Interest	0.00
4.1 Current transfer	6819.27	3. Subsidies	0.00
a) Centre	1150.90	4 Total Current Transfers	43.50
b) States	2560.48	5. Total current expenditure (1+2+3+4)	6650.81
c) Others	3107.88	6. Surplus on current account	8294.12
4.2 Capital Transfer	7207.61		
a) Centre	3397.72		
b) States	1789.81		
c) Others	2020.09		
Total Receipts(1+2+3+4)	14944.93		

Table-7

(₹ lakhs)

Capital Finance Account of Zila Panchayat (Uttarakhand)
Account – II 2011-12

I.	Expenditure	2011-12
1		2
Administration		
1.	Capital outlay	4543.62
2.	Net purchase of physical assets	0.00
2.1	Second hand assets	0.00
2.2	Land	0.00
3.	Change in Stock	0.00
4.	Capital transfers	0.00
5.	Total (1 to 4)	4543.62
Enterprise		0.00
6.	Capital outlay	0.00
7.	Net purchase of physical assets	0.00
7.1	Second hand assets	0.00
7.2	Land	0.00
8.	Change in stock	0.00
9.	Total (6 to 8)	0.00
10.	Total expenditure (5+9)	4543.62
II. Receipts		0.00
11.	Surplus on current account	8294.12
12.	Consumption of fixed capital	0.00
13.	Borrowing at home	-16.33
14.	Other liabilities	-3733.89
14.1	net extra budgetary borrowings	-3733.89
14.2	less net purchase of financial assets	0.00
15.	Total receipts(11 to 14)	4543.91

Table-8

(₹ lakhs)

**Estimates of Net Product from Local Administration
Account – III (Zila Panchayat) 2011-12**

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	2255.21	273.60	90.01	2618.81
2. Construction	1103.10	4.14	1.14	1108.38
3. Water supply	0.00	0.00	1.14	1.14
4. Other Services	7.74	0.00	0.17	7.91
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	7.74	0.00	0.00	7.74
c) Sanitation	0.00	0.00	0.17	0.17
5. Sub-Total (2 to 4)	1110.83	4.14	2.46	1117.43
6. Public Administration & Defence (1-5)	1144.37	269.46	87.55	1501.38

Table-9

(₹ lakhs)

Capital Formation by type of Assets and Industry of use (Zila Panchayat)
Account-IV 2011-12

	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	424.17	1145.01	2787.75	183.66	0.00	3.03	0.00	0.00	4543.62	0.00	0.00	4543.62
2. Construction	235.28	504.52	2089.20	170.60	0.00	0.00	0.00	0.00	2999.60	0.00	0.00	2999.60
3. Water Supply	0.00	0.00	6.08	0.00	0.00	0.00	0.00	0.00	6.08	0.00	0.00	6.08
4. Other Services	0.00	0.00	14.08	0.00	0.00	0.00	0.00	0.00	14.08	0.00	0.00	14.08
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	14.08	0.00	0.00	0.00	0.00	0.00	14.08	0.00	0.00	14.08
5. Sub-Total (2 to 4)	235.28	504.52	2109.36	170.60	0.00	0.00	0.00	0.00	3019.76	0.00	0.00	3019.76
6. Public Administration & Defence (1-5)	188.89	640.49	678.39	13.06	0.00	3.03	0.00	0.00	1523.86	0.00	0.00	1523.86

Table-10

(₹ lakhs)

**Borrowing account of Zila Panchayat
Account-V 2011-12**

Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	15394.75	11644.53
II. Borrowing at home	0.00	0.00
1. Internal debt	11.26	15.88
2. Small savings, provident fund etc.	43.50	55.20
Total	54.75	71.08
Net receipts	-16.33	0.00
III. Extra budgetary receipts & adjustments	0.00	0.00
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	32.29	14.16
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	8613.98	12365.99
8. Funds Rev A/C	0.00	0.00
9. Funds Commercial Account (Dep.)	0.00	0.00
Total	8646.26	12380.15
Net receipts	-3733.89	0.00
Total excluding Funds	24095.76	24095.76

Gram Panchayat Receipt/Expenditure distt wise

In ₹ Lakhs

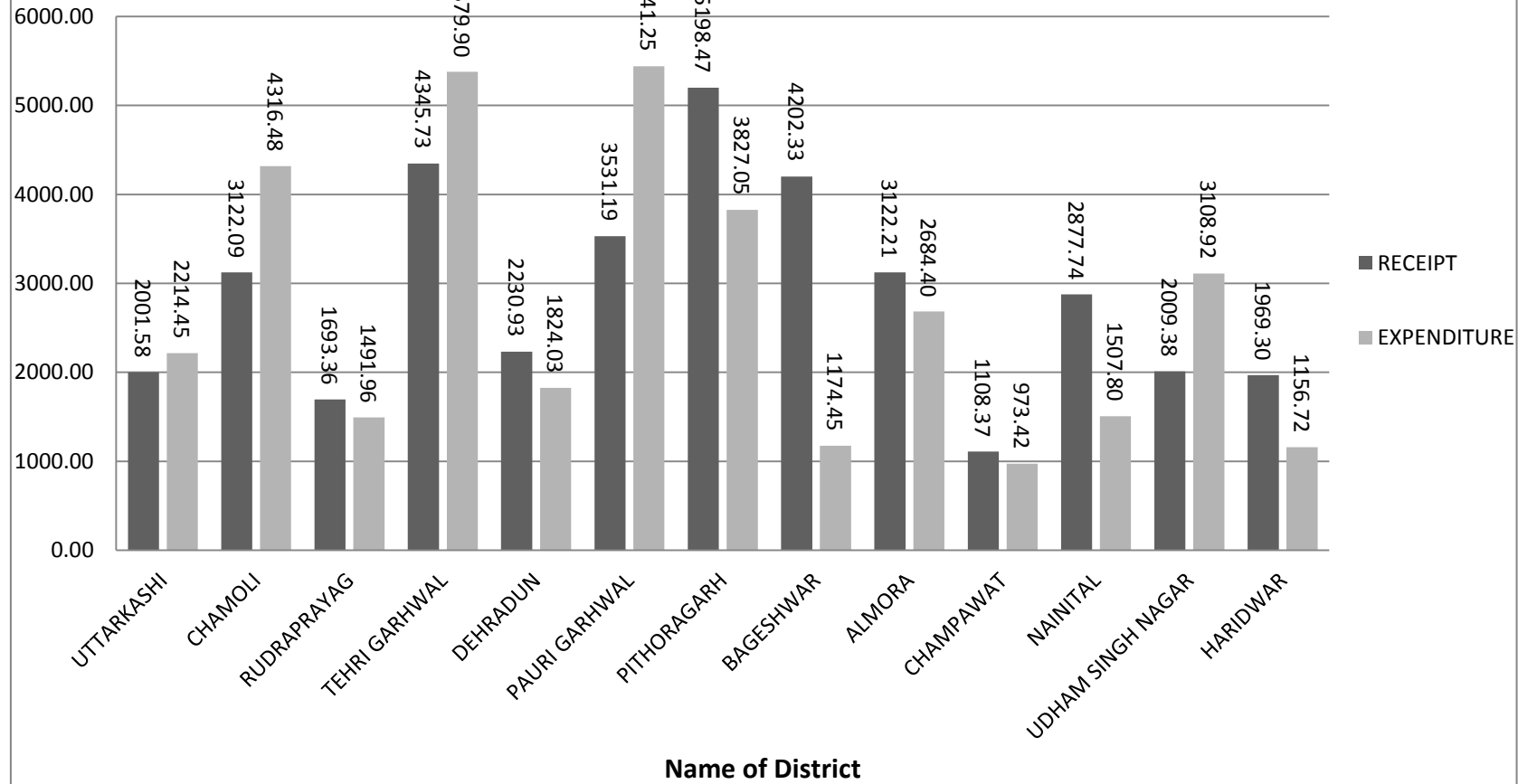


Table-11

(₹ lakhs)

