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Memorandum

To The

Thirteenth Finance Commission

**Volume-III
(Topics)**

GOVERNMENT OF UTTARAKHAND

January, 2009

Topic Note No. 1

BASE AND RATES OF STATE TAXES, DUTIES ETC

Land Revenue

(a) Base and existing rates of land revenue as assessed on different categories of rural land. Information about the rates applicable to irrigated, unirrigated and partially irrigated land should separately be given.

(b) In some States in addition to irrigation, there is a tax on commercial crops. Where the tax on commercial crops in any form is levied, details of it should be given separately.

(c) The size of holdings- unirrigated and irrigated (once/twice a year) separately – exempted from payment of land revenue and position in this regard from time to time together with estimated loss of revenue.

Any cess on land revenue whether land revenue or any part of it is assigned to Panchayats.

(a) The present land revenue system in Uttarakhand is based on the land revenue system in practice prior to the abolition of Zamindari in 1952. The Hereditary rates or circle rates in Uttarakhand vary widely depending upon the type of soil etc. and also for different types of tenants. The basic rate of land revenue were rationalised from 1 July, 1976 and the land revenue was fixed at double the hereditary rates subject to a minimum of Rs.10 and maximum of Rs.20 for irrigated land and Rs.5 for of un-irrigated land. The rates in different areas in hill district are somewhat lower from place-to-place depending upon the type of soil etc. Holdings below 3.125 acres are exempt from payment of land revenue.

(b) No commercial crop tax is levied in Uttarakhand.

(c) Both irrigated and un-irrigated holdings up to 3.125 acres are exempted from land revenue and the annual loss of revenue on this account is about Rs.7900000.00 per year. The total land revenue payable is about Rs.4700000.00 per year.

Topic Note No. 2

BASE AND RATES OF STATE TAXES, DUTIES ETC

Agricultural Income Tax

(a) Base and existing rates (i.e. in 2005-2006 of agricultural income tax on (a) plantations (tea, coffee, rubber, cardamom, etc.) and (b) non-plantation crops. Procedures for assessment and basis of collection (i.e. whether on returns of income or certain flat rates per acre/standard acre/hectare).

(b) Changes made in the base/rates during each of the last three years ending 2006-07, indicating the likely yield in the year of change and the full year.

(a & b) Agricultural Income tax has not been levied in Uttarakhand.

Topic Note No. 3

Tax on Urban Land

(a) *Base and prevailing rates of tax from 2006-07 onward (year-wise) if any, on non-agricultural land in urban areas in the form of urban land tax or ground rent or premium for conversion of agricultural land to non-agricultural uses.*

(b) *The base and tax rate of the above in 2005-06.*

(a) No such tax has been levied in the State.

(b) However land conversion fee is levied by the Government. The rates of conversion in Development authority areas are shown in table No.3.1

Table: 3.1 Rate of Land use charge as percentage of circle rate

Scheme in Land Use	A	B	C		D	E		F	G	H	I
			Community Facilities			Entertainment & Tourism					
	Agriculture Horticulture	Transport	Universities	Other's	I.T. Units/ Campus	Entertainment	Tourism	Industrial	Residential	Official	Commercial
A- Agriculture	-	10	10	15	20	10	20	25	50	100	150
B-Bus Transport/ Taxi/ Truck station/ Filling station	-	-	-	-	x	x	x	x	x	x	x
B-Community Facilities											
1- Universities	-	x	-	-	x	x	x	x	x	x	x
2- Other's	-	x	-	-	-	-	x	x	x	x	x
C- I.T. Units & Campus	-	x	-	-	-	-	-	-	30	50	100
D-Entertainment & Tourism											
1- Entertainment	x	x	x	x	x	-	x	x	x	x	x
2- Tourism	-	-	-	-	-	-	-	x	50	75	150

E- Industrial	-	-	x>15	x>15	-	-	-	-	x	75	125
F- Resident ional	-	x	x	-	-	-	100	x	-	75	125
G-Official	-	-	-	-	-	-	-	x	75	-	150
H-Commercial	-	-	-	-	-	-	-	-	-	-	-

Note :-

(a) x conversion of land use is totally restricted.

(b) x> Conversion of land use is only on NOC given by Industry Department.

(c) Land use charges not payable.

(d) A to I as shown in above chart.

Topic Note No. 4

Local taxation on land and buildings

Base and prevailing rates of local taxation on land & buildings with brief account of procedure for valuation of property, assessment and appeal and revision against assessment and revenue from such taxation from 2002-03 to 2006-07.

There is one Nagar Nigam (Municipal Corporation), 31 Nagar Palika Parishads and 31 Nagar Panchayats in Uttaranchal. The power to impose taxes is conferred upon the Municipalities under the relevant Acts.

"Annual Value" of land and building constitutes the base of property tax which has been defined as follows: -

- (a) In the case of railway stations, colleges, schools, hostel, hospitals, factories and other such buildings a proportion (not below five percent in case of Nagar Nigams and not exceeding five percent in case of Nagar Palika Parishads) to be fixed by rules made in this behalf of the sum obtained by adding the estimated present cost of erecting the building, less depreciation at a rate to be fixed by rules, to the estimated value of the land appurtenant there to.
- (b) In the case a building or land not falling in (a) the gross annual rent for which such building or land is actually let, or where the building or land is not let or in the opinion of the assessing authority is let for a sum less than its fair letting value, might reasonably be expected to be let from year to year.

Provided that where the annual value of any building would, by reason of exceptional circumstance, in the opinion of the local bodies, be excessive if calculated in the aforesaid manner, the local body may fix the annual value at any lesser amount which appears to it equitable. But in the case of owner occupied building, it shall for the purposes of assessment of property taxes, be deemed to be 25 percent less than the annual value otherwise determined.

The following lands and buildings are exempt from payment of tax: -

- (a) Buildings and lands solely used for purposes connected with the disposal of the dead.
- (b) Buildings and lands or portion thereof solely occupied and used for public worship or,
 - (a) For a charitable purpose.
 - (b) Buildings solely used as jails, court houses, treasuries, schools and colleges;

- (c) Ancient Monuments as defined in the Ancient Monuments Preservation Act, 1904, subject to any direction of the State Government in respect of any such monuments;
- (d) Any building or land the annual value of which is Rs.360/- or less provided the owner thereof does not own any other building or land in the city.
- (e) Buildings and lands vesting in the Government of India except where provisions of Cl. (2) of Article 285 or the Constitution of India apply.

Assessment list of all urban lands and buildings is prepared by the local body, containing the details of property, owner or occupier, annual letting value or other particulars determining the annual value and the amount of tax assessed on the property. The list is open for public inspection. In cases where the property is assessed for the first time or where assessment is increased, a notice is served to the owner/occupier, specifying the date before which objections to assessment and valuation are to be made. Assessors are afforded an opportunity for filing their objections, if any, against the valuation and assessed tax. In case of Nagar Palika Parishads, the boards dispose of such objections or a committee empowered in this behalf. In case of Nagar Nigams, objections are made to Mukhay Nagar Adhikari and are heard by the executive committee or the special committee appointed by executive committee in this behalf. These committees may over-ride the objections or make necessary changes in the assessment list in case the objections are considered justifiable.

An appeal against the assessment may be made to the District Magistrate or such other officer as may be empowered by the State Government. The decision of the District Magistrate, which he takes under section 162 of the Act, is subject to revision. Reference to the High Court in connection with a question as to the liability to, or the principle of assessment of the tax can be made under section 163 of the above Act.

The revenue generated from house tax from 2002-2003 to 2006-2007 is shown in Table 4.1 below.

Table: 4.1

Revenue Receipts from House Tax

(Rs. in Lakhs)

S. No.	Urban Local Bodies	2002-03	2003-04	2004-05	2005-06	2006-07
1.	Nagar Nigam (1)	260.05	244.00	233.00	400.00	440.00
2.	Nagar Palika Parishads (32)	615.68	474.00	539.00	687.00	755.70
3.	Nagar Panchayats(30)	48.52	47.00	60.00	82.00	90.20

Note: - One Nagar Panchayat Rudraprayag was elevated to the level of Nagar Palika Parishad from Oct, 2006.

Badrinath, Kedarnath and Gangotri are non-elected panchayats hence no house tax is imposed by them.

Topic Note No. 5

Stamps and Registration

Brief note on prevailing rates of (i) stamp duties, and (ii) registration fees on important items/transactions (like conveyance deed) with a brief description of arrangements for checking under-valuation of properties from evasion of stamp duty.

Stamp duty: - Stamp duty is classified into two categories i.e. judicial and non-judicial. The levy of stamp duty (non-judicial) is regulated by Indian Stamp Act, 1899 as amended from time to time in its application to Uttarakhand. The duty is levied not on the transaction but on instruments only evidencing the transaction. The stamp duty is generally levied on advalorem basis where the transaction denoted by the instrument is amenable to valuation and the document not amenable to valuation are charged with specific duties. The rates of stamp duty on bill of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipt as mentioned in schedule-I and 1-A of the said Act are levied by Government of India. In respect of other classes of instrument like conveyance mentioned in schedule 1-B of Act, the rate of stamp duty are to be fixed by the State for their respective State. The duty is collected by the State within which such duty is leviable. The proceeds are assigned to the state Government. On sale of immovable property, stamp duty is 7% of the value of the property. The prevailing rates of stamp duty on important items are given in Annexure.5.1

1. **Court Fee:-** The stamp duty (judicial) or court fee is levied under Indian Court fee Act, 1870, as amended in their application to the State. Under entry 3 of list II of 7th schedule of the Constitution, levy of fee in all courts except Supreme Court are under the legislative competence of the State. Documents mentioned in schedule I and II of the court fee Act, 1870 are levied advalorem on document like plaint,, probate etc. and specific on bail-bond, mukhtarnama, vakalatnama, application etc. The revenue under this head consists of receipts from the value of stamp used for payment of duties on suits, petition, application etc. filed in court and public offices. The object of the levy is to raise fund for meeting the expenses on administration of justice and also to curb frivolous litigation.

2. **Registration Fee:-** Registration fee is levied under the Indian Registration Act, 1908. The said Act provides for the registration of certain documents for the purpose of legal recognition. Section 17 of the Registration Act. 1908 deals with the document compulsorily registerable. All documents in respect of immoveable property, unless exempted require registration, Under section 78 of the said Act, the state Governments have been empowered to prescribe the rates of fee payable for registration of documents and other matters relating thereto.

Arrangements made for checking under-valuation of property.

1. Section 47A of the Indian stamp Act 1899 provides for dealing with the evasion of stamp duty in the instrument on which stamp duty is chargeable on the market value of the property.

2. The Uttar Pradesh Stamp (valuation of property) Rules 1997 has been adopted by the Uttarakhand Government and biennial collector rate list of the property are made in accordance with the provision of the said Rules.
3. The transfer of immoveable property by irrevocable power of attorney has been made chargeable with the same duty as conveyance on the market value of the property-forming subject of such authority.
4. If the lease purports to be for a term exceeding thirty years, the transaction is chargeable with the same duty as conveyance on the market value of the property subject to lease. The said provision is incorporated to check the evasion of stamp duty on the transaction of permanent nature.

SCHEDULE 1-B

[STAMP DUTY ON INSTRUMENTS UNDER THE INDIAN STAMP ACT, 1899, AS AMENDED UP-TO-DATE IN ITS APPLICATION TO UTTARAKHAND]

[See Section 3]

Annexure 5.1

Note – The articles in Schedule 1-B are numbered so as to correspond with similar articles in Schedule I Act II of 1899.

<i>Description of Instrument</i>	<i>Proper Stamp-duty</i>
Acknowledgment of a debt exceeding [One thousand rupees in amount or value, written or signed by, or on behalf of, as debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession: provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	[Ten Rupees]
Administration Bond including a bond given under Section 291, 275 and 376 of the Indian Succession Act, 1925, or Sec. 6 of Government Savings Bank Act, 1873.	[Subject to Maximum of two hundred rupees, the same duty as on a bond (no. 15)]
Adoption-Deed , that is to say any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	[One hundred rupees].
Advocate - See "Entry as an Advocate"	
Affidavit , including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Ten Rupees.

Exemptions

Affidavit or declaration in writing when made-

(a) as a condition of enrolment under the Army Act, 1950, the Air Force Act, 1950, or the Navy

Act, 1957, or

for the sole purpose of enabling any person to receive any pension or charitable allowance.

5- Agreement or memorandum of an agreement-

- | | |
|---|---|
| (a) if relating to the sale of a bill of exchange | [Ten Rupees]. |
| (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate. | Subject to a maximum of [One thousand rupees; ten rupees for every Rs. 20,000"] or part thereof the value of the security or share. |

[(b-1)]	if relating to the sale of an immovable property where possession is not admitted to have been delivered nor is agreed to be delivered without executing the conveyance.	The same duty as on conveyance [no. 23 clause (a)] on one half of the amount of consideration as set forth in the agreement.
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Provided that when conveyance in pursuance of such agreement is executed, the duty paid under this clause in excess of the duty payable under clause(c) shall be adjusted towards the total duty payable on the conveyance.

[(b-2)]	If relating to construction of a building on a land by a person other than the owner or lessee of such land and having a stipulation that after construction, such building shall be held jointly or severally by that other person and the owner or the lessee, as the case may be, of such land, or that it shall be sold jointly or severally by them or that a part of it shall be held jointly or severally by them and the remaining part thereof shall be sold jointly or severally by them.	The same duty as a conveyance [(No. 23 Clause (a))] for a consideration equal to the amount or value of the land.
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Explanations

For the purpose of this clause--

- (1) the expression "land" shall include things attached to the earth, or permanently fastened to anything attached to the earth.
- (2) the expression "lessee" shall mean a holder of a lease in perpetuity or for a period of thirty years or more.

(3) the expression "building" shall mean a building having more than one flat or office accommodation or both and the expression "flat" shall have the meaning assigned to it in the Uttar Pradesh Ownership of Flats Act, 1975.]

(c) if not otherwise provided for

One hundred rupees

Exemption

Agreement or memorandum of agreement--

(a) "[* * *]"

(b) made in the form of tenders to the Central Government for, or relating to, any loan.

Agreement to lease- See "Lease"
(No. 35)

6- Agreement relating to deposit of title deeds, pawn or pledge, that is to say, any instrument evidencing an agreement relating to -

the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security); or

the pawn or pledge of movable property where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt -

[(a)] if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement.

Five Rupees provided that stamp duty shall not exceed ten thousand Rupees

For every Rs.1000 or part thereof of the amount of loan or debt.

Explanation

For the purposes of clause(1) of this Article, any letter, note or memorandum or writing, relating to the deposit of title deeds, whether written or made before, or at the time of, or after, the deposit of title deeds is effected and whether it is in respect of the first loan or any subsequent loan, such letter, note, memorandum or writing shall, in the absence of any separate agreement relating to deposit of title deeds, be deemed to be an instrument evidencing an agreement relating to the deposit of title deeds.]

Half the duty payable on a loan or debt under clause (a) for the amount secured.

if such loan or debt is repayable not more than three month from the date of such instrument.

Exemption

Instrument of pawn or pledge of agricultural produce, if unattested.

7- Appointment in execution of a power, whether of trustees of property, movable, or immovable, where made by any writing not being a Will -

where the value of the property does not exceed Rs.1000 [Fifty rupees]

in any other case [One hundred rupees]

8- Appraisement Of Valuation Made Otherwise Than Under An Order Of The Court in the course of a suit-

(a) where the amount does not exceed Rs.1,000 The same duty as a bond (No.15) for such amount

(b) in any other case [The same duty as a Bond (No. 15), for Rs.1000]

Exemptions

Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement to operation of law.

Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

10- Articles of Association of a Company [Five hundred rupees]

Exemption

Articles Of Any Association Not Formed For Profit And Registered Under Sec. 26 Of The Indian Companies Act, 1913.

See also "Memorandum of Association of a Company" (No.39)

12- Award that is to say, any decision in writing by an arbitrator or umpire not being an award directing a partition, on a reference made otherwise than by an order of the court in the course of a suit-

where the amount or value of the property to which the award relates does not exceed Rs.1,000. The same duty as a Bond (No.15) for such amount.

if it exceeds Rs. 1,000 for every additional Rs.1000 or part thereof.

[Ten rupees]

where the subject-matter of award is incapable of valuation.

[The same duty as a Bond (No.15) for Rs.1000

Exemption

Award under the Bombay District Municipal Act, 1901 Sec. 160 or the Bombay Hereditary Officers Act 1874, Sec. 18 or the U.P. Municipalities Act, 1916, Sec 324(1) or the U.P. District Boards Acts, 1922 Sec. 190(1)

[10-A.] **Bank Guarantee**, Guarantee deed executed by a Bank as a surety to secure the due performance of a contract or the due discharge of a liability for every Rs.1000 or part thereof.

[Five rupees] provided that stamp duty shall not exceed Rs. ten thousand.

15- Bond, as defined by Section 2(5) not being a Debenture (No.27) and not being otherwise provided for by this Act, or by the Court Fees Act,1870

Where the amount or value secured does not exceed Rs.100/-.

Ten Rupees

Where it exceeds Rs. 100/- but does not exceed Rs.1000/-.

Seventy Rupees

and for every additional Rs.1000 or part thereof in excess of Rs.1000

Seventy Rupees.

17- Cancellation—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.

(One Hundred Rupees)

See also release (No. 55), Revolution of Settlement (No. 58-B), Surrender of lease (No.61), Revocation of Trust (No.64-B).

17-A Certificate of enrolment under sec. 22 of the advocates act, 1961 issued by the State Bar Council of Uttar Pradesh]

Two Hundred and Fifty Rupees

18- Certificate of Sale (in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Court or by an officer, authority or body empowered under any law for the time being in force to sell such property by public auction and to grant such certificate.)

(The same duty as a Conveyance (No. 23 Clause (a), for a consideration equal to the amount of the purchase money only).

23- Conveyance (as defined by Sec. 2 (10) not being a transfer charged or exempted under No.

Sixty rupees

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(a) if relating to immovable property where the amount or value of the consideration of such conveyance as set forth therein or the market value of the immovable property which is the subject of such conveyance, whichever is greater does not exceed Rs. 500/-

Where it exceeds Rs. 500/- but does not exceed RS. 1,000/-

One hundred and twenty five rupees.

and for every Rs. 1,000/- or part thereof in excess of Rs. 1,000/-

One hundred and twenty five rupees.

Provided that the duty payable shall be rounded off to the next multiple of ten rupees.

(b) if relating to movable property where the amount or value of the consideration of such conveyance as set forth therein does not exceed Rs. 1,000/-

Twenty rupees

and for every Rs. 1,000/- or part thereof in excess of Rs. 1,000/-

Twenty rupees

By notification No. KSV-5-3706/II-08-500 dated 31.08.1998 duty payable on conveyance, has been refixed as below: {See item 136 Appendix II}

Where the value does not exceed Rs. 500
Where it exceeds Rs. 500 but does not exceed Rs. 1000

Duty reduced from Rs. 125 to Rs. 80

For every Rs. 1000 or part there of in excess of Rs 1000 or part there of

Duty reduced from Rs. 125 to Rs. 80

By notification No 299/xxvii(9)/stamp/2006 dated 18.8.2006 the stamp duty reduced upto twenty five percent (25%) in respect of transfer of immovable property for a value of rupees ten lakh in favour of one or more women individually or severally .

Provided that if the transfer deed in favour of a woman is valued for more than ten lakh rupees, the stamp duty upto ten lakh rupees shall be calculated on the twenty five percent reduced value and the stamp duty on higher than ten lakh shall be calculated to the previous prevailing rates. If the transfer deed is executed in one women or more and one man or more, if the share of the woman/women is specified then the stamp duty payable on such instrument shall be reduced to the extent of the share of the woman/women, but if such share of the

woman/women is not specified in the instrument, then, the stamp duty shall be payable on the instrument as if no reduction in stamp duty had been granted on such instrument.

By notification No. 74/Vitta Anubhag-9/stamp/2008 dated 25th April,2008. The stamp duty has been reduced by one percent on transfer of immovable property. In case of transfer made at a rate higher than the circle rate and exemption. of 50 percent of the stamp duty is allotted on the amount in excess of the circle rate by this notification stamp duty on conveyance has been reduced from Rs. 80 per thousand to Rs. 70 per thousand.

Exemption

Assignment of copy right in musical works by resident of, or first published in India.

Explanation

For the purposes of this Article, in the case of an agreement to sell an immovable property, where possession is delivered before the execution or at the time of execution or is agreed to be delivered without executing the conveyance, the agreement shall be deemed to be a conveyance and stamp duty thereon shall be payable accordingly:

Provided that the provisions of Section 47-A Shall *mutatis mutandis* apply to such agreement:

Provided further that when conveyance in pursuance of such agreement is executed, the stamp duty paid on the agreement shall be adjusted towards the total duty payable on the conveyance.)

Co-partnership Deed- (See "Partnership" (No.46).

24- copy or extract, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees-

(i) If the original was not chargeable with duty or if the duty with which it was chargeable does not exceed ten rupees. Ten rupees.

(ii) in any other case not falling within the Ten rupees provision of Sec. 6-A. Ten rupees

Exemption

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose;

(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

25- Counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid –

(a) Counterpart or duplicate of any instrument chargeable does not exceed 71 (fifty rupees)

The same duty as is payable on the original.

(b) in any other case not falling within the provision of Section 6-A.

(Fifty rupees)

Exemption

Counterpart of any lease granted to a cultivator when such lease is exempted from duty.

28- Delivery order in respect of goods, that is to say, any instrument entitling any person therein named, or his assigns or holder thereof, to the delivery of house in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value one thousand rupees.

Ten Rupees

Deposit of Title Deeds – See "Agreement relating to Deposit of Title Deeds, Pawn or pledge" (No. 61).

Dissolution of partnership – See "Partnership" (No. 46).

29- Divorce – Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage

(Fifty rupees).

Dower–Instrument of–See "Settlement" (No.58).

Duplicate – See "Counterpart" (No. 25).

31- Exchange of Property – Instrument of

The same duty as a conveyance 76 (No. 23 clause (a) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

Extract – See Copy No. 24

32- Further Charge – Instrument of, that is to say, any instrument imposing a further charge on mortgaged property –

(a) When the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession).

The same duty as a Conveyance 77 (No. 23 clause (a) for a consideration equal to the amount of the further charge secured by such instrument.

(b) when such mortgages is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)-

(i) if at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such instrument.

The same duty as a Conveyance (No. 23 clause (a) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.

(ii) if possession is not so given.

The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

33- Gift – Instrument of not being a Settlement (No. 58), or will or transfer (No. 62)

The same duty as a conveyance (No. 23 clause (a) for a consideration equal to the value of the property.

Hiring Agreement or Agreement of Service-See "Agreement" (No. 5).

34- Indemnity Bond

The same duty as a Security Bond (No. 57) for the same amount.

Inspector ship-deed-See "Composition Deed" (No. 22) Insurance – See "Policy of Insurance" (No. 47).

34-A. Instrument correcting a purely clerical error in an instrument chargeable with duty and in respect of which the proper duty has been paid.

Ten rupees.

35- Lease, including an under-lease or sub-lease and any agreement to let or sublet –

(a) Where by such lease the rent is fixed and not premium is paid or delivered-

(i) Where the lease purports to be for a term not exceeding one year

The same duty as a Bond (No. 15), for the whole amount payable or deliverable under such lease.

(The same duty as conveyance (No. 23

(ii) Where the lease purports to be for a term exceeding one year but not exceeding five years	clause (a), For a consideration equal to three times the amount or value of the average annual rent reserved.)
(iii) Where the lease purports to be for a term exceeding five years, but not exceeding ten years	(The same duty as a conveyance (No. 23 clause (a), for a consideration equal to four times the amount or value of the average annual rent reserved.
(iv) Where the lease purports to be for a term exceeding ten years, but not exceeding twenty years	(The same duty as a conveyance (No. 23 clause (a), for a consideration equal to five times the amount or value of the average annual rent reserved.
(v) Where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years.	(The same duty as a conveyance (No. 23 clause (a), for a consideration equal to six times the amount or value of the average annual rent reserved.
(vi) Where the lease purports to be for a term exceeding thirty years, or in property or does not purport to be for any different term.	(The same duty as a conveyance (No. 23 clause (a), for a consideration equal to the market value of property which is the subject of the lease.
(vii) Where the lease purports to be for a term exceeding one hundred years or in perpetuity	(The same duty as a conveyance (No. 23 clause (a), for a consideration equal to the market value of property which is the subject of the lease.
(viii) Where the lease does not purport to be for any definite term	The same duty as a Conveyance (No. 23 clause (a) for a consideration equal to the three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved	The same duty as a conveyance equal to the market value of property which is the subject of the lease.
(i) Where the lease purports to be for a term not exceeding thirty years.	
(ii) Where the lease purports to be for a term exceeding thirty years.	The same duty as a conveyance equal to the market value of property which is the subject of the lease.
(c) Where the lease is granted for a fine or premium or for money advanced in addition to	The same duty as a conveyance (No. 23 clause (a) for a consideration equal to

rent reserved.

the amount or value of such fine or premium or advance.

(i) Where the lease purports to be for a term not exceeding thirty years.

(Provided that in any case when an agreement to lease is stamped with the advalorem stamp required for lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed (Fifty rupees)

(iv) Where the lease purports to be for a term exceeding thirty years.

The same duty as a conveyance (No. 23 clause (a) for a consideration equal to the market value of property which is the subject of the lease.

(v) Explanation (5) shall be omitted.

Exemptions

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of tree for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of land for cultivation together with a homestead or tanks.

Explanation

(1) When a lease undertakes to pay any recurring charge, such as Government revenue, the lands lord's share of cesses or the owner's share of municipal rates or taxes which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

(2) A lease from month to month or year to year without any fixed period or one for a fixed period with a provision allowing the lessee to hold over thereafter for an indefinite term shall be deemed for the purposes of this article to be a lease not purporting to be for any definite term.

(3) Rent paid in advances shall be deemed to be money advanced within the meaning of this article unless it is specifically provided in the lease that rent paid in advance will be set off towards the last installment or installments of rent.

(4) The aggregate amount at which tolls are let an whether payable in lump sum or installments shall be deemed to be premium of the purposes of this Article.

38– Letter of license, that is to say, any agreement between a debtor and his creditors, that the letter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion. (Thirty rupees).

38-A. License relating to arms or ammunitions, that is to say document evidencing the license or renewal of license relating to arms or ammunitions under the provision of the Arms Act, 1959- Thirty rupees.

(A) License relating to following arms –

(i)	Revolvers or Pistols	Two thousand rupees
(ii)	Rifles	One thousand five hundred rupees
(iii)	DBBL Weapons	One thousand rupees
(iv)	SBBL Weapons	One thousand rupees
(v)	ML Weapons	Two thousand rupees

(B) License relating to arms or ammunitions on following Forms as set out in Schedule III to the Arms Rules, 1962 –

(i)	Form XI	Ten thousand rupees
(ii)	Form XII	Ten thousand Five hundred rupees
(iii)	Form XIII	Two thousand rupees
(iv)	Form XIV	Three thousand rupees

(C) Renewal of license relating to following arms –

(i)	Revolvers or Pistols	One thousand rupees
(ii)	Rifles	Seven hundred and fifty hundred rupees
(iii)	DBBL Weapons	Five hundred rupees
(iv)	SBBL Weapons	Five thousand rupees
(v)	ML Weapons	One hundred rupees

(D) Renewal of license relating to arms or ammunitions on following Forms as set out in Schedule II to the Arms Rules, 1962-

Three thousand rupees

(i)	Forms XI	Three thousand rupees
(ii)	Form XII	Two thousand rupees
(iii)	Form XIII	One thousand rupees
(iv)	Form XIV	

39- Memorandum of association of a company-

Five thousand rupees

if accompanied by Articles of Association under Sec. 26 of the Companies Act, 1956

if not so accompanied

Exemption

One thousand

Memorandum of any Association not formed for profit and registered under Sec. 25 of the Companies Act. 1956.

40- Mortgage-Deed not being an agreement relating to Deposit of Title Deeds, pawn or pledge (No.6), Bottomry Bond (No. 16), Mortgage of a crop (No. 41). Respondentia Bond (No. 56) or Security Bond (No. 57)

The same duty as a conveyance (No. 23 clause (a) for a consideration equal to the amount secured by such deed.

(a) When possession of the property or any part of the property comprised in such deeds is given by the mortgagor or agreed to be given

(b) when possession is not given or agreed to the be given as aforesaid

The same duty as a Bond (No. 15) for the amounts secured by such deed.

Explanation

A mortgagor, who gives to the mortgage a power of attorney to collect rent or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

(Ten rupees)

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every secured not exceeding Rs. 1,000/-

(Ten rupees)

and for every Rs. 1000 or part thereof secured in excess of Rs. 1,000

Exemptions

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 or the agriculturists Loans Act, 1884,

or by their sureties as securities for the repayment of such advances.

(2) Letter of Hypothecation accompanying a bill of exchange.

41- Mortgage of a crop, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not, in existence at the time of the mortgage-

(a) When the loan is repayable not more than three months from the date of the instruments-for every sum secured not exceeding 93 (Rs. 6,000)

(Ten rupees)

and for every (Rs.6,000 or part thereof secured in excess of Rs.6,000

(Ten rupees)

(b) When the loan repayable more than three months, but not more than eighteen months from the date of the instrument-

for every (Rs. 3,000) or part there of secured in excess of (Rs. 3,000)

(Twenty rupees)

and for every sum secured not exceeding Rs. 3,000

(Twenty rupees)

and for every Rs. 200 or part thereof secured in excess of Rs. 200

(Thirty five naye paise)

42- Notarial Act, that is to say, as instrument, endorsement note, attestation certificate or entry not being a Protest (No.50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public

(Ten rupees)

See also "Protest of Bill or Note" (No. 50).

43- Note or Memorandum, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal –

(a) of any goods exceeding in value of 97(Two hundred rupees)

(Ten rupees)

(b) of any stock or marketable security exceeding in value 97(two hundred rupees)

(subject to a maximum of (one thousand rupees; Ten rupees for every Rs, 20,000) or part thereof the value of the stock or security).

44- Note of protest by the master of a ship

(Ten rupees)

See also Protest by the Master of ship (No. 51)

Order for the payment of Money – See Bill of Exchange (No. 13).

45- Partition – Instrument of (as defined by Section 2 (15).

The name duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.

N.B- The largest share remaining after and the property as partitioned (or if there are two or more share of equal value and not smaller than any of other share) then one of such equal shares shall be deemed to be that from which the other shares are separated;

Provided always that –

(a) when an instrument containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition or upon the instrument recording, by way of declaration or otherwise, the terms of such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than (Ten rupees).

(b) where land is held on Revenue settlement, the value for the purposes of this article shall be deemed to be –

(i) twenty times the annual revenue, and

(ii) ten times the net profit that have arisen from the land during the year next before the date of partition, where the land is wholly or partly exempt from payment of revenue,

(c) where a final order for effecting a partition passed by any Revenue Authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument or partition, in pursuance of such order or, award is subsequently executed, the duty on such instrument shall not exceed 103 (ten rupees)

46- Partnership –
A-Instrument of –

- (a) Where the capital of the partnership does not exceed 104 (Rs. 10,000) Twenty two rupees and fifty naye paise
- (b) in any other case (The same duty as a Bond (No. 15) for (Rs. 10,000)
- B-Dissolution of –
- Pawn or Pledge, See Agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6) (One hundred rupees)
- 47- * * *
- 48- Power of attorney** (as defined in Section 2 (21) not being Proxy (No. 52) –
- when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such document (Ten rupees)
- when authorizing one person or more to act on a single transaction other than the case mentioned in clause (a) (Twenty rupees)
- when authorizing not more than five persons to act jointly and severally in more than one transaction or generally (Fifty four rupees)
- when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally (One hundred rupees)
- when given for consideration and authorizing the attorney to sell any immovable property. The same duty as a conveyance (No. 23 clause (a) for the amount of the consideration.
- (e) when irrevocable authority is given to the attorney to sell immovable property The same duty as a conveyance (No. 23 clause (a) on the market value of the property forming subject of such authority.)
- (f) when authorizing more than ten persons to Act jointly and severally in more than one transaction or generality). (Ten rupees for each person authorized)

N.B. – The term "registration" includes every operation incidental to registration under the Indian Registration Act (Act XVI of 1908)

Explanation

For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

54- Re-Conveyance of Mortgaged property –

- (a) if the consideration for which the property The same duty as a Conveyance 114

was mortgaged does not exceed Rs. 1,000

(No. 23 clause (a) for the amount of such consideration as set forth in the Re-conveyance.

(b) in any other case

(The same duty as a Conveyance

(No. 23 Clause (a) for Rs. 1,000).

55- Release, that is to say, any instrument, not being such a release as is provided for by Section 23 (A) whereby a person renounces a claim upon another person or against any specified property

if the amount or value of the claim does not exceed Rs. 2,500

The same duty as a Bond (No. 15) for such amount or value as set forth in the Release.

in any other case

(The same duty as a Bond (No. 15) for Rs. 3,000).

56- Respondentia Bond, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.

The same duty as a Bond (No. 15) for the amount of the loan secured.