Comparative Districtwise Income Outlay Account(Receipt)

Rural local body 2011-12

Receipts	Uttarakashi	Chamoli	Rudrapryag	Tehri	Dehradun	Pauri	Pithoragarh	Bageshwar	Almora	Champawat	Nainital	Udham Singh nagar	Haridwar	Uttarakhand
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Income from entrepreneurship and property	11.67	49.86	12.29	29.00	20.89	64.61	25.67	66.03	40.78	10.72	11.94	24.20	8.93	376.59
1.1 Profits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
1.2 Income from property	11.67	49.86	12.29	29.00	20.89	64.61	25.67	66.03	40.78	10.72	11.94	24.20	8.93	376.59
1.2.1 Net interest received	11.45	45.49	12.29	26.30	17.67	63.04	24.48	4.41	37.49	10.03	11.94	13.33	1.81	279.73
1.2.2 Other Property Receipts	0.22	4.37	0.00	2.70	3.22	1.57	1.19	61.62	3.28	0.68	0.00	10.87	7.13	96.85
2. Total tax revenue	4.70	2.58	0.51	5.37	64.70	4.39	6.17	0.43	9.40	0.88	1.01	1.19	17.16	118.49
2.1 Total Direct Taxes	4.70	2.58	0.43	5.37	63.00	4.19	6.07	0.43	7.32	0.88	0.58	1.17	10.34	107.06
a) Land Revenue	4.43	0.00	0.02	0.98	0.03	0.81	0.17	0.04	0.37	0.00	0.09	0.92	0.09	7.95
b) Other Direct Taxes	0.27	2.58	0.41	4.39	62.97	3.38	5.90	0.39	6.95	0.88	0.49	0.25	10.25	99.11
2.2 Total Indirect Taxes	0.00	0.00	0.07	0.00	1.70	0.20	0.10	0.00	2.08	0.00	0.43	0.02	6.82	11.42
a) stamp duty	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.02
b) Other Taxes and Duties	0.00	0.00	0.07	0.00	1.70	0.20	0.08	0.00	2.08	0.00	0.43	0.02	6.82	11.40
3. Fees & Miscellaneous	0.12	0.00	0.00	0.05	0.41	0.26	2.11	42.13	0.00	0.03	0.00	0.04	13.15	58.30
4. Total transfers	1985.0	3069.6	1680.5	4311.3	2144.9	3461.9	5164.5	4093.7	3072.0	1096.7	2864.7	1983.9	1930.0	36859.28
4.1 Current transfer	258.59	71.32	684.45	299.18	1510.5	319.66	2360.9	247.62	463.21	70.55	908.97	317.57	72.79	7585.38
a) Centre	168.22	38.73	273.82	233.25	212.86	69.26	1624.2	19.38	181.15	57.88	596.71	113.78	52.66	3641.95
b) States	80.99	32.59	362.09	64.22	1270.9	149.89	532.48	228.23	128.60	12.67	212.60	200.42	15.06	3290.81
c) Others	9.38	0.00	48.54	1.71	26.70	100.50	204.20	0.00	153.47	0.00	99.66	3.37	5.06	652.59
4.2 Capital Transfer	1726.5	2998.3	996.11	4012.1	634.38	3142.2	2803.5	3846.1	2608.8	1026.1	1955.8	1666.3	1857.2	29273.90
a) Centre	702.20	1333.2	231.34	1360.4	353.93	864.25	950.77	446.22	994.17	588.75	927.62	658.83	838.92	10250.65
b) States	850.03	1582.1	515.20	1928.3	246.09	2110.2	1519.1	474.17	1521.6	437.39	827.59	975.23	869.78	13857.02
c) Others	174.27	82.98	249.56	723.32	34.36	167.76	333.71	2925.7	93.01	0.05	200.61	32.32	148.56	5166.24
Total Receipts(1+2+3+4)	2001.5	3122.0	1693.3	4345.7	2230.9	3531.1	5198.4	4202.3	3122.2	1108.3	2877.7	2009.3	1969.3	37412.68

Table-12

(₹ lakhs)

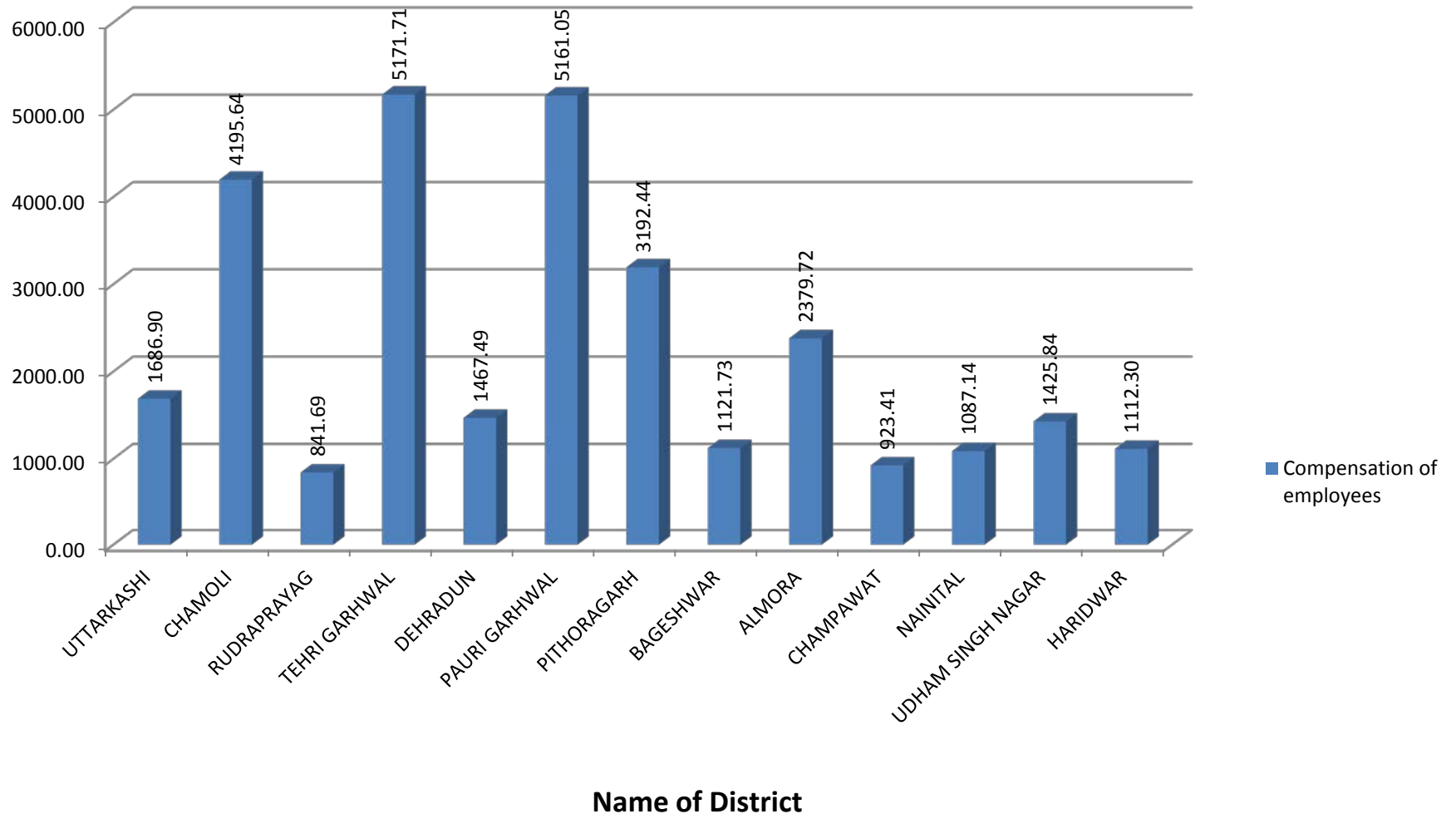
Comparative Districtwise Income Outlay Account(Expenditure)

Rural local body 2011-12

Expenditure	Uttarakashi	Chamoli	Rudraprayag	Tehri	Dehradun	Pauri	Pithoragarh	Bageshwar	Almora	Champawat	Nainital	Udham Singh nagar	Haridwar	Uttarakhand
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.Total consumption	2088.25	4254.09	981.65	5376.26	1640.6	5427.2	3741.85	1174.4	2517.1	966.60	1264.7	3098.2	1155.7	33686.89
1.1 Compensation of employees	1686.90	4195.64	841.69	5171.71	1467.4	5161.0	3192.44	1121.7	2379.7	923.41	1087.1	1425.8	1112.3	29767.06
a) salaries, wages and	1686.90	4195.64	841.69	5171.71	1467.4	5161.0	3192.44	1121.7	2379.7	923.41	1087.1	1425.8	1112.3	29767.06
b) pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2 Net purchase of commodities and services	401.35	58.45	139.96	204.55	173.14	266.16	549.41	52.72	137.44	43.20	177.61	1672.45	43.41	3919.85
a) purchases	57.69	41.92	61.75	14.04	46.22	41.25	20.93	35.24	75.17	29.88	72.25	98.93	0.00	595.27
b) maintenance	343.65	16.54	78.21	190.51	126.92	224.90	528.49	17.48	62.27	13.32	105.36	1573.5	43.41	3324.58
c) less sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.Net interest paid to	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.1 Public Authorities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) Centre	0.00	0.00	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) States	0.00	0.00	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) Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2 less Commercial Interest	0.00	0.00	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. Subsidies	52.17	3.44	229.78	0.00	114.41	0.00	0.00	0.00	0.00	0.00	46.18	3.63	0.00	449.61
4 Total Current Transfers	74.02	58.95	280.52	3.64	68.99	14.04	85.20	0.00	167.32	6.82	196.87	6.99	1.01	964.37
5. Total current expenditure	2214.45	4316.48	1491.96	5379.90	1824.0	5441.2	3827.05	1174.4	2684.4	973.42	1507.8	3108.9	1156.7	35100.91
6. Surplus on current account	-212.87	-1194.39	201.40	-1034.17	406.89	-1910.06	1371.42	3027.8	437.73	134.95	1369.9	-1099.53	812.58	2311.78

Compensation of employees(Gram Panchayat)

In ₹ Lakhs



Capital formation of Gram panchayat

In ₹ Lakhs

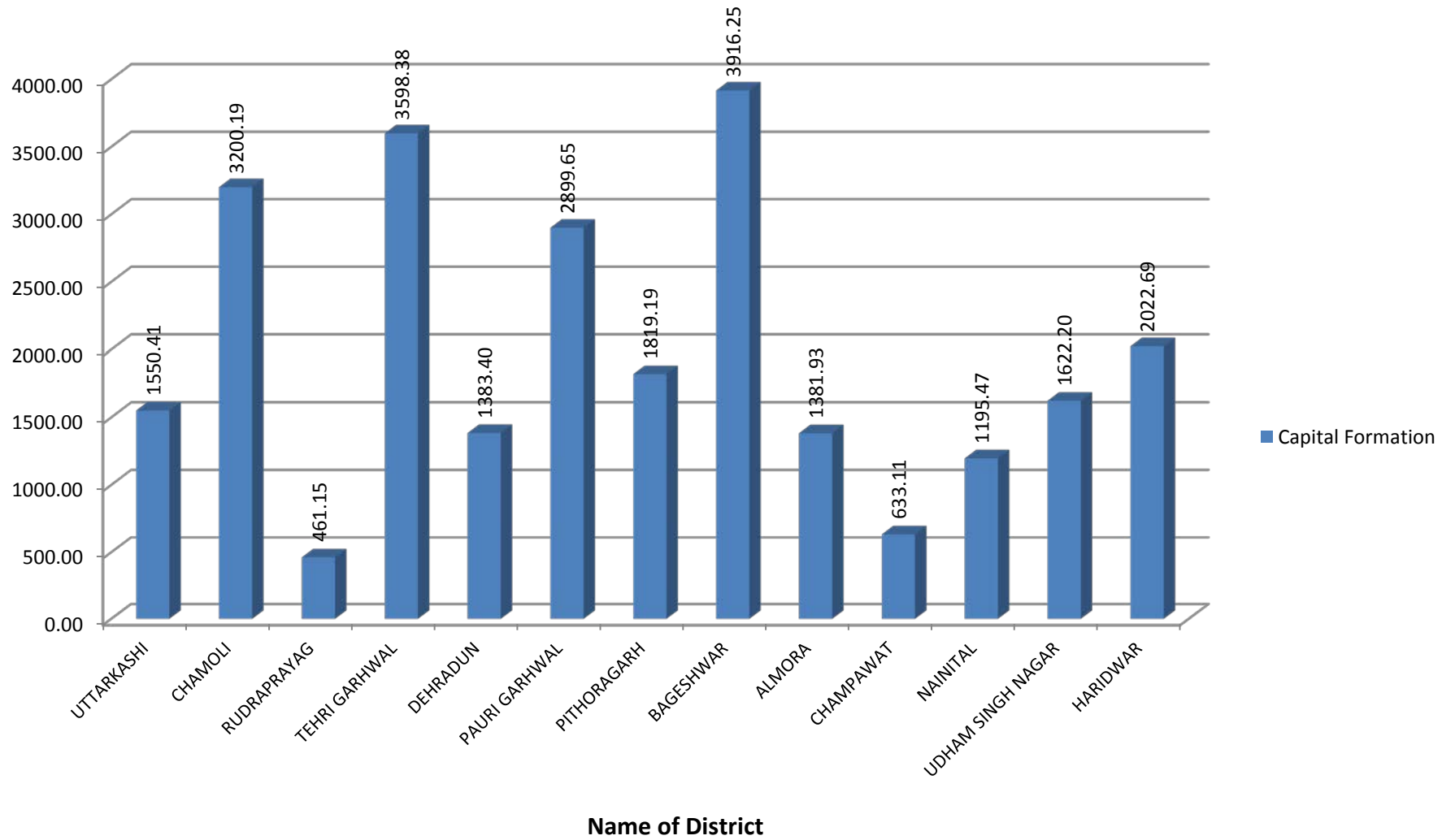


Table-13

(₹ lakhs)