Revocation of any Trust or settlement – See "Settlement" (No. 58), "Trust" (No. 64)

57- Security Bond or Mortgage deed executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract or the due discharge of a liability –

When the amount secured does not exceed 117 (Rs. 100)

(Ten rupees)

in any other case

(One hundred rupees)

Exemptions

Bond or other instrument, when executed-

by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, Sec. 99 for the due performance of their duties under the Act;

by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sumper

mensem;

under No. 3-A of the rules made by the State Government under Sec. 70 of the Bombay Irrigation Act, 1879;

executed by person taking advances under the Land Improvement Loans Act, 1883 or the Agriculturists Loans Act, 1884, or by their sureties, as securities for the payment of such advances;

executed by officers of the Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.

58- Settlement

A-Instrument of (including a deed of dower)

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled.

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed Ten rupees.

Exemption

Deed of dower executed on the occasion of a marriage between Mohammedans.

The same duty as a Bond (No.15) for a sum equal to the amount of value of the property concerned, but not exceeding fifty six rupees).

B- Revocation of -

59- Share warrants, to bearer issued under the Indian Companies Act, 1913.

The same duty as a Debenture transferable by delivery (No. 27) (b) for a face amount equal to the nominal amount of the shares specified in the warrant.

Exemptions

Share warrant when issued by a Company in pursuance of the Indian Companies Act, 1913, Sec. 43, to have effect only upon, payment, as composition for that duty, to the Collector of Stamp revenue of –

one and half per centum of the whole subscribed capital of the company, or

if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital – One and half per centum of the additional capital so issued.

Scrip, see "Certificate" (No. 19).

61- Surrender of lease-

The same duty as a Bond (Np. 15) for a consideration of Rs. 100 or the duty with which such lease is chargeable whichever is less:

Provided that the duty payable shall be rounded off to the next multiple or ten rupees.

Exemption

Surrender of lease where such lease is exempted from duty).

62- Transfer (Whether with or without consideration) –

See "Schedule 1-A".

(b) of debentures, being marketable securities whether the debenture is liable to duty or not, except debentures provided for by Section 8;

When the value of the share or the face amount of the debenture does not exceed Rs. 500 Ten rupees

Where is exceeds Rs. 500 but does not Twenty rupees
Twenty rupees exceed Rs. 1,000

and for every Rs. 500 or part thereof in Twenty rupees
excess of Rs. 1,000-

(C) of any interest secured by a bond, mortgage deed or policy of insurance –

(i) if the duty on such bond, mortgage deed or policy does not exceed one hundred rupees; The duty with which such bond, mortgage deed or policy is chargeable.

Provided that the duty payable shall be rounded off to the text multiple of ten rupees.

(i) in any other case

(One hundred rupees)

Provided that, if by any one instrument the interest securd by several bonds, mortgage deeds or policies of insurance is transferred the duty payable if separate instruments of transfer were executed in respect of such bond,

mortgage deed or policy of insurance).

128 (Provided further that the duty payable shall be rounded off to the next multiple of ten rupees)

(d) of any property under the Administrator General's Act, 1913, Sec 25

(One hundred rupees)

(e) of any trust property without consideration from one trustee to another trustee or from a trustee to a beneficiary

(Seventy rupees).

Exemption

Transfer by endorsement –

- a. of a bill-of-exchange, cheque or promissory note;
- b. of a bill-of-lading, delivery order, warrant for goods or other mercantile document of title to goods;
- c. of policy of insurance;
- d. of securities of the Central Government or the State Government

See also Sec. 8.

63- Transfer of lease by way or assignment, and not by way of under lease

Exemption

Transfer of any lease exempt from duty.

64- Trust :-

A. Declaration of – of, or concerning, any property when made by any writing not being a will –

Where the amount of value does not exceed Rs. 10,000

The same duty as on a Bond (No. 15) (On ten thousand rupees the duty payable under clause (a) and on the reminder, ten rupees for every additional one thousand rupees or part thereof).

Where such amount exceeds Rs. 10,000 for every additional Rs. 1,000 or part thereof

B. **Revocation of** – or concerning, any property when made by instrument other than a will

(The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned but not exceeding the duty payable on a Bond

(No. 15) for Rs. 2,000

See also "Settlement" (No. 58)

Valuation – See " Appraisement" (No. 8)

Vakil – See "Entry as a Vakil" (No. 30)

Topic Note No. 6

VAT/Sales Tax/Purchase Tax

VAT

- (a) *Impact of introduction of VAT on the Revenue of the States;***
- (b) *Yearwise compensation availed and impact on State finances;***
- (c) *Expected impact of changes in CST.***

Value added Tax system was introduced in Uttarakhand State w.e.f. 1st Oct, 2005. This system envisages tax liability on every subsequent point of sale with input tax credit facility of tax already paid on preceding transaction. The different commodities have been classified in various schedules keeping in view the rate of tax prevalent thereon. In schedules I, 70 group of commodities exempted from tax have been classified. Schedule II (A) contains 04 group of commodities taxable @ 1% at every point of sale. Schedule II B contains 137 groups of commodities taxable @4% at every point of sale. Similarly, Schedule IIC has only two commodities i.e. (a) Lottery tickets taxable @ 32.5% and (b) Molasses taxable @ 20% at every point of sale. Schedule III contains special category of goods (non vatable) taxable at the rate ranging from 12.5% to 32.5% at the point of sale by manufacturer or importer. Schedule IV and V contain the list of specified establishments/institutions/international organizations/ diplomats etc. which are conditionally exempted from payment of tax on the sale of certain goods or entitled to get refund of tax paid on purchases of goods.

(a) *Impact of introduction of VAT on the revenue of the State –*

After the introduction of VAT system in Uttarakhand State w.e.f. 1.10.2005 the year wise break up of revenue is given hereunder :-

Years	(Rs. in crores)
2005-06	1005.28
2006-07	1354.98
2007-08	1620.84

Thus, there has been significant growth in revenue yield after the introduction of VAT in the state.

(b) Year wise compensation availed and impact on State Finances :-

Because of continuous growth in tax revenue after the introduction of VAT system in the State, no claim for compensation has been made as far as State VAT revenue receipts are concerned.

(c) Expected impact of changes in CST:-

The central sales tax revenue receipts of previous three years are given hereunder:-

Years	(Rs. in crores)
2005-06	82.67
2006-07	142.37
2007-08	132.58

The general rate of central sales tax on interstate sale has been reduced from 4% to 3% w.e.f. 01.04.2007. The resultant impact of this reduction in CST was loss in revenue receipts under CST head. The empowered committee of State Finance ministers set certain norms for the calculation of this loss of revenue according to which total loss incurred to the State Exchequer was estimated to the tune of Rs. 95.03 crores. The compensation proposal has been sent to the ministry of Finance, Govt of India. From 01.06.2008, CST rate has been further reduced from 3% to 2% meaning thereby the State will lose around Rs. 100 crores in CST revenue for the year 2008-09.

Topic Note No. 7

State Excise Duties

(a) Basis and prevailing rates (in 2007-08) of State Excise Duties. Present system under which excise revenue is collected. Role of the Government in manufacturing, distribution and pricing.

b) The present excise policy and changes during the last five years with financial implications, thereof.

a.1. Basis and Rates:- The United Provinces Excise Act, 1910 as amended from time to time has since remained as the basis of excise taxation in the State. The purpose of excise taxation is to regulate the excise trade in the State as well as to ensure the maximum revenue for the State from legal sale of intoxicants by exercising efficient supervision and better control. Prevailing rates of State Excise duties on various intoxicants during the year 2007-08 are given below:-

S. No.	Item	Rate	Remarks
I-	Minimum Guaranteed duty on :-		
	(a) Country Liquor		
	(i) Plain 25% V/V	Rs. 25/36x75/- per B.L.	
	(ii) Spiced 36% V/V	Rs. 75/- per B.L.	
	(b) Excise duty on Indian made foreign liquor		
	(i) Whisky/ Brandy	Rs. 56.00 per A.L.	
	(ii) Rum issued to C.S.D.	Rs. 43.00 Per A.L.	
	(c) Beer		
	(i) Up to 5% Alcoholic content	Rs. 13 per B.L.	
	(ii) Up to 8% Alcoholic Content	Rs. 25 per B.L.	
	(d) Bhang	Rs. 20.00 pre Kg.	
II-	Emport duty on :-		
	(a) Country liquor (Bulk or bottled supply)	Rs. 4.00 per A.L.	
	(b) Indian made foreign liquor		
	(i) Bulk supply	Rs. 5.00 per A.L.	
	(ii) Bottled supply	Rs. 2.67 par A.L.	
	(c) Beer	Rs. 0.50 pre Bulk litre	

	(d) Bhang	Rs. 3.00 per Kg.	
III-	Import permit fee on :-		
	(a) Indian made foreign liquor		
	(i) Bottle supply	Rs. 5.00 per Bottle	
	(ii) Bulk supply	Rs. 2.00 A.L.	
	(b) Beer	Rs. 1.00 per Bottle	

Note:-

- 1- A,L. denotes Alcohol Liter and B.L. denotes Bulk Liter.
- 2- The duty on medicinal and toilet preparation containing alcohol and narcotic drugs is levied by Government of India under the Medicinal and Toilet Preparation Act, 1955, but collected by State Government. The rate of duties is uniform throughout the Country.

a.2. Present system of collecting excise revenue :- Excise revenue is being collected in the State as per the following system :-

a. 2.1. The fixed fee system :- This system applies to a variety of licenses for special uses of intoxicants. A fixed fee is levied for the right of vend during the year or for a shorter period or for a particular occasion.

a.2.2 Settlement of Retail shops of Country and Foreign Liquor:-Shops of Country Liquor, and Indian Made foreign Liquor are settled in the State on the basis of the provisions of the Uttarakhand Excise (Settlement of License for Retail Sale of Foreign Liquor and Beer) Rules 2001 and Uttarakhand Excise (Settlement of License for Retail Sale of Country Liquor) Rules 2001 as amended from time to time, on fixed license fees and Fixed amount of Annual Minimum Guaranteed Duty by public lottery.

a.3 Excise duty is levied in one or more of the following ways :-

- (i) In case of excisable articles imported, by payment in the district of import.
- (ii) In case of excisable articles exported, by payment in the district of export.
- (iii) In case of excisable article transported, on payment in the district from which excisable article is to be transported, or by payment upon issue for sale from a bonded warehouse.
- (iv) In case of spirit or beer manufactured in any distillery or brewery by a rate charged upon the quantity produced or issued from a bonded warehouse,

a.4 Duty on alcohol for medicinal and toilet preparations :- The duty on medicinal and toilet preparation containing alcohol and narcotic drugs is levied by the Government of India under the Medicinal and Toilet Preparation Act, 1955 & is collected by the State Government through it's Excise Department.

a.5. Role of Government in manufacture, distribution and pricing of intoxicants :- Under the provisions of U.P. Excise Act, 1910 and Rules made

thereunder, no intoxicant shall be manufactured, no Liquor shall be bottled for sale and no person shall use, keep or have in his possession any material, utensil, implement or apparatus, whatsoever, for the purpose of manufacturing any intoxicants other than tari, except, under the authority and subject to the term and conditions of license granted in that behalf by the competent authority. The following provisions have been made by the State Government for having efficient supervision and control over manufacturing, distribution and sale of intoxicants:-

1. Excise Commissioner may permit to establish a distillery in which spirit may be manufactured under a license granted on such conditions as the State Government deems fit to impose or to establish or licence a warehouse wherein any intoxicant may be deposited and stored without payment of duty and may discontinue the distillery or warehouse so established.

2. No intoxicant shall be removed from any distillery; brewery warehouse or other place of storage established under the permission of the Excise Commissioner, unless the duty (if any) has been paid or bond has been executed for payment thereof.

3. No person, not being licensed to manufacture, cultivate collect or sell intoxicant shall have in his possession any quantity of any intoxicant in excess of such quantity as the State Government has declared to be the limit of sale of retail except under a permit granted by the Collector in that behalf.

4. A licensed vendor shall not have in his possession at any place other than that authorised by his license any quantity of any intoxicant in excess of such quantity as the State Government has declared to be limit of sale by retail except under a permit granted by the Collector in that behalf.

5. No intoxicant shall be sold without a license from the Collector.

6. Excise Commissioner may grant to any person a license for the exclusive privilege of manufacturing or of supplying by wholesale or by retail or of both or of selling by wholesale or by retail or, of manufacturing or supplying of wholesale or retail or both and of selling on retail, country Liquor, Foreign Liquor or any intoxicating drug within any local area.

7. The State Government may prohibit the import or export of any intoxicant in any part thereof or prohibit the transport of any intoxicant. The State Government may prohibit the possession of any intoxicant after taking into account :-

(i) The character of an area as a place of pilgrimage, a seat of learning or an industrial area.

(ii) The general economic condition of the local population including their level of nutrition and standard of living.

(iii) The local public opinion and any other relevant factor which in the opinion of the State Government is material in the public interest.

8. The State Government fixes the retail prices of intoxicants. The State Government also fixes the wholesale prices of Country liquor taking into consideration the supplier's price covering the cost of production, manufacture or import, the cost of distribution to bonded warehouse or to shops and the profit of the producer, manufacturer or importer for maintaining the supply of "Minimum Guarantee Quantity" of country liquor to the retail vendors on constant price throughout the year.

9. The present excise policy of the State Government as enunciated in Article-47 of the Constitution of India, is to promote, enforce and carry out the policy of

prohibition of non-medicinal consumption of intoxicants and simultaneously ensure maximum revenue for the State from the legal sale of intoxicants by exercising efficient supervision and better control. To achieve this objective, shops of Country liquor and Indian made Foreign liquor are settled in the State on the basis of the provisions of the Uttarakhand Excise (Settlement of license for retail sale of Foreign Liquor and Beer) Rules 2001 and Uttarakhand Excise (Settlement of license for retail sale of Country Liquor) Rules 2001 as amended from time to time, on license fees and fixed amount of Annual Minimum Guaranteed duty by public lottery. Further the production, import, export and distribution of intoxicants are regulated under the provisions of the United Provinces Excise Act, 1910 and Rules made there under.

Pursuing the national policy of implementing prohibition in a phased manner, the State Government has enforced total prohibition in religious places viz; Badrinath, Kedarnath, Gangotri, Yamunotri Dham, Municipal Areas of Haridwar and Rishikesh, Area 1.6 K.M. around Peeran Kaliar, Purnagiri, Reeta Sahib, Heamkund Sahib & Nanak Matta, In addition to these provisions, only Foreign liquor shops are being run in five districts i.e. Pauri-Garhwal, Tehri-Garhwal, Chamoli, Uttarkashi and Rudrapur of Garawal region.

Import, Export, transportation sale / non-medicinal consumption of charas, opium, ganja and poppy straw is totally prohibited in the State under the provisions of U.P. Narcotics Drug Rules 1986. U.P., in 1986, twenty-two medicines having alcoholic contents were declared liquor with a view to check their consumption as liquor. Further, in 1991, forty-nine ayurvedic medicines and all patent and proprietary medicines having alcoholic contents were also declared liquor.

- (b) Before the formation of Uttarakhand State, the retail shops of Country liquor and Foreign liquor were being settled through Tender Cum Auction System. As a result of this system big monopolies in this field were created & few groups of licensees took control over the whole liquor trade in this area. After formation of Uttarakhand State, new policy regarding the settlement of Country and Foreign liquor shops was declared & the shops were settled through public lottery system on the basis of shop wise fixed license fee and fixed amount or Annual Minimum Guaranteed Duty. Wholesale trade of foreign liquor & Beer was handed over to the manufactures of Foreign liquor and license fees imposed @ 12.0% per Case of IMFL on Ex-Distillery Price. The elimination of monopolies is expected to reduce smuggling and increase revenue in the medium term. The financial implications are given in the revenue forecast formats.

Topic Note No. 8

Taxes on motor vehicles, passengers and goods

(a) Base and prevailing rates of taxation on motor vehicles and taxes on passengers and goods, including entry tax, road toll etc.

(b) A note on rationalisation of motor vehicle taxes adopted in the recent past.

Taxes on motor vehicles, passengers and goods

(a) Basis and prevailing rates of taxation on motor vehicles and taxes on passengers and goods, including entry tax, road toll etc.

There are three taxes levied on motor vehicles in the State viz. motor vehicle tax or road tax, additional tax on passenger vehicles and additional tax on goods vehicles under Uttarakhand motor vehicle taxation reforms act, 2003.

Imposition of tax (M V Tax or Road Tax)

(1) Save as otherwise provided in this Act or the rules made thereunder, no motor vehicle other than a transport vehicle, shall be used in any public place in Uttarakhand unless a one-time tax at the rate applicable in respect of such motor vehicle, as specified in Part 'B' of the First Schedule has been paid in respect thereof;

Provided that where a one-time tax in respect of any such motor vehicle has been paid before the commencement of the Uttar Pradesh Motor Vehicles Taxation (Amendment) Act 2000 (As applicable in Uttarakhand) and such Tax has not been refunded under sub-section (5) of section 12, no tax under this sub-section shall be payable in respect thereof after such commencement:

Provided further that in respect of an old motor vehicle, instead of a one-time tax, annual tax at the rate applicable to such motor vehicle as specified in Part 'C' of the First Schedule may be paid.

(2) Save as otherwise provided by or under this Act, no transport vehicle shall be used in any public place in Uttarakhand unless a tax at the rate applicable to such motor vehicle, as specified in Part 'D' of the First Schedule has been paid in respect thereof.

(3) Where any motor vehicle other than a transport vehicle, in respect whereof onetime tax has been paid, is operated as a transport vehicle, the tax payable under this Act on such transport vehicle shall be payable.

(4) The State Government may, by notification, increase by not more than fifty percent, the rates of tax, specified in Part 'B', Part 'C' or Part 'D' of the first Schedule."

FIRST SCHEDULE

(See Section 4)

PART "A"

Classification of vehicles other than transport vehicles with reference to which rates have been prescribed in Part B and C of this Schedule and Part A and B of the Second Schedule.

Article Description of Vehicles

- I. Motor Cycles (which term includes scooters and mopeds)-
 - (1) Not exceeding 80 Kilograms in weight, unladen:
 - (2) Exceeding 80 Kilograms in weight, unladen but not exceeding 500 Kilograms unladen.

- II.
 - (1) Vehicles not being Motor cycles, constructed and used solely for the conveyance of persons and light personal luggage with seating accommodation for not more than six persons, exclusive of the driver.
 - (2) Trailers drawn by vehicles covered by this Article.

- III. Vehicles including motor cycles, weighing more than 500 kilograms in weight, unladen. constructed or adapted for use for the conveyance of more than six persons, exclusive of the driver-
 - (1)
 - (a) not exceeding 2,000 kilograms in weight, unladen;
 - (b) exceeding 2,000 kilograms but not exceeding 3,000 kilograms in weight, unladen;
 - (c) exceeding 3,000 kilograms but not exceeding 4,000 kilograms in weight, unladen;
 - (d) exceeding 4,000 kilograms but not exceeding 5,000 kilograms in weight, unladen,
 - (e) exceeding 5,000 kilograms in weight, unladen.
 - (2) Trailers drawn by vehicles covered by this Article.

PART "B"

Rates of one time tax on Petrol/ Diesel vehicles under sub-section (I) of Section 4

Rates of one time tax in Rupees

Sl. No.	Vehicle according to the Articles of Part "A"	Registered on or after the date 9.11.98	Registered in the year 1987 and on or after 1.1.88 upto 8.11.98	Registered in the year 1986	Registered in the year 1985	Registered in the year 1984	Registered in the year 1983	Registered in the year 1982	Registered in the year 1981	Registered in the year 1980	Registered in the year 1979	Registered in the year 1978	Registered in the year 1977 or prior thereto
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	I(1)	800	634	475	316	158	158	158	158	158	158	158	158
2	I(2)	1500	1350	1200	1050	900	750	600	450	300	163	163	163
3	II(1)	2.5% of cost of vehicle or minimum 5000	4589	4180	3770	3361	2950	2539	2138	1720	1311	900	489
4	II(2)	605	557	508	460	411	363	315	266	218	169	121	73
5	III(i)(a)	2.5% of cost of vehicle	5324	4840	4356	3872	3388	2904	2420	1936	1452	968	484
6	III(i)(b)	2.5% of cost of vehicle	7550	6873	6195	5518	4840	4162	3485	2807	2130	1452	774
7	III(i)(c)	2.5% of cost of vehicle	10430	9486	8543	7599	6655	5711	4767	3824	2880	1936	992
8	III(i)(d)	2.5% of cost of vehicle	12209	11108	10007	8906	7805	6703	5602	5401	3400	2299	1198
9	III(i)(e)	2.5% of cost of vehicle	12209	11108	10007	8906	7805	6703	5602	5401	3400	2299	1198
		plus	plus	plus	plus	plus	plus	plus	plus	plus	plus	plus	plus
		5324	4888	4453	4017	3582	3146	2710	2275	1839	1404	968	532
		for every	for every	for every	for every	for every	for every	for every	for every	for every	for every	for every	for every
		1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
		Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms
		or part	or part	or part	or part	or part	or part	or part	or part	or part	or part	or part	or part
		thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in
		excess of	excess of	excess of	excess of	excess of	excess of	excess of	excess of	excess of	excess of	excess of	excess of
		5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000
		Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms
10	III(2)	1210	1113	1016	920	823	726	629	532	436	339	242	145

Provided that the rate of tax in respect of all motor vehicles driven by petrol or diesel shall be double of the rates specified against Articles I, II and III or this Part except in respect of the following classes of owners, namely :-

- (a) an individual;
- (b) a municipal Council, Municipal Corporation, Zila Panchayat, Nagar Panchayat or Kshetra Panchayat;
- (c) a University established by or under any law;
- (d) any recognised educational institution;
- (e) any public charitable trust;
- (f) any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notifications.

PART "C"

Rates of Tax (other than one-time tax) under provision to sub-section (1) of Section 4

Serial tax No.	Vehicles according to the Articles of Part "A"	Annual rate of tax
1	2	3
1	I (1)	90.00
2	II (2)	150.00
3	II (1)	500.00
4	II (2)	55.00
5	III (1) (a)	528.00
6	III (1) (b)	748.00
7	III (1) (c)	1034.00
8	III (1) (d)	1210.00
9	III (1) (e)	1210.00 + Rs. 484.00 every 1,000 Kilograms or part thereof in excess of 5,000 Kilograms
10	III (2)	110.00

Provided that the rates of tax in respect of all motor vehicles driven by petrol /diesel shall be double of the rates specified in Articles I,II and III of this part except in respect of the following classes of owners, namely :-

- (a) an individual ;
 - (b) a Municipal Council, Municipal Corporation, Zila Panchayat, Nagar Panchayat or Kshettra Panchayat ;
 - (c) an University established by or under any law ;
 - (d) any recognized educational institution ;
 - (e) any public charitable trust ;
- (a) any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notification:-

PART "D"

Rates of Tax on Transport Vehicles under Sub-section (2) of Section 4

Article	Description of Vehicles per Quarter	Rate of Tax Rs. P.
1-	1. Vehicles plying for the conveyance of passengers and light personal luggage of passengers	
(1)	with seating capacity for not more than three persons	95.00
(2)	with seating capacity for four persons exclusive of the driver	185.00
(3)	with seating capacity for more than four but not more than six persons exclusive of the driver : (a) three-wheelers (b) others;	185.00 230.00
(4)	with seating capacity for more than six persons but not more than twelve (a) if intended for use on "A-Class" route (b) if intended for use on "B-Class" route	350.00 (201.00)
(5)	with seating capacity for more than twelve persons but not more than twenty persons exclusive of the driver; (a) if intended for use on "A-Class" route; (i) for the first twelve seats (ii) for every additional seat	350.00 30.00
	(b) if intended for use on "B-Class" route; (i) for the first twelve seats (ii) for every additional seat	(201.00) (8.00)
	(6) with seating capacity for more than twenty persons but not more than thirty five persons exclusive of the driver; (a) if intended for use on "A-Class" route; (i) for the first twenty seats (ii) for every additional seat	590.00 35.00
	(b) if intended for use on "B-Class" route; (i) for the first twenty seats (ii) for every additional seat	(265.00) (11.50)
(7)	with seating capacity for more than thirty-five persons exclusive of the driver : (a) if intended for use on "A-Class" route	Rs1115.00 + Rs.45.00 for every seat in excess of thirty five seats
	(b) if intended for use on "B-Class" route	(Rs.438.00 + Rs.17.00) for every seat in excess of thirty- five seats

Explanation:-For the purpose of this Article, fifty per cent of the sanctioned standing capacity, if any, shall be reckoned as additional capacity.

II. Vehicles plying for hire for the conveyance of limited number of passengers and the transport of a limited quantity of passengers goods, the tax payable under Article I in respect of the authorized number of passenger seats in addition to tax for every metric ton of the (gross vehicle weight) of the vehicle, or part thereof. Goods allowed as defined in M.V. Act 1988 U/s (2) Sub-section (13) Rs. 45.00

III. Vehicles plying for transport of goods only excluding trailers

attached to tractors, which trailers are used solely for agricultural purposes, for every metric ton of the (gross vehicle weight) of the vehicle, or part thereof;

(i) for one region; Rs. 70.00

(ii) for more than one region Rs. 85.00

IV. Tractor by which trailer is drawn and which is used for purposes

other than agricultural purposes- tax in addition to the tax paid

in respect of the trailers drawn by it: Rs. 45.00

Explanation:-

- (1) Where any motor vehicle is used for various purposes or in such a manner as to cause it to be taxable under more than one Article on this Schedule, the tax payable shall be at the highest appropriate rate.
- (2) Where a motor vehicle is equipped with sleeping berths, each sleeping berth shall, for the purposes of Article I and II to this part be regarded as the equivalent of two passenger seats.
- (3) Every trailer attached to or drawn by a motor vehicle, which is taxable under any of the Article II, III and IV of this part be regarded as a separate motor vehicle liable to appropriate tax as specified in that Article.

Additional tax on goods carriages -

(1) Save as otherwise provided by or under this Act, no goods carriage shall be operated in any public place in Uttarakhand, unless there has been paid in respect thereof, in addition to the tax payable under section 4, an additional tax at the rate applicable to such goods carriage specified, as the case may be, in -

- (a) Third Schedule, in the case of the goods carriage plying under permits granted by authorities having jurisdiction within Uttarakhand, or
- (b) Part 'B' of the Third Schedule, in the case of goods carriage operating under national permit granted under sub-section (12) of section 88 of the Motor vehicles Act, 1988.
- (c) Sixth Schedule, in the case of the goods carriage plying under permits granted by authorities having jurisdiction outside Uttarakhand for inter-State route partly lying in Uttarakhand.

Provided that the State Government may, by notification, increase by not more than fifty percent, the rates of additional tax specified in the said Schedules.

(2) Where any reciprocal agreement relating to taxation of goods carried by road is entered into between the Government of Uttarakhand and any other State Government or a Union Territory, the levy of additional tax under sub-section (1) shall, notwithstanding anything contained in the said sub-section, be in accordance with the terms and conditions of such agreement:

Provided that the additional tax so levied shall not exceed the additional tax, which could have otherwise been levied under this Act.

THIRD SCHEDULE

(See Section 5)

Rates of additional Tax on goods carriages

(A) Additional tax on Goods Carriages operating on hill routes and plain routes:

Article	Area of Operation	Rate of Additional tax per quarter
1	2	3
I.	Hill routes	Rs.210.00 per metric ton of the gross vehicle weight of the vehicle or part thereof.
II.	Plains routes of U.A.	Rs.85.00 per metric ton of the gross vehicle weight of the vehicle or part thereof.

Provided that the rate of additional tax in respect of the goods carriages carrying exclusively agricultural produce, minerals and petroleum goods shall be half of the rates specified against Article I and II

Explanations:-

- (1) Where any motor vehicle is taxable under more than one Article of this Schedule, the Additional Tax is payable at the highest appropriate rate.
- (2) The term "hill routes" means all roads lying within Pithoragarh, Almora, Chamoli, Uttarkashi, Rudra Prayag, Champawat, Bageshwar, and Tehri Garhwal districts. Tehsil Chakrata of Dehradun district and those portion of Nainital, Udham Singh Nagar and Garhwal districts which lie on the north of the base of foot hills from Tanakpur in the east right along Kathgodam, Ramnagar, Kotdwara to Laxman Jhula in the West and also all roads beyond municipal limits of Dehradun town towards Mussoorie side.

(B) Additional Tax on a goods carriage operating under national permit granted under sub-section (12) of section 88 of the Motor Vehicles Act, 1988 by a State other than the State of Uttarakhand or a Union Territory shall be Rs.5,000.00 for each year or part thereof.

Additional tax on public service vehicle -

- (1) Save as otherwise provided in this Act or the rules made thereunder, no public service vehicle, other than those owned or controlled by the State Transport Undertaking shall be operated in any public place in Uttarakhand unless there has been paid in respect thereof, in addition to the tax payable under Section 4, an additional tax at the rate applicable to such public service vehicle specified in the Fourth Schedule:

Provided that the State Government may, by notification, increase by not more than fifty per cent, the rates of additional tax specified in the said Schedule.

- (2) The additional tax in respect of a public service vehicle owned or controlled by a State Transport undertaking shall be levied and paid in accordance with the formula specified in the Fifth Schedule.
- (3) In case of the public service vehicle plying under permits granted by authorities having jurisdiction outside Uttarakhand for inter-State route partly lying in Uttarakhand, the additional tax shall be according to Sixth Schedule.

Provided that the State Government may, by notification, increase by not more than fifty percent, the rates of additional tax specified in the said Schedules.

- (4) Where any reciprocal agreement relating to taxation of public service vehicle by road is entered into between the Government of Uttarakhand and any other State Government or a Union Territory, the levy of additional tax under the sub-section (3) of this section shall, notwithstanding anything contained in the said sub-section, be in accordance with the terms and conditions of such agreement:

Provided that the additional tax so levied shall not exceed the additional tax, which could have otherwise been levied under this Act.

- (5) Where a public service vehicle is wholly or partially exempted from the payment of additional tax by or under this Act, a surcharge for the purpose of the fund established under section 8 shall be levied on its operator at the rate of five per cent of the additional tax that would have been payable on such vehicle had it not been so exempted and such amount shall be credited to the said Fund.

FOURTH SCHEDULE

(See section 6)

Rates of Additional Tax on stage carriage.

Article-1

(a) The rate of additional tax per seat

S. No.	Distance run in a quarter (in Kms.)	Amount of Quarterly Tax (For every type of classified route)
1	Upto 4500 Kms.	For plain routes Rs. 154.00 per seat For Hill routes Rs. 146.00 per seat
2	For each Kilometer exceeding 4500 Kms.	Rs. 0.04 per seat per Kilometer to be added to amount of sl. no. 1

Provided that the additional tax on a state carriage operating within the limits of a corporation or a municipality shall be Rupees 4620/- per quarter in respect of a stage carriage having not more than 35 seats and Rupees 6,600/- per quarter in respect of a stage carriage having more than 35 seats.

(b) Rates of additional tax on stage carriages covered by temporary permits issued for the conveyance of passengers on special occasions such as to and from fairs and religious gatherings and for marriage parties, tourist parties or such other reserved parties.

(i)	for vehicles with seating capacity for not more than 42 persons exclusive of the driver and conductor	Rs.200.00 per day in addition to the tax payable under clause (a) of Article I for the number of days for which the temporary permit is issued.
(ii)	For vehicles with seating capacity for more than 42 persons, exclusive of the driver and conductor	Rs.225.00 per day in addition to the tax payable under clause (a) of Article I for the number of days for which the temporary permit is issued.

Provided that the rates of additional tax on express, semi-deluxe, deluxe and air conditioned stage carriage shall be:-

(i)	express	Five percent higher than the rates under clause (a) or clause (b) of Article I, as the case may be.
(ii)	semi deluxe	Eight per cent higher than the rates under clause (a) or clause (b) of Article I, as the case may be.
(iii)	deluxe	Twenty per cent higher than the rates under clause (a) or clause (b) of Article I, as the case may be.
(iv)	air conditioned	Fifty per cent higher than the rates under clause (a) or clause (b) of Article I, as the case may be.

(Provided further that for calculation of additional tax under clause (b) the number of days a stage carriage covered by the temporary permit is operated out of Uttarakhand shall not be taken into account)

Article 2.

(a) covered by permits issued under section 74, 87 and of sub-section (9) of section 88 of the Motor Vehicles Act, 1988 by authorities having jurisdiction within Uttarakhand (not covered by any temporary/permanent stage carriage permit):-

Sub-clause.	Type of vehicle	Rate of Additional Tax per seat per month (in rupees)
1	Motor Cab with seating capacity not more than three exclusive of driver	30.00
1-a	Three wheeler Motor Cab with seating capacity more than three persons but not more than six persons exclusive of the driver	30.00
1-b	Motor Cab other than specified in sub- clause (I) and (I-a)	85.00
2	Maxi Cab	125.00
3	for vehicles with seating capacity more than 12 persons but not more than 20 persons exclusive of the driver and conductor	160.00
4	for vehicles with seating capacity more than 20 persons but not more than 41 persons exclusive of the driver and conductor.	160.00
5	for vehicles with seating capacity of 42 persons and above exclusive of the driver and conductor	160.00
6	for Semi deluxe bus	200.00
7	for deluxe bus	225.00
8	for air conditioned bus	255.00

(b) In respect of contractual vehicles covered by permits issued by the authorities other than the authorities having jurisdiction in Uttarakhand under sub-sec (9) of section 88 of the Motor Vehicle Act, 1988.