Comparative Districtwise Capital Finance Account

Rural local body 2011-12

	Uttarakashi	Chamoli	Rudraprayag	Tehri	Dehradun	Pauri	Pithoragarh	Bageshwar	Almora	Champawat	Nainital	Udham Singh nagar	Haridwar	Uttarakhand
I. Expenditure														
Administration														
1. Capital outlay	1488.73	3200.19	459.16	3595.11	1383.40	2897.58	1819.06	3907.48	1381.26	630.80	1181.78	1596.14	2022.69	25563.38
2. Net purchase of physical	61.68	0.00	1.99	3.27	0.00	2.07	0.13	6.93	0.67	18.81	13.69	1.87	0.00	111.11
2.1 Second hand assets	61.68	0.00	1.99	3.27	0.00	2.07	0.13	6.93	0.67	0.77	13.69	1.87	0.00	93.07
2.2 Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.03	0.00	0.00	0.00	18.03
3. Change in Stock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.54	0.00	24.19	0.00	25.73
4. Capital transfers	110.96	80.67	18.25	659.54	809.20	219.70	161.01	0.00	90.25	49.19	199.48	360.83	0.00	2759.08
5. Total (1 to 4)	1661.37	3280.86	479.39	4257.92	2192.60	3119.34	1980.19	3914.41	1472.18	700.33	1394.95	1983.03	2022.69	28459.26
Enterprise	0.00	0.00	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. Capital outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Net purchase of physical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Change in stock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total (6 to 8)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Total expenditure (5+9)	1661.37	3280.86	479.39	4257.92	2192.60	3119.34	1980.19	3914.41	1472.18	700.33	1394.95	1983.03	2022.69	28459.26
II. Receipts														
11. Surplus on current	-212.87	-194.39	201.40	-1034.17	406.89	-910.06	1371.42	3027.89	437.73	134.95	1369.94	-1099.53	812.58	4311.78
12. Consumption of fixed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Borrowing at home	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Other liabilities	1874.24	4475.26	277.99	5292.09	1785.71	5029.41	608.78	886.52	1034.45	565.39	25.00	3082.57	1210.11	26147.52
14.1 net extra budgetary	1914.73	4475.51	277.99	5292.09	1785.71	5036.36	606.47	886.52	1035.81	565.74	27.85	3083.70	1210.11	26198.59
14.2 less net purchase of	40.49	0.25	0.00	0.00	0.00	6.95	-2.31	0.00	1.36	0.35	2.84	1.13	0.00	51.06
15. Total receipts(11 to 14)	1661.37	3280.86	479.39	4257.92	2192.60	3119.34	1980.19	3914.41	1472.18	700.33	1394.95	1983.03	2022.69	28459.26

Table-14

(₹ lakhs)

**Comparative Districtwise Estimates of Net Product
Rural local body 2011-12**

Item	Uttarakashi	Chamoli	Rudraprayag	Tehri	Dehradun	Pauri	Pithoragarh	Bageshwar	Almora	Champawat	Nainital	Udham Singh nagar	Haridwar	Uttarakhand
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Total(5-6)	1686.90	4195.64	841.69	5171.71	1467.49	5161.05	3192.44	1121.73	2379.72	923.41	1087.14	1425.84	1112.30	29767.06
2. Construction	860.67	3752.22	418.92	4201.71	101.83	4048.86	1642.82	685.14	1285.74	732.91	703.69	794.10	892.84	20121.45
3. Water supply	0.00	0.67	5.84	0.30	0.00	10.27	0.94	0.00	6.36	0.00	1.43	0.00	0.00	25.81
4. Other Services	26.29	35.59	15.57	119.36	0.54	141.42	45.21	0.23	136.14	23.14	8.34	10.66	0.00	562.49
I. a) Education	2.64	0.70	0.00	0.13	0.00	0.38	0.00	0.00	2.95	0.00	0.00	1.32	0.00	8.12
b) Medical & Public Health	9.01	13.54	2.72	1.88	0.00	4.46	10.01	0.00	3.38	14.12	0.10	1.76	0.00	60.98
c) Sanitation	14.64	21.34	12.85	117.35	0.54	136.58	35.20	0.23	129.80	9.03	8.24	7.58	0.00	493.38
5. Sub-Total (2 to 4)	886.96	3788.48	440.33	4321.37	102.38	4200.56	1688.97	685.38	1428.24	756.05	713.47	804.76	892.84	20709.79
6. Public Administration & Defence (1-5)	799.94	407.16	401.35	850.34	1365.11	960.50	1503.47	436.35	951.48	167.35	373.67	621.08	219.46	9057.26

Table-15

(₹ lakhs)

Comparative Districtwise Gross Capital Formation
Rural local body 2011-12

	Uttarakashi	Chamoli	Rudraprayag	Tehri	Dehradun	Pauri	Pithoragarh	Bageshwar	Almora	Champawat	Nainital	Udham Singh nagar	Haridwar	Uttarakhand
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Total	1550.41	3200.19	461.15	3598.38	1383.40	2899.65	1819.19	3916.25	1381.93	633.11	1195.47	1622.20	2022.69	25684.02
2. Construction	827.73	2837.92	227.11	2956.82	69.26	2330.88	970.95	2378.22	816.20	529.07	521.14	1179.17	1853.97	17498.44
3. Water Supply	10.45	119.45	84.46	43.60	142.61	95.21	212.23	41.27	60.47	9.10	439.81	21.69	42.45	1322.8
4. Other Services	209.35	48.95	18.13	11.74	48.12	23.80	66.96	32.63	56.24	5.16	59.15	52.51	24.33	657.07
I. a) Education	186.25	11.12	1.09	0.67	6.62	4.07	0.38	0.18	26.77	0.68	26.56	19.63	15.71	299.73
b) Medical & Public Health	0.34	0.17	3.84	0.00	0.00	2.74	2.54	16.27	12.08	0.00	7.76	3.01	0.00	48.75
c) Sanitation	22.76	37.66	13.20	11.07	41.49	16.99	64.05	16.17	17.39	4.48	24.83	29.87	8.62	308.58
5. Sub-Total (2 to 4)	1047.53	3006.32	329.69	3012.15	259.99	2449.89	1250.14	2452.12	932.91	543.33	1020.09	1253.36	1920.75	19478.27
6. Public Administration & Defence (1-5)	502.88	193.87	131.45	586.22	1123.41	449.76	569.05	1464.13	449.02	89.79	175.38	368.84	101.94	6205.74