Type of vehicle	Amount of Quarterly Tax (in Rupees)
(i) Motor Cab	900.00
(ii) Maxi Cub	5,100.00
iii) Omni Bus (including upto 42 seat Deluxe Air Conditioned)	15,000.00

Explanations:-

- (1) The total quarterly tax payable under this Schedule on a stage carriage shall be such number of times of the rates given under Articles I above, as the maximum number of seats permitted by the Registering Authority under the relevant provisions of the Motor Vehicles Act, 1988. For this purpose, fifty per cent of the sanctioned standing capacity, if any, of a stage carriage shall be reckoned as additional seating capacity, with the fraction of a seat being counted as one seat.
- (2) The quarterly run distance of a stage carriage under sub-clause (a) Articles I of this Schedule shall be such numbers of one way trips as are permitted under the conditions of the permit multiplied by the total kilometers involved in one such trip.
- (3) Until such time as the timings and trips are fixed by the State Transport Authority or the Regional Transport Authority, as the case may be, an operator shall pay additional tax on the quarterly run distance to be arrived at on the basis of trips operated by the vehicle prior to the enforcement of this Act.
- (4) **'Express Stage-carriage' means a stage carriage which –**
 - (a) Operates on a route length of not less than 200 kilometers and stops only at District and Tehsil headquarters.
 - (b) **confirms to the following specifications :-**
 - (i) should have a minimum area of 40x38.5 centimetres measured on the straight lines along and at right angle to the front of each seat;
 - (ii) should be provided with 9 centimetres thick seat cushion;
 - (iii) should be provided with back rest of height of 56 centimetres with 2.5 centimetres thick cushion with terrycot rexine cover and head rest of 40/15.24 centimeters x 23 centimetres.
 - (II) Seating arrangement : Seating layout should be three and two on either side, all seats facing forward with a clear space of not less than 66.2 centimetres between the back of seats within 28 centimetres leg space.
 - (III) Windows: 113 centimetres wide fitted with safety glasses conforming to the specifications laid down in Rule 100 of the Central Motor Vehicles Rules 1989.
 - (IV) Drive's Cabin: Drive's Cabin should be half partitioned, and (V) Should have the facilities of an audio system and internal fluorescent tube-lighting.
- (5) **Semi-deluxe stage carriage means a stage carriage which conforms to the following specifications:-**
 - (I) **each passenger's seat:-**
 - (i) should have a minimum area of 40x40 centimeters on the straight lines along and at the right angle to the front of each seat;
 - (ii) should be provided with seat cushion of 9 centimeters;
 - (iii) should be provided with back rest of the height of 61 centimeters with 5 centimeters thick cushion with foam rexine cover and head rest of 40/17.78 centimeters x 26.67 centimeters.

(II) Seating arrangement : Seating layout should be three and two on either side, all seats facing forward with a clear space of not less than 71.2 centimeters between the back of seats with 30 centimeters leg space.

(III) Windows:- 142.5 centimeters wide fitted with safety glasses conforming to the specifications laid down in rule 100 of Central Motor Vehicles rules 1989.

(IV) Driver's Cabin: Driver's cabin should be half partitioned, and

(V) Should have the facilities of an audio system and internal fluorescent tube lighting.

(6) "Deluxe stage carriage" or "Deluxe bus" means a bus which conforms to the following specifications:

(I) Each passenger's seat –

- (i) should have a minimum area of 45.8x45.8 centimeters measured on the straight lines along and at the right angle to the front of each seat;
- (ii) should be provided with seat cushion of 10 centimeters;
- (iii) should be provided with back rest of the height of 71.2 centimeters with 5 centimeters thick cushion with foam rexine cover or tapestry cover and head rest of 40/17.78 centimeters x 26.67 centimeters.

(II) Seating arrangement : Seating layout should be two and two on either side, all seats facing forward with a clear space of not less than 71.2 centimeters between the back of seats with 38 centimeters leg space.

(III) Windows: 142.5 centimeters wide fitted with filmed safety glasses conforming to the specifications laid down by the Bureau of Indian Standards.

(IV) Driver's Cabin: Driver's cabin should be half partitioned, and

(V) Should have the facilities of an audio system and internal fluorescent tube lighting.

(7) For the purposes of this schedule, seat will not include the drivers and the conductor's seat.

(8) Where any motor vehicle is taxable under more than one of the Articles of this Schedule, the additional tax payable shall be at the highest appropriate rate.

(9) Hills mean and includes -

- (a) district of Pithoragarh, Almora, Chamoli, Uttarkashi, Rudra-Prayag, Champawat, Bageshwar and Tehri Garhwal;
- (b) Tehsil of Chakrata of district Dehradun;
- (c) those portions of Nainital, Udham Singh Nagar and Garhwal districts which lie on the north of the base of foot hills from Tanakpur in the east right along Kathgodam, Ramnagar, Kotdwara to Laxman Jhula in the west; and
- (d) area lying towards Mussoorie outside the municipal limits of Dehradun.

(10) (a) In this Schedule, the expressions 'Corporation' and 'Municipality' shall have the meanings respectively assigned to them in the Uttar Pradesh Municipal Corporation Act, 1959 (As applicable in Uttarakhand), and the Uttar Pradesh Municipalities Act, 1916 (As applicable in Uttarakhand).

- (b) The public service vehicle which plies under a contract either in any Industrial Establishment/ Educational Institution under a valid permit thereof to transport its staff and school going children within the limits prescribed in the permit for the vehicle, the Additional Tax shall be liable at the rate below on quarterly basis-

(i) Upto 35 seats	Rs.4620.00 (including driver)
(ii) above 35 seats	Rs.6600.00 (including driver)

FIFTH SCHEDULE

(See section 6)

Formula of Additional Tax payable by the State Road Transport Undertaking, under section 6 :

$$\frac{G \times 21}{121}$$

In this Schedule-"G" stands for gross receipts of the State Road Transport undertaking in the state of Uttarakhand on account of passenger traffic during any calendar month.

Classification of routes for determining tax or additional tax –

For the purpose of determining the amount of the tax payable in respect of transport vehicle under the First Schedule or for determining additional tax payable under the Fourth Schedule all routes in Uttarakhand shall be classified by the prescribed authority as "A-Class" routes or "B-Class" routes in such manner as may be prescribed.

Payment of tax and penalty -

(1) Subject to the provisions of section 11-

- (i) the tax payable under sub-section (1) of section 4 shall be paid at the time of the registration of the vehicle under the Motor Vehicles Act, 1988;
Provided that in respect of an old motor vehicle, the tax shall be payable in advance on or before the fifteenth day of January in each year;
- (ii) the tax payable under sub-section (2) of section 4 shall be payable in advance for each quarter at the time of the registration of the vehicle under the Motor Vehicles Act, 1988 and thereafter on or before the fifteenth day of January, April, July and October in each year;
- (iii) the additional tax payable under clause (a) of sub-section (1) of section 5 shall be payable in advance on or before the 15th day of January, April, July and October in each year.
- (iv) (a) the additional tax under section 6 (other than a case to which sub-clause (b) applies) shall be payable in advance on or before fifteenth day of each calendar month at the rate of one-third of the rate specified in the Fourth Schedule;

- (b) the additional tax payable under section 6 in respect of vehicles covered by temporary permit issued for the conveyance of passengers on special occasions, such as to and from fairs and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties shall be paid at the time of issuance of such temporary permit.

(2) When any person transfers a motor vehicle registered in his name to any other person, then without prejudice to the liability of the transfer or in this regard, the transferee shall be liable to pay the arrears of tax, additional tax and penalty, if any, in respect of the motor vehicle so transferred, due on or before the date of its transfer, as if the transferee was the owner of the said motor vehicle during the period for which such tax, additional tax or penalty is due.

(3) Where the tax or additional tax in respect of a motor vehicle is not paid within the period specified in sub-section (1), in addition to the tax or the additional tax due, a penalty at such rate not exceeding twenty five per cent of the due amount, as may be prescribed, shall be payable, for which the owner and the operator if any shall be jointly and severally liable.

(4) In computing the amount of tax, additional tax or penalty under this Act the amount shall be rounded off to the nearest rupee, that is to say a fraction of a rupee being fifty paise or more shall be rounded off to the next higher rupee and any fraction less than fifty paise shall be ignored.

- (b) As the Treasury Head of Tax and Additional Tax is same, so the excess Tax or Additional Tax can be adjusted where it is found desirable under special circumstances.

Vehicles not to be used in Uttarakhand without payment of tax -

(1) Notwithstanding anything contained in section 9, no transport vehicle shall ply in Uttarakhand

- (a) under a temporary/ permanent permit granted under the Motor Vehicle Act, 1988, by an authority having jurisdiction outside Uttarakhand unless there has been paid in respect thereof -
 - (i) a tax under section 4 calculated at the appropriate rate specified in the First Schedule and in the manner provided under sub-section (2) for the number of weeks of its use or stay in Uttarakhand;
 - (ii) an additional tax for a public carrier under section 5 or in case of a contract carriage under section 6, as the case may be,
 - (iii) an additional tax for a stage carriage plying on an interstate route under an agreement between two states, under section 6.
- (b) under a national permit granted under sub-section (12) of section 88 of the said Act by an authority having jurisdiction outside Uttarakhand unless there has been paid in respect thereof an additional tax under section 5 calculated at the rate specified in clause (B) of the third Schedule, in the manner prescribed.
- (c) under a permit granted under sub-section (9) of section 88 of the said Act read with the Motor Vehicles (All India Permit for Tourist Transport Operators) Rules, 1993 by an authority having jurisdiction outside Uttarakhand unless there has been paid in respect thereof additional tax under section 6 at the rate

specified in sub-clause (b) of Article II of the Fourth Schedule, in the manner prescribed:

provided that the State Government may, by notification, increase by not more than fifty per cent, the rates of additional tax specified in the said Schedules.

(2) For the purpose of levy and payment of tax under sub-clause (i) of clause (a) of subsection (1), the tax payable for any two weeks or part thereof shall be 2/13th of the rate specified in the First Schedule.

(3) If such vehicles covered under permanent/temporary permits from other states, is found plying without payment of payable taxes and additional taxes of Uttarakhand, penalty shall be equal to two times of each payable tax and additional tax, additionally.

(4) Vehicles entering in Uttarakhand found plying without permit,

Tax from such vehicles

shall be realised as under-

(i) Motor Cab	Rs.600.00
(ii) Maxi Cab	Rs.750.00
(iii) Omni Bus	Rs.3000.00
(iv) Goods Vehicle	Rs. 3000.00

And the rate of monthly additional tax on such vehicle shall be as under and realised along with 25% (twenty five percent) penalty:-

(i) Motor Cab	two times of the tax under sec.88(9)
(ii) Maxi Cab	two times of the tax under sec.88(9)
(iii) Omni Bus	two times of the tax under sec. 88(9)
(iv) Load Vehicle	two times of the payable monthly additional tax but minimum Rs. 2000.00

(5) Private vehicles being found operated as commercial vehicles, on these vehicles payable additional tax/tax shall be levied (on every challan or seizure)

SIXTH SCHEDULE

(See sec. 10)

The rates of additional tax payable under sec. 10 by the goods carriages and contract carriages plying under temporary permits granted by authorities having jurisdiction outside Uttarakhand.

(i) Goods Vehicle	under temporary permit for the number of days of plying of goods vehicle in Uttarakhand every day
(1) Light Goods Vehicle	Rs. 50.00
(2) Medium Goods Vehicle	Rs. 75.00
(3) Heavy Goods Vehicle	Rs. 100.00
(ii) Public service vehicle (Contract Carriages)	Amount of Additional Tax (for each seat each day, Excluding driver seat) (as per permit)
(1) Ordinary/ Semi deluxe vehicle	30.00
(2) Deluxe Bus	40.00
(3) Air Conditioned vehicle	45.00

Explanation: for the purpose of this schedule Deluxe Bus will mean the same as given in the explanation 6 of the fourth schedule for it.

Adjustment of the excess amount of additional tax paid:

- (a) The amount of additional tax paid under the principal Act, in respect of a vehicle in excess of the amount of additional tax payable at the rate specified in the Fourth Schedule to the principal Act as amended by the this Act, shall be adjustable towards the additional tax that may be payable in respect of the vehicle for the quarter or month, as the case may be, next following).

Non-use of vehicle and refund of tax (Applicable Under Sec. 4, 5 and 6 equally)-

- (1) When any person who has paid the tax in respect of a transport vehicle, proves to the satisfaction of the Taxation Officer in the prescribed manner that the motor vehicle in respect whereof such tax has been paid, has not been used for a continuous period of one month or more since the tax was last paid, he shall be entitled to a refund of an amount equal to one-third of the rate of quarterly tax payable in respect of such vehicle for each complete calendar month of such period for which such tax has been paid;

Provided that no such refund shall be admissible unless such person has surrendered the certificate of registration, the token, if any, issued in respect of

the vehicle and the permit, if any, to the Taxation Officer, before the period for which such refund is claimed.

- (2) Where the operator or, as the case may be, the owner of a motor vehicle, does not intend to use his vehicle for a period of one month or more he shall, before the date the tax or additional tax, as the case may be, is due, surrender the certificate of registration, the token, if any, issued in respect of the motor vehicle and the permit, if any, to the Taxation Officer of the region where the tax or additional tax was last paid and on such surrender, no tax or additional tax under this Act shall be payable in respect of such vehicle for each complete calendar month of the period during which the vehicle remains withdrawn from use and the aforesaid documents remain surrendered with the Taxation Officer.

Provided that in case such vehicle is found plying during the period when it documents as mentioned in this sub-section remain surrendered with the Taxation Officer, such owner or operator, as the case may be, shall be liable to the tax as if the said documents were not surrendered and shall also be liable to the penalty payable under sub-section (3) of section 9.

- (3) Where the owner of a motor vehicle other than a transport vehicle, in respect whereof one-time tax has been paid under this Act proves to the satisfaction of the Taxation Officer in prescribed manner that such motor vehicle has not been used for a continuous period of one month or more, he shall be entitled to a refund of such tax at the rates specified in Part 'A' of the Second Schedule for the said period.

Provided that no such refund shall be admissible, unless the certificate or registration and the token, if any, issued in respect of the vehicle are surrendered by the owner with the Taxation Officer.

Provided further that the total amount of refund under this sub-section shall not exceed the one-time tax paid under this Act.

- (4) In calculating the amount of refund under sub-section (3) any portion of the period being less than a calendar month, shall be ignored.
- (5) The owner of a motor vehicle other than a transport vehicle, in respect whereof one-time tax has been paid under this Act shall be entitled to refund of such tax at the rate specified in Part 'B' of the Second Schedule on the ground that he has, after payment of such tax, paid tax in respect of such vehicle under any enactment relating to any tax on motor vehicles in any other State or Union Territory as a consequence of such vehicle having been brought over permanently to such other State or Union Territory or that such motor vehicle has been converted into a transport vehicle or that the registration of such motor vehicle has been cancelled.

SECOND SCHEDULE

(See Section 12)

PART "A"

Rates of refund of one time tax under sub-section (3) of Section 12

S. No.	Articles of Part "A" offer each month of non-use of the First Schedule the motor vehicle (in Rupees)	
1	2	3
1	I(1)	3.00
2	I(2)	5.00
3	II(1)	20.00
4	II(2)	2.00
5	III(1)(a)	24.00
6	III(1)(b)	34.00
7	III(1)(c)	47.00
8	III(1)(d)	55.00
9	III(1)(e)	55.00 + Rs.22.00 for every 1000 kilograms or part thereof in excess of 5000 kilograms.
10	III(2)	5.00

Provided that the rates of refund shall be double of the amounts specified above in respect of all, vehicles in respect where of tax at double rate have been paid under the provision of Part "B" of the First Schedule.

PART "B"

Rates of refund of one-time tax under sub-section (5) of Section 12

Amount to be refunded (in Rupees) in case the age of the vehicles from the month of its original registration is

Sl. No.	Vehicle according to the Articles of Part "A" of Ist Schedule	Not more than one year	more than one year but not more than two years	more than two years but not more than three years	more than three years but not more than four years	more than four years but not more than five years	more than five years but not more than six years	more than six years but not more than seven years	more than seven years but not more than eight years	more than eight years but not more than nine years	more than nine years but not more than ten years	more than ten years but not more than eleven years
1	2	3	4	5	6	7	8	9	10	11	12	13
1	I(1)	475	317	158	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2	I(2)	1200	1050	900	750	600	450	300	168	NIL	NIL	NIL
3	II(1)	4180	3770	3361	2950	2539	2130	1720	1311	900	489	NIL
4	II(2)	508	460	411	363	315	266	218	169	121	73	NIL
5	III(i)(a)	4840	4356	3872	3388	2904	2420	1936	1452	968	484	NIL
6	III(i)(b)	6873	6195	5518	4840	4162	3485	2807	2130	1452	774	NIL
7	III(i)(c)	9486	7543	7599	6655	5711	4767	3824	2880	1936	992	NIL
8	III(i)(d)	11108	10007	8906	7805	6703	5602	4501	3400	2299	1198	NIL
9	III(i)(e)	11108	10007	8906	7805	6703	5602	4501	3400	2299	1198	NIL
		plus	plus	plus	plus	plus	plus	plus	plus	plus	plus	plus
		4453	4017	3582	3146	2710	2275	1839	1404	968	532	
		for every	for every	for every	for every	for every	for every	for every	for every	for every	for every	
		1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
		Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	
		or part	or part	or part	or part	or part	or part	or part	or part	or part	or part	
		thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	thereof in	
		excess of	excess of	excess of	excess of	excess of	excess of	excess of	excess of	excess of	excess of	
		5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	
		Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	Kilograms	
10	III(2)	1016	920	823	726	629	532	436	339	242	145	NIL

Provided that the rates of refund shall be double of the amounts specified above in respect of all vehicles in respect whereof tax at double rate has been paid under the provisos to Part 'B' of the first schedule.

(a) The following changes were made in the Act/ rules w.e. from 01.08.2003 :-

- (1) One time tax on diesel driven private (Non-transport). vehicles reduced to 2.5% from 5% of the cost of the vehicle.
- (2) The additional tax on commercial Passenger Buses (Contract carriages) was changed on fixed rates instead of the seat capacity. This was changed to Rs. 166.00 per seat per quarter.
- (3) Additional Tax was being charged from Commercial Passenger Buses (State Carriages) on a slab system. This was changed to Rs. 154.00 per seat per-quarter for up to 4500 Kms. Beyond this Rs. 0.04 per seat was fixed for every additional kilometer.
- (4) Battery operated vehicles were fully exempted from Additional tax for 5 years to promote battery operated vehicles.
- (5) Vehicles on contract with educational institutions exempted from tax.
- (6) Provisions were made to impose, on each occasion, a fixed amount of tax on unauthorised buses and private cars being used as taxis.

Topic Note No. 9

Electricity Duties

Base and prevailing rates of duties on consumption/sale of electricity. Please state if this is built in basis Electricity tariff.

As per Article-245 read with schedule-VII, List-2 of the Constitution of India, Legislative Assembly is competent to make law for levy of tax / duty on the consumption of Electricity. In view of this provision, Uttar Pradesh (Duty) Act, 1952 was enacted in the State of Uttar Pradesh for levy of Electricity Duty on the consumption of Electricity. On creation of State of Uttarakhand on 09-11-2000, as per provisions of Uttar Pradesh Re-organization Act, 2000, this Act was adopted in the State of Uttarakhand vide GoUs Notification No.-693/नौ-३-ऊ०/2001 dated 28-09-2001. This Act was named as Uttar Pradesh Electricity (Duty) (Uttarakhand Adaptation and Modification) Order, 2001.

It is worthwhile to mention here that, in addition to Electricity Tariff, Electricity Duty is also charged from different categories of consumers as per provisions of Uttar Pradesh Electricity (Duty) (Uttarakhand Adaptation and Modification) Order, 2001. As per provisions of Uttar Pradesh Electricity (Duty) (Uttarakhand Adaptation and Modification) Order, 2001, in exercise of powers conferred upon it under this Act, GoU vide its Notification No.-6605/624/नौ-३-ऊ०/इ०ड्यूटी/०३ dated 31-12-2003 notified the rates of Electricity Duty to be charged from various categories of consumers, as follows, which were applicable w.e.f. 01-12-2003:

S.No.	Detail of use	Rate of electricity
1-	Domestic / Non Domestic/Other	15 Paisa per Unit
2-	Small & Medium Industries (Electric load up to 100 B.H.P.	20 Paisa per Unit
3-	Large & Heavy Industries (Electric load more then 100 B.H.P.	25 Paisa per Unit
4-	Energy Consumed & sold by State Government.	Zero
5-	Energy Consumed by Urban / Local Bodies./ Payjal Nigam/ Jal Sansthan for Street Light and Water supply.	09 Paisa per Unit
6-	Fixed Charge for Connection of Without Meter	Fixed Charged for 20%
7-	Energy Consumed by individual for stabilising own energy Sources for Industries and other purpose.	10 Paisa per Unit

The above rates of Electricity Duty are applicable in the State of Uttarakhand till date.

Topic Note No. 10

Entertainment Tax

Base and prevailing rates of entertainment tax, cinema/ show tax and betting tax etc.

Sl. No.	Class of Entertainment	Rate of Entertainment Tax	Date from which levied
1.	Cinematograph Exhibition in a Cinema other than an interior Cinema	40% of such payment	25.04.08
	Cinematograph Exhibition in a cinema situated in a local area with population up to one lakh and making compounded payment of tax under proviso to sub-section (i) of section-3 :-		
	(a) Exceeding 50,000 but not exceeding one lakh	25% of gross collection capacity per show x 22 show per week	28.04.89
	(b) Exceeding 25,000 but not exceeding one 50,000	22% of gross collection capacity per show x 22 show per week	28.04.89
	(c) (i) Up to 25,000	20% of gross collection capacity per show x16 show per week	28.04.89
	(c) (ii) Cinema situated in the local area of the hill districts	20% of gross collection capacity per show x16 show per week	28.04.89
	(d) In an interior Cinema in a local area having a population :-		
	(i) Upto 10,000	Rs. 1500.00 per week	13.04.89
	(ii) Over 10,000	Rs 3000.00 per week	13.04.89
	(A) Exhibition by means of Video in a video cinema :-		
	(i) In a permanent building situated in local area	Rs. 1000.00 per week	17.08.05

	(ii) In temporary building situated in a local area	Rs 500.00 per week	17.08.05
	(B) Exhibition by means of Video in Public Service Vehicle	Rs 1000.00 per month	13.04.89
2.	Housie	125 per cent of each payment for initial admission to the game, and of each payment for attending or continuing to attend the game (whether such payment is described as the price of cards or booklets or otherwise)	13.04.89
3.	Joy -rides in aeroplanes	Fifty percent of cash payment for admission.	

	Horse-race		
	(i) Up to Rs. 1.00 for admission fee	100 percent of each payment for admission.	13.04.89
	(ii) Over Rs. 1.00 for admission	125 percent of each payment for admission	13.04.89
5.	All other classes of entertainments not covered by items 1 to 4 (including mimicry, carnival, puppet show, magic show, giant wheel, Cabaret or floor show, games of skill and video games)	30 percent of each payment for admission	13.04.89
6.	Non classical music and non classical dance for which the value of ticket or invitation card is Rs 25.00	30 percent of the value of a ticket or an invitation card.	16.04.89
7.	Betting Tax	10 percent of all moneys paid into any totalistic or horse races by way of stakes and also moneys paid or agreed to be paid as bet to a licensed book maker by a backer and a surcharge of 10 paise on each stake of bet levied after-words	
8.	Cable Television	20% of such payment	25.04.08

- (1) No entertainment tax shall be leviable on any circumstances, except cinematograph exhibition, if the payment for admission to it does not exceed 50 paise.
- (2) In the case a single entertainment having different rates of payment for admission including a rate or rates up to 50 paise as well as rate or rates above 50 paise, the tax shall be levied in respect of all the rates.

Exemption:- The following classes of entertainments have been exempted from payment of tax with effect from August 16, 1981.

- 1- Drama
- 2- Nautanki
- 3- Quawali
- 4- Kavi sammelan
- 5- Mushaira
- 6- Classical music
- 7- Classical dance
- 8- Variety programmes consisting exclusively of two or more of items 1 to 7 above.
- 9- Games and sports whether held by registered sports associations or by any other body (excluding games of skill and video games or any other game of electronic devices by whatever name called).
10. Skating
11. Dangals and wrestling bouts including free style wrestling.
12. Circus including acrobatic feats and
- 13- Magic show: (with effect from 11.01.1995).

Note:- Almost the entire revenue from Entertainment tax is from Cinema Halls and Cable T.V. The other taxes are mostly regulatory.

Topic Note No. 11

Other Taxes and Duties

Base and prevailing rates of profession tax and other taxes, if any, yield a revenue of Rs. one crore or more per annum.

1. Purchase Tax on Sugarcane:- Purchase tax on sugarcane is levied under the Uttarakhand Sugar Cane (Purchase Tax) Act, 1961 (Adaptation and Modification order, 2002). As per provisions of the Act, the tax is collected from the owners of the sugar factories on the purchase of sugarcane. The rates of tax are prescribed by the rules made there under. But the tax is not directly collected at the time of purchase of sugarcane by sugar factories but at the time of release of sugar from the sugar factories. In case of Khandsari units, the tax is charged on the basis of sugarcane purchased but there is a compounding scheme also based on the size of the unit.

Before the beginning of each crushing season, the assessing authority works out and specifies the provisional rate of payment to be made per bag of sugar by correlating the quantity of sugarcane purchased for the factory to the sugar produced in the factory during the last crushing season in which the factory was under production. At the end of the season, the assessing authority again works out and specifies the revised rate of payment per bag of sugar by taking into account the quantity of sugar purchased by the factory and sugar produced in the factory during the current crushing season. Whenever the rate is reduced or increased the excess payment or shortfall is spread over the remaining stock of sugar and the amount to be paid before removal of each remaining bag of sugar is refixed accordingly.

In case of co-operative sugar factories, there is a deferment of purchase tax scheme also where the mills take loan from Industrial Development Bank of India (IDBI). In fact, the deferment is part of the IDBI loan agreement. In this scheme, the deferred tax is to be paid by the sugar factory after the expiry of the said period.

The rate of purchase tax can be fixed under section 3 of the Uttaranchal Sugar Cane (Purchase Tax) Act, 1961 (Adaptation and Modification order, 2002). Under the present provisions of the said Act, the State Government can fix the tax upto 10% of the cane price fixed by the Government of India. The present rates of purchase tax are Rs.2/- per quintal for sugar mills and Rs.1.50 for Khandsari units. The rate of Khandsari unit has not been changed since 7.10.89. In case of sugar factories, the rate was revised from Rs.1.75 to Rs.3.00 per quintal on 8.11.94 but was reduced to Rs.2/- per quintal on 26.11.94.

Detail of Sugar Fund Collected

(Rs. in thousand)

S. No.	Year	TCP from Khandsari units	TCP from Sugar Mill	Total	Cane Fund from Column (3)	Cane Fund from Column (4)	Total
1	2	3	4	5	6	7	8
1.	2002-03		14692	15383	345.50	7346.00	7691.50
2.	2003-04		12498	13092	297.00	6249.00	6546.00
3.	2004-05		14055	14585	265.00	7027.50	7292.50
4.	2005-06	1	77987	79682	847.50	38993.00	39841.00
5.	2006-07	2	84873	87774	1450.50	42436.50	43887.00
6.	2007-08	2	61979	64320	1170.50	30989.50	32160.00

TCP= Tax on Cane Purchase

2- Tax on Luxuries in Hotels: - The tax on luxuries in hotels is levied in the State under the Uttar Pradesh Taxation and Land Revenue Laws Act, 1975. It came into force w.e.f August 1, 1975. The Luxury tax is charged and collected from occupant/occupants in respect of luxury provided to him in a hotel. Though the incidence of tax is on the person/persons who is provided with lodging accommodation, the proprietor of the hotel is made liable to collect and pay it to the Government.

The tax is administered by the Tourism Department at State level. Under the Act, the Collector is the assessing authority and the Commissioner is the appellate authority. Since 1984-85, the power of collection and refund of the tax has been given to Regional Officers. From December 27,1988 the State Government has empowered the Regional Officers/ District Tourism Development Officers to made assessment of the tax in addition to the power of collection and refund of this tax.

From June 30, 1995 District Magistrates have been directed to nominate an officer not below the rank of Asstt. Collector of first class to look after the work related to luxury tax. Further w.e.f 14.8.1996 it has been clarified that luxury tax is leviable on room tariff irrespective of person or persons living in the room.

Initially, the luxury tax was payable by every person who occupies a room on rent or suite of rooms provided with luxuries in a hotel carrying a rent Rs.250/- or more per day per person. From October 12,1994 the rate of luxury tax were amended and made payable on room or suite of rooms, carrying a rent of Rs. 220/- or more per day at the flat rate of 5 percent of the rent, along with the provision of a rebate of 25 percent in the tax for payments made in foreign currency. From 29th July, 1998 the luxury tax was made payable on rooms carrying a rent of Rs. 1000 or more per day.

Revenue received from luxury tax is shown in the table given bellow:-

(In crore)

Year	Actual					
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Amount	2.23	2.58	3.48	4.54	6.34	6.34

Topic Note No. 12

Cesses/Surcharges

Particulars of cesses/surcharges levied by the State Govt. (such as mining cess, health cess, education cess & agricultural cess.) Basis and prevailing rates of each cess. Whether yield from any of these cesses/surcharges is transferred to local bodies (by way of grant or share and on what basis) or spent directly by the State Government on specific items.

Additional Stamp Duty

The tax is in the form of additional stamp duty, amounting to two per cent of the amount or value of the consideration with reference to which the normal stamp duty is collected under the Indian Stamp Act, 1899. All the collections resulting from the additional stamp duty are paid to the municipal body concerned and the development Authority, if any, in the same ratio by the State Government after deduction of incidental expenses. This tax has now been reduced to 1%.

Topic No. 13

LOANS DUE TO GOVERNMENT

Details of the overdue loans against major categorie – showing Principal, Interest, earliest year to which arrears relate (as on 31.3.2007)

There are no overdue loans to the Government.

Topic Note No. 14

STATE BUDGETARY POSITION

List of the funds, if any, such as Chief Minister's Housing/Welfare Fund, maintained outside the Public Account, but to which appropriations were made from the Revenue Account – Appropriations made to each of these funds with the year in which made, pattern and procedure of voting for the purpose, may be indicated.

There are seven such funds namely Chief Minister's discretionary fund.

Governor's discretionary fund, Minister's discretionary fund, Police welfare fund, Home guard welfare fund, Sant Kesar singh memorial fund and Fund for scholarship to certain backward class students. The appropriations to these funds are made through the budget and expenditure is done as per the prescribed rules. The appropriations made to these funds are as follows: -

(Rs. in lakhs)

S. No	Name	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09 BE
1	C.M's & Minister's Discretionary Fund	276.21	698.59	1919.04	1499.99	2900.00	3995.00	2500.00
2	Governor's Discretionary Fund	10.93	10.95	12.99	29.98	30.00	30.00	30.00
3	Police Welfare Fund			50.00	49.83	49.99	104.20	100.00
4	Home guard Welfare Fund					25.00	75.00	
5	Sant Kesar Singh Memorial Fund				100.00			
6	Fund for scholarship to certain backward class				100.00			

Topic Note No. 15

NATURAL CALAMITIES

Please give a note on the major calamities, areas affected, total assistance provided (calamity-wise and area-wise), kind of assistance, source of funding (Central, State and other assistance). Kindly give details on the systems of assessing the damage (life and property) being adopted by the State. Any specific difficulties with respect to accessing funds from CRF/NCCF may be indicated.

DISASTER MANAGEMENT

The State of Uttarakhand by virtue of its geo-tectonic setting, physiographic condition and extreme seasonal precipitation is vulnerable to a large variety of disasters. The State faces the fury of flash floods and land slides during the monsoon season. Avalanche, hailstorm and forest fires are other common disasters in the State. Though enhanced by anthropogenic activities, most disasters are caused by natural geological processes and its not always possible to prevent these. The impact of these natural events can however be greatly reduced by careful planning and timely and effective meditative action and thus we can reduce human sufferings.

North- Northeasterly drift of the Indian plate, its collision with the Eurasian plate and its subsequent subduction beneath the same resulted in squeezing, kneading, folding, faulting and metamorphism of the sediments hitherto deposited in the intervening sea (Tethys Sea). This process gave birth to Himalaya. This process has rendered the terrain highly vulnerable to mass wastage besides giving rise to many deep seated regional discontinuities (weaknesses termed as faults and thrusts) that are at present the most vulnerable to disasters. From south to north these are Himalayan Frontal Thrust (HFT) separating the Indo-Gangetic plains from the Siwalik foothills, Main Central Thrust (MCT) separating the Lesser Himalays from the Central Crystalline, and the Tethyan Fault separating the Central Crystalline from the Higher (Tethyan) Himalaya.

North- Northeasterly movement of the Indian plate responsible for the evolution of Himalayan mountain range has not yet ceased and sudden release of strain built up due to this motion is responsible for earthquakes in this belt. Entire State of Uttarakhand falls in Zone V and Zone IV of Earthquake Risk Map of India. The region has not at the same time witnessed a major earthquake (Magnitude. 8 on Richter Scale) for more than 200 years. It thus falls in seismic gap of 1905 Kangara Earthquake and 1934 Bihar-Nepal Earthquake (both of magnitude > 8 on Richter Scale). The strain built up in the region due to the plate movement has thus not been released yet and this further enhances seismic risk in the region.

Moderate magnitude earthquake that struck the State in the previous decade have exposed the level of seismic vulnerability of the State. Uttarkashi Earthquake on 28th October, 1991 and Chamoli Earthquake of 29th March, 1999 took toll of 768 and 100 human lives respectively. These earthquakes caused injury to thousands of people, and

inflicted significant damage to cattle, property, land and infrastructure like roads, bridges, telephone, water and electricity.

Slope instability is another cause of concern for the State Government and the State regularly witnesses massive losses due to landslides, particularly during the monsoon season. In the year 1998 the State witnessed two major landslide events at Malpa in Pithoragrah and Okhimath in Rudraprayag that took toll of 219 and 109 human lives respectively. Though spared of landslides of that magnitude, the State has been experiencing losses every year due to lesser publicized events and in the previous seven years, 290 human lives have been lost due to landslides. Permanent loss of land due to landslides is a major issue in the hills and around 100 odd villages in the State have been rendered unfit for human habitation due to landslides. Resources are required for rehabilitating these villages.

Agriculture is the mainstay of the economy of the State. Most agriculture in the State is rainfed (Irrigated area in the hills being restricted to 14%). The landholdings are small and fragmented. Around half the cultivated land holdings are sub-marginal and other 21% of the holdings are between 0.5 to 1 hectares. 70% of the land holdings are less than 1 hectares in size and constitute 27% of the cultivated area. Around 26% of the land holdings are between 1 to 4 hectares in size covering about 51% of the total cultivable area. The size of the landholding clearly shows subsistence nature of agriculture in the State.

Overdependence of agriculture upon rainfall makes the State vulnerable to crop failure. In the year 2006 winter rains were deficient by 79.1% and 63 Tehsils of 11 Districts faced the wrath of drought and an assistance of Rs. 284.54 crore had to be sought from the Central Government Under NCCF. In 2008, 45 Tehsils of the State are facing drought conditions and an assistance of Rs. 241.56 crore has been sought from the Central Government out of NCCF.

The subsistence farmers of the State are at the same time hit hard by severe winters when the crops often witness losses due to frost and cold wave. Not covered by CRF guideline, the affected farmers are not adequately compensated.

The Concerns of the State Government

Revision of CRF norms for assistance to affected population

1. Disaster management Act, 2005 defines disaster in its totality and covers almost all the incidences adversely affecting human interests but the disaster related guideline circulated by Ministry of Home Affairs, GoI allow only the victims of the 10 (Ten) notified disasters to be compensated from CRF. With increasing exposure to Disaster Management related provisions, there is pressing demand from elected representatives, civil society and masses to remove discrimination amongst disaster victims.

The State is often affected by extreme cold conditions and farmers in the State often lose their agriculture crops due to frost and cold waves. There exists no provision to compensate these losses. It is therefore necessary to bring the norms of the CRF as issued by MHA, GoI to cover all the disasters that fall within the definition of the DM Act, 2005.

2. The CRF norms, though revised are required to be further reviewed in view of the growing mass awareness and expectation.
3. The ground realities in the remote hilly areas warrant revision of time limits of 30 and 45 days, as stipulated in the revised CRF guidelines circulated by the Ministry of Home Affairs, Government of India. In view of the difficult terrain and problems relating to resource mobilization, the time limits for the reconstruction of damaged assets should be extended from 30-45 days to 3 months in the plains while for the hilly terrain these should be revised from 45-60 days to 6 months.
4. In order to facilitate quick response at the time of disaster, the State Governments should be allowed to utilize at least one percent (1%) of the CRF funds for meeting the cost of resource mobilization, hiring of experts and others.
5. In accordance with the provisions of the Disaster Management Act, 2005 the State Government has formulated State and District Disaster, Response and Mitigation Funds. Guideline as to sharing of these funds are required to be clarified.
6. Section 19 of the Disaster Management Act, 2005 provides for the revision of relief package by the States. The Act however does not spell out budgetary provisions for the same. The State Government should either be provided with additional resources to meet this deficit or the State Government should be allowed to use the funds available under CRF for the same.
7. The State of Uttarakhand faces the challenge of rehabilitating around 100 odd villages that have been rendered unsafe for human habitation. Funds available with the State under CRF can be utilized only for immediate relief and there exists no provision for the rehabilitation of the disaster victims. State Government should be permitted to use the CRF funds for rehabilitation.
8. The expenditure on different natural calamities in given is form No.

Suggestion for new schemes

1. Rehabilitation Fund

Unlike in the plains, disasters often render habitations in the mountaineous regions permanently unfit for human habitation. Landslides and flash floods change the physiography and cause permanent loss of land. The victims of these disasters have to be rehabilitated at alternative safe locations. At present there exists neither provision nor policy for the rehabilitation of disaster victims. More than hundred odd villages in the State have already been identified as being unfit for habitation. The State Government has approached the Central Government for assistance for the rehabilitation of these villages.

Formulation of a National Rehabilitation Policy for disaster victims that is backed by adequate corpus (Rehabilitation Fund) at the disposal of the State would ensure quick and speedy redressed of all rehabilitation related issues.

2. Disaster Insurance

Disasters overburden public exchequer and despite extending relief as per CRF norms, the masses are not satisfied. With changes in the Disaster Management related affairs, the Central Government should look forward to introducing policies for extending compensation rather than relief. To start with, the Finance Commission can consider ensuring infrastructure and lives of the ones falling in the category of BPL out of funds available under CRF. This scheme can subsequently be extended to cover the entire society with provisions of cost sharing by other sections of the society.

Fund Requirement

Taking lead from the results of the Emergency Operations Centres set up under the MHA, GoI-UNDP DRM Programme, the State Government has set up EOCs in all the districts. These however lack infrastructure and instruments. A provision of Rs. 1 crore is required to be made for furnishing and equipping the EOCs.

The State would thus require resource to the tune of 14 crore to furnish and equip its 13 district and one State EOC.

Topic Note No. 16

NATURAL CALAMITIES

Please give a note indicating the views of the State Govt. on the specific issues in the TORs related to natural calamities/disaster management viz. “The Commission may review the present arrangements as regards financing of Disaster Management with reference to the National Calamity Contingency Fund and the Calamity Relief Fund and the funds envisaged in the Disaster Management Act, 2005(53 of 2005), and make appropriate recommendations thereon”.

A. Need for revision of CRF norms:-

1. Disaster management Act, 2005 defines disaster in its totality and covers almost all the incidences adversely affecting human interests but the disaster related guidelines circulated by Ministry of Home Affairs, GoI allows only the victims of the 10 (ten) notified disasters to be compensated under CRF. With increasing exposure to Disaster Management related provisions, there is pressing demand from elected representatives, civil society and masses to remove discrimination amongst disaster victims. It is therefore necessary to bring the norms of the CRF as issued by MHA, GoI to cover all the disasters that fall within the definition of the Disaster Management Act, 2005.
2. The CRF norms, though revised are required to be further reviewed in view of the growing mass awareness and expectation.
3. The ground realities in the remote hilly areas warrant revision of time limits of 30 and 45 days as stipulated in the revised CRF guidelines circulated by the Ministry of Home Affairs, Government of India. In view of the difficult terrain and problems relating to resource mobilization, the time limits for the reconstruction of damaged assets should be extended from 30-45 days to 3 months in the plains while for the hilly terrain these should be revised from 45-60 days to 6 months.
4. In order to facilitate quick response at the time of disaster, State Governments should be allowed to utilise at least one percent (1%) of the CRF funds for meeting the cost of resource mobilisation, hiring of experts and others.
5. In accordance with the provision of the Disaster Management Act, 2005 the State Government has formulated State and District Disaster Response and Mitigation Funds. Guidelines as to sharing of these funds are required to be clarified.
6. Section 19 of the Disaster Management Act, 2005 provides for the revision of relief package by the States. The Act however does not spell out budgetary provision for the same. The State Government should either be provided with additional resource to meet this deficit or the State Government should be allowed to use the funds available under CRF for the same.

7. The State of Uttarakhand is facing the challenge of rehabilitating around 100 odd villages that have been rendered unsafe for human habitation. Funds available with the State under CRF can be utilized only for immediate relief and there exists no provision for the rehabilitation of the disaster victims. State Government should be permitted to use the CRF funds for rehabilitation.

B. Suggestion for new schemes

1. Rehabilitation Fund

Unlike in the plain areas, disasters often render habitations in the mountainous regions permanently unfit for human habitation. Landslides and flash floods change the physiography and cause permanent loss of land. The victims of these disasters have to be rehabilitated at alternative safe location. At present there exists no policy for the rehabilitation of disaster victims. More than a hundred odd villages in the State of Uttarakhand have already been identified as being unfit for habitation.

Formulation of a National Rehabilitation Policy for disaster victims that is backed by adequate corpus (Rehabilitation Fund) at the disposal of the State would ensure quick and speed redressed of all rehabilitation related issues.

2. Disaster Insurance

Disasters overburden public exchequer and despite extending relief as per CRF norms, the masses are not satisfied. With changes in the Disaster Management related affairs, the Central Government should come forward to introduce policies for extending compensation rather than relief. To start with, the Finance Commission can consider ensuring infrastructure and lives of the ones falling in the category of BPL out of funds available under CRF. This scheme can subsequently be extended to cover other sections of the society.

3. Fund Requirement

Taking lead from the results of the Emergency Operations Centres set up under the MHA, GoI- UNDP DRM Programme, the State Government has set up EOCs in all the districts. These however lack infrastructure and instruments. A provision of Rs. 1 crore is required to be made for furnishing and equipping the EOCs. The State would thus require resource to the tune of 14 crore to furnish and equip its 13 district and one State EOC.

Topic Note No. 17

STATE PLAN

Please explain the practice followed by the State Government in regard to maintenance provisions in respect of completed plan schemes – whether expenditure on the running/maintenance of all plan schemes completed during the course of a Plan period continues to be charged to the Plan till the end of a particular plan period or these are transferred to the non-plan budget as and when completed. Is the same practice followed for all schemes, including capital schemes like buildings, roads, irrigations works, etc.?

The expenditure on maintenance of plan schemes, other than capital works, completed during the course of a particular plan period, is met out of the plan budget till the end to that plan period but the running/maintenance expenditure in case of similarly completed capital plan works, is met out of the non-plan budget. The incomplete plan scheme on the capital side at the end of a plan are included in the next plan.

Topic Note No. 18

STATE PLAN

Please give a note on important social security schemes introduced by the State Government (other than or in addition to Central Schemes) -rate, coverage and since when introduced with changes in pattern, rates and coverage from time to time, annual expenditure (Plan and Non-Plan separately) incurred on each since 2002-03.

(1) Old Age/ National old Age Pension Scheme:-

In Uttarakhand, old age pension is provided to destitute old persons from 60 to 64 years of age under the State scheme. The expenditure on which is borne by the State Govt and to persons aged 65 years and above, pension is provided under the National old Age pension scheme for which presently an amount of Rs. 200 per month is provided by the State and Rs. 200 p.m. by the central Govt. w.e.f. 1st April 2006.

On account of resources constraints, a fixed number of beneficiaries were covered in the past and many eligible applicants were deprived of the pension benefits. The pension scheme has now been universalised so as to enable all the eligible applicants to get pension.

The expenditure details are as under:-

Year	Rate per month	Expenditure (Rs. in Lakh)	No. of beneficiaries
2004-05	125/-	1103.17	68620
2005-06	250/-	2264.48	76038
2006-07	400/-	4075.67	82065
2007-08 (RE)	400/-	4588.72	112985

(2) -Disability Maintenance Grant Scheme:-

Disability pension is provided to destitute and disabled persons upto 60 years of age under the disability maintenance grant Scheme.

The expenditure details are as under:-

Year	Rate per month	Expenditure (Rs. in Lakh)	No. of beneficiaries
2004-05	125/-	309.24	20894
2005-06	250/-	680.77	22081
2006-07	400/-	1191.88	26332
2007-08 RE	400/-	1540.27	33618

(3) Widow Maintenance Grant Scheme:-

Under Window Maintenance Grant Scheme, pension is provided to destitute widow from 18 years to 60 years of age.

On account of resource constraints in the past, the number of beneficiaries was fixed. Many eligible applicants were deprived of the benefits. The pension scheme has been universalised now so as to enable all the eligible applicants to get the pension.

The expenditure details are as under:-

Year	Rate per month	Expenditure (Rs. in Lakhs)	No. of beneficiaries
2004-05	125/-	850.80	54617
2005-06	250/-	1785.74	57361
2006-07	400/-	3043.56	64347
2007-08 (RE)	400/-	3403.89	71130

(4) Janshri Bima Yojna:-

- (i) The Janshri Bima Yojana was started by w.e.f. 17th Jan 2004 for all heads of families (below 60 years of age) below the poverty line.
- (ii) As per the Survey conducted in 1997, there were 3,76,502 BPL families in Uttarakhand.
- (iii) On the basis of the survey conducted in the year 2002, the no. of BPL families is 6,23,790.
- (iv) Under this scheme, an amount of Rs. 100 per insured head of the family is paid as annual premium to LIC by the State Government and an amount of Rs. 100 is made available from the Government of India social security fund as annual premium.

Following are the benefits of the Schem:-

Details	From 17.01.2004 to 14.08.2006	From 15.08.2006
On normal death	20,000/-	30,000/-
Death in accident	50,000/-	75,000/-
On 100% disability	50,000/-	75,000/-
In less than 100% disability	25,000/-	37,500/-

(v) Nominee includes wife or husband, son and unmarried daughter of the head of the family.

(vi) The claim has to be submitted to LIC within one year of death.

In addition to the above, an amount of Rs. 100 per month is provided as Education Assistance Scholarship to a maximum of two wards of the Insured Head of the family studying from class IX to XII.

5-Gaura Devi Kanya Dhan Yojan:-

The Scheme was started in the year 2007-08. Under the scheme, an amount of Rs. 25000 in the form of National Savings certificate is provided as Gaura Devi Kanya Dhan to the girls belonging to Scheduled Tribes of BPL families on passing Intermediate examination. An amount of Rs. 200 lakhs under plan scheme has been proposed for the years 2008-09 for the purpose.

(6) Mid Day Meal Scheme:-

The mid day meal scheme is being implemented in all the primary Government and Aided-Institutions. Under the scheme cooked food is being provided with sufficient nutrition. Shed for cooking, utensils etc. have been provided by the Government. The scheme is attracting large enrolments in the schools. Rs. 72.32 crores were spent in 2007-2008 (RE) and Rs. 108.80 crores have been provided for 2008-2009. The food (Wheat/Rice) is provided free by GOI and pulses, vegetables etc. are provided by the State Government.

(7) Deposit Linked Insurance Scheme: -

Principal Features of the Scheme

The State Government w.e.f. April 1, 1979 has launched a Provident Fund Deposit-linked Insurance Scheme, without taking any premium from the subscribers to the Provident fund, with a view of inculcating the habit of savings among the subscribers and providing additional social security to their families.

Under this scheme, in the event of Death of the subscriber, an amount equal to average of deposits in preceding three years, subject to a maximum of Rs.30,000/- is

admissible to the nominee/nominees. The amount of subscription made by the contributor along with admissible amount of interest on the contribution to the Provident Fund will also be treated as deposit. These rules have been amended in the year-2006.

The benefit is admissible only if: -

(1) The deposit during the preceding three years of the death of the subscriber were not less than: -

(i)	Rs.30,000/- in case of a contributor, the maximum of whose pay scale is Rs.13,500/-
(ii)	Rs.27,000/- in a case of contributor, the maximum of whose pay scale is Rs.9000/- but not more than Rs.13,500/-
(iii)	Rs.12,000/- in case of contributor, the maximum of whose pay scale is Rs.4000/- but not more than Rs.9000/-
(iv)	Rs.10,000/- in case of a contributor, the maximum of whose pay scales is less than Rs.4000/-

and the subscriber has completed three-years service at the time of death. In the case (1) above, the subscriber has to complete five years service at the time of death.

(8) State Legal Assistance Scheme: -

State legal Aid and Advice (Procedure) Scheme 1981 had been started for rendering legal aid to economically weaker sections of the community. Persons whose annual income does not exceed Rs.9000 per annum are entitled to legal aid. In addition, all women, children, members of scheduled castes and tribes, physically/mentally handicapped persons, freedom fighters, industrial labour and certain categories of armed personnel are entitled to legal aid irrespective of their income. Persons affected by natural calamities are also benefited.

The legal aid assistance to be granted includes free legal advice, availability of services of panel lawyers to conduct cases in courts, meeting expenditure on court fee, summoning of witnesses, obtaining certified copies, preparing paper books in appeal etc. for High Court and some other matters. The assistance is granted after applying merit-cum-means test.

In every district, a District Legal Aid and Advice Committee headed by the District Judge as Chairman and District Magistrate as Co- chairman is functioning. Legal Aid camps and Lok Adalats are held on Sundays and other holidays, Legal Aid Camps are organised for publicity of the scheme and imparting legal literacy amongst weaker sections of the Community.

Legal Aid to eligible persons was being formally provided through U.P Legal Aid and Advice Board and District Legal Aid and Advice Committee. The Legal Services Authority Act, 1987 has been enforced with effect for 9.11.1995. Its Chapter 3 was made applicable in the State of U.P with effect from 5.7.1996. Rules were framed in year 1996.

U.P Legal Services Authority at State level and District level Services Authority came into existence on 12.5.1997. Subsequently, Tehsil Legal Services Committee has been created in all the tehsil.

As per provisions of Section-6(7) and 9 (7), administrative expenses of State Authority and District Authority are to be borne out of the consolidated fund of the State. Expenses of other programmes, such as Lok Adalats etc. are to be met from grants or donations made to the State Authority by the State Government or by any persons. In this regard a fund is created by the State Authority.

Every award of the Lok Adalat is deemed to be a decree of the Civil Court. Yearwise number of Lok Adalats and Small Lok Adalat (Camps) held and number of cases decided through them from 2000-2004 onwards, is given as under: -

Year	No. of Lok Adalats held	Total No. of Disposed Cases	Disposed off Cases of motor accident compensation	Realised penalty
2004-05	110	20,581	528	65,28,843/-
2005-06	97	16,214	429	51,39,981/-
2006-07	126	21,564	399	60,09,325/-
2007-08	127	20,385	207	65,46,425/-

Topic Note No. 19

STATE PLAN

Please furnish a note on financial resources for State Plan giving a percentage of BCR over Total State Plan, level of borrowings and the percentage of borrowed funds invested on Capital Assets and the expected returns thereon.

The required information is given in Table 19 below: -

Table-19.1
Financial Resources for State Plans

(Rs. in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09 BE
BCR	-941.82	-1175.47	-1306.63	-506	-62.23	707.40	65.64
State Plan *	1100.83	1512.95	2243.24	3018.21	3176.65	4011.92	4285.37
Level of Borrowing **	1184.81	1959.29	1340.61	1756.65	1228.21	1375.76	1195.58
Percentage of BCR over total SP	-85.56%	-77.69%	-58.25%	-16.76%	-1.96%	17.63%	1.53%
Capital Outlay # # #	338.84	533.11	1127.36	1705.42	1699.26	2234.81	2802.44
Percent of capital outlay to Borrowings	28.60%	27.21%	84.09%	97.08%	138.35%	162.44%	234.40%

* In the years 2008-09, the approved plan is Rs. 4775.00 crore which includes Resources from PSEs & Local Bodies, out of which the State Government Resource is only Rs. 4285.37 crore and has been taken as State Plan, because during the past years i.e from 2002-03 to 2007-08, the State plan figure consisted of State Govt. Resources only.

** During the years 2002-03, 2003-04 and 2004-05 the amount of borrowing under debt swap schemes has been excluded.

Excludes repayment of loans.

Topic Note No. 20

ECONOMY MEASURES AND ADMINISTRATIVE REORGANSIATION

A board appraisal of economy measures implemented by the State government from 2004-05 onwards. Savings in expenditure expected there from may also be indicated.

Uttarakhand being a newly created State, new post's had to be created but as regular appointments on these posts could not be done, work is being done by out-sourcing staff and taking contractual employees on a short term basis. However, the State Government has tried to contain non plan expenditure and keep less essential items of expenditure to a minimum. The following table clearly indicates that just one percent of the budget provision relates to TA, purchase of vehicles, POL, LTC etc. in the year 2008-09.

Table: 20.1 Expenditure on selected items

(Rs. in crore)

S. No.	Item of expenditure	2007-08	% of total Budget Provision	2008-09 (BE)	% of total Budget Provision
1.	Traveling Expenditure	30.30	0.32	31.59	0.25
2.	Transfer Traveling	1.69	0.02	5.72	0.05
3.	Stationary	10.19	0.11	10.38	0.08
4	Office furniture and equipment	11.62	0.12	12.51	0.10
5.	Telephone	5.87	0.06	9.09	0.07
6.	Purchase of Vehicles	10.32	0.11	13.50	0.11
7.	POL	23.78	0.25	28.27	0.23
8	Publication/Advertisement	8.11	0.08	8.91	0.07
9.	Expenditure on guests etc.	1.42	0.01	1.68	0.01
10.	LTC	0.49	0.01	4.10	0.03
	Total	103.79	1.08	125.75	1.00

Out of the total number of vacancies as on 31.03.2007, which stood at 62166, which is about 27 percent of sanctioned posts, most of vacancies relate to Education, Medical and Health, Police and Taxation Departments etc. and it is necessary that they are filled up at the earliest.

On the other hand, more emphasis has been given to infrastructure building capital expenditure. The non loan component of capital expenditure from 2001-02 to 2008-09 is given in the following table 20.2.

Table: 20.2 Capital Expenditure as % of total expenditure

Sr. No.	Year	Capital expenditure (Excluding loan repayment) (Rs. in crore)	% of Budget total Provision
1	2001-02	328.15	7.28
2	2002-03	434.73	7.44
3	2003-04	668.79	8.27
4	2004-05	1308.37	16.63
5	2005-06	1840.65	21.14
6	2006-07	1801.64	16.49
7	2007-08	2447.35	23.34
8	2008-09(BE)	3209.57	25.80

In addition to this, grant for capital expenditure to autonomous bodies like Universities, Engineering Colleges, Drinking water etc. has also been substantial Thus every effort has been made to cut expenditure on the revenue account and increase the non- loan repayment capital expenditure.

Topic Note No. 21

ECONOMY MEASURES AND ADMINISTRATIVE REORGANISATION

Important measures of administrative re-organisation, if any, carried out during the year from 2000-01 onwards, the basic objectives of such schemes of re-organisation and their impact on the finances and quality of the administration of the State Government with particular reference to identification and abolition of surplus posts/redeployment strategies. A detailed note on Voluntary Retirement Scheme (VRS), if introduced and implemented, may be given.

After creation of the State, efforts have been made to reduce the overhead expenditure on a permanent basis by creating only essential organisations and club more than one existing departments.

This measure of keeping structures lean and thin is aimed at reducing manpower requirement on a permanent basis. Except for the essential services, cost effective outsourcing is being done. Ad-hoc & daily wage appointments have been banned. As there are about 57782 vacant posts as on 31-03-2008, which is approximately 27% of the sanctioned posts, the question of abolition of posts does not arise. However, the work of data entry operator on drivers, clearing staff etc. have been outsourced to Government as well as private agencies to reduce the burden of salary, pensionary contribution etc.

As the State is having a large forest cover which plays a significant role in the day to day life of people, Forest and Environment department has to work in close association with Agriculture and allied departments hence these departments have been kept under the Forests and Rural Development Commissioner. Similarly, all the infrastructure related departments have been kept under the Additional Chief Secretary/ Infrastructure Development Commissioner. These measures have been found to be very effective in improving co-ordination between these departments.

Functional review of all the departments was conducted to optimise the use of Human resources and several cadres and posts have been declared as dead cadres.

Contributory Pension scheme has been introduced for the employees recruited after 01.10.2005.

More emphasis is now being given for starting new projects under PPP mode. For this, a separate cell has been created and detailed guideline have been issued to the departments.

Programme and Performance Budgeting (PPB) concept has been introduced for linking outlays to outcomes, which also brings transparency and helps decision makers on deciding the outlays on the basis of evaluation. The departments taken under pilot project for PPB are Health, Education, Forest, Rural Development, Drinking Water and PWD.

The State Govt. had setup an Administration Reforms Commission and its recommendation has now been received. These are now being implemented in a phased manner.

To mainstream gender perspective in all sectoral policies and programmes and elimination of gender discrimination, a separate document on gender budget along with the Annual budget is being placed since 2007-08 and more and more schemes are now being brought under scrutiny.

Topic Note. 22

SUBSIDIES

(a) Please indicate head-wise budgetary subsidies given by the State Government from 1997-98 onwards to each of the sectors and its basis/rates, purpose/objectives and the beneficiaries.

(b) Please specify the subsidies of different types – direct or indirect – being paid/borne by the State Government and its basis/rates, purpose/objective, and since when these are being paid, from 2000-01 onwards, together with assessment(s), if any made as to their usefulness and quantification of the benefits flowing from these subsidies. The form (whether in the form of concessional interest rates, prices/cheques for services/or outright grant) may also be indicated.

(c) The annual cost of any subsidy by the State government to its enterprises may be indicated separately from 2000-01 onwards.

The Details of head-wise budgetary subsidies given by the State are as follows:

(1) AGRICULTURE

Various schemes of Agricultural Development aim at increasing production and productivity of various crops.

Out of the total population of 84.39 lakh (census 2001), 74% live in the villages. Number of cultivators is 15.70 lakh and the agricultural labour is 2.60 lakh. It means that 22% of total population is actually engaged in farming. Even after having a very small area under cultivation, agriculture sector has great importance for the State.

The growth of food grain production is quite variable in different areas. As a result, agriculture scenario presents a mixed picture. Productivity of District-Udhamsingh Nagar, Haridwar, Nainital (Plain) and Dehradun (Plain), is very high. On the other side; productivity of the hilly area is very low, although the valleys are fertile.

Plain and Hill agriculture stand in stark contrast to each other. While productivity in plains can be compared with agriculturally developed regions of the country, productivity in hill region is very low. Plains greatly benefited from the advent of green revolution while this revolution neglected the hills completely.

To rectify this clear cut dichotomy, the State has now adopted different policies and strategies for hills. Our slogan for hill agriculture is " From subsistence to sustainability" which calls for adherence to farming system approach, emphasis on

raising farm incomes, use of Low External Input Sustainable Agriculture (LEISA) methods and multiple pronged extension and marketing interventions.

Since the very beginning, when Uttarakhand was part of Uttar Pradesh, farmers were facilitated by subsidising agriculture inputs under various schemes, which were reviewed and summarised as per the need of farmers in the new state of Uttarakhand. It has been observed that there are ample opportunities in the field of agriculture development by establishing it on three grounds (a) as a seed State (b) organic State and (c) knowledge State.

Thus following provisions have been made under various schemes to assist the farmers, specially of the small and marginal categories.

- Subsidy on seed to enhance seed production programme especially for the hill areas.
- Subsidy on bio-fertilizer, bio-pesticides, micro-nutrients various composting methods with promotion of IPM technology to promote organic farming in the State.
- Subsidy on improved farm equipments, machinery and tools especially the eco-friendly machines and tools with water pumps for irrigation purpose.

Subsidy pattern is not more than 50% of the cost for general category individual and 90% in case of SC/ST class.

Year wise detail is given in Table 22.1 below:-

Table 22.1: Year wise budgetary subsidies given by the Agriculture sector

Name of Scheme	Budgetary subsidies given by the State Government. (Rs.in Lakhs)	Beneficiaries	Purpose/ Objectives
2401-Crop Husbandry			
2001-02	70.25	Priority is given to small and marginal or woman farmers	To increase productivity of crops from per capita land and to conserve it as a mainstay of livelihood.
2002-03	40.40		
2003-04	63.14		
2004-05	176.98		
2005-06	374.12	Facility is available to all farmers on first come first serve basis.	
2006-07	498.12		
2007-08	727.75		
Total	1950.76		

(b) The State Government is providing direct subsidy on agricultural inputs to the farmers as per the detail given below. Purpose or objective has already been mentioned above.

Core valley Seed Production Programme:-

- Seed subsidy on foundation and certified seed @ 50% of the cost on all approved varieties of hill crops.
- Subsidy is also admissible on inspection and certification fees under seed production programme for hill crops.

Promotion of Local crop production programme:-

- 50% subsidy on compost inoculum distribution.
- 50% subsidy on bio-fertilizer distribution.
- 50% subsidy on gypsum, rock phosphate and slack lime.
- 50% subsidy on micro nutrients distribution.
- 50% subsidy on bio-pesticides distribution.

Agriculture Mechanisation:-

01. Small tools specially for hill area subsidy @ 25% max. Rs. 2000/-
02. Manual driven implements / tools subsidy @ 25% max. 2000/-
03. Bullock driven implements subsidy @ 25% max. Rs. 2000/-
04. Power driven implements subsidy @ 25% maximum Rs. 10000/-
05. Zero till cum ferity drill subsidy @ 25% maximum Rs. 6000/-
06. Power thresher subsidy @ 25% maximum Rs. 20000/-
07. Water lifting pump including suction and delivery pipe Subsidy @ 25% max. 8000/-
08. HDPE pipe for irrigation max. 200 m. @ 25% of the cost.
09. Diesel engine 5 to 10 HP for agriculture purpose @ 25% max. Rs. 8000/-
10. Power tiller subsidy @ 25% maximum Rs. 30000/-
11. Tractor (max. 35HP) subsidy @ 25% maximum Rs. 30000/-
12. Tractor trolley @ 25% of the cost max. Rs. 10000/-
13. Plant protection equipments:-

(a) Manual driven subsidy @ 25% max. 800/-

(b) Power driven subsidy @ 25% max. 2000/-

14. Self propelled reaper, paddy transplanter and other automatic machines/ combine etc. subsidy 25% max. 30,000/-
15. Specific power driven machines- raised bed planter, groundnut digger, rotavator, straw reaper, cleaner cum grander, dryer, stubble saver, power weeder etc. subsidy @ max. 25, 000/-

Usefulness: Impact of the policy adopted by the State to subsidize agricultural inputs have been found to be very effective. We could get the highest production of wheat during rabi 2006-07. Due to unfavourable conditions of weather, the production of wheat during 2007-08 have been affected in rainfed areas.

Subsidies have mostly not been provided in cash. On demand, farmers are given inputs, on subsidized rates. Subsidies are not being delivered through any Agricultural Enterprises.

(2) Horticulture Development Department –

Development of Commercial Horticulture is being done by implementing the Production & Post Harvest Management schemes under NHB, APEDA MFPI etc. (Matching grant scheme)

The broad objective of the programme is to promote modern high value, high-tech commercial horticulture through private sector. The programme facilitates commercial production of different horticultural crops and creation of post harvest infrastructure. It has emphasis on improving the linkages between horticulture production and creation of integrated network for marketing of produce so that producer's share is enhanced. The components of this programme are high tech cultivation, bio-technology, tissue culture, pack houses. pre cooling units / CA stores/ ref. van/containers (with multichamber, product facility) and all other related activities. In these schemes National Horticulture Board provides 20% back ended subsidy of the total project cost subject to a maximum limit of Rs. 30 Lakh to individual beneficiaries. Similarly APEDA, MFPI have back ended credit linked capital subsidy to the matching grant of 20% in NHB projects and 16.67 in APEDA/ MFPI projects subject to a maximum limit of Rs. 20 Lakh.

Table 22.2- Year Wise budgetary subsidies given by the Horticulture sector

(Rs. In lakhs)

Sl. No.	Year	Budget Provision	Expenditure
1.	2003-04	100.00	24.68
2.	2004-05	80.00	129.07
3.	2005-06	80.00	80.65
4.	2006-07	100.00	186.75
5.	2007-08	400.00	400.00
6.	2008-09	400.00	

2. Implementation of Market Intervention Scheme (MIS) –

With a view to promote horticulture sector, implementation of MIS is very important to stabilize market price of commodities like Apple, Malta and other fruits. The scheme has already been implemented in Apple and Malta for procurement of "C" grade fruit from 2005-06. Such activity is very important to promote horticulture. MIS scheme in 2008-09 will be continued for Apple and Malta.