Table-16

(₹ lakhs)

Comparative Districtwise Borrowing Account Rural local body 2011-12

Item description	Uttarkashi		Chamoli		Rudraprayag		Tehri		Dehradun		Pauri		Pithoragarh	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
I. Revenue + Capital A/C	2001.58	3916.31	3122.09	7597.60	1693.36	1971.35	4345.73	9637.82	2230.93	4016.63	3531.19	8567.54	5200.78	5807.25
II. Borrowing at home	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Cash Balance	2599.08	684.35	6746.25	2270.74	587.79	309.80	6990.10	1698.01	2194.89	409.18	6142.59	1106.24	1496.77	890.30
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	2599.08	684.35	6746.25	2270.74	587.79	309.80	6990.10	1698.01	2194.89	409.18	6142.59	1106.24	1496.77	890.30
Net receipts	1914.73	0.00	4475.51	0.00	277.99	0.00	5292.09	0.00	1785.71	0.00	5036.36	0.00	606.47	0.00
Total excluding Funds	4600.66	4600.66	9868.34	9868.34	2281.15	2281.15	11335.84	11335.84	4425.81	4425.81	9673.78	9673.78	6697.55	6697.55

Table-17

(₹ lakhs)

Comparative Districtwise Borrowing Account(Cont.)

Rural local body 2011-12

Item description	Bageshwar		Almora		Champawat		Nainital		Udham Singh Nagar		Haridwar		uttarakhand	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
I. Revenue + Capital A/C	4204.18	5090.70	3122.21	4158.02	1108.37	1674.10	2877.74	2905.58	2009.38	5093.08	1969.30	3179.40	37416.8	63615.38
II. Borrowing at home	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
1. Internal debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
2. Small savings, provident fund etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
Net receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
III. Extra budgetary receipts & adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
1. Loans from Government of India	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
2. Loans and advances by State Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
3. Reserve funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
4. Deposits & Advances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
5. Suspense & Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
6. Remittances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
7. Cash Balance	3114.82	2228.30	2039.56	1003.75	928.24	362.50	770.32	742.48	3426.42	342.73	1675.05	464.94	38711.8	12513.32
8. Funds Rev A/C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
9. Funds Commercial Account (Dep.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
Total	3114.82	2228.30	2039.56	1003.75	928.24	362.50	770.32	742.48	3426.42	342.73	1675.05	464.94	38711.8	12513.32
Net receipts	886.52	0.00	1035.81	0.00	565.74	0.00	27.85	0.00	3083.70	0.00	1210.11	0.00	26198.5	0
Total excluding Funds	7319.00	7319.00	5161.76	5161.76	2036.60	2036.60	3648.06	3648.06	5435.81	5435.81	3644.34	3644.34	76128.7	76128.70

Table-18

(₹ lakhs)

District Uttarkashi
Estimates of Net Product (Account III)
Rural local body 2011-12

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1630.10	0.00	56.81	1686.90
2. Construction	853.78	0.00	6.89	860.67
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	1.37	0.00	24.91	26.29
I. a) Education	0.34	0.00	2.31	2.64
b) Medical & Public Health	0.00	0.00	9.01	9.01
c) Sanitation	1.04	0.00	13.60	14.64
5. Sub-Total (2 to 4)	855.16	0.00	31.80	886.96
6. Public Administration & Defence (1-5)	774.94	0.00	25.00	799.94

Table-19

(₹ LAKHS)

District Uttarkashi Gross Capital Formation
Rural local body 2011-12(Account IV)

	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	72.55	1076.16	23.26	1.21	40.79	12.02	5.04	1488.73	61.68	0.00	1550.41
2. Construction	75.70	12.08	739.94	0.00	0.00	0.00	0.00	0.00	827.73	0.00	0.00	827.73
3. Water Supply	0.00	0.00	10.45	0.00	0.00	0.00	0.00	0.00	10.45	0.00	0.00	10.45
4. Other Services	64.27	8.91	56.41	0.00	0.00	40.49	0.00	0.00	170.08	39.27	0.00	209.35
I. a) Education	62.03	1.85	42.60	0.00	0.00	40.49	0.00	0.00	146.98	39.27	0.00	186.25
b) Medical & Public Health	0.00	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.34	0.00	0.00	0.34
c) Sanitation	2.24	6.72	13.81	0.00	0.00	0.00	0.00	0.00	22.76	0.00	0.00	22.76
5. Sub-Total (2 to 4)	139.97	20.99	806.81	0.00	0.00	40.49	0.00	0.00	1008.26	39.27	0.00	1047.53
6. Public Administration & Defence (1-5)	117.75	51.55	269.35	23.26	1.21	0.30	12.02	5.04	480.47	22.40	0.00	502.88

Table-20

(₹ lakhs)

District Chamoli
Estimates of Net Product (Account III)
Rural local body 2011-12

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	4161.20	0.00	34.44	4195.64
2. Construction	3752.22	0.00	0.00	3752.22
3. Water supply	0.00	0.00	0.67	0.67
4. Other Services	10.63	0.00	24.96	35.59
I. a) Education	0.20	0.00	0.50	0.70
b) Medical & Public Health	8.32	0.00	5.23	13.54
c) Sanitation	2.11	0.00	19.23	21.34
5. Sub-Total (2 to 4)	3762.85	0.00	25.62	3788.48
6. Public Administration & Defence (1-5)	398.34	0.00	8.82	407.16

Table-21

(₹ lakhs)

District Chamoli Gross Capital Formation
Rural local body 2011-12(Account IV)

	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	239.60	278.83	2625.13	47.66	0.00	0.00	8.97	0.00	3200.19	0.00	0.00	3200.19
2. Construction	223.51	272.97	2313.05	28.40	0.00	0.00	0.00	0.00	2837.92	0.00	0.00	2837.92
3. Water Supply	0.00	0.00	118.85	0.60	0.00	0.00	0.00	0.00	119.45	0.00	0.00	119.45
4. Other Services	11.83	0.00	18.75	18.37	0.00	0.00	0.00	0.00	48.95	0.00	0.00	48.95
I. a) Education	9.25	0.00	1.87	0.00	0.00	0.00	0.00	0.00	11.12	0.00	0.00	11.12
b) Medical & Public Health	0.00	0.00	0.17	0.00	0.00	0.00	0.00	0.00	0.17	0.00	0.00	0.17
c) Sanitation	2.58	0.00	16.71	18.37	0.00	0.00	0.00	0.00	37.66	0.00	0.00	37.66
5. Sub-Total (2 to 4)	235.34	272.97	2450.64	47.37	0.00	0.00	0.00	0.00	3006.32	0.00	0.00	3006.32
6. Public Administration & Defence (1-5)	4.26	5.87	174.48	0.29	0.00	0.00	8.97	0.00	193.87	0.00	0.00	193.87