Table 22.3: Year Wise budgetary provision for MIS Scheme

(Rs. In lakhs)				
S. No.	Name of Scheme	Year	Budget Provision	Expenditure
1.	MIS	2005-06	25.00	20.00
2.	MIS	2006-07	100.00	
3.	MIS	2007-08	2.00	2.00
4.	MIS	2008-09	5.00	

3. National Scheme of Welfare of Fisherman Programme (50 % CSS)

This scheme is centrally aided with 50% central assistance. The scheme is aimed at improving living standard of fisherman communities in rural areas by providing them basic civic amenities like houses, adequate drinking water facilities and common place for recreation and work. A fisherman village should consist of a minimum of 10 houses. The plinth area and cost of construction of a house would be limited to 35 Sq.mts. and Rs. 40,000 respectively. A fisherman village consisting of 10 houses or more would be provided with one tube well. The cost of installation of a tube well should not exceed Rs.30,000. Government is also having provision to insure fisher folk/ licensed /identified or registered with the state government for Rs. 50,000 against death or permanent total disability and Rs.25,000 for partial permanent disability. The insurance cover is for a period of 12 months and annual premium payable would not exceed Rs. 15 per head.

The following criteria has to be kept in mind while selecting beneficiaries for allotment of houses under the scheme:-

1. The beneficiary should be an active fisher identified by the state government.
2. Preference should be given to fishers below poverty line and the landless fishers;
3. Fishermen owing land or kutchra structure may also be considered for allotment of houses under the scheme.

Table: 22.4 National Scheme of the Welfare of Fishermen Programme (50% CSS):-

(Rs. In lakhs)

Sl. No	Name of Scheme	Year	Pattern		Total	Rate of Subsidy	Purpose
			CS	SS			
	National Scheme of Fishermen Welfare		50	50			For upliftment of The fisher Folk& to Provide them basic civic amenities
		Year 2004-05	"	"	12.90	100%	
		Year 2005-06	"	"	12.90	100%	
		Year 2006-07	"	"	-	100%	
		Year 2007-08	"	"	17.20	100%	
		Year 2008-09(Proposed)	"	"	13.20	100%	

(4) Co-operative Department

Sahakarita Sahbhagita Yojana was launched in the year 2005-06.

- (i) Basis of the Scheme–To make available agricultural and non agricultural loans to small and marginal farmers.
- (ii) Purpose of the Scheme–To enhance availability of finance to the agricultural community to meet the cost of agricultural inputs etc.
- (iii) Objective of the Scheme- Under this scheme loan for agricultural implements, horticulture, dairy development, animal husbandry, cultivation of non-seasonal vegetables, mushroom, tea, seri-culture, and bee keeping etc. is distributed to the needy farmers.

Table 22.5: Year Wise subsidy for Sahakarita Sahbhagita

(Rs in lakhs)

S. No.	Year	Name of Scheme	Actual expenditure
1-	2005-06	Sahkarita Sahbhagita	370.00
2-	2006-07	Sahkarita Sahbhagita	495.41
3-	2007-08	Sahkarita Sahbhagita	708.58

(5) Industrial Development Department

1- The Financial Incentive scheme to Promote Industries was being implemented since 2002-03. The rate of incentives were enhanced from 2003-04 onwards as below. The scheme has been implemented upto 31.03.2008.

- (i) ISO 9000/14000 certification: 75% of cost (max Rs. 2.00 lakhs)
- (ii) Patent registration 75% (max Rs. 2.00 lakhs)
- (iii) Incentive for establishing pollution control apparatus (50% max Rs. 1.00 lakh)

Year Wise total amount spent is given in table 22.6 as below:

Table 22.6 Year Wise Expenditure for Industrial Development

S.No.	Name of scheme	Year	Rs. In lakhs
1.	Promotion of Industries	2002-03	6.25
		2003-04	3.23
		2004-05	9.73
		2005-06	4.17
		2006-07	10.28
		2007-08	10.11

2- Interest subsidy to Small Scale Units scheme remained applicable from 1.7.2003 to 31.03.2008. Under this scheme Small Scale Units have been provided subsidy on loan from bank / financial institution @ 3% max. Rs. 2.00 lakhs p.a. (5% max Rs. 3.00 lakhs p.a. to units in hilly & remote areas). Year wise expenditure is given below in table 22.7:

Table 22.7: Year Wise Interest subsidy to Small Scale Units

Sl.No.	Name of scheme	Year	Rs. In lakhs
1.	Interest subsidy to Small Scale Units	2004-05	20.00
2.		2005-06	24.92
3.		2006-07	96.17
4.		2007-08	250.00

3- Under Interest Subsidy to Rural Entrepreneurs (Khadi Board Units) scheme, interest subsidy above 4% rate of interest is given to concerned, Bank/ Financial units under Khadi Gramodyog. The expenditure under the scheme is given below:-

Table 22.8: Year Wise subsidy to Khadi Board Units

S.No.	Name of Scheme	Year	Rs. in lakhs
1.	Interest subsidy to Rural Entrepreneurs	2002-03	18.94
		2003-04	30.30
		2004-05	39.83
		2005-06	50.11
		2006-07	57.80
		2007-08	64.78

4- Under Rebate on Sale of Khadi Clothes Scheme, rebate @ 10% is provided through Khadi Board on sale of Khadi Colthes to Gandhi Ashram & sale centre of Khadi Board starting from Gandhi Jayanti for about a period of 3 months in addition to rebate of Khadi Ayog. Scheme is to the objective of the promote handloom clothes etc. Year wise expenditure is given in table 22.9:

Table 22.9: Year Wise Rebate on sale of Khadi Clothes

(Rs. in lakhs)

Year	Name of Scheme	Amount
2002-03	Rebate on sale of Khadi Clothes	50.00
2003-04		74.99
2004-05		125.00
2005-06		175.00
2006-07		200.00
2007-08		200.00

(6) Power Sector**1- Uttarakhand Power Corporation Ltd.**

State Government provides grant/ subsidy to UPCL under energisation of private tube well schemes.

Table 22.10 Year wise expenditure - Energisation of Private Tube Wells

Sl. No.	Name of Scheme	Year	Expenditure (Rs. In lakh)
1.	Energisation of Private Tube Wells	2003-04	325.00
		2004-05	225.00
		2005-06	647.00
		2006-07	200.00
		2007-08	756.80
		2008-09	500.00 (BE)

(2) Uttarakhand Power Corporation Limited (UPCL)

(i) No revenue subsidy has been provided by the Government of Uttarakhand to UPCL since creation of the Corporation.

(ii) The head wise budgetary grant from 2000-01 are as given below table:-

Table 22.11: Year wise budgetary grant given by Uttarakhand Power Corporation

(Rs. In Lakhs)

S. No.	Name of Scheme & Purpose of Subsidy	Amount of Grant						
		2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
1-	Distt Plan	760.00	--	--	--	--	--	--
2-	Private Tube-wells	--	--	325.00	225.00	647.00	200.00	200.00
3-	State Plan	1465.00	--	--	--	--	--	--
Centrally Sponsored Schemes								
4-	Kutir Joyti	--	724.055	354.00	--	--	--	--
5-	PMGY	21.10	1464.95	360.00	2741.00	--	--	--
6-	MNP	93.60	280.80			--	--	--
7-	APDRP	240.00	8966.70	6750.00	5951.70	390.00	--	--
8	RGGVY	--	--	--	--	5320.15	17802.13	18977.11

The purpose of above grants was to strengthen the System Line Networks and Electrification of villages and also provide Private Tube-wells (PTW) service connections.

3-Uttarakhand Renewable Energy Development Agency (UREDA)

(a) After formation of Uttarakhand State, a separate agency known as Uttarakhand Renewable Energy Development Agency (UREDA) has been created. This agency is responsible for promotion and implementation of new and renewable energy programmes in the State. Generally the Renewable Energy Systems are costly so the cost of such systems is out of reach of rural and even urban households. Therefore, subsidies are being provided for the promotion and acceptance of these systems.

The Ministry of New and Renewable Energy (MNRE), Govt. of India provides subsidies on various schemes like Solar Home Light Systems, Solar Lanterns, Solar Street Lights, Solar Water Heating Systems, Improved Watermills (Gharats) and Micro Hydel Projects. The State Govt. is also providing matching share as per the guidelines of the Ministry.

The head wise subsidies provided by the State Government is given in table 22.12:

Table 22.12 : Year Wise subsidies for Uttarakhand Renewable Energy Development Agency

(Rs. in lakhs)

Name of Scheme	Year						
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Bio Energy	26.06	26.73	46.05	0.00	0.00	12.78	18.80
Solar Energy	378.53	803.26	803.99	507.71	744.93	578.48	319.40
Wind Energy	0.00	5.00	0.00	0.00	5.00	10.00	10.00
Hydro Power Energy	475.04	462.75	401.86	420.53	415.51	350.56	680.77
Other Programmes	50.85	35.00	116.25	112.63	47.50	63.93	69.16
IREP	166.85	160.44	135.00	256.36	145.56	76.37	28.00
Total	1097.33	1493.18	1503.15	1297.23	1358.50	1092.12	1126.13

(b) The Central and State Govt. provides indirect subsidies by providing equipment to the concern beneficiaries. The total subsidy provided from the year 2000-01 onwards to 2007-08 comes about Rs. 8968 Lakhs. This subsidy amount includes the cost of micro hydel project construction for electrification of remotely located un-electrified villages, up-gradation/modernization of traditional watermills, and construction of solar photovoltaic power plants.

(c) The State Govt. provides year wise plan budget to UREDA for promotion and implementation of New and Renewable Energy Programmes in the State.

(7) Rural Development:-

(1) **SGSY-** The objective of SGSY was to bring the assisted poor families (known as Swarozgaries) above poverty line by providing them sustainable income generating assets

through combination of bank credit and Govt. subsidy, which means ensuring that a family has a monthly income of at least Rs 2000. To provide quality life to the poor is the hallmark of SGSY in order to bring people above the poverty line.

SGSY seeks to lay emphasis on skill development through well-designed training courses. Those, who have been sanctioned loans are assessed and given necessary skill development training. Subsidy under SGSY is uniform at 30% of the project cost , subject to a maximum of Rs 7500/-. In respect of SC/ST and disabled, these are 50% and Rs 10,000/- respectively. For SHG Groups, the subsidy is 50% of the cost of the scheme under certain conditions. Funds under SGSY schemed by central and state government is in the ratio 75:25.

Expenditure of release and expenditure of State Share under SGSY since financial year 2001-02 to 2007-08 is given in table 22.13 below:

Table 22.13: Year Wise Expenditure for SGSY

(Rs. in lakhs)

S. No.	Name of Scheme	Year	Expenditure
1.	Swarn Jayanti Gram Swarozgar Yojana	2001-02	181
	"	2002-03	241
	"	2003-04	349
	"	2004-05	570
	"	2005-06	298
		State Sector 2005-06	458
	"	2006-07	368
	"	2007-08	497

- Year in which total amount had not been utilized, has been utilized in next financial year.

(2) National Bio Gas Programme:- This is a 100% centrally sponsored programme. Fund is provided by department of Non- Conventional Energy, GoI. Main objective of programme is construction of Biogas plant in rural areas for preparation of food and fertilizer (compost) for agriculture, Government subsidy is provided for construction of Bio-gas.

Expenditure of fund released from year 2001-02 to 2007-08 to districts as follows table 22.14:-

Table 22.14: Year Wise Expenditure for National Bio Gas Programme

(Rs. in lakhs)

S. No.	Name of Scheme	Year	Expenditure
1.	National Bio Gas Programme	2001-02	6
		2002-03	5
		2003-04	15
		2004-05	8
		2005-06	11
		2006-07	17
		2007-08	10

- In the Years where total amount had not been utilized has been utilized in next financial year.

(3) Uttarakhand Rural Self Employment Mission:- This programme is being implemented since 9th Nov.2005 under SGSY guidelines but the funds are made available by State Government.

In this programme the swarozgaries of SHG's are linked with income generation activities to make them self dependent.

Release and expenditure Statement of District from financial year 2006-07 to 2007-08 is given in table 22.15:

Table 22.15: Expenditure on Rural Self Employment Mission

(Rs. in crore)

S. No.	Name of Scheme	Year	Expenditure
1	Uttarakhand Rural Self Employment Mission	2006-07	482
		2007-08	246

(4) State Credit cum subsidy Rural Housing Scheme:- This scheme has been started by state Government on 15 August , 2005 to cover all the Shelters/ kachha House, rural families , It is a bankable scheme in which Rs 50,000/- is being provided , out of which Rs. 40,000/- is bank loan and Rs 10,000/- is subsidy for construction of housing unit.

Year wise expenditure for 2006-07 & 2007-08 is as follows table 22.16:

Table 22.16: Expenditure on State Credit cum subsidy Rural Housing Scheme

(Rs. in lakhs)

S. No.	Name of Scheme	Year	Expenditure
1	State Credit cum Subsidy Rural Housing Scheme	2006-07	578
		2007-08	372

- Year in which total amount had not been utilized, Now had been utilized in next financial year.

(5) Uttarakhand Sarvbhaum Rojgar Yojna:- This Scheme has been started by the state Government to provide more self employment opportunity for rural youth and unemployed graduates to start income generating activities The maximum Limit of subsidy to each beneficiary for selected activity is Rs. 7000/-, Rs. 5000/- and Rs. 3000/- for First, Second and Third Year respectively.

Expenditure on this scheme for the financial year 2006-07 & 2007-08 is given in table 22.17:

Table 22.17 Expenditure on Uttarakhand Sarvbhaum Rojgar Yojna

(Rs. in lakhs)

S. No.	Name of Scheme	Year	Allotted Amount	Expenditure
1	Uttarakhand Sarvbhaum Rojgar Yojan	2006-07	19.00	8.59
		2007-08	4.68	2.81

Topic Note No. 23

Norms for Maintenance of Capital Assets

(A) IRRIGATION

(a) Please indicate the prevailing norms, if any, which the State Government have prescribed or follow in the regulation of expenditure on the maintenance (wage and non-wage component separately) or various types of irrigation. Please give an appraisal of these norms indicating since when these norms are in force and the procedure for their revision from time to time. Have these norms been a subject of study/review recently. If so, the results thereof and Government's decision thereon.

(b) Please indicate the liability, if any, of the beneficiary of Irrigation for maintenance of field channels under the Legislation in force and if these charges are actually being realised or not. Please indicate the amounts realised if any, in each year since 2002-03.

(c) Please indicate the prevailing norms for the maintenance of flood embankment, if any, which the State government have prescribed or follow in the regulation of expenditure on the maintenance (wage and non-wage component separately) of these norms indicating since when these norms are in force, and the procedure for their revision from time to time. Have these norms been a subject of study/review recently? If so, result thereof and government decision thereon.

(B) ROAD AND BUILDINGS

(a) Please indicate the prevailing norms, if any, which the State Government have prescribed or follow in the regulation or expenditure on the maintenance (wage and non-wage component separately) or various types of roads & buildings. Please give an appraisal of these norms indicating since when these norms are in force and the procedure for their revision from time to time. Have these norms been a subject of study/review recently. If so, the results thereof and Government's decision thereon.

(b) Please indicate the liability, if any, of the beneficiary of roads & buildings for maintenance of roads & buildings under the Legislation in force and if these charges are actually being realised or not. Please indicate the amounts realised if any, in each year since 2002-03.

(c) Please indicate the prevailing norms for the maintenance of roads & buildings, if any, which the State government have prescribed or follow in the regulation of expenditure on the maintenance (wage and non-wage component separately) of these norms indicating since when these norms are in force, and the procedure for their revision from time to time. Have these norms been a subject of study/review recently? If so, result thereof and government decision thereon.

(A) Prevailing norms of expenditure on the maintenance of irrigation projects:

Norms for maintenance of Irrigation Canals, Tube wells and Lift canals were fixed by Chief Engineer (North), Irrigation Department. The maintenance of Residential & Non Residential Building are on the basis of plinth area rate as fixed by the Public Works Department (P.W.D.). According to these orders, the norms of maintenance of these works are as below:-

(i)	Gravity Channel in plains Doon and Bhabar	Rs. 15500/km.
(ii)	Gravity Channels in Hills	Rs. 12500/km.
(iii)	Residential Buildings	Rs. 65/Sqm. (Plinth area)
(iv)	Non-Residential Buildings	Rs. 42/Sqm. (Plinth area)

The above norms are very old and need revision. About 2365 Nos. of medium and minor hill irrigation channels of about 8505 kms. length, 864 Nos. of deep and shallow tube wells and 111 Nos. of lift Canals and 02 No. Dams and Residential & Non Residential Buildings having plinth area of about of 549604 Sqm. are being maintained by State Irrigation Department. The current actual expenditure of maintenance of these works is as follows:-

Expenditure on maintenance of Gravity canals, head works, dams and reservoirs and other Irrigation works comes to about Rs. 1965.00 lakhs per year, which includes the cost of repair & maintenance of Residential and Non Residential Buildings also. Rs. 672.00 lakhs is being spent on the repairs/maintenance of tube wells and lift canals and an amount of Rs. 2200.00 lakhs is required for the payments of electricity dues of tube wells and lift canals. Beside these, an expenditure of about Rs. 14115.00 lakhs is being incurred for the establishment engaged against these works of the Department. Therefore, on an average, expenditure of Rs. 1640 per hectare of Command Area/Irrigation is being done for the running and maintenance of Irrigation systems and about Rs. 4783 per hectare of Command Area/Irrigation is being spent on the establishment against the above works.

(B) At present an average rate of Rs. 40.00 to Rs. 287.00 per hectare is being levied on the farmers. Total year wise revenue charges (Irrigation charges) are given below:-

(Rs. in lakhs)

2003-04	2004-05	2005-06	2006-07	2007-08
180.537	189.426	225.614	223.667	240.833

(C) Norms for maintenance of flood works like marginal bunds, drainage works and anti-erosion works are fixed vide engineer-in-chief order No. G-2087 dated 20.7.90. Norms for maintenance of flood works are as below:-

(i)	Marginal bundhs on rivers up to 1000 cusec.	Rs. 22000 per km. length of bundh
(ii)	Marginal bundhs on rivers above 1000 cusec.	Rs. 28000 per km. length of bundh
(iii)	Anti Erosion flood works.	5% of Capital Cost of flood works

The total annual expenditure on maintenance of flood works is at present Rs. 319 lakhs.

(B) Roads and buildings:

(a) Prevailing norms of maintenance of roads and buildings are as below:

(i) Maintenance of Residential Building	Rs. 42/ sqm. (Plinth Area)	
(ii) Maintenance Non-Residential Building	Rs. 65/ sqm. (Plinth Area)	
(iii) Maintenance of Road	Rs. Per Km.	
(a) Hilly Area	Single lane	Double lane
State Highway	56413	100739
MDR, ODR & VR Road	31681	50690
(b) For Plain Area		
State Highway	--	. 82839
MDR, ODR & VR	24556	39290

(c) Bridle Road	14,000.
(d) Border Road	16,000
(iv) Maintenance of Bridge	
Motor Bridge	1,000
Bridle Bridge	1,000

The above norms are based on Ministry of Road, Transport (August, 2000). As per these norms, a total of Rs. 161.00 crore is required for maintenance of Roads and Bridges but due to paucity of funds, Rs. 133.3 crore has been spent on maintenance of Roads and Bridges in the year 2007-08. In addition, the expenditures on wages and salaries is Rs. 40.73 crore.

Beneficiaries of Roads and Bridges are general public using Bus, Car & Trucks etc, Road Tax on Commercial vehicles is being levied by State Government and the same is being collected by State Transport Department.

Topic Note No. 24

MANAGEMENT OF SRTC

(a) Please give information regarding the name and number of State Road Corporation Undertakings (i.e. Corporations, Municipal Undertakings, Govt. Departments, and Companies) that are run by the State.

(b) Please state whether tourist contract carriage permit operators are allowed to ply on routes on which the State Road Transport Undertaking have exclusive right of operation. If yes, please give in percentage terms and in Km terms the routes on which the tourist contract carriage permit operators are allowed to ply for the period from 2002-03 to 2006-07.

(c) Please give the percentage share of passengers carried by the SRTC and those carried by the Private operators, in case where parallel operations are allowed.

(a) Only one Corporation i.e. Uttarakhand Road Transport Corporation is in existence in Uttarakhand.

(b) State Carriage Vechiles ply on exclusive routes which can pick passengers from any place on the route whereas contract carriage vechiles can be booked by a single party from garage to garage and contract carriages are not operated as state carriage with USRTC. These Vechiles are covered by Contract Permits of Uttarakhand and All India permits. The purposes of both type of permits are different and contract carriages can ply anywhere as per the contract.

(C) Question does not arise in the light of (b) above.

Topic Note No. 25

MANAGEMENT OF SRTC

(a) Please give the fare structure per passenger per Km of the State Road Transport Undertakings for different categories of operator's viz. Rural, Urban, City, Deluxe, Semi-deluxe, Luxury coaches, Express, Ordinary. Please indicate the frequency and extent of revision during 2002-03 to 2006-07.

(b) Please give the rates of concession granted to students, handicapped, freedom fighters, and journalists, M.Ps, Members of State Legislature and any other categories. Information may be given separately for each category from 2002-03 to 2006-07.

(a) UTC does not operate city services. Fare rates for other categories are given in below table: 25.1.

Table: 25.1 Fair Structures in U.T.C. Per Km. Per Passenger

Year	Route	Ordinary Rs/Km.	Express Rs/Km.	Semi Deluxe Rs/Km.	Deluxe Rs/Km.	Date of Revision
2002-03	Plain	41.68	45.48	52.10	70.86	05.03.2003
	Hill	66.68		83.35	113.36	
2003-04	Plain	41.68	45.48	52.10	70.86	
	Hill	66.68		83.35	113.36	
2004-05	Plain	42.89	47.48	53.61	72.91	20.08.2004
	Hill	68.61		85.76	116.64	
2005-06	Plain	43.92	48.31	54.90	74.66	09.06.2005
	Hill	70.26		87.82	119.44	
	Plain	45.00	49.50	56.25	76.50	30.06.2005
	Hill	72.00		90.00	122.40	

	Plain	46.00	50.60	57.50	78.20	09.09.2005
	Hill	73.60		92.00	125.12	
2006-07	Plain	49.00	53.90	61.25	83.30	09.03.2006
	Hill	78.40		98.00	133.20	
2007-08	Plain	54.00	59.40	67.50	91.80	21.04.2008
		86.40		108.00	146.90	

(b) Concessions are granted to handicapped persons, freedom fighters, journalists, MP's and MLA's. Monthly pass scheme is applicable for daily passengers and students, in which daily passengers & students pays 15 days or 30 trips fare for a particular route and travels for the whole month.

Topic Note No. 26

MANAGEMENT OF SRTC

Please give the rate of Motor Vehicle Tax and Passenger Tax/Addl. Motor Vehicle Tax. Please indicate since when these rates have been applicable i.e. when the last revision in tax rates was undertaken and whether it was translated into a hike in the fares of the SRTCs. The increase in revenue on account of fare hike and the details in this regard during the period 2002-03 to 2006-07 may be given.

Motor Vehicle Tax (Road Tax) on UTC buses is as under:-

- (a) For under 35 seats (per bus) Rs. 1175 for three months.
- (b) For above 35 seats (per bus) Rs. 1175+ Rs. 45 per additional seat.

UTC operates as stage carriage. Additional Tax (Passenger Tax) imposed on UTC is charged from passengers and tax is paid to State Government.

Additional Tax Formula:

Formula of Additional Tax payable by the any State Road Transport Undertaking, under section-6:

G X 21/ 121

"G" stand for gross receipts of the State Road Transport undertaking in the State of Uttarakhand on account of passenger tariff during any calendar month.

Above rates are being charged from date of incorporation of UTC i.e. Date: 31 Oct 2003. So far no revision of tax has been made.

Topic Note No. 27

MANAGEMENT OF SRTC

Please give a note on steps taken, if any, for improving the financial position of the Undertaking during the year 2000-01 to 2008-09 (e.g (i) for better and efficient management of men and materials; (ii) revision of tariffs to increase profitability, (iii) Voluntary Retirement Scheme (VRS); (iv) any plans for undertaking expansion; (v) any MOU signed for the said period and (vi) any other steps.

The Corporation inherited a large fleet of old and ill maintained buses and poor inventory of spares at the time of its division from UPSRTC. For improving the financial position of undertaking, new buses have been included in the fleet and old buses are auctioned in time. Training is provided to drivers and conductors and regular medical check up is also being done. Officers are given training at CIRT Pune as per schedules. Incentive schemes are introduced from time to time. Tariffs have been revised from time to time.

Topic Note No. 28

MANAGEMENT OF SRTC

Please furnish a list of guarantees given by the State Government along with the guidelines for giving such guarantees, in respect of loans obtained by SRTC to the various parties/purposes. Position of Guarantees outstanding at the beginning of each year from 2002-03 to 2006-07 be given.

Uttarakhand Government had provided a guarantee for Rs. 17.00 crores for purchase of new vehicles from HUDCO in the year 2003-04.

Uttarakhand Transport Corporation had taken only Rs. 10.00 crore loan against sanctioned loan of Rs. 17.00 crore from HUDCO. Uttarakhand Transport Corporation had repaid the loan to HUDCO before time.

Topic Note No. 29

POWER SECTOR

Has the State Electricity Regulatory Commission been setup? If yes, please provide a comparative statement of the award given by the SERC (including its assumptions) and the actual implementation.

Regulatory Commission was set up in the undivided State of Uttar Pradesh. Uttarakhand Electricity Regulatory Commission was constituted in the State of Uttarakhand vide Uttarakhand (U.P. Electricity Reforms Act, 1999) Adaptation & Reforms Order, 2002. The Commission started functioning w.e.f. 05-09-2002. The details of awards given by UERC in respect of Distribution Business, is as follows:

- (i) The Commission issued its first retail tariff order of electricity on 08-09-2003 for FY 2003-04. This tariff order was applicable w.e.f. 20-09-2003.
- (ii) The Commission vide its order dated 24-08-2004 amended the tariff issued on 08-09-2003, modifying the tariff for Steel Units.
- (iii) The Commission issued its second retail tariff order of electricity on 25-04-2005 for FY 2004-05 & 2005-06. This tariff order was applicable w.e.f. 01-04-2005.
- (iv) The Commission issued its third retail tariff order of electricity on 12-07-2006 for FY 2006-07. This tariff order was applicable w.e.f. 01-04-2006.
- (v) The Commission issued its fourth retail tariff order of electricity on 18-03-2008 for FY 2007-08 & 2008-09. This tariff order was applicable w.e.f. 01-03-2008.

In addition to the above, the details of other awards given by the Commission are as follows:-

- (i) UERC vide its order dated 11-08-2005 imposed a consolidated penalty of Rs. 1.00 lakh and additional penalty of Rs. 5,000.00 per day under section 142 of the Electricity Act, 2003 for non compliance of provisions of section 55 of the Electricity Act, 2003 in respect of Supply of Electricity without meters. While the Commission had allowed time upto 31-03-2006 for metering of the existing Domestic and PTW Consumers and upto 30-09-2005 for metering of Commercial Consumers, a consolidated penalty of Rs. 1,00,000.00 and additional penalty of Rs. 5,000.00 per day was imposed for non-metering of 11,628 consumers as on 10th June, 2005. As directed by the Commission, UPCL till date has deposited the penalty of Rs. 41.55 lakhs for the period upto October, 2007.

- (ii) The Commission vide its order dated 01-09-2005 imposed a consolidated penalty of Rs. 1.00 and additional penalty of Rs. 2,500.00 per day u/s 142 of the Electricity Act, 2003, on UPCL for non-compliance of directions issued pertaining to arrangement of collection of bills of domestic consumers. UPCL has deposited the penalty of Rs. 20.775 lakhs to the Commission for the period upto October, 2007.

(b) Power Transmission Corporation Ltd

Yes, the GOU had constituted State Regulatory commission to decide and fix the tariff for all the power utilities in the state. The Transmission tariff for the last 4 years are as under:-

Tariff	Amount in Crores
2005-06	Rs. 33.38
2006-07	Rs. 47.99
2007-08	Rs. 78.02
2008-09	Rs. 86.21

Topic Note No. 30

POWER SECTOR

The format shall be filled for all the unbundled utilities separately. Details which are not relevant for a utility should be left blank. The details that are relevant for all the utilities, irrespective of whether they are generation, transmission or distribution utilities, should be filled in their respective formats. Statement 37 can be filled only for the Generation utilities and the Statement 38 only for Distribution utilities.

Statement No. 37 & 38 are given in volume – II.

Items	Actuals					RE	BE
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
1	2	3	4	5	6	7	8
Uttarakhand Jal Vidut Nigam Ltd.	Nil						
<u>THERMAL - COAL FIRED:</u>							
Coal Consumption (K.G)/Kwh							
Coal Cost(Rs/Kwh							
Oil Consumption (Ltr./Kwh)							
Oil Cost(Rs./Kwh							
Other Generation Cost(Rs./Kwh							
Repairs & Maintenance Cost(Rs./Kwh							
Employees Cost(Rs. /Kwh							
Adm. & General Exp.(Rs. /Kwh							
Depreciation (Rs./Kwh							
Interest Cost(Rs./Kwh							
Other Cost(Rs./Kwh							
Total Cost(Rs./Kwh							
<u>OIL FIRED:</u>							
Oil Consumption (Ltr./Kwh)							
Oil Cost(Rs./Kwh							
Other Generation Cost(Rs./Kwh							
Repairs & Maintenance Cost(Rs./Kwh							
Employees Cost(Rs. /Kwh							
Adm. & General Exp.(Rs. /Kwh							

Depreciation (Rs./Kwh							
Interest Cost(Rs./Kwh							
Other Cost(Rs./Kwh							
Total Cost(Rs./Kwh							
<u>GAS FIRED:</u>							
Gas Consumption (-----/Kwh)							
Gas Cost(Rs./Kwh)							
Other Generation Cost(Rs./Kwh							
Repairs & Maintenance Cost(Rs./Kwh							
Employees Cost(Rs. /Kwh							
Adm. & General Exp.(Rs. /Kwh							
Depreciation (Rs./Kwh							
Interest Cost(Rs./Kwh							
Other Cost(Rs./Kwh							
Total Cost(Rs./Kwh							
<u>HYDRO STATIONS:</u>							
Generation Cost(Rs./Kwh	0.28	0.27	0.36	0.34	0.35	0.34	0.68
Repairs & Maintenance Cost(Rs./Kwh	0.09	0.08	0.01	0.10	0.09	0.11	0.18
Employees Cost(Rs. /Kwh	0.13	0.13	0.16	0.15	0.17	0.16	0.16
Adm. & General Exp.(Rs. /Kwh	0.03	0.03	0.03	0.03	0.04	0.50	0.04
Depreciation (Rs./Kwh	0.03	0.02	0.03	0.05	0.05	0.38	0.56
Interest Cost(Rs./Kwh							0.31
Other Cost(Rs./Kwh							
Total Cost(Rs./Kwh	0.56	0.53	0.59	0.67	0.70	1.49	1.93

Items	Actuals					RE	BE
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
1	2	3	4	5	6	7	8
URED A	Nil						
<u>THERMAL - COAL FIRED:</u>							
Coal Consumption (K.G)/Kwh							
Coal Cost(Rs/Kwh							
Oil Consumption (Ltr./Kwh)							
Oil Cost(Rs./Kwh							
Other Generation Cost(Rs./Kwh							
Repairs & Maintenance Cost(Rs./Kwh							
Employees Cost(Rs. /Kwh							
Adm. & General Exp.(Rs. /Kwh							
Depreciation (Rs./Kwh							
Interest Cost(Rs./Kwh							
Other Cost(Rs./Kwh							
Total Cost(Rs./Kwh							
<u>OIL FIRED:</u>							
Oil Consumption (Ltr./Kwh)							
Oil Cost(Rs./Kwh							
Other Generation Cost(Rs./Kwh							
Repairs & Maintenance Cost(Rs./Kwh							
Employees Cost(Rs. /Kwh							
Adm. & General Exp.(Rs. /Kwh							
Depreciation (Rs./Kwh							
Interest Cost(Rs./Kwh							

Other Cost(Rs./Kwh							
Total Cost(Rs./Kwh							
<u>GAS FIRED:</u>							
Gas Consumption (-----/Kwh)							
Gas Cost(Rs./Kwh)							
Other Generation Cost(Rs./Kwh							
Repairs & Maintenance Cost(Rs./Kwh							
Employees Cost(Rs. /Kwh							
Adm. & General Exp.(Rs. /Kwh							
Depreciation (Rs./Kwh							
Interest Cost(Rs./Kwh							
Other Cost(Rs./Kwh							
Total Cost(Rs./Kwh							
<u>HYDRO STATIONS:</u>							
Generation Cost(Rs./Kwh	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Repairs & Maintenance Cost(Rs./Kwh	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Employees Cost(Rs. /Kwh							
Adm. & General Exp.(Rs. /Kwh							
Depreciation (Rs./Kwh	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Interest Cost(Rs./Kwh							
Other Cost(Rs./Kwh							
Total Cost(Rs./Kwh							

ITEMS	Actuals					RE	BE
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
1	2	3	4	5	6	7	8
Uttarakhand Power Corporation Ltd.							
(Please see Notes below for filling up the format)							
<u>SALE IN MKWH/MU</u>							
(1) Domestic & Residential (L&F,Power):	1084.04	987.09	1010.68	1036.52	1106.96	1162.90	1395.48
(2) Commercial (L&F,Power):	277.98	517.67	564.48	539.82	531.09	596.43	715.72
(3) Small &Medium upto 100 HP	89.32	90.07	90.71	150.07	155.22	156.20	187.44
(4) Large &Heavy above 100 HP	456.88	565.63	795.91	1080.51	1412.69	2131.46	2557.75
(5) Private Tubewell / Pump Sets	282.44	269.38	379.09	328.72	275.63	205.41	246.49
(6) Light, Fan & Power for institution		4.73	7.93	9.93	11.22	11.32	13.59
(7) Mixed Load (RTS-8)				43.15	65.07	104.68	125.62
(8) Extra State Consumer	1.41	1.54	0.76	0.31	1.56	0.84	1.01
(9) Bulk Supply							
(10) Public Lamps	23.99	30.52	46.40	49.81	40.53	45.23	54.28
(11) Public Water Works	189.35	136.06	156.48	175.83	196.07	217.38	260.86
(12) State Tubewell & Pump Canal	49.20	87.96	101.41	75.07	80.46	91.25	109.50
(13) Railway Traction				2.76	6.50	9.48	11.38
(14) Light Irrigation /Pumped Canals above 100BHP	10.72	5.79	4.83	4.70	2.90	3.54	4.25
Category N							
TOTAL	2465.33	2696.44	3158.68	3497.20	3885.90	4736.12	5683.37
<u>REVENUE IN RS.CRORE</u>							
(1) Domestic & Residential (L&F,Power):	196.81	158.16	164.30	168.33	176.98	201.53	232.09
(2) Commercial (L&F,Power):	107.70	161.33	177.74	169.53	161.90	186.75	199.28
(3) Small &Medium upto 100 HP	33.92	33.39	37.79	38.17	38.18	42.80	54.03
(4) Large &Heavy above 100 HP	177.63	184.69	228.51	350.43	413.05	656.74	795.44

(5) Private Tubewell / Pump Sets	7.75	8.98	8.09	12.13	7.48	5.87	7.44
(6) Light, Fan & Power for institution		0.86	0.89	1.28	2.32	3.00	4.81
(7) Mixed Load (RTS-8)				14.37	12.46	24.60	41.28
(8) Extra State Consumer	0.23	0.28	0.18	0.16	0.16	0.05	0.30
(9) Bulk Supply							
(10) Public Lamps	1.10	0.86	1.22	0.97	1.23	1.10	0.85
(11) Public Water Works	5.54	4.61	88.45	87.13	59.96	19.85	52.08
(12) State Tubewell & Pump Canal		11.28	15.16	18.48	17.44	8.54	5.34
(13) Railway Traction				1.11	3.20	5.06	6.83
(14) Light Irrigation /Pumped Canals above 100BHP	10.69	0.58	1.23	0.55	0.97	0.72	0.34
Category N							
TOTAL	541.37	565.02	723.56	862.64	895.33	1156.61	1400.11
<u>AVG. REALISATION (RS./KWH)</u>							
(1) Domestic & Residential (L&F,Power):	1.82	1.60	1.63	1.62	1.60	1.69	1.70
(2) Commercial (L&F,Power):	3.87	3.12	3.15	3.14	3.05	3.07	3.08
(3) Small &Medium upto 100 HP	3.80	3.71	4.17	2.54	2.46	2.62	2.65
(4) Large &Heavy above 100 HP	3.89	3.27	2.87	3.24	2.92	2.93	3.15
(5) Private Tubewell / Pump Sets	0.27	0.33	0.21	0.37	0.27	0.43	0.44
(6) Light, Fan & Power for institution		1.81	1.13	1.29	2.07	2.32	3.00
(7) Mixed Load (RTS-8)				3.33	1.91	2.06	2.08
(8) Extra State Consumer	1.63	1.80	2.43	5.27	1.05	0.81	0.81
(9) Bulk Supply							
(10) Public Lamps	0.46	0.28	0.26	0.20	0.30	0.41	0.41
(11) Public Water Works	0.29	0.34	5.65	4.96	3.06	2.28	2.28
(12) State Tubewell & Pump Canal		1.28	1.50	2.46	2.17	1.68	0.80
(13) Railway Traction				4.03	4.93	4.53	4.55
(14) Light Irrigation /Pumped Canals above 100BHP	9.97	1.00	2.54	1.17	3.34	2.36	2.37
Category N							
TOTAL	26.00	18.54	25.54	33.62	29.13	27.19	27.32

<u>NO. OF CONSUMERS (in lakh)</u>							
(1) Domestic & Residential (L&F,Power):	7.51992	7.78046	8.4298	9.2093	10.01237	10.04846	11.08955
(2) Commercial (L&F,Power):	0.89854	0.9774	1.01067	1.08917	1.16885	1.17307	1.30729
(3) Small &Medium upto 100 HP	0.07971	0.06462	0.0598	0.06427	0.06882	0.06913	0.07444
(4) Large &Heavy above 100 HP	0.002	0.00209	0.00295	0.00441	0.00618	0.0064	0.00762
(5) Private Tubewell / Pump Sets	0.16826	0.16883	0.17657	0.18277	0.19033	0.19067	0.20501
(6) Light, Fan & Power for institution		0.00064	0.00116	0.0019	0.00203	0.00203	0.00206
(7) Mixed Load (RTS-8)				0.00022	0.00026	0.00027	0.00038
(8) Extra State Consumer	0.00005	0.00006	0.00006	0.00006	0.00007	0.00007	0.00012
(9) Bulk Supply							
(10) Public Lamps	0.00245	0.00206	0.00213	0.00217	0.00343	0.00344	0.00365
(11) Public Water Works	0.00563	0.00606	0.00628	0.00671	0.00809	0.00813	0.00852
(12) State Tubewell & Pump Canal		0.00804	0.00829	0.0081	0.00834	0.00837	0.00864
(13) Railway Traction				0.00001	0.00001	0.00001	0.00001
(14) Light Irrigation /Pumped Canals above 100BHP	0.00792	0.00015	0.00013	0.0004	0.0002	0.00025	0.00035
Category N							
TOTAL	8.68448	9.01041	9.69784	10.56949	11.46898	11.5103	12.70764
<u>Indicative list of categories. The categories used to fill up the format should be as per the tariff order of the SERC</u>							
Domestic<_30 Units							
Domestic>30 Units							
Commercial							
Agricultural							
Industrial-LT							
Industrial-HT							
Railways							
Bulk Supply							
Interstate							
Public Lighting							

ITEMS	Actuals					RE	BE
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
1	2	3	4	5	6	7	8
UREDA							
(Please see Notes below for filling up the format)							
<u>SALE IN MKWH/MU</u>							
Category 1	Most of the Micro Hydel Plants installed by UREDA are being operated by Local Village level societies, UREDA does not electricity						
Category 2							
Category 3							
Category N							
TOTAL							
<u>REVENUE IN RS.CRORE</u>							
Category 1	Some Plants are feeding electricity to grid. So far revenue of Rs. 201033=/ has been received						
Category 2							
Category 3							
Category N							
TOTAL							
<u>AVG. REALISATION (RS./KWH)</u>							
Category 1	NA						
Category 2							
Category 3							

Category N							
TOTAL							
<u>NO. OF CONSUMERS (in lakh)</u>							
Category 1	268 nos. of villages/helmets have been electrified so far providing connection to more that 5000 consumers						
Category 2							
Category 3							
Category N							
TOTAL							
<u>Indicative list of categories. The categories used to fill up the format should be as per the tariff order of the SERC</u>							
Domestic<_30 Units							
Domestic>30 Units							
Commercial							
Agricultural							
Industrial-LT							
Industrial-HT							
Railways							
Bulk Supply							
Interstate							
Public Lighting							

Topic Note No. 31

POWER SECTOR

The details in the Statement 38 should be filled for different category of the tariff slabs as per the tariff order of the SERC or the tariff slabs in force in the State. In case, the tariff slabs have changed within the reporting period, separate format should be filled for years that have similar tariff slabs in force. An indicative list of the categories is given as a note in Statement 38.

TEMS	Actuals					RE	BE
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
1	2	3	4	5	6	7	8
Uttarakhand Power Corporation Ltd.							
(Please see Notes below for filling up the format)							
<u>SALE IN MKWH/MU</u>							
(1) Domestic & Residential (L&F,Power):	1084.04	987.09	1010.68	1036.52	1106.96	1162.90	1395.48
(2) Commercial (L&F,Power):	277.98	517.67	564.48	539.82	531.09	596.43	715.72
(3) Small &Medium upto 100 HP	89.32	90.07	90.71	150.07	155.22	156.20	187.44
(4) Large &Heavy above 100 HP	456.88	565.63	795.91	1080.51	1412.69	2131.46	2557.75
(5) Private Tubewell / Pump Sets	282.44	269.38	379.09	328.72	275.63	205.41	246.49
(6) Light, Fan & Power for institution		4.73	7.93	9.93	11.22	11.32	13.59
(7) Mixed Load (RTS-8)				43.15	65.07	104.68	125.62
(8) Extra State Consumer	1.41	1.54	0.76	0.31	1.56	0.84	1.01
(9) Bulk Supply							
(10) Public Lamps	23.99	30.52	46.40	49.81	40.53	45.23	54.28
(11) Public Water Works	189.35	136.06	156.48	175.83	196.07	217.38	260.86
(12) State Tubewell & Pump Canal	49.20	87.96	101.41	75.07	80.46	91.25	109.50
(13) Railway Traction				2.76	6.50	9.48	11.38
(14) Light Irrigation /Pumped Canals above 100BHP	10.72	5.79	4.83	4.70	2.90	3.54	4.25
Category N							
TOTAL	2465.33	2696.44	3158.68	3497.20	3885.90	4736.12	5683.37
<u>REVENUE IN RS.CRORE</u>							
(1) Domestic & Residential (L&F,Power):	196.81	158.16	164.30	168.33	176.98	201.53	232.09
(2) Commercial (L&F,Power):	107.70	161.33	177.74	169.53	161.90	186.75	199.28

(3) Small &Medium upto 100 HP	33.92	33.39	37.79	38.17	38.18	42.80	54.03
(4) Large &Heavy above 100 HP	177.63	184.69	228.51	350.43	413.05	656.74	795.44
(5) Private Tubewell / Pump Sets	7.75	8.98	8.09	12.13	7.48	5.87	7.44
(6) Light, Fan & Power for institution		0.86	0.89	1.28	2.32	3.00	4.81
(7) Mixed Load (RTS-8)				14.37	12.46	24.60	41.28
(8) Extra State Consumer	0.23	0.28	0.18	0.16	0.16	0.05	0.30
(9) Bulk Supply							
(10) Public Lamps	1.10	0.86	1.22	0.97	1.23	1.10	0.85
(11) Public Water Works	5.54	4.61	88.45	87.13	59.96	19.85	52.08
(12) State Tubewell & Pump Canal		11.28	15.16	18.48	17.44	8.54	5.34
(13) Railway Traction				1.11	3.20	5.06	6.83
(14) Light Irrigation /Pumped Canals above 100BHP	10.69	0.58	1.23	0.55	0.97	0.72	0.34
Category N							
TOTAL	541.37	565.02	723.56	862.64	895.33	1156.61	1400.11
<u>AVG. REALISATION (RS./KWH)</u>							
(1) Domestic & Residential (L&F,Power):	1.82	1.60	1.63	1.62	1.60	1.69	1.70
(2) Commercial (L&F,Power):	3.87	3.12	3.15	3.14	3.05	3.07	3.08
(3) Small &Medium upto 100 HP	3.80	3.71	4.17	2.54	2.46	2.62	2.65
(4) Large &Heavy above 100 HP	3.89	3.27	2.87	3.24	2.92	2.93	3.15
(5) Private Tubewell / Pump Sets	0.27	0.33	0.21	0.37	0.27	0.43	0.44
(6) Light, Fan & Power for institution		1.81	1.13	1.29	2.07	2.32	3.00
(7) Mixed Load (RTS-8)				3.33	1.91	2.06	2.08
(8) Extra State Consumer	1.63	1.80	2.43	5.27	1.05	0.81	0.81
(9) Bulk Supply							
(10) Public Lamps	0.46	0.28	0.26	0.20	0.30	0.41	0.41
(11) Public Water Works	0.29	0.34	5.65	4.96	3.06	2.28	2.28

(12) State Tubewell & Pump Canal		1.28	1.50	2.46	2.17	1.68	0.80
(13) Railway Traction				4.03	4.93	4.53	4.55
(14) Light Irrigation /Pumped Canals above 100BHP	9.97	1.00	2.54	1.17	3.34	2.36	2.37
Category N							
TOTAL	26.00	18.54	25.54	33.62	29.13	27.19	27.32
<u>NO. OF CONSUMERS (in lakh)</u>							
(1) Domestic & Residential (L&F,Power):	7.51992	7.78046	8.4298	9.2093	10.01237	10.04846	11.08955
(2) Commercial (L&F,Power):	0.89854	0.9774	1.01067	1.08917	1.16885	1.17307	1.30729
(3) Small &Medium upto 100 HP	0.07971	0.06462	0.0598	0.06427	0.06882	0.06913	0.07444
(4) Large &Heavy above 100 HP	0.002	0.00209	0.00295	0.00441	0.00618	0.0064	0.00762
(5) Private Tubewell / Pump Sets	0.16826	0.16883	0.17657	0.18277	0.19033	0.19067	0.20501
(6) Light, Fan & Power for institution		0.00064	0.00116	0.0019	0.00203	0.00203	0.00206
(7) Mixed Load (RTS-8)				0.00022	0.00026	0.00027	0.00038
(8) Extra State Consumer	0.00005	0.00006	0.00006	0.00006	0.00007	0.00007	0.00012
(9) Bulk Supply							
(10) Public Lamps	0.00245	0.00206	0.00213	0.00217	0.00343	0.00344	0.00365
(11) Public Water Works	0.00563	0.00606	0.00628	0.00671	0.00809	0.00813	0.00852
(12) State Tubewell & Pump Canal		0.00804	0.00829	0.0081	0.00834	0.00837	0.00864
(13) Railway Traction				0.00001	0.00001	0.00001	0.00001
(14) Light Irrigation /Pumped Canals above 100BHP	0.00792	0.00015	0.00013	0.0004	0.0002	0.00025	0.00035
Category N							
TOTAL	8.68448	9.01041	9.69784	10.56949	11.46898	11.5103	12.70764

<u>Indicative list of categories. The categories used to fill up the format should be as per the tarrif order of the SERC</u>							
Domestic<_30 Units							
Domestic>30 Units							
Commercial							
Agricultural							
Industrial-LT							
Industrial-HT							
Railways							
Bulk Supply							
Interstate							
Public Lighting							

Topic Note No. 32

POWER SECTOR

The details of Subsidy provided by the Government should be shown as indicated in the Statement 39. Details of conversion of dues payables by utilities to the Government into grant (revenue or capital) or loan should be given as a separate statement with explanatory notes. Similarly, details of conversion of loan into equity may also be given.

No part of the dues payable by UPCL to the Government was converted into grant of loan. Similarly, no part of loan has been converted into equity.

Topic Note No. 33

POWER SECTOR

With reference to works in progress a note may be given including details of the start-up dates of projects, their original costs, cost revisions, if any, implication of delay on interest burden, in terms of quantum by years.

DETAILS OF SMALL HYDRO PROJECTS

The projects up-to 25 MW capacity are categorised under Small Hydro Projects. UJVNL at present is constructing the following Small Hydro Projects

1. Asiganga-I 4.5 MW
2. Asiganga-II 4.5 MW
3. Dunao 1.5 MW
4. Jummagad 1.2 MW

Apart from above four projects are being constructed under ADB financing.

1. Kaliganga-I 4 MW
2. Kaliganga-II 6MW
3. Madhyamaheshwar 10MW
4. Kaldigad 9 MW

The details of these projects are given as-under

S. No.	Name of Project	Start up date	Completion Year	Original Cost (Rs in Lakhs)	Cost revision (Rs in Lakhs)	Implication of delay on interest Burden	Reasons of Delay
1	Asiganga-I	2002-03	2010-11	1690	2411	Loan sanctioned by NABARD but not drawn therefore no interest burden	Due to design changes from Power Channel to Tunnel
2	Asiganga-II	2002-03	2010-11	1676.48	2650	Loan sanctioned by NABARD but not drawn therefore no interest burden	Revision of capacity from 3MW to 4.5 MW and design changes due to replacement of Power Channel to Tunnel
3	Jummagad	1991-92	Commissioned	632	789.53	No loan has been drawn	Original Contractor M/s

						therefore no interest burden	Silk Ltd, Kerala failed to complete the works in time therefore contract rescinded. Now Power House commissioned on 15 May 2008
4	Dunao	2005-06	2010-11	1894.80	Same	No cost Escalation	
5	Kaliganga-I	2007-08	2009-10	2610	2546.40	No cost Escalation	
6	Madhyama-heshwar	2007-08	2009-10	7277	4950	No cost Escalation	
7	Kaliganga-II	2008-09	2010-11	4085	3595.1	No cost Escalation	
8	Kaldigad	2008-09	2010-11	5508.3	Yet to be Finalized		

Topic Note No. 34

POWER SECTOR

Please give a note on the method of estimating the T&D losses. It should give the details of the measures taken to minimize them including metering and anti-theft measures. It may also be indicated if Energy Audits have been carried out. The method of estimation of Agricultural consumption should also be indicated giving the details of estimation for the reporting period.

Method of Estimating the Distribution Losses:

Distribution Losses are calculated by deducting the energy sold to consumers from the energy input received at Distribution incoming periphery. The energy sold has been taken through meter reading of consumers in case of metered supply and assessment of energy on estimated basis in case of un-metered supply. The agriculture consumption in case of metered supply is taken on the basis of actual recording of consumption in the meters and in case of un-metered supply, the same is taken on estimated basis at divisional level. It is note worthy to mention here that the Commission for the purpose of calculation of losses of UPCL, recast the energy consumption of Private Tube-wells category @ 68.38 units per month per BHP in case of un-metered supply in this category. The details of measures taken by UPCL to minimize the Distribution Losses are as follows:

(i) Energy Accounting / Audit:

- All the 33 KV / 11 KV feeders have been metered and metering of Distribution Transformers is in progress.
- Consumer Indexing and Geographical Information System (GIS) Mapping have been completed in Roorkee and Dehradun Circles and is in progress in Rudrapur Circle.
- Meter-reading of the 33 KV Feeder meters are being taken manually and losses at 33 KV feeders / voltage shall be assessed regularly for analysis.

(ii) Segregation of Agricultural Feeders:

- 95 Agricultural Feeders have been identified and are envisaged to be segregated from Rural Feeders, largely in Roorkee & Rudrapur Circles and work is under progress.

(iii) Automatic Meter-reading:

- A project for automatic meter-reading and data-logging of Distribution Transformers and Feeders is being taken up for high value consumers in line with the directions of the Commission.

(iv) Prepaid / Smart Meters:

- A Pilot Project for installation of pre-paid / smart meters (1000 Nos.) in Dehradun is envisaged for implementation. The use of pre-paid meters will improve billing and collection efficiency and will ensure consumer satisfaction by avoiding security deposit, bill payment, etc. and reduction of AT&C Losses.

(v) Control of Energy Theft:

- In order to curb theft of energy, the following measures are taken up by UPCL:

- (a) LT Conductors are being replaced by AB (Aerial Bunch) Conductor in theft areas.
- (b) Vigilance Raids are being conducted and cases are being registered U/s 126 and 135 of Electricity Act., 2003.
- (c) All new LT extensions for PTW consumers are envisaged through HV Distribution System / AB Conductors.

(vi) Other Efficiency Improvement Measures:

- Implementation of a Centralised high value consumer Billing & MIS at Corporate Level and integrated MIS at Divisional level.
- Implementation of Best Practices in Meter-reading, Bill Generation / distribution and Collection.
- A Pilot Project for overall Revenue Improvement Action Plan is under implementation in Dehradun (Urban) Circle.

Topic Note No. 35

POWER SECTOR

Copies of the audited annual report, balance sheet and the profit & loss account and the cash flow statement of the each utility for the 2002-03 to 2006-07 may be sent. A separate note on the steps taken by the State to improve the financial position of the Utilities should be enclosed.

The audited annual report, balance sheet and the profit & loss account and the cash accounts have been sent separately by post.

Statement No. 39 is enclosed.

ITEMS		Actuals					RE	BE
		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
1	2	3	4	5	6	7	8	9
	Uttarakhand Power Corporation Ltd.							
1	<u>REVENUE</u>							
1.1	Rev. From Sale of Power (Within State)	668.80	729.58	735.44	828.48	890.61	1156.62	1400.11
1.2	Rev. From Sale of Power (Outside State)	234.61	216.62	5.23	26.02	0.00	0.00	0.00
1.3	Rev. Subsidies & Grants							
1.4	Other Income	55.51	64.64	37.97	21.47	29.28	3.18	3.50
	TOTAL REVENUE	958.92	1010.84	778.64	875.97	919.89	1159.80	1403.61
2	<u>EXPENDITURE</u>							
2.1	GENERATION COST:							
a	Coal Cost							
b	Oil Cost							
c	Water-Hydel & Thermal							
d	Gas							
e	Lubricants & Cons.							
f	Fuel Related Loss							
g	Others							
2.2	Purchase of Power	472.35	585.54	573.39	656.61	867.33	1103.59	1336.75
2.3	Repairs & Maintenance	24.56	29.67	27.19	31.60	35.01	44.65	50.01
2.4	Employees Cost	103.35	93.11	84.76	90.25	101.66	128.07	131.46
2.5	Adm. & General Exp.	66.68	59.85	12.60	39.33	15.76	19.23	21.54
2.6	Depreciation	85.37	91.64	85.66	93.82	105.45	88.14	95.19

2.7	INTEREST & FINANCE EXP.:							
a	Interest S.G. Loan	4.89	19.35	13.42	13.55	13.86	20.00	30.00
b	Int.Loan-Other Than S.G.	140.88	129.21	115.73	128.01	29.23	9.93	10.95
c	Other Finance Charges	19.71	23.66	8.18	8.81	10.95	12.00	13.00
	GROSS INTEREST	165.48	172.22	137.33	150.37	54.04	41.93	53.95
	Less Interest Capitalised	5.40	9.70	11.63	12.35	1.79	2.00	3.00
	INT.CHARGED TO OPERATION	160.08	162.52	125.70	138.02	52.25	39.93	50.95
2.8	Other Exp.	34.11	37.96	37.63	41.62	44.53	28.92	31.23
2.9	Extra Ordinary Exp.							
2.1	Prior Period Exp.							
	TOTAL EXPENSES	946.50	1060.29	946.93	1091.25	1221.99	1452.53	1717.13
2.3	Profit Before Tax	12.42	-49.45	-168.29	-215.28	-302.10	-292.73	-313.52
2.4	Income Tax							
2.5	Deferred Tax	11.17	18.04	3.98				
	Profit After Tax	1.25	-67.49	-172.27	-215.28	-302.10	-292.73	-313.52
3	<u>DETAILS OF SUBSIDY:</u>							
3.1	Subsidy Booked as per 1.4							
3.2	Subsidy Released by Govt. For Life Line Consumption							
3.3	Subsidy Released by Govt. for Other Domestic Consumers							
3.4	Subsidy Released by Govt. for Agriculture Consumers							
3.5	Other Subsidy Released by Govt.							
	TOTAL SUBSIDY RELESED BY GOVT. (3.2+3.3+3.4+3.5)							

ITEMS		Actuals					RE	BE
		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
1	2	3	4	5	6	7	8	9
	Uttarakhand Power Corporation Ltd.							
1	<u>REVENUE</u>							
1.1	Rev. From Sale of Power (Within State)	668.80	729.58	735.44	828.48	890.61	1156.62	1400.11
1.2	Rev. From Sale of Power (Outside State)	234.61	216.62	5.23	26.02	0.00	0.00	0.00
1.3	Rev. Subsidies & Grants							
1.4	Other Income	55.51	64.64	37.97	21.47	29.28	3.18	3.50
	TOTAL REVENUE	958.92	1010.84	778.64	875.97	919.89	1159.80	1403.61
2	<u>EXPENDITURE</u>							
2.1	GENERATION COST:							
a	Coal Cost							
b	Oil Cost							
c	Water-Hydel & Thermal							
d	Gas							
e	Lubricants & Cons.							
f	Fuel Related Loss							
g	Others							
2.2	Purchase of Power	472.35	585.54	573.39	656.61	867.33	1103.59	1336.75
2.3	Repairs & Maintenance	24.56	29.67	27.19	31.60	35.01	44.65	50.01
2.4	Employees Cost	103.35	93.11	84.76	90.25	101.66	128.07	131.46
2.5	Adm. & General Exp.	66.68	59.85	12.60	39.33	15.76	19.23	21.54
2.6	Depreciation	85.37	91.64	85.66	93.82	105.45	88.14	95.19

2.7	INTEREST & FINANCE EXP.:							
a	Interest S.G. Loan	4.89	19.35	13.42	13.55	13.86	20.00	30.00
b	Int.Loan-Other Than S.G.	140.88	129.21	115.73	128.01	29.23	9.93	10.95
c	Other Finance Charges	19.71	23.66	8.18	8.81	10.95	12.00	13.00
	GROSS INTEREST	165.48	172.22	137.33	150.37	54.04	41.93	53.95
	Less Interest Capitalised	5.40	9.70	11.63	12.35	1.79	2.00	3.00
	INT.CHARGED TO OPERATION	160.08	162.52	125.70	138.02	52.25	39.93	50.95
2.8	Other Exp.	34.11	37.96	37.63	41.62	44.53	28.92	31.23
2.9	Extra Ordinary Exp.							
2.1	Prior Period Exp.							
	TOTAL EXPENSES	946.50	1060.29	946.93	1091.25	1221.99	1452.53	1717.13
2.3	Profit Before Tax	12.42	-49.45	-168.29	-215.28	-302.10	-292.73	-313.52
2.4	Income Tax							
2.5	Deferred Tax	11.17	18.04	3.98				
	Profit After Tax	1.25	-67.49	-172.27	-215.28	-302.10	-292.73	-313.52
3	<u>DETAILS OF SUBSIDY:</u>							
3.1	Subsidy Booked as per 1.4							
3.2	Subsidy Released by Govt. For Life Line Consumption							
3.3	Subsidy Released by Govt. for Other Domestic Consumers							
3.4	Subsidy Released by Govt. for Agriculture Consumers							
3.5	Other Subsidy Released by Govt.							
	TOTAL SUBSIDY RELESED BY GOVT. (3.2+3.3+3.4+3.5)							

Topic Note No. 36

POWER SECTOR

Please give a list of Guarantees given by the State Government for the loans raised by the utilities, the amount of guarantees at the opening of every year, fresh guarantees given during the year and the reduction in amount outstanding during the year due to repayment of loans (or otherwise) for the years 2002-03 to 2007-08.

The following Counter Guarantees were granted by the Govt. of Uttarakhand:-

1. Counter Guarantee against Letter of Credit:

The UPCL being a distribution agency purchases electricity from different power utilities. In accordance with the provisions made by the C.E.R.C., the UPCL has to open a letter of credit of 105% of the average monthly bills of the power purchase, in order to safeguard the interest of the power-sellers.

The PNB Dehradun was accordingly requested to open L.C. against different utilities. The Bank demanded the counter guarantee of the State Govt. The GOU granted a counter guarantee of Rs. 3500.00 Lakhs on the request of UPCL. This counter guarantee was given on 17.07.2002. Since it was not against any loan, therefore it stands on the original amount.

2. Counter Guarantee against R.E.C. old loan:

When the erstwhile UPSEB was unbundled, a liability of total loan of M/s REC, Delhi amounting to Rs. 22519.00 Lakhs was transferred to UPCL. Out of this amount Rs. 16581.87 Lakhs was principal amount and the rest was interest. On the demand of REC, the GOU granted counter guarantee against the above loan. Right from the very beginning, the UPCL is paying interest only against the above loan and the repayment of the principal amount will commence w.e.f. May, 2016 as per the repayment schedule. Therefore, the counter guarantee will stand for Rs. 16581.87 Lakhs upto May, 2016.

3. Counter Guarantee against REC's loan given for Transmission works:

REC had initially sanctioned a loan of Rs. 13900.00 Lakhs for Transmission works, but upto 31-03-2005 the total loan received by UPCL from REC was Rs. 5492.98 Lakhs. The GOU granted the counter guarantee against the above loan. On 01.04.2005, PTCUL came into existence and therefore the liability of repayment of loan and fees of counter guarantee devolved on PTCUL. During the UPCL tenure only interest on loans was paid to REC.

UTTARAKHAND POWER CORPORATION LTD

**YEAR-WISE STATEMENT OF THE COUNTER GUARANTEE FEE GRANTED BY
STATE GOVT. AGAINST LETTER OF CREDIT/REC OLD LOAN/REC LOAN FOR
TRANSMISSION**

(Amount in Lakhs)

S. NO.	DATE/YEAR	INITIALLY COUNTER GUARANTEE GIVEN BY STATE GOVT.	AMOUNT OF REPAYMENT DURING THE YEAR	CLOSING BALANCE	PERIOD OF INTEREST	1% FEE OF CLOSING BALANCE
A	COUNTER GUARANTEE AGAINST LETTER OF CREDIT					
1	17.07.2002 (08/02 TO	3500.00	-	3500.00	2 YEARS AND 8	93.33
2	04/05 TO 03/08	3500.00	-	3500.00	3 YEARS	105.00
					TOTAL	198.33
B	COUNTER GUARANTEE AGAINST REC OLD LOANS					
1	22/08/2002 (08/02 TO 03/03)	16581.87	0.00	16581.87	7 MONTHS	100.85
2	04/03 TO 03/04	16581.87	0.00	16581.87	1 YEAR	165.82
3	04/04 TO 03/05	16581.87	0.00	16581.87	1 YEAR	165.82
4	04/05 TO 03/06	16581.87	0.00	16581.87	1 YEAR	165.82
5	04/06 TO 03/07	16581.87	0.00	16581.87	1 YEAR	165.82
6	04/07 TO 03/08	16581.87	0.00	16581.87	1 YEAR	165.82
					TOTAL	929.95

C	COUNTER GUARNATEE AGAINST REC LOAN FOR TRANSMISSION WORKS					
1	TOTAL LOAN RECEIVED FROM REC UPTO 03/05	5492.982				
2	29.03.03 TO 31.03.05 (DIFFERENT DATES & DIFFERENT AMOUNT)	AS PER CALCULATION MEMO ATTACHED	-	AS PER CALCULATION MEMO	AS PER CALCULATION MEMO	79.92
Note:-	The liability of paying Guarantee Fee after 04/2005 devolves on PTCUL					
ABSTRACT OF OUTSTANDING PAYMENT OF COUNTER GUARANTEE FEE						
(i)	TOTAL COUNTER GUARANTEE FEE DUE UPTO 31.03.08					1208.22
(ii)	TOTAL COUNTER GUARANTEE FEE PAID UPTO 31.03.08					754.99
(iii)	OUTSTANDING AMOUNT OF COUNTER GUARANTEE FEE AS ON 31.03.08 (i)-(iii)					453.23

ITEMS		Actuals					RE	BE
		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
1	2	3	4	5	6	7	8	9
	Uttarakhand Jal Vidut Nigam Ltd.							
1	<u>REVENUE</u>							
1.1	Rev. From Sale of Power (Within State)	106.48	100.56	106.23	106.38	83.98	142.61	518.03
1.2	Rev. From Sale of Power (Outside State)	13.62	12.77	11.82	15.62	14.52	15.00	15.00
1.3	Rev. Subsidies & Grants							
1.4	Other Income	7.48	6.38	7.78	4.24	2.60	3.00	3.00
	TOTAL REVENUE	127.58	119.71	125.83	126.24	101.10	160.61	536.03
2	<u>EXPENDITURE</u>							
2.1	GENERATION COST:							
a	Coal Cost							
b	Oil Cost							
c	Water-Hydel & Thermal							
d	Gas							
e	Lubricants & Cons.	0.78	0.65	0.63	1.18	0.56	1.99	4.17
f	Fuel Related Loss							
g	Others							
	TOTAL	0.78	0.65	0.63	1.18	0.56	1.99	4.17
2.2	Purchase of Power							
2.3	Repairs & Maintenance	31.33	28.28	41.81	36.77	31.44	38.31	62.02
2.4	Employees Cost	43.97	46.10	51.67	53.29	55.21	57.44	76.52
2.5	Adm. & General Exp.	8.81	10.42	10.20	10.87	12.91	16.54	17.58
2.6	Depreciation	11.49	8.42	9.41	17.93	15.39	8.24	134.83

2.7	INTEREST & FINANCE EXP.:							
a	Interest S.G. Loan	0.66	2.38	0.95				
b	Int.Loan-Other Than S.G.	54.68	9.22	9.70	6.86	7.62	8.00	142.83
c	Other Finance Charges	0.07	0.01	0.01	0.01	0.01	0.01	0.01
	GROSS INTEREST	55.41	11.61	10.66	6.87	7.63	8.01	142.84
	Less Interest Capitalised							
	INT.CHARGED TO OPERATION	55.41	11.61	10.66	6.87	7.63	8.01	142.84
2.8	Other Exp.							
2.9	Extra Ordinary Exp.							
2.1	Prior Period Exp.	1.99	-19.11	0.10	0.05	-0.03		
	TOTAL EXPENSES	153.78	86.37	124.48	126.96	123.11	130.53	437.96
2.3	Profit Before Tax	-26.20	33.34	1.35	-0.72	-22.01	30.08	98.07
2.4	Income Tax		1.69	0.11	1.09		12.00	35.00
2.5	Deferred Tax		16.91	4.12				
	Profit After Tax	-26.20	14.74	-2.88	-1.81	-22.01	18.08	63.07
3	<u>DETAILS OF SUBSIDY:</u>							
3.1	Subsidy Booked as per 1.4							
3.2	Subsidy Released by Govt. For Life Line Consumption							
3.3	Subsidy Released by Govt. for Other Domestic Consumers							
3.4	Subsidy Released by Govt. for Agriculture Consumers							
3.5	Other Subsidy Released by Govt.							
	TOTAL SUBSIDY RELESED BY GOVT. (3.2+3.3+3.4+3.5)							

ITEMS		Actuals					RE	BE
		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
1	2	3	4	5	6	7	8	9
	PITCUL							
1	<u>REVENUE</u>							
1.1	Rev. From Sale of Power (Within State)	0.00	0.00	23.99	30.77	42.98	42.98	134.92
1.2	Rev. From Sale of Power (Outside State)							
1.3	Rev. Subsidies & Grants							
1.4	Other Income	0.00	0.00	1.46	0.68	0.35	3.66	1.37
	TOTAL REVENUE	0.00	0.00	25.45	31.45	43.33	46.64	136.29
2	<u>EXPENDITURE</u>							
2.1	GENERATION COST:							
a	Coal Cost							
b	Oil Cost							
c	Water-Hydel & Thermal							
d	Gas							
e	Lubricants & Cons.							
f	Fuel Related Loss							
g	Others							
	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2	Purchase of Power							
2.3	Repairs & Maintenance	0.00	0.00	5.84	5.54	8.30	8.17	28.49
2.4	Employees Cost	0.00	0.00	12.28	15.12	16.45	18.50	31.91
2.5	Adm. & General Exp.	0.00	0.00	1.04	4.92	5.80	7.43	21.52
2.6	Depreciation	0.00	0.00	12.57	15.99	18.12	28.77	37.23

2.7	INTEREST & FINANCE EXP.:							
a	Interest S.G. Loan							
b	Int.Loan-Other Than S.G.	0.00	0.00	6.30	9.97	19.50	22.32	28.89
c	Other Finance Charges							
	GROSS INTEREST	0.00	0.00	6.30	9.97	19.50	22.32	28.89
	Less Interest Capitalised							
	INT.CHARGED TO OPERATION	0.00	0.00	6.30	9.97	19.50	22.32	28.89
2.8	Other Exp.							
2.9	Extra Ordinary Exp.							
2.1	Prior Period Exp.							
	TOTAL EXPENSES	0.00	0.00	38.03	51.54	68.17	85.19	148.04
2.3	Profit Before Tax	0.00	0.00	-12.58	-20.09	-24.84	-38.55	-11.75
2.4	Income Tax							
2.5	Deferred Tax							
	Profit After Tax	0.00	0.00	-12.58	-20.09	-24.84	-38.55	-11.75
3	<u>DETAILS OF SUBSIDY:</u>							
3.1	Subsidy Booked as per 1.4							
3.2	Subsidy Released by Govt. For Life Line Consumption							
3.3	Subsidy Released by Govt. for Other Domestic Consumers							
3.4	Subsidy Released by Govt. for Agriculture Consumers							
3.5	Other Subsidy Released by Govt.							
	TOTAL SUBSIDY RELESED BY GOVT. (3.2+3.3+3.4+3.5)							

Topic Notes No. 38

PUBLIC SECTOR ENTERPRISES

(a) Please give a note on measures taken to promote the efficiency of Public Sector Enterprises (PSEs).