Table-22

(₹ lakhs)

District Rudraprayag
Estimates of Net Product (Account III)
Rural local body 2011-12

Item 1	Salary 2	Pension 3	Others 4	Total 5
1. Total	712.18	0.00	129.51	841.69
2. Construction	323.37	0.00	95.55	418.92
3. Water supply	0.00	0.00	5.84	5.84
4. Other Services	0.02	0.00	15.55	15.57
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	2.72	2.72
c) Sanitation	0.02	0.00	12.83	12.85
5. Sub-Total (2 to 4)	323.39	0.00	116.94	440.33
6. Public Administration & Defence (1-5)	388.79	0.00	12.57	401.35

Table-23

(₹ LAKHS)

District Rudraprayag Gross Capital Formation
Rural local body 2011-12(Account IV)

	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	24.33	98.04	336.80	0.00	0.00	0.00	0.00	0.00	459.16	1.99	0.00	461.15
2. Construction	16.55	49.89	160.39	0.00	0.00	0.00	0.00	0.00	226.83	0.28	0.00	227.11
3. Water Supply	0.00	0.00	84.46	0.00	0.00	0.00	0.00	0.00	84.46	0.00	0.00	84.46
4. Other Services	0.49	0.00	17.25	0.00	0.00	0.00	0.00	0.00	17.74	0.38	0.00	18.13
I. a) Education	0.49	0.00	0.60	0.00	0.00	0.00	0.00	0.00	1.09	0.00	0.00	1.09
b) Medical & Public Health	0.00	0.00	3.84	0.00	0.00	0.00	0.00	0.00	3.84	0.00	0.00	3.84
c) Sanitation	0.00	0.00	12.82	0.00	0.00	0.00	0.00	0.00	12.82	0.38	0.00	13.20
5. Sub-Total (2 to 4)	17.04	49.89	262.10	0.00	0.00	0.00	0.00	0.00	329.03	0.67	0.00	329.69
6. Public Administration & Defence (1-5)	7.29	48.15	74.69	0.00	0.00	0.00	0.00	0.00	130.13	1.32	0.00	131.45

Table-24

(₹ lakhs)

District Tehri
Estimates of Net Product (Account III)
Rural local body 2011-12

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	4981.92	0.00	189.80	5171.71
2. Construction	4200.84	0.00	0.87	4201.71
3. Water supply	0.00	0.00	0.30	0.30
4. Other Services	1.17	0.00	118.19	119.36
I. a) Education	0.00	0.00	0.13	0.13
b) Medical & Public Health	0.00	0.00	1.88	1.88
c) Sanitation	1.17	0.00	116.18	117.35
5. Sub-Total (2 to 4)	4202.01	0.00	119.36	4321.37
6. Public Administration & Defence (1-5)	779.90	0.00	70.44	850.34

Table-25

(₹ LAKHS)

District Tehri Gross Capital Formation
Rural local body 2011-12(Account IV)

	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	113.66	388.19	2967.38	125.42	0.00	0.08	0.37	0.00	3595.11	3.27	0.00	3598.38
2. Construction	110.05	364.83	2353.25	125.42	0.00	0.00	0.00	0.00	2953.55	3.27	0.00	2956.82
3. Water Supply	0.00	2.62	40.98	0.00	0.00	0.00	0.00	0.00	43.60	0.00	0.00	43.60
4. Other Services	0.27	2.24	8.86	0.00	0.00	0.00	0.37	0.00	11.74	0.00	0.00	11.74
I. a) Education	0.00	0.00	0.67	0.00	0.00	0.00	0.00	0.00	0.67	0.00	0.00	0.67
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	0.27	2.24	8.19	0.00	0.00	0.00	0.37	0.00	11.07	0.00	0.00	11.07
5. Sub-Total (2 to 4)	110.31	369.69	2403.09	125.42	0.00	0.00	0.37	0.00	3008.88	3.27	0.00	3012.15
6. Public Administration & Defence (1-5)	3.35	18.51	564.28	0.00	0.00	0.08	0.00	0.00	586.22	0.00	0.00	586.22

Table-26

(₹ lakhs)

District Dehradun
Estimates of Net Product (Account III)
Rural local body 2011-12

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1427.72	0.00	39.76	1467.49
2. Construction	101.83	0.00	0.00	101.83
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.54	0.54
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.54	0.54
5. Sub-Total (2 to 4)	101.83	0.00	0.54	102.38
6. Public Administration & Defence (1-5)	1325.89	0.00	39.22	1365.11

Table-27

(₹ LAKHS)

District Dehradun Gross Capital Formation
Rural local body 2011-12(Account IV)

	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	59.00	593.68	730.72	0.00	0.00	0.00	0.00	0.00	1383.40	0.00	0.00	1383.40
2. Construction	0.00	0.00	69.26	0.00	0.00	0.00	0.00	0.00	69.26	0.00	0.00	69.26
3. Water Supply	1.10	1.64	139.87	0.00	0.00	0.00	0.00	0.00	142.61	0.00	0.00	142.61
4. Other Services	5.98	0.59	41.55	0.00	0.00	0.00	0.00	0.00	48.12	0.00	0.00	48.12
I. a) Education	5.39	0.00	1.24	0.00	0.00	0.00	0.00	0.00	6.62	0.00	0.00	6.62
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	0.59	0.59	40.31	0.00	0.00	0.00	0.00	0.00	41.49	0.00	0.00	41.49
5. Sub-Total (2 to 4)	7.08	2.23	250.68	0.00	0.00	0.00	0.00	0.00	259.99	0.00	0.00	259.99
6. Public Administration & Defence (1-5)	51.92	591.45	480.04	0.00	0.00	0.00	0.00	0.00	1123.41	0.00	0.00	1123.41

Table-28

(₹ lakhs)

District Pauri Garhwal
Estimates of Net Product (Account III)
Rural local body 2011-12

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	4899.08	0.00	261.98	5161.05
2. Construction	4021.00	0.00	27.86	4048.86
3. Water supply	0.00	0.00	10.27	10.27
4. Other Services	0.00	0.00	141.42	141.42
I. a) Education	0.00	0.00	0.38	0.38
b) Medical & Public Health	0.00	0.00	4.46	4.46
c) Sanitation	0.00	0.00	136.58	136.58
5. Sub-Total (2 to 4)	4021.00	0.00	179.55	4200.56
6. Public Administration & Defence (1-5)	878.08	0.00	82.42	960.50

Table-29

(₹ LAKHS)

District Pauri Garhwal Gross Capital Formation
Rural local body 2011-12(Account IV)