(b) Does the State have any strategy for disinvestment? Have any PSEs being closed/merged ? If so, the details may be given.

(c) Please give a detailed note on Voluntary Retirement scheme (VRS), if introduced and implemented, indicating the amount of funds earmarked for the scheme and the number of employees who have availed of the scheme.

1. Uttaranchal Bahhudeshiya Vitta Evam Vikash Nigam Ltd

1. The UBVVN was incorporated under Companies Act 1956 in the year 2001. The main objective of the corporation is to uplift the over –all economic status of Scheduled Castes, Scheduled Tribes and persons with disability specially of those families having an annual income below poverty line . In order to attain this, the corporation provides easy loans through Banks and national Finance and Development Corporation working under the aegis of Ministry of the Social Justice & Empowerment.

2, The corporations is a Govt. of Uttarakhand undertaking. Both Central and State Government are together the total Share Holder of the Corporation, The Corporation had got Rs. 3978.78 lakh as SCA to SCSP from Govt. of India, out of which Rs. 3118.38 lakh has been spent and 30282 beneficiaries have been benefited in various employment oriented schemes. Similarly Corporation got Rs. 549.53 lakh in SCA to TSP, out of which Rs. 417.13 lakh has been spent and 4283 beneficiaries were benefited in different generating schemes.

For the implementation of various economic development programmes for SC/ ST/ OBC/ Disabled persons, the State Government provided to the Corporation RS. 2565.93 lakh out of which Rs. 817.65 lakh has been spent and Rs. 14383 beneficiaries have been benefited in different employment oriented and income generating schemes.

For the economic up-liftmen of SC/ ST/ OBC/ Disabled persons, the State Govt. nominated this Corporations, as the SCA (State charging Agency) of National level finance & development Corporation. Various National Corporation provided RS. 1273.23 lakh as term loan to the Corporation and the Corporation disbursed the same amount among the 2299 eligible beneficiaries in transport, small business and Micro credit finance schemes. Thus it is a welfare and development oriented Corporation. So there is no scope and plan for disinvestment.

Since the success of the programmes implemented by the Corporation largely depends on an easy access and fast delivery of services to the beneficiary of target group, therefore the Corporation has recently started on line execution of its programme like collection of

application, selection, sanction and process of disbursal. This will reduce delays, enhance efficiency and promote transparency in programme implementation.

2- Uttarakhand Alpsankhyak Kalyan Waqf Vikas Nigam

The UMWDC was incorporated under Companies Act 1956 in the year 2005. The main objective of the Corporation is to uplift the overall economic status of minorities specially of those families having an annual income below poverty line. In order to attain this, the Corporation provides easy loans through Banks and National Minority Development and Finance Corporation working under the aegis of Ministry of Minority Affairs.

2- The Corporation is a Govt. of Uttarakhand undertaking. The Corporation has got Rs. 1581.90 lakhs from Govt. of Uttarakhand for the economic, social and educational development of eligible Minorities. The Corporation spent Rs. 281.39 lakhs out of this total budget and benefited 520 persons with self employment and various employment oriented training programme. The Corporation is the SCA (State charging Agency) of National Minority Development and Finance & Development Corporation to implement the schemes in the State which are financed by NMDFC. NMDFC has provided RS. 565.00 lakhs to the Corporation as a term loan, out of which Rs. 557.26 lakhs has been disbursed to 752 beneficiaries by the corporation. Hence it is a welfare and development corporation. So there is no scope and plan for disinvestment.

3- Hill Electronics Corporation Limited (HITLRON)

a) HITLRON since its inception in 1985 was entrusted with the job of conducting promotional activities and grants were given to meet out the expenses towards carrying out the promotional activities assigned by the Govt.

Later, with a paradigm shift in govt. policies for PSEs, Hiltron started commercial activities by way of production of electronic equipments and marketing them. This activity was carried out till 1996. Later, with the advent of multinational companies in India the economics of scale was the most important factor and Hiltron was unable to match the prices offered by private sector. At this stage Hiltron concentrated its activities mainly on trading. For trading, the Government recognised Hiltron as Nodal Agency for supply of electronic equipments in the Government departments. of the erstwhile State of Uttar Pardesh. However, Hiltron continued production on lot basis in cases where economy of scale could be met. One such example is the production of solar lanterns for NEDA in the year 1998-99. Besides, Hiltron continued computer training programme through its CALC centres under franchise set up.

With the formation of the new state, the applicable G.Os were withdrawn. But Hiltron continued trading & CALC activity. Subsequently, Govt. of Uttarakhand through its Deptt. of Information Technology designated Hiltron as IT & Communication Service Provider for the state. Hiltron worked well till the year 2005-06 for the IT department and was allowed 10% centage to HILTRON which was later reduced to 5%. But since the year 2006-07 the assignments being given Hiltron. The funds received by Hiltron in the year 2006-07 were to the tune of 10 crores fetching HITLRON only Rs. 50 lakhs approx which was not sufficient for Hiltron to meet the expenses. However, Hiltron through its CALC activities and a few paltry orders taken directly could improve the situation. In the year 2007-08 only Rs. 18.00 lakhs were given to Hiltron.

Considering the above situation Hiltron board has decided to diversify the activities of Hiltron besides expanding its CALC and Human Resource Business to earn profits to meet out the salary and other expenses on sustainable basis. In view of the above, a few projects have been formulated and few are in pipeline. However, some of the activities need govt. approval & sanction. Moreover, Hiltron is also gearing itself to be in the market for IT enabled services as any other corporate body.

- (b) Not known to the Corporation.
- (c) Not such scheme introduced as yet.

4- Power Transmission Corporation Uttarakhand

1. PTCUL is taking various initiatives to promote IT in the department for increasing the efficiency of the organisation. Procurement of computers and peripherals has already been done in large scale. In addition, internet connectivity at various offices is also being ensured. Connectivity among the various offices and Sub-stations of PTCUL is also being planned to ensure smooth flow of information for implementation of MIS system. PTCUL is also planning to implement end-to-end IT solution for various functions being carried out in the organisation.

2. For project monitoring, “MS Project” software which is available with the department is being used to closely monitor the progress of projects in a scientific way. For planning of strengthening the existing system and evacuation scheme of lines and sub-stations for the up coming hydro projects, the system study software “Mi Power” is being used for accurate planning of our future sub stations and lines. Further, the software is also being used for designing of various towers to ensure proper strengthening thereof.

3. For increasing efficiency in the Operation and Maintenance of existing lines and sub-stations, various preventive maintenance measures are being taken to minimise the occurrence of break-downs in the transmission system. At present transmission losses are within 3% and all efforts are being made to reduce them further. The availability of the transmission system is more than 98%.

4. In order to enhance the quality of manpower, PTCUL has planned extensive training programme for capacity building in managerial and technical disciplines of existing employees to improve their capability. Recruitment of professionals at managerial and technical cadre to fill up all the vacant posts for smooth functioning of the corporation is being done.

5. PTCUL is also optimally utilising its available resources in order to keep its tariff per unit minimum to the extent possible. Further, various checks and balances are being applied on expenditures to keep the expenses minimum.

5. Uttarakhand Power Corporation Ltd.

1. Action Taken / Plan to Reduce Distribution Losses

(i) Energy Accounting / Audit:

1. All the 33 KV/11 KV feeders have been metered and metering of Distribution Transformers is in progress.
2. Consumer Indexing and Geographical Information System (GIS) Mapping have been completed in Roorkee and Dehradun Circles and is in progress in Rudrapur Circle.
3. Meter-reading of the 33 KV Feeder meters are being taken manually and losses at 33 KV feeders / voltage shall be assessed regularly for analysis.

(ii) Segregation of Agricultural Feeders:

1. 95 Agricultural Feeders have been identified and are envisaged to be segregated from Rural Feeders, largely in Roorkee & Rudrapur Circles and work is under progress as per budget provision.

(iii) Automatic Meter-reading:

A project for automatic meter-reading and data-logging of Distribution Transformers and Feeders is being taken up for high value consumers in line with the directions of Hon'ble Commission.

(iv) Prepaid / Smart Meters:

1. A Pilot Project for installation of pre-paid / smart meters (1000 Nos.) in Dehradun is envisaged for implementation. The use of pre-paid meters will improve billing and collection efficiency and will ensure consumer satisfaction by avoiding security deposit, bill payment, etc. and reduction of AT&C Losses.

(v) Control of Energy Theft:

In order to curb theft of energy, the following measures are taken up by UPCL:

- (a) LT Conductors are being replaced by AB (Aerial Bunch) Conductor in theft areas.
- (b) Vigilance Raids are being conducted and cases are being registered U/s 126 and 135 of Electricity Act., 2003.
- (c) All new LT extensions for PTW consumers are envisaged through HV Distribution System / AB Conductors.

(vi) Other Efficiency Improvement Measures:

1. Implementation of a Centralised high value consumer Billing & MIS at Corporate Level and integrated MIS at Divisional level.
2. Implementation of Best Practices in Meter-reading, Bill Generation / distribution and Collection.
3. A Pilot Project for overall Revenue Improvement Action Plan is under implementation in Dehradun (Urban) Circle.

2. Centralized Computerised Billing:

UPCL has started billing of non-domestic and industrial consumers having load above 25 KW of Garhwal Zone (except Roorkee Circle, Gopeshwar & Rudraprayag Divisions) at Corporate Office in the month of May, 2008 & the billing of remaining consumers of these categories of Garhwal Zone has been done in the month i.e. June, 2008. The billing of consumers of these categories under Kumaon Zone has been started in the month of August, 2008.

3. MRI Analysis:

The meter reading of all consumers in non-domestic & industrial categories having load above 25 KW is being done through Meter Reading Instruments (MRIs) and the complete data of these MRIs is being maintained at Corporate Office. Presently, the analysis of this MRI data is being done in case of any doubt / report received from field units and irregularities are being found for which action is being taken against the consumers by assessing the energy charges accordingly. Further, UPCL intends to analyse the complete MRI data on regular basis, for which correspondences are being made with independent agencies dealing with the matter and it is expected that the name of independent agencies shall be identified / finalized by 30-09-2008.

4. Automatic Meter Reading (AMR) Analysis:

A project for automatic meter-reading and data-logging of Distribution Transformers and Feeders is being taken up for high value consumers in line with the directions of Hon'ble Commission. Expression of Interest has already been invited from the interested parties for implementation of AMR of HT consumers for Rudrapur & Roorkee divisions. The tendering process in the matter is expected to be completed before October, 2008 and accordingly AMR of all HT consumers shall be started from the month of November, 2008. Thereafter, EOI to implement AMR for other consumers above 25 KW shall be invited and the tendering process is expected to be completed upto February, 2009 & AMR in respect of which consumer is expected to be start from the month of March, 2009.

5. Bijli Sewa Kendra (BSK) and Compensation for Standards of Performance:

Proposed constitution of Bijli Sewa Kendra & Procedure for Complaint Handling & Payment of Compensation are as under:

- a) A centralized Bijli Sewa Kendra / Service Center shall be opened / constituted at the headquarter of each Distribution Division, wherein a register shall be maintained to record the details of complaints received, amount of compensation claimed, payment of compensation etc. as per UERC (Standards of Performance) Regulations, 2007. This Bijli Sewa Kendra / Service Center shall operate 24 hours in a day on continuous basis.
- b) Any consumer / complainant residing in the area of concerned Distribution Division may register his complaint at the Bijli Sewa Kendra / Service Center, either telephonically or in writing through post / personally.
- c) The officer / official present in the Bijli Sewa Kendra / Service Center shall record the details of the complaint in the register, on receipt from the consumer either personally

/ by post or through telephonically. The details, such as name & address, S.C. No., contracted load, applicable Rate Schedule of the consumer, date & time of complaint received etc. shall be recorded in respect of the complaint received and the complaint no. shall be intimated at the time of complaint receipt, in case the same is received on phone or personally in writing. The consumers who file their complaints in writing through post / courier may take their complaint no. from the Bijli Sewa Kendra / Service Center either personally or through phone.

- d) The officer present in the Bijli Sewa Kendra / Service Center shall immediately (within 30 minutes from the time when complaint is received) inform the concerned Executive Engineer (Distribution) and sub-divisional officers (Distribution) on phone, in respect of the following complaints and record the time of information given in the register. However, the complaints received from 19:00 hrs in a day to 8:00 hrs of the next day shall be informed at the concerned sub-station to the incharge present at that sub-station:

Meter Complaints

- (i) Replacement of burnt meters

Power supply failure

- (i) Fuse blown out or MCB tripped
- (ii) Service line broken
- (iii) Service line snapped from the pole
- (iv) Fault in distribution line / system
- (v) Distribution transformer failed / burnt
- (vi) HT mains failed
- (vii) Problem in grid (33 kV or 66 kV) sub-station
- (viii) Failure of power transformer

Voltage fluctuation

- (i) Local problem
 - (ii) Tap of transformer
 - (iii) Damage to consumer's apparatus due to voltage fluctuations
- e) The officer on duty in the Bijli Sewa Kendra / Service Center shall, inform about the other complaints as mentioned at para-4 above, every day upto 5:00 PM to the concerned Officer (Test / Commercial) in respect of the complaints which are received upto 4:00 PM of that day.
- f) In case the complainant is not satisfied with the steps taken by UPCL for redressal of his complaint as per norms fixed by UERC (Standards of Performance) Regulations, 2007, he/she within 10 days from the last day on which his/her complaint should be redressed

in full, can file his claim in writing as per norms fixed in UERC (Standards of Performance) Regulations, 2007 to call/complaint center.

g) The officer on duty in the Bijli Sewa Kendra / Service Center shall receive the applications of compensation claimed and give dated acknowledgement receipt of the same, record the particulars of the application in the register maintained. He shall also forward those applications which are received upto 4:00 PM of that day to the concerned Executive Engineer (Distribution / Test) every day upto 5:00 PM.

h) On receipt of the application received for payment of compensation, concerned Executive Engineer shall examine the claim of compensation and (i) In case the claim is found correct, he shall ensure the payment of the same by way of adjustment against current and / or future bills for supply of electricity, but not later than 90 days from the date of violation of a Guaranteed Standard, (ii) In case part of the amount claimed is found correct, he shall ensure the payment of the same by way of adjustment against current and / or future bills for supply of electricity, but not later than 90 days from the date of violation of a Guaranteed Standard, (iii) In case claim is not found correct, no amount shall be payable on this account. Executive Engineer shall also inform to the complainant as well as to the Bijli Sewa Kendra / Service Center about the payment made / not made of the compensation, giving reasons for the same in case of non-payment and the date of last payment of compensation.

i) Officer on duty at Bijli Sewa Kendra / Service Center shall record the particulars of payment / non-payment showing reasons for non-payment etc. and inform about the same to the complainant on phone.

6. Any Time Payment Machine (ATP)

03 Nos. ATP Machines have been operationalised at EC Road, Vasant Vihar & Araghar in Dehradun District w.e.f. 20th August 2008 for better consumer service and more number of ATP machines are being set up in other Towns across the State in coming months.

7. Action plan for earth wire and earthing of transformers:

Tenders for earthwire and earthing of transformers have already been called for and it is expected that the tendering process shall be finalized till the end of Sep, 2008 and the work of earthwire and earthing of transformers.

There are no provision for Voluntary Retirement Scheme (VRS) for the employees of UPCL,

6. Uttarakhand Jal Vidyut Nigam Ltd.

(A) Professional Managers (Technical/Financial/Administrative) from the industries are being hired and best management practices is being employed. Bottleness due to old rules/regulation are being removed in lines of present regulatory regime.

Due emphasis is being given for proper training of manpower.

In generation sector, proper emphasis is being given for the development of new hydro projects as well as renovation of old hydro power plant.

(B) At present, there is no strategy for disinvestment of companies in energy sector.

(C) No VRS is introduced or implemented in the energy sector.

7. Uttarakhand Transport Corporation

(a) Measures taken to promote the efficiency of public sector Enterprises (PSEs)

- 1- Replaced old buses by new buses. At the time of bifurcation from UPSRTC, a fleet of 957 old buses were received by Uttarakhand Transport Corporation.
- 2- Since then, 791 new buses have been inducted into the fleet and 744 old buses have been auctioned.
- 3- E ticketing system has been introduced. The detailed information is now received from computer regarding operations.
- 4- Training given to drivers at IRTE (Institute of Road Traffic Education) New Delhi and Ashok Leyland LTD. Training to officers are provided by CIRT Pune (Central Institute of Road Transport). Medical checkup of drivers is also being done.
- 5- New routes are operated in hilly areas.

Due to induction of new buses, the operation parameters have improved which can be seen from the following Table:

S.No.	Period	Profit/ Loss
1.	31.10.2003 to 31.03.2004	-1120.26
2.	01.04.2004 to 31.03.2005	-1511.06
3.	01.04.2005 to 31.03.2006	-1089.45
4.	01.04.2006 to 31.03.2007	+274.60
5.	01.04.2007 to 31.03.2008	-18.00 tentative

Subject	Years				
	2003-04 (From 31.10)	2004-05	2005-06	2006-07	2007-08
Load factor %	57 %	62 %	66 %	69 %	67 %
Bus utilization (Km/bus/day)	236	237	287	295	319
Income per Km. (in Rs.)	10.17	11.51	13.12	14.73	14.45
Total Income (in lakhs)	4126.56	11141.43	14317.50	18928.01	20509.72
Kms. Operated (in Lakhs)	381.21	882.27	1027.97	1102.47	1225.50

Diesel Average (Km./ Ltr.)	4.50	4.64	4.78	4.82	4.83 (with AC buses), 4.87 (without AC buses), 3.86(AC buses).
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(b) There is no plan for disinvestment.

(c) No voluntary Retirement scheme (VRS) has been introduced and implement.

8. Seed and Tarai Development Corporation

- a. The corporation has made all out efforts to increase its turn over from year to year. The position of production, turnover and profit for last 5 years is as under:

Year	Production (in qtls)	Turn over (Rs.lakhs)	Profit (Rs.lakhs)
2003-2004	284673	3424.55	60.18
2004-2005	340653	4581.36	102.41
2005-2006	379558	5104.16	118.58
2006-2007	398927	6344.46	154.11
2007-2008 (Expected/unaudited)	398067	7729.52	150.00

This reflects the improvement in the efficiency of the corporation.

- b. This corporation was established under NSP with the financial assistance of the World Bank. The capital structure of the corporation was based on the cooperative ideology, in which various stackholders had contributed their part in the shape of their shares in the capital. There is no proposal to change the said pattern of share capital. As such the question of disinvestment is not applicable. The share capital structure of the corporation is as under:

1. Government of Uttarakhand	30%
2. Government of India through National Seeds Corporation Ltd.	21%
3. G.B.Pant University of Agri. & Technology Pantnagar	15%
4. Farmers of Tarai Area	20%
5. Farmers of Kanpur Region	08%
6. Farmers of Faizabad region	06%
Total:	100%

This corporation has been running in profit all through and as such there is no proposal of its closure or merger.

- c. The corporation has already introduced the scheme of voluntary retirement for its employees. Up till now only four employees had taken the advantage of voluntary retirement scheme. The corporation has sufficient funds under its retained profits to defray the compensation of the Voluntary Retirement Scheme.

The corporation has opted the policy of economising the expenditure on administrative front. Under this strategy the persons who are retiring are not being replaced by an equivalent persons as far as their remuneration is concerned.

Despite increase in turnover, the expenditure in administrative and establishment has not increased in direct proportion of turn over.

9. UTTANCHAL FOREST DEVELOPEMNT CORPORATION

The state of Uttarakhand possesses 65 % of its geographical area under forests .The forests are the mainstay of the state and it needs to preserve & protect these important treasures for the ecological & environmental stability of the Country. The state is engaged in Managing these Forest areas on the principles of scientific management through the prescriptions of the Management & Working Plans. These Management & Working Plans are prepared by the State Forest department and approved by the Ministry of Environment & Forests, Government of India. Pursuant to the recommendations of the National Commission on Agriculture, the U.P Forest Corporation was established in 1974 and the Uttaranchal Forest Development Corporation is an offshoot of the same and constituted in 2001 for the state of Uttarakhand. The Uttaranchal Forest Development Corporation is a statutory Corporation under the state government's enactment. It has been constituted vide U.P. Forest Corporation Act (Uttaranchal Amendment) Act-2001 as a local body. But it does not contain all the essential characteristics of the local body. This Corporation is one of the Corporate bodies, which is not a purely commercial organisation because it has to meet certain social obligations of the state towards its society. The relevant information about the Corporation is as under:

- I. Uttaranchal Forest Development Corporation acts as a support organisation to perform the Silvicultural operations as prescribed by the management and working plans of the Forest Department. These prescriptions are proposed to preserve the environment and for the maintenance of the ecological balance through the scientific management of the Forests. The Uttaranchal Forest Development Corporation has been carrying out these works satisfactorily. The Forest Corporation is working as an extension wing of the State Forest department.
- II. The Hon'ble Supreme Court and the MoEF has made it mandatory for the States to undertake the essential silvicultural or developmental works/ operations in the Forests should either be done by the State Forest Departments or the State Forest Development Corporations.
- III. The Organisational structure of the Uttaranchal Forest Development Corporation is such that there appears to be absolutely no need for the VRS and no such step has been taken up by the State.

- IV. The state has been actively monitoring the progress of the Forest Development Corporation with reference to certain performance indicators. Out of the 9 (nine) members of the Governing body of the Forest Development Corporation 5(five) state government officers are ex officio members; who closely watch and govern the Corporation. Computerisation is one field which is being strengthened for improving the efficiency of the Corporation.
- V. Uttarakhand Forest Development Corporation is an organisation of the state which has been earning profits every year regularly, the profits are in the ascending orders along with meeting certain social obligations. The following table exhibits the profit earned before tax in rupees lakhs, in different financial years:

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
399	36	331	2347	4620	5561

- VI. The Corporation is a financially viable self supporting independent body; it does not depend upon the Government grants or aids. There is no share capital system in the financial arrangements of the Corporation and hence no share capital of the state government is involved.
- VII. The Corporation is running 52 retail sale depots for the supply of the firewood to the people in the vicinity of the forests in order to reduce the fuel wood pressure on the local forest. This service is made on no loss no profit basis.
- VIII. The Corporation has been associated in other forest conservation & preservation, silvicultural activities viz.

A. Minor Mineral Collection

- River training & river bank stabilisation activities to arrest the havoc of floods in adjoining and down stream areas, by collecting the minor minerals from the swollen river courses.
- Regulating the river bed areas through the collection of minor minerals through hand tools and well organised labour force.
- Controlling the minor mineral export from the river beds through computerised weighment system.
- Providing employment opportunities to the weaker sections of the Society.

B. Collection & Marketing of Medicinal Plants in the State

- In pursuance to the state government's Conservation Development & Harvesting [CDH] plan the Corporation has been acting as the nodal body for the marketing of the medicinal plants collected from the wild & also cultivated in the state. The collection of medicinal plants from the wild is also done by some other state level agencies.
- The Corporation has established three marketing centers in the state and is coordinating / controlling the unified marketing of medicinal plants in the state, thus bringing in a system and transparency in medicinal plant sector.

- c. The systematic and regulatory transparent approach has given opportunity to the people proper remuneration of their labour in this sector.
- d. The corporation has been instrumental in enforcing the scientific & sustainable harvesting system in the state.

C. **Eco Tourism**

- a. Exploiting the traits of the employees trained in forestry & forest management, the Corporation has found a new field where it can support the State government to diversify its approach in tourism sector because the new concept has been based on creating awareness and knowledge about the wild life [flora & fauna].
- b. The mainstay of this programme is the students, the future of the country.
- c. Involvement of the local people, their cuisines, culture, life styles and social systems to the society in the programme makes it different from general tourism as it is educative & informative too.

With the objectives and mandates of forest conservation, assisting the regeneration programmes of the forests by using sound scientific harvesting techniques, with a forestry trained work force , this Corporation is ready for diversification and value addition in the fields related to the forests and marketing.

Topic Note No. 39

DEBT CONSOLIDATION AND RELIEF FACILITY (DCRF)

Whether FRBMA has been passed? If yes, please specify the date of enactment. A copy of the Act may be enclosed.

(a) Whether FRBMA rules have been framed? If yes, a copy of the rules may be enclosed.

(b) If Fiscal Correction Path (FCP) has been drawn up for the period 2005-06 to 2009-10, a copy of the FCP/revised FCP may be furnished.

(c) Kindly indicate the actual amount of incentive fund obtained from the Ministry of Finance under the Fiscal Reforms Facility (2000-01 to 2004-05) along with year and the amount drawn under Part A & B of the Fund separately.

(d) Please indicate whether the benefit of the consolidation of the central loan has been availed under DCRF? If yes, please furnish information as per the following table:

(e) Details of debt write-off available

(f) Please give a note on corrective measures together with assumptions adopted by the State Government in drawing up the Fiscal Correction Path. Please indicate the impact of the Fiscal Correction Measures with factual information on public health, nutrition, child care, drinking water supply, primary education and overall capital outlay of the State..

(g) Please give the status of consolidated sinking fund as recommended by the 12th Finance Commission.

(h) Whether the State Government has enjoyed any debt relief in addition to above since 1.4.2000, if so, details thereof.

(a) The FRBM Act has been enacted on 31-10-2005

(b) FRBMA rules have been framed.

(c) Yes, FCP has been drawn up for the period 2005-06 to 2011-12, copy is enclosed with this format.

(d) Table: 39.1 actual amounts obtained under incentive fund from MOF.

Table: 39.1

(Rs. in crore)

Total incentive fund allocated to Uttarakhand	Ist installment released for (2000-01)	IIInd installment released for (2001-02)	IIIrd installment released for (2002-03)	Total
44.77	7.33	8.29	8.97	24.59

(e) Table 39.2: Amortisation schedule of repayment of Principal and Interest.

Table: 39.2

(Rs. in lakh)

Year	Annual repayment schedule prior to consolidation	Interest payment due prior to consolidation	New amortisation schedule after consideration	Schedule of interest payment after reset of interest at 7.5% per annum
2005-06	6189.00 (2005-06 to 2009-10)	Nil	1440	721
2006-07			1440	740
2007-08			1440	753
2008-09			1440	769
2009-10			1440	787

(f) Table 39.3: Amount received under Debt waiver.

Table: 39.3

(Rs. in crore)

Year	Whether actual/ RE/ BE	Base year ratio Revenue Deficit	Revenue Deficit	Reduction of Revenue Deficit from the base year/ previous year	Fiscal Deficit	Amount of debt waiver received
2005-06						
2006-07						13.08
2007-08						9.41
2008-09 *						13.08
2009-10 *						13.08

* Estimated amount.

- (g) State government in each financial year lay before the State Legislature a Medium Term Fiscal Policy with three years rolling targets for the prescribed fiscal indicators.

The State Government shall take appropriate measures to eliminate the revenue deficit and reduce fiscal deficit to 3% of GSDP by 31-3-2009 and total debt liability to not more than 25 % of GSDP by 31-3-2015. So far there has been no adverse impact on expenditure on public health, nutrition, child care, drinking water supply, primary education and capital outlay etc, as evident from Statement 3 and 4 on revenue and capital expenditure.

- (h) Sinking fund has already been created and the total amount credited to the Sinking fund upto 31.03.2008 is Rs. 889 crore.
- (i) No debt relief has been received under any other scheme.