	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	37.09	1007.52	1788.68	64.29	0.00	0.00	0.00	0.00	2897.58	2.07	0.00	2899.65
2. Construction	32.16	917.39	1327.59	53.73	0.00	0.00	0.00	0.00	2330.88	0.00	0.00	2330.88
3. Water Supply	0.00	2.25	91.84	1.12	0.00	0.00	0.00	0.00	95.21	0.00	0.00	95.21
4. Other Services	1.24	0.33	21.90	0.33	0.00	0.00	0.00	0.00	23.80	0.00	0.00	23.80
I. a) Education	0.83	0.00	3.08	0.17	0.00	0.00	0.00	0.00	4.07	0.00	0.00	4.07
b) Medical & Public Health	0.41	0.00	2.33	0.00	0.00	0.00	0.00	0.00	2.74	0.00	0.00	2.74
c) Sanitation	0.00	0.33	16.50	0.16	0.00	0.00	0.00	0.00	16.99	0.00	0.00	16.99
5. Sub-Total (2 to 4)	33.40	919.97	1441.33	55.18	0.00	0.00	0.00	0.00	2449.89	0.00	0.00	2449.89
6. Public Administration & Defence (1-5)	3.69	87.55	347.35	9.10	0.00	0.00	0.00	0.00	447.69	2.07	0.00	449.76

Table-30

(₹ lakhs)

District Pithoragarh
Estimates of Net Product (Account III)
Rural local body 2011-12

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	2990.29	0.00	202.15	3192.44
2. Construction	1499.57	0.00	143.25	1642.82
3. Water supply	0.00	0.00	0.94	0.94
4. Other Services	0.00	0.00	45.21	45.21
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	10.01	10.01
c) Sanitation	0.00	0.00	35.20	35.20
5. Sub-Total (2 to 4)	1499.57	0.00	189.40	1688.97
6. Public Administration & Defence (1-5)	1490.73	0.00	12.75	1503.47

Table-31

(₹ LAKHS)

District Pithoragarh Gross Capital Formation
Rural local body 2011-12(Account IV)

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	13.84	92.22	1661.04	51.71	0.25	0.00	0.00	0.00	1819.06	0.13	0.00	1819.19
2. Construction	0.95	39.82	878.46	51.71	0.00	0.00	0.00	0.00	970.95	0.00	0.00	970.95
3. Water Supply	0.00	1.15	211.07	0.00	0.00	0.00	0.00	0.00	212.23	0.00	0.00	212.23
4. Other Services	0.00	0.00	66.71	0.00	0.25	0.00	0.00	0.00	66.96	0.00	0.00	66.96
I. a) Education	0.00	0.00	0.38	0.00	0.00	0.00	0.00	0.00	0.38	0.00	0.00	0.38
b) Medical & Public Health	0.00	0.00	2.54	0.00	0.00	0.00	0.00	0.00	2.54	0.00	0.00	2.54
c) Sanitation	0.00	0.00	63.80	0.00	0.25	0.00	0.00	0.00	64.05	0.00	0.00	64.05
5. Sub-Total (2 to 4)	0.95	40.98	1156.25	51.71	0.25	0.00	0.00	0.00	1250.14	0.00	0.00	1250.14
6. Public Administration & Defence (1-5)	12.88	51.25	504.79	0.00	0.00	0.00	0.00	0.00	568.92	0.13	0.00	569.05

Table-32

(₹ lakhs)

District Bageshwar
Estimates of Net Product (Account III)
Rural local body 2011-12

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1104.75	0.00	16.97	1121.73
2. Construction	671.46	0.00	13.69	685.14
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.03	0.00	0.20	0.23
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.03	0.00	0.20	0.23
5. Sub-Total (2 to 4)	671.49	0.00	13.89	685.38
6. Public Administration & Defence (1-5)	433.26	0.00	3.09	436.35

Table-33

(₹ LAKHS)

District Bageshwar Gross Capital Formation
Rural local body 2011-12(Account IV)

	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	967.92	1616.83	1322.74	0.00	0.00	0.00	0.00	0.00	3907.48	8.78	0.00	3916.25
2. Construction	555.74	1115.02	698.69	0.00	0.00	0.00	0.00	0.00	2369.45	8.78	0.00	2378.22
3. Water Supply	0.00	0.42	40.85	0.00	0.00	0.00	0.00	0.00	41.27	0.00	0.00	41.27
4. Other Services	0.00	0.81	31.82	0.00	0.00	0.00	0.00	0.00	32.63	0.00	0.00	32.63
I. a) Education	0.00	0.00	0.18	0.00	0.00	0.00	0.00	0.00	0.18	0.00	0.00	0.18
b) Medical & Public Health	0.00	0.00	16.27	0.00	0.00	0.00	0.00	0.00	16.27	0.00	0.00	16.27
c) Sanitation	0.00	0.81	15.37	0.00	0.00	0.00	0.00	0.00	16.17	0.00	0.00	16.17
5. Sub-Total (2 to 4)	555.74	1116.25	771.36	0.00	0.00	0.00	0.00	0.00	2443.34	8.78	0.00	2452.12
6. Public Administration & Defence (1-5)	412.17	500.58	551.38	0.00	0.00	0.00	0.00	0.00	1464.13	0.00	0.00	1464.13

Table-34

(₹ lakhs)

District Almora
Estimates of Net Product (Account III)
Rural local body 2011-12

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	2086.41	0.00	293.30	2379.72
2. Construction	1198.08	0.00	87.66	1285.74
3. Water supply	0.00	0.00	6.36	6.36
4. Other Services	7.51	0.00	128.63	136.14
I. a) Education	0.34	0.00	2.61	2.95
b) Medical & Public Health	0.32	0.00	3.06	3.38
c) Sanitation	6.85	0.00	122.96	129.80
5. Sub-Total (2 to 4)	1205.59	0.00	222.66	1428.24
6. Public Administration & Defence (1-5)	880.83	0.00	70.65	951.48

Table-35

(₹ LAKHS)

District Almora Gross Capital Formation
Rural local body 2011-12(Account IV)

	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	33.53	342.97	980.36	23.10	1.29	0.01	0.00	0.00	1381.26	0.67	0.00	1381.93
2. Construction	23.17	157.51	611.28	22.94	1.29	0.01	0.00	0.00	816.20	0.00	0.00	816.20
3. Water Supply	0.00	1.01	59.30	0.16	0.00	0.00	0.00	0.00	60.47	0.00	0.00	60.47
4. Other Services	3.04	0.10	52.43	0.00	0.00	0.00	0.00	0.00	55.57	0.67	0.00	56.24
I. a) Education	3.04	0.00	23.73	0.00	0.00	0.00	0.00	0.00	26.77	0.00	0.00	26.77
b) Medical & Public Health	0.00	0.00	11.41	0.00	0.00	0.00	0.00	0.00	11.41	0.67	0.00	12.08
c) Sanitation	0.00	0.10	17.29	0.00	0.00	0.00	0.00	0.00	17.39	0.00	0.00	17.39
5. Sub-Total (2 to 4)	26.21	158.61	723.01	23.10	1.29	0.01	0.00	0.00	932.24	0.67	0.00	932.91
6. Public Administration & Defence (1-5)	7.32	184.35	257.34	0.00	0.00	0.00	0.00	0.00	449.02	0.00	0.00	449.02

Table-36

(₹ lakhs)

District Champawat
Estimates of Net Product (Account III)
Rural local body 2011-12

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	852.36	0.00	71.05	923.41
2. Construction	722.53	0.00	10.38	732.91
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.24	0.00	22.91	23.14
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	14.12	14.12
c) Sanitation	0.24	0.00	8.79	9.03
5. Sub-Total (2 to 4)	722.77	0.00	33.29	756.05
6. Public Administration & Defence (1-5)	129.60	0.00	37.76	167.35

Table-37

(₹ LAKHS)

District Champawat Gross Capital Formation
Rural local body 2011-12(Account IV)

	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	42.56	43.02	521.99	18.45	4.78	0.00	0.00	0.00	630.80	0.77	1.54	633.11
2. Construction	22.09	35.29	459.35	12.00	0.34	0.00	0.00	0.00	529.07	0.00	0.00	529.07
3. Water Supply	1.65	0.00	3.01	0.00	4.44	0.00	0.00	0.00	9.10	0.00	0.00	9.10
4. Other Services	0.70	0.00	2.15	0.00	0.00	0.00	0.00	0.00	2.85	0.77	1.53	5.16
I. a) Education	0.00	0.00	0.68	0.00	0.00	0.00	0.00	0.00	0.68	0.00	0.00	0.68
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	0.70	0.00	1.47	0.00	0.00	0.00	0.00	0.00	2.17	0.77	1.53	4.48
5. Sub-Total (2 to 4)	24.45	35.29	464.50	12.00	4.78	0.00	0.00	0.00	541.02	0.77	1.54	543.33
6. Public Administration & Defence (1-5)	18.11	7.73	57.49	6.46	0.00	0.00	0.00	0.00	89.79	0.00	0.00	89.79

Table-38

(₹ lakhs)

District Nainital
Estimates of Net Product (Account III)
Rural local body 2011-12

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	958.77	0.00	128.37	1087.14
2. Construction	612.06	0.00	91.63	703.69
3. Water supply	0.00	0.00	1.43	1.43
4. Other Services	0.17	0.00	8.18	8.34
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.10	0.10
c) Sanitation	0.17	0.00	8.07	8.24
5. Sub-Total (2 to 4)	612.23	0.00	101.24	713.47
6. Public Administration & Defence (1-5)	346.54	0.00	27.13	373.67

Table-39

(₹ LAKHS)

District Nainital Gross Capital Formation
Rural local body 2011-12(Account IV)

	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	6.97	100.64	1074.17	0.00	0.00	0.00	0.00	0.00	1181.78	13.69	0.00	1195.47
2. Construction	3.36	95.44	418.61	0.00	0.00	0.00	0.00	0.00	517.42	3.72	0.00	521.14
3. Water Supply	0.00	0.00	439.13	0.00	0.00	0.00	0.00	0.00	439.13	0.68	0.00	439.81
4. Other Services	3.61	0.00	52.40	0.00	0.00	0.00	0.00	0.00	56.01	3.14	0.00	59.15
I. a) Education	3.27	0.00	23.29	0.00	0.00	0.00	0.00	0.00	26.56	0.00	0.00	26.56
b) Medical & Public Health	0.00	0.00	7.76	0.00	0.00	0.00	0.00	0.00	7.76	0.00	0.00	7.76
c) Sanitation	0.34	0.00	21.35	0.00	0.00	0.00	0.00	0.00	21.69	3.14	0.00	24.83
5. Sub-Total (2 to 4)	6.97	95.44	910.14	0.00	0.00	0.00	0.00	0.00	1012.56	7.53	0.00	1020.09
6. Public Administration & Defence (1-5)	0.00	5.19	164.03	0.00	0.00	0.00	0.00	0.00	169.23	6.15	0.00	175.38

Table-40

(₹ lakhs)

District UdhamSingh Nagar
Estimates of Net Product (Account III)
Rural local body 2011-12

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1237.70	0.00	188.14	1425.84
2. Construction	672.77	0.00	121.33	794.10
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	1.34	0.00	9.31	10.66
I. a) Education	0.00	0.00	1.32	1.32
b) Medical & Public Health	0.00	0.00	1.76	1.76
c) Sanitation	1.34	0.00	6.24	7.58
5. Sub-Total (2 to 4)	674.12	0.00	130.65	804.76
6. Public Administration & Defence (1-5)	563.58	0.00	57.50	621.08

Table-41

(₹ LAKHS)

District UdhamSingh Nagar Gross Capital Formation
Rural local body 2011-12(Account IV)

	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	69.64	543.42	975.98	3.44	0.64	0.00	2.67	0.34	1596.14	1.87	24.19	1622.20
2. Construction	22.79	427.43	726.02	2.35	0.58	0.00	0.00	0.00	1179.17	0.00	0.00	1179.17
3. Water Supply	0.00	0.00	21.69	0.00	0.00	0.00	0.00	0.00	21.69	0.00	0.00	21.69
4. Other Services	19.30	0.74	32.39	0.08	0.00	0.00	0.00	0.00	52.51	0.00	0.00	52.51
I. a) Education	19.30	0.00	0.25	0.08	0.00	0.00	0.00	0.00	19.63	0.00	0.00	19.63
b) Medical & Public Health	0.00	0.00	3.01	0.00	0.00	0.00	0.00	0.00	3.01	0.00	0.00	3.01
c) Sanitation	0.00	0.74	29.13	0.00	0.00	0.00	0.00	0.00	29.87	0.00	0.00	29.87
5. Sub-Total (2 to 4)	42.09	428.17	780.09	2.43	0.58	0.00	0.00	0.00	1253.36	0.00	0.00	1253.36
6. Public Administration & Defence (1-5)	27.55	115.25	195.89	1.01	0.06	0.00	2.67	0.34	342.78	1.87	24.19	368.84

Table-42

(₹ lakhs)

District Haridwar
Estimates of Net Product (Account III)
Rural local body 2011-12

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1112.10	0.00	0.20	1112.30
2. Construction	892.84	0.00	0.00	892.84
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	892.84	0.00	0.00	892.84
6. Public Administration & Defence (1-5)	219.26	0.00	0.20	219.46

Table-43

(₹ LAKHS)

District Haridwar Gross Capital Formation
Rural local body 2011-12(Account IV)

	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	290.58	970.42	761.69	0.00	0.00	0.00	0.00	0.00	2022.69	0.00	0.00	2022.69
2. Construction	254.03	944.03	655.91	0.00	0.00	0.00	0.00	0.00	1853.97	0.00	0.00	1853.97
3. Water Supply	0.00	0.00	42.45	0.00	0.00	0.00	0.00	0.00	42.45	0.00	0.00	42.45
4. Other Services	13.94	0.00	10.39	0.00	0.00	0.00	0.00	0.00	24.33	0.00	0.00	24.33
I. a) Education	13.94	0.00	1.77	0.00	0.00	0.00	0.00	0.00	15.71	0.00	0.00	15.71
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	0.00	0.00	8.62	0.00	0.00	0.00	0.00	0.00	8.62	0.00	0.00	8.62
5. Sub-Total (2 to 4)	267.97	944.03	708.76	0.00	0.00	0.00	0.00	0.00	1920.75	0.00	0.00	1920.75
6. Public Administration & Defence (1-5)	22.61	26.39	52.93	0.00	0.00	0.00	0.00	0.00	101.94	0.00	0.00	101.94