Outcome Indicators of the States' Own Fiscal Correction Path

(Rs. in crore)

	2006-07	2007-08	2007-08	2008-09	2009-10	2010-11	2011-12
	Actuals	B.E.	R.E.	B.E.	Forecasting	Forecasting	Forecasting
A. STATE REVENUE ACCOUNT:							
1. Own Tax Revenue	2513.78	2745.43	2887.47	3119.76	3743.72	4305.27	4951.06
2. Own Non-tax Revenue	646.82	883.36	892.45	897.23	986.96	1065.91	1151.19
3. Own Tax + Non-tax Revenue (1+2)	3160.60	3628.79	3779.92	4017.00	4730.67	5371.19	6102.25
4. Share in Central Taxes & Duties	1131.83	1245.09	1339.31	1679.90	1915.08	2183.19	2488.84
5. Plan Grants	1630.14	2748.14	2748.14	3508.40	3847.05	4231.76	4654.93
6. Non-Plan Grants	1450.65	1394.47	1394.47	1251.27	1061.56	1061.56	1061.56
7. Total Central Transfer (4 to 6)	4212.62	5387.70	5481.93	6439.56	6823.69	7476.51	8205.33
8. Total Revenue Receipts (3+7)	7373.22	9016.49	9261.84	10456.56	11554.36	12847.69	14307.58
9. Plan Expenditure	1582.53	2319.15	2366.49	2515.69	2716.95	3015.81	3347.55
10.Non-Plan Expenditure	4894.31	5753.43	5788.64	6146.84	7180.52	7840.39	8528.33
11.Salary Expenditure	1787.55	2580.02	2497.50	2825.63	3578.98	3863.37	4170.73
12.Pension	527.02	599.97	659.97	699.76	900.43	963.46	1030.90
13.Interest Payments	964.23	1150.42	1187.42	1249.03	1389.60	1528.56	1681.42
14.Subsidies - General							
15.Subsidies - Power							
16.Total Revenue Expenditure (9+10)	6476.84	8072.58	8155.13	8662.53	9897.46	10856.20	11875.88
17.Salary+Interest+Pensions(11+12+13)	3278.80	4330.41	4344.89	4774.42	5869.01	6355.40	6883.05
18.as % of Revenue Receipts (17/8)	44.47%	48.03%	46.91%	45.66%	50.79%	49.47%	48.11%
19.Revenue Surplus/Deficit (8-16)	-896.38	-943.91	-1106.71	-1794.03	-1656.90	-1991.50	-2431.70

B. CONSOLIDATED REVENUE ACCOUNT:							
1. Power Sector loss/profit net of actual subsidy transfer							
2. Increase in debtors during the year in power utility accounts (Increase (-))							
3. Interest payment on off budget borrowings and SPV borrowings made by PSU/SPUs outside budget							
4. Total (1 to 3)							
5. Consolidated Revenue Deficit (A.19 + B 4)	-896.38	-943.91	-1106.71	-1794.03	-1656.90	-1991.50	-2431.70
C. CONSOLIDATED DEBT:							
1. Outstanding debt and liability	12145.63	13087.05	13087.05	14058.41	15458.83	17007.03	18517.76
2. Total Outstanding guarantee of which (a) guarantee on account off budgeted borrowing and SPV borrowing	1712.44	1627.38	1737.52	1676.60	1676.60	1676.60	1676.60
D. CAPITAL ACCOUNT :							
1. Capital Outlay	1699.26	2377.37	2606.86	2802.45	3026.65	3359.58	3729.13
2. Disbursement of Loans and Advances	102.38	183.12	262.88	407.12	439.69	483.66	532.03
3. Recovery of Loans and Advances	19.50	156.36	156.36	260.24	409.01	303.55	318.72
4. Other Capital Receipts	1904.36	1695.74	1695.74	1395.58	1400.42	1548.20	1510.73
E. GROSS FISCAL DEFICIT (GFD) #:	-885.77	-1460.21	-1606.66	-1155.30	-1400.42	-1548.20	-1510.73
GSDP (Rs. Crs.) at current prices	29881.13	34548.42	34548.42	40031.83	46899.12	53933.99	62024.09
Actual/Assumed Nominal Growth Rate (%)	15.92%	15.62%	15.62%	15.87%	17.15%	15.00%	15.00%

- GFD as per the as per the para 19 of the guidelines.

A. STATE REVENUE ACCOUNT:	8.41%	7.95%	8.36%	7.79%	7.98%	7.98%	7.98%
1. Own Tax Revenue	2.16%	2.56%	2.58%	2.24%	2.10%	1.98%	1.86%
2. Own Non-tax Revenue	10.58%	10.50%	10.94%	10.03%	10.09%	9.96%	9.84%
3. Own Tax + Non-tax Revenue (1+2)	3.79%	3.60%	3.88%	4.20%	4.08%	4.05%	4.01%
4. Share in Central Taxes & Duties	5.46%	7.95%	7.95%	8.76%	8.20%	7.85%	7.51%
5. Plan Grants	4.85%	4.04%	4.04%	3.13%	2.26%	1.97%	1.71%
6. Non-Plan Grants	14.10%	15.59%	15.87%	16.09%	14.55%	13.86%	13.23%
7. Total Central Transfer (4 to 6)	24.68%	26.10%	26.81%	26.12%	24.64%	23.82%	23.07%
8. Total Revenue Receipts (3+7)	5.30%	6.71%	6.85%	6.28%	5.79%	5.59%	5.40%
9. Plan Expenditure	16.38%	16.65%	16.76%	15.35%	15.31%	14.54%	13.75%
10.Non-Plan Expenditure	5.98%	7.47%	7.23%	7.06%	7.63%	7.16%	6.72%
11.Salary Expenditure	1.76%	1.74%	1.91%	1.75%	1.92%	1.79%	1.66%
12.Pension	3.23%	3.33%	3.44%	3.12%	2.96%	2.83%	2.71%
13.Interest Payments	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14.Subsidies - General	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15.Subsidies - Power	21.68%	23.37%	23.60%	21.64%	21.10%	20.13%	19.15%
16.Total Revenue Expenditure (9+10)	10.97%	12.53%	12.58%	11.93%	12.51%	11.78%	11.10%
17.Salary+Interest+Pensions(11+12+13)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18.as % of Revenue Receipts (17/8)	-3.00%	-2.73%	-3.20%	-4.48%	-3.53%	-3.69%	-3.92%
19.Revenue Surplus/Deficit (8-16)							
B. CONSOLIDATED REVENUE ACCOUNT:							
1. Power Sector loss/profit net of							
actual subsidy transfer							

2. Increase in debtors during the year							
in power utility accounts (Increase (-))							
3. Interest payment on off budget borrowings							
and SPV borrowings made by PSU/SPUs							
outside budget							
4. Total (1 to 3)							
5. Consolidated Revenue Deficit (A.19 + B 4)	-3.00%	-2.73%	-3.20%	-4.48%	-3.53%	-3.69%	-3.92%
C. CONSOLIDATED DEBT:							
1. Outstanding debt and liability	40.65%	37.88%	37.88%	35.12%	32.96%	31.53%	29.86%
2. Total Outstanding guarantee	5.73%	4.71%	5.03%	4.19%	3.57%	3.11%	2.70%
of which (a) guarantee on account off budgeted							
borrowing and SPV borrowing							
D. CAPITAL ACCOUNT :							
1. Capital Outlay	5.69%	6.88%	7.55%	7.00%	6.45%	6.23%	6.01%
2. Disbursement of Loans and Advances	0.34%	0.53%	0.76%	1.02%	0.94%	0.90%	0.86%
3. Recovery of Loans and Advances	0.07%	0.45%	0.45%	0.65%	0.87%	0.56%	0.51%
4. Other Capital Receipts	6.37%	4.91%	4.91%	3.49%	2.99%	2.87%	2.44%
E. GROSS FISCAL DEFICIT (GFD) #:	-2.96%	-4.23%	-4.65%	-2.89%	-2.99%	-2.87%	-2.44%

Topic Note No. 40

Contingent Liabilities

(a) Are there any rules covering the limits to which States Government guarantees may be given. If so, please indicate and give a copy of the rules.

(b) The total outstanding State Government guarantees as on 31.03.2008 may be given.

(c) If there have been any defaults on guaranteed loans and budgetary interventions have had to be made, the details may be given from 2002-03 onwards.

(d) Status of the Guarantee Redemption Fund as recommended by the Twelfth Finance Commission.

(a) There are no rules covering the limit to which State Government Guarantees may be given. However State Government Guarantees are being given very sparingly.

(b) The total outstanding State Government Guarantees on 31.03.2008 are Rs. 1676.59 crores. Out of this, Rs. 1599.61crores i.e. about 95 % is for the power sector generation and transmission projects alone.

(c) There has been no default on loans against Government Guarantees hence no budgetary support was required.

(d) Guarantees redemption fund has been constituted and Rs. 20.00 crores has been subscribed in the past two years.

Topic Note No. 41

TAXATION EFFORTS

- (a) *Kindly furnish a note indicating the taxation efforts taken by the States for improving tax GSDP ratio during the last five years.*
- (b) *Whether any organized system has been put in place for tax policy analysis and revenue forecasting as a tool to informed decision making of the State Government/ If so, details.*

(a) The detail of States own tax revenue collection is shown in Table 41.1 below.

Table 41.1 States own-Tax Revenue

(Rs. in crore)

S. No.	Item	Years					
		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
1-	Hotel Receipt	-	2.24	2.59	3.49	4.55	5.18
2-	Land Revenue	2.52	12.64	7.73	9.18	15.42	23.40
3-	Stamp & Registration	123.35	168.94	207.80	333.39	546.32	424.27
4-	State Excise	245.86	273.37	292.01	292.75	372.91	441.56
5-	Trade Tax (VAT)	551.06	661.96	793.50	1014.33	1361.42	1627.41
6-	Motor Vehicles Tax	71.68	86.12	98.91	114.85	141.46	155.26
7-	Entertainment Tax	6.70	4.24	4.32	4.46	5.51	6.40
8-	Electricity Tax	18.10	16.45	37.48	12.24	66.19	55.22

Source:- Budget Documents Government of Uttarakhand.

Year wise receipts of own tax revenue and its percentage from GSDP is shown in the Table 41.2. It can be seen from Table 41.2 that the own tax revenue has increased at a CAGR of 21.86 %, during the period 2002-03 to 2007-08. This table also indicates that the ratio of tax to GSDP has stabilised at around 8%.

Table 41.2 Own Tax Revenue, and ratio of Own Tax Revenue/ GSDP

S. No.	Item	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	CAGR
1-	Own Tax Revenue	1019.26	1227.76	1444.34	1784.68	2513.78	2738.70	21.86
2-	Growth Rate		20.46	17.64	23.56	40.85	8.95	
3-	GSDP	18674.67	20667.85	22764.84	25776.41	29881.13	34548.52	13.09
4-	Own Tax Revenue/ GSDP	5.46	5.94	6.34	6.92	8.41	7.93	

Source:- Budget documents Government of Uttarakhand.

On creation of the State on 9th November 2000, the taxation staff had very limited presence in the State as there were limited number of offices, border check posts etc. in the Uttarakhand area of undivided Uttara Pradesh. As a result, very few persons had opted for Uttarakhand region whereas posts for new Head Offices, Border Check Posts, Enforcement Staff etc. had to be created. The recruitment to vacant posts could not keep pace with the growing number of vacancies due to limitation of staff, infrastructure etc. of the recruitment agencies itself. For example, on 31-03-2007, the working strength was 41.63% in Stamp and Registration, 34.8% in Commercial Tax (VAT) department, 40.20% in Transport department and 47.7% in State Excise department. Therefore, the existing tax departments were strengthened as far as possible and new areas of taxation could not be explored.

Now the process of recruitment has been speeded up and all areas for revenue enhancement are being explored. A Resource Mobilisation Committee headed by Additional Chief Secretary and consisting of Principal Secretary/Secretaries of various important departments has been constituted.

Every effort has been made to increase the tax revenue. Sales Tax/ VAT has increased from Rs. 551.06 crore in 2002-03 to Rs. 1627.41 crore in 2007-08. This is due to better enforcement and checking evasion of tax, in spite of acute shortage of staff. It is also seen from Table 41.2 that CAGR of tax revenue is higher than that of CAGR of GSDP during the period 2002-03 to 2007-08.

(b) The directorate called Budget, Fiscal Planning and Resources works under the Finance Department of the State. The Officials of this Directorate do the revenue forecasting by using latest techniques. These Officials are trained by USAID in revenue forecasting methodology etc. Alongwith these officials, several other officials of line departments like Excise, Sales tax/ VAT etc. are also trained under USAID programme for revenue forecasting. These Officials are using these technique and tools to make forecasts accordingly. However, the absence of detailed data base is a limiting factor and departments are working to improve their data bases.

Topic Note No. 42

INTRA-STATE REGIONAL DISPARITIES

(a) Please give a note on different aspects of intra-State regional disparities relating to sectors like Agriculture, Industries and Services and important publicly provided services like Education, Health, Water Supply, Sanitation and other Social Services. Inter-regional and Inter-district wise profile may be given in this regard.

(b) Show disparities with objective indicators like literacy rate, IMR, MMR etc.

(c) Show inter-regional differences in per capita expenditure in State Budgets in some of the important services.

(a) & (b) Intra-State Disparity

Great amount of regional imbalances and disparity in terms of level of development exist among the districts of Uttarakhand. The disparity can be noticed with respect to the availability of infrastructural facilities, demographic patterns, and land holding pattern of the individuals, irrigation facility, and level of urbanization, literacy rates and work participation trends.

Table 42.1: Intra-State Disparity

	Unit	Year	Range		Mean	Standard Deviation	Coefficient of Variation (%)
			Minimum	Maximum			
Level of Urbanisation (Urban)	(%)	1991	0.9	50.3	16.35	14.63	89.44
		2001	1.2	52.9	18.10	15.17	83.82
Population Density	(Persons per Sq.Km)	1991	30	485	168.62	134.77	79.93
		2001	37	612	202.62	173.60	85.68
Gender Gap in Literacy Rate (Urban-Rural)Total	(%)	1991	6.5	34.2	24.15	8.70	36.04
		2001	4.4	22.8	14.45	5.65	39.09
Gender Gap in Literacy Rate (Total)	(%)	1991	18.7	45.8	35.92	9.40	26.17
		2001	14.7	37	27.09	6.85	25.29
Number of Higher Secondary Schools per lakh of population	Number	2004-05	6.0	41.1	25.29	11.16	44.11
Number of beds in allopathic hospitals/Clinics and	Number	2004-05	35.0	204.1	103.83	46.79	45.06

PHC per lakh of population							
Length of Metal Roads per thousand sq. km.	Km	2003-04	103.7	977.8	492.94	300.93	61.05
Length of Metal Roads per lakh of population	Km	2003-04	125.8	503.7	276.2	109.20	39.54
Villages connected with Pucca Road	(%)	2003-04	36.31	97.09	62.16	20.82	33.49

Source: Census of India 2001 and Uttarakhand Statistical Diary, 2006-07.

The above table tries to capture the disparity among the various districts of Uttarakhand.

- A high degree of variability in the level of urbanization is observed over the decade and is still very high at 84 percent in 2001.
- The dispersion in the population density has increased significantly over the decade with both the range and the coefficient of variation increasing noticeably. The increase implies a more sparsely distributed population associated with greater costs in terms of effort and transportation.
- The Urban-Rural gap in the literacy rates, though has recorded a narrowing of the range, experiences a rise in the coefficient of variation to a level of 40 per cent in 2001. The indicator of 'number of higher secondary schools per lakh of population' registered a coefficient of variation of 44 percent.
- The coefficient of variation associated with the 'number of beds in allopathic hospitals, Clinic and PHC's' is at a level of 45 percent for the year 2004-05. The range for the indicator also stands very high (35/204.1).
- The dispersion associated with the physical infrastructures is very significant. The coefficient of variation in the 'length of metal roads per thousand sq. km.' was at a level of 61.05 percent in 2003-04.

There also exists wide amount of disparity in the decadal growth rate observed by each district in Uttarakhand While Almora experiences a low of 3.54%, Nainital registers a 32 % decadal growth rate.

Demographic Profile

The population density across the districts varies from as low as 37 persons per sq km in Uttarkashi district, to a high of 612 persons per sq km in Hardwar. The increase recorded by these districts in the population density follows a pattern associated to the terrain of the district. Plains and districts in low hills like Udham Singh Nagar recorded a growth rate of about 27 percent, while the high hills districts like Chamoli and Pithoragarh had population density growth rate of only 10 percent in the decade. (refer Annexure 42.1) Almost half of the population is concentrated in Hardwar, Udham Singh Nagar and Dehradun.

The intra state disparity can be further supported by considering the urbanization level in Uttarakhand. Although the overall level of urbanization is very high (26 percent), higher than that of Himachal Pradesh (10 percent), among the districts it varies from as high as about 53 per cent in the

capital city of Dehradun to a low of just 1.2 per cent in Rudraprayag. The level of urbanization tends to be higher for the districts in the plains.

The sex ratio has registered an increase over the decade, with significantly higher ratios for the rural areas as compared to the urban areas. The sex ratio in the rural area of Chamoli was as high as 1069 in 2001, while that in urban areas was around 735 females per thousand males. The rate of growth in the sex ratio is higher in rural areas for the districts in plains and lower hills. However, for high hills districts it is higher in the urban areas. The sex ratio exceeds 1000 mainly for the districts in mid and high hills. (refer Annexure 42.2)

Work Participation Rates

Almost all the districts have seen a fall in the work participation. Rate (refer Annexure 42.3) in both rural and urban areas. The participation rates for both males and females have also undergone a decline. However, the participation rate for males is higher in the districts in plains and lower hills. On the other hand participation rate of female is higher in high and mid hill. Across district Hardwar had about 29.5 percent of its population in the work force, Bageshwar had 47.7 percent population in work force.

There exists a wide gender gap in work participation (refer Annexure 42.4) in the plains. In the high hills district, the bias towards the female in the gender gap in 1991 has turned favorably towards males in 2001. The rural occupational pattern suggests a strong inclination towards the primary activities. The per cent share of primary activities is significantly higher in the high and mid hills districts. Uttarkashi, Almora and Tehri Garhwal recorded a share of more than 80 percent of the primary sector in 1991.

The percent share of cultivators and agricultural labourers to the total main workers (refer Annexure 42.5) has also observed a great degree of disparity among the districts. While the share of cultivators to total main workers was around 18 percent in Dehradun, Uttarkashi had a share of 75 percent in 2001. Similarly, the percent share of agricultural labourers varied from a high of 19 percent (Udham Singh Nagar) to a low of 0.28 percent (Rudraprayag).

Physical Infrastructure

The intra state disparity can also be experienced with respect to the access to various infrastructural facilities. The length of metalled roads per thousand sq. km in 2003-04 varied from 977.8 km in Nainital to just 103.7 in Pithoragarh. Within each district the percent of villages with 'pucca' roads varies from about 35.9 percent in Chamoli to almost 94.7 percent in Hardwar. The figure ranges from 35.9 to 74.6 percent for the mid and high hill districts. (refer Annexure 42.6)

The distance of the district Headquarter from the nearest Rail head, also serves as a good indicator of the prevailing disparity in the access to physical infrastructure. The distance is as high as 213 km in districts of Chamoli and 154 kms for Pithoragarh, while Dehradun, Hardwar and Udham Singh Nagar are at the railhead.

The percentage of villages electrified varies from around 85 to above 90 percent in the high hill districts while it is almost 100 percent electrification for the districts in plains.

State of Tourism Industry

Across Uttarakhand, there is a wide disparity in the number of tourist arrivals due to infrastructure facilities and access. The maximum numbers of tourist arrivals has been to Hardwar in 2004. Champawat district has been the least preferred district.

Education

Literacy rates

The male and female literacy rates (refer Annexure 42.7) have increased over the decade for all the districts, with higher level of male literacy rates. However, the female literacy rates have registered a higher growth rate as compared to that of the males. In 2001, Uttarkashi recorded a growth rate of 101 percent in female literacy rate with a corresponding increase of about 23 percent for males. Tehri Garhwal, Bageshwar and Champawat had a growth rate in female literacy of 89 percent, 67 percent and 68 percent respectively. The growth rate in literacy for males ranges between 9 (Dehradun) to 26 (Hardwar) percent.

The literacy rates in the urban region exceed the rural rates. The growth experienced in the literacy rates is much more for the rural areas than the urban areas. The growth rate for the former lies between 17(Nainital) to 57 percent (Hardwar), while that for the urban regions lies below 18 percent. Infact Rudraprayag experienced a negative rate of growth.

Due to the increase in the literacy rates of males and females for both rural and urban areas, the total literacy rate has thus increased with a growth rate ranging from 13(Dehradun) to 41 percent (Uttarkashi).

The gender gap in the literacy rates (refer Annexure 42.8) has lessened over the decade; however, the gap is still very high, especially in the high hills and mid hills districts. Despite the high growth in female literacy rates in some districts, the gap persists due to the significantly high gender gap in the base.

Infrastructure

The number of schools available per lakh of population (refer Annexure 42.9) is significantly higher for the 'high hills' and 'mid hills' districts than the plains. In 2004-05, the number of primary schools available per lakh of population ranged from 76.2 in Udham Singh Nagar to about 284 in Uttarkashi. Number of Primary school per one lakh population is less than the state figure of 205.30 in 5 district. Out of these 5 districts the plane districts i.e Haridwar, Udham Singh Nagar and Dehradun have low rank. The number of secondary and higher secondary schools per lakh of population is very few as compared to the primary schools. The 'high hills' districts have greater number of schools per lakh of population. This is mainly due to the sparsely distributed population in the hilly terrains, which requires more schools to be build for population living in the sparsely populated regions.

The percentage of villages having junior basic schools ranged from 54.2 percent (Champawat) to about 93.4 percent (Udham Singh Nagar) in 2004-05. The ratio is relatively higher for the districts in plains/lower hills and high hills as compared to mid hills.

About 01 (Almora) to 06 (Udham Singh Nagar) per cent of the villages had exclusive senior basic schools for girls. The ratio is relatively very high for the senior basic schools for boys, with districts like Haridwar, Dehradun, Udham Singh Nagar and Uttarkashi registering the figure of 24.7, 31.0, 30.1. and 30.3 per cent respectively.

More than 35% of the villages in Uttarakhand have no access to road and the population living there relies on tracking for all livelihood needs. Pauri Garhwal was much ahead of the other districts with 503.7 Km. of metal roads length per lakh population and Hardwar had the lowest 125.8 Km. in 2003-04.

Health

The number of Primary Health Care (PHC) centers per lakh of population (refer Annexure 42.10) was less than 5 for each district in 2004-05. Champawat, Dehradun and Haridwar have just about 1.0, 1.6 and 1.6 PHC respectively, per lakh of population.

The number of Allopathic Hospitals/Dispensary and PHC available per lakh of population also show a considerable amount of dispersion. The number is lowest for Hardwar (3.3). The districts in the mid hills category have about 7.8 to 16.3 health centers per lakh of population. The number of beds in allopathic hospitals/dispensaries and PHC per lakh of population is lowest for Udham Singh Nagar (35), while Nainital had about 204 beds per lakh of population in 2004-05.

Land Holding Patterns

Although the mean size of land possessed in Uttarakhand is 0.55 hectare, which is comparable to that in Himachal Pradesh with a mean size of 0.58 hectares, these figures do not justify with the actual land holding pattern observed in the various districts in Uttarakhand. Infact, the mean size of land possessed in the districts of Uttarakhand is far lower than the state average, it's the land possessed in more developed districts like Nainital (1.49 hectare), which pulls up the state average and doesn't present a true picture of the entire state. The same holds for the marginal size of land cultivated where Nainital with the holding of 1.78 hectare pulls up the state average.

Not only are the land holdings small in the hilly areas of the state and thus are not able to contribute much to the total yield, the scope of application of Green Revolution also gets restricted in the hilly regions, where the scarcity of irrigation facilities further hampers implementation of new techniques.

While the net sown area varies from about 27,000 hectares in Uttarkashi to more than 1,50,000 in Udham Singh Nagar, the percent of gross irrigated area to gross cultivated area shows sharp differences within the state. Whereas 92% of the total cultivated area in Udham Singh Nagar is irrigated, only 6.3% and 8.5% of the total area cultivated gets irrigated in Chamoli and Pithoragarh. The above can be explained by the hilly terrain of the districts.

Thus a high degree of disparity is observed across the districts of Uttarakhand, which can be somewhat associated to their hilly terrain and locational disadvantage. Efforts are required for the overall and consistent development of the entire region considering the various disadvantages associated with the districts. **Annexure: 42.1**

Population Density

Annexure 42.1

Region / District	Population density Total Persons per sq Km 1991	Population density Total Persons per. Sq. Km 2001	Growth rate
Plains / lower hills			
Dehradun	332.0	414.0	24.70
Hardwar	485.0	612.0	26.19
Udham Singh Nagar	332.0	424.0	27.71
High hills			
Chamoli	43.0	48.0	11.63
Pithoragarh	59.0	65.0	10.17
Rudraprayag	106.0	120.0	13.21
Uttarkashi	30.0	37.0	23.33
Mid Hills			
Almora	198.0	205.0	3.54
Bageshwar	99.0	108.0	9.09
Champawat	107.0	126.0	17.76
Garhwal	124.0	129.0	4.03
Nainital	149.0	198.0	32.89
Tehri Garhwal	128.0	148.0	15.63

Source: Census 1991/2001

Demographic Profile of Districts

Region / District	Level of urbanization (Urban) Per cent 1991	Level of urbanization (Urban) Per cent 2001	High above sea level (Meters)**	Birth rate * 2001	Sex ratio Rural Females per 1000 males 1991	Sex ratio Rural Females per 1000 males 2001	Sex ratio Urban Females per 1000 males 1991	Sex ratio Total Females per 1000 males 2001	Sex ratio Total Females per 1 000 males 1991	Sex ratio Total Females per 1000 males 2001
Plains / lower hills										
Dehradun	50.3	52.9	450	20.90	861.0	915.0	826.0	874.0	843.0	893.0
Hardwar	30.4	30.9	300	29.60	848.0	879.0	841.0	844.0	846.0	868.0
Udham Singh Nagar	34.1	32.7	209	29.60	868.0	915.0	853.0	876.0	863.0	902.0
High hills										
Chamoli	11.9	13.7	1200	23.70	1040.0	1069.0	636.0	735.0	982.0	1017.0
Pithoragarh	8.6	12.1	1650	24.50	1013.0	1056.0	788.0	866.0	992.0	1031.0
Rudraprayag	0.9	1.2	750	24.90	1104.0	1129.0	408.0	442.0	1094.0	1117.0
Uttarkashi	7.2	7.8	1158	28.50	939.0	961.0	683.0	727.0	918.0	941.0
Mid Hills										
Almora	7.8	8.6	1700	23.50	1138.0	1191.0	727.0	771.0	1099.0	1147.0
Bageshwar	2.5	3.1	960	25.70	1062.0	1122.0	812.0	812.0	1055.0	1110.0
Champawat	13.7	15.1	1645	29.10	969.0	1056.0	805.0	852.0	945.0	1024.0
Garhwal	12.1	12.9	1650	21.60	1118.0	1154.0	705.0	821.0	1058.0	1104.0
Nainital	26.8	35.3	1938	25.00	904.0	921.0	822.0	878.0	881.0	906.0
Tehri Garhwal	6.3	9.9	1550	26.00	1092.0	1108.0	563.0	635.0	1048.0	1051.0

Source: Census 1991,2001

*Source: Economic and Political Weekly, 2002

**Source: Report of State First Finance Commission of Uttaranchal (2001-2006)

Annexure: 42.3

Work Participation Rates

Region / District	Female		Male		Rural		Urban		Total	
	Work Participation rate Per cent 1991	Work Participation rate Per cent 2001	Work Participation rate Per cent 1991	Work Participation rate Per cent 2001	Work Participation rate Per cent 1991	Work Participation rate Per cent 2001	Work Participation rate Per cent 1991	Work Participation rate Per cent 2001	Work Participation rate Per cent 1991	Work Participation rate Per cent 2001
Plains / lower hills										
Dehradun	14.8	12.3	51.2	48.0	38.9	33.4	30.2	29.2	34.5	31.2
Hardwar	4.1	8.4	51.0	47.8	30.3	30.1	27.7	28.3	29.5	29.5
Udham Singh Nagar	18.7	13.4	53.3	48.6	41.3	33.6	28.5	28.4	37.3	31.9
High hills										
Chamoli	46.6	43.3	46.6	43.3	47.5	44.6	40.4	35.1	46.6	43.3
Pithoragarh	48.7	42.6	47.1	43.4	49.4	45.1	31.8	27.7	47.9	43.0
Rudraprayag	50.4	44.4	44.1	44.5	47.3	44.3	52.0	51.8	47.4	44.4
Uttarkashi	49.2	43.6	52.0	48.2	51.8	47.1	36.1	33.3	50.7	46.0
Mid Hills										
Almora	47.3	48.6	42.7	44.7	45.6	47.9	38.8	32.3	45.1	46.5
Bageshwar	55.9	49.9	48.7	45.2	52.7	48.2	42.1	31.6	52.4	47.7
Champawat	44.7	36.9	49.8	43.5	49.5	42.1	33.2	29.1	47.3	40.2
Garhwal	36.6	37.0	41.9	40.8	39.9	40.4	33.8	28.2	39.2	38.8
Nainital	29.0	23.7	51.2	48.5	46.4	41.9	29.6	27.2	40.8	36.7
Tehri Garhwal	45.8	42.7	44.7	45.2	45.6	44.5	40.7	38.6	45.3	43.9

Source: Census 1991/2001

Annexure: 42.4

Gender Gap in Work Participation Rate and Occupational Structure

Region / District	Gender Gap in Work participation rate per cent		Rural Occupational pattern Percent 1991		
	1991	2001	Primary	Secondary	Tertiary
Plains / lower hills					
Dehradun	36.4	35.7	60.7	12.4	27.0
Hardwar	46.9	39.4	77.2	9.6	13.3
Udham Singh Nagar	34.6	35.2			
High hills					
Chamoli	0.0	0.0	80.4	4.0	15.6
Pithoragarh	-1.6	0.8	79.1	3.5	17.5
Rudraprayag	-6.3	0.1			
Uttarkashi	2.8	4.6	85.2	3.4	11.4
Mid Hills					
Almora	-4.6	-3.4	83.3	2.9	13.8
Bageshwar	-7.2	-4.7			
Champawat	5.1	6.6			
Garhwal	5.3	3.8	74.6	3.6	21.8
Nainital	22.2	24.8	80.2	7.3	12.6
Tehri Garhwal	-1.1	2.5	84.4	3.7	11.2

Source: Census 1991/2001

Annexure: 42.5

Percent share of Workers

Region / District	% main workers to population 2001	% of cultivators to total main workers 2001	% of agricultural labourers to total main workers 2001	% of household industry workers to total main workers 2001
Plains / lower hills				
Dehradun	26.2	18.31	3.49	2.22
Hardwar	24.4	24.95	15.40	3.66
Udham Singh Nagar	24.3	32.23	19.02	2.03
High hills				
Chamoli	26.2	60.65	0.50	2.51
Pithoragarh	26.8	59.93	0.48	3.56
Rudraprayag	33.4	72.89	0.28	1.10
Uttarkashi	38.9	74.87	0.81	1.27
Mid Hills				
Almora	32.5	71.52	0.58	1.27
Bageshwar	34.3	74.17	0.99	1.98
Champawat	25.0	61.20	0.92	1.93
Garhwal	24.6	57.90	0.61	1.33
Nainital	29.0	40.18	5.38	1.73
Tehri garhwal	30.0	62.93	0.83	1.00

Source: Census 2001

Physical Infrastructure and its access

Region /District	Length of metal Roads per thousand sq. km (Km) 2003-04	Length of metal Roads per lakh of population (Km) 2003-04	Distance of District H.Q from the nearest Rail Head (Km)	% of village having Drinking Water facility 2004-05	% of village electrified 2004-05	% of villages connected with Pucca Road 2003-04
Plains/ lower hills						
Dehradun	851.2	190.9	0.0	97.3	100.0	76.0
Hardwar	837.7	125.8	0.0	99.0	94.00	94.7
Udham SinghNagar	763.3	188.7	5.0	96.9	100.0	94.0
High hills						
Chamoli	154.3	297.8	213.0	98.9	91.8	35.9
Pithoragarh	103.7	152.3	154.0	99.1	87.4	38.1
Rudraprayag	275.1	279.6	139.0	99.1	95.5	72.1
Uttarkashi	158.9	408.8	151.0	97.9	100.0	50.8
Mid hills						
Almora	511.7	295.7	90.0	99.2	92.6	49.6
Bageshwar	290.9	191.5	184.0	96.9	95.3	43.1
Champawat	321.8	275.2	75.0	99.2	93.3	37.6
Nainital	977.8	388.3	36.0	97.6	98.8	74.6
Pauri Garhwal	681.3	503.7	106.0	98.4	89.0	68.4
Tehri Garhwal	480.5	292.3	75.0	98.0	85.3	73.2

Source: 1. Statistical Diary Uttarakhand,2006-07

2. Report of the First State Finance Commission Uttarakhand.3. Identification of levels of Development. A Methodological Inter District Analysis in Uttaranchal Directorate of Economies Statistics, Government of Uttaranchal.

Literacy Rates

	Female		Male		Literacy Rates Rural		Urban		Total	
	Literacy rate	Literacy rate	Literacy rate	Literacy rate	Literacy rate	Literacy rate	Literacy rate	Literacy rate	Literacy rate	Literacy rate
Region /District	Per cent 1991	Per cent 2001	Per cent 1991	Per cent 2001	Per cent 1991	Per cent 2001	Per cent 1991	Per cent 2001	Per cent 1991	Per cent 2001
Plains/ lower hills										
Dehradun	59.3	71.2	78.0	85.9	57.3	71.4	81.0	85.4	69.5	79.0
Hardwar	34.4	52.6	59.3	75.1	37.1	58.2	71.3	77.9	48.0	64.6
Udham SinghNagar	36.0	54.2	60.5	76.2	43.5	62.9	60.3	71.6	49.3	65.8
High hills										
Chamoli	39.7	63.0	80.8	89.9	57.4	74.2	81.3	89.0	60.4	76.2
Pithoragarh	42.4	63.1	80.3	90.6	59.1	74.5	84.7	90.2	61.4	76.5
Rudraprayag	37.1	60.0	80.4	90.7	57.2	74.1	84.4	81.7	57.5	74.2
Uttarkashi	23.6	47.5	68.7	84.5	44.5	64.7	80.9	87.5	47.2	66.6
Mid hills										
Almora	41.3	61.4	80.8	90.2	57.3	72.7	87.0	92.5	59.8	74.5
Bageshwar	34.2	57.4	76.5	88.6	53.8	71.4	81.0	86.9	54.5	71.9
Champawat	32.6	54.8	77.6	88.1	53.3	69.4	71.8	80.5	55.8	71.1
Pauri Garhwal	49.6	66.1	82.6	91.5	64.0	76.4	76.1	88.3	65.5	78.0
Nainital	54.5	71.0	80.4	87.4	66.6	78.0	73.1	82.4	68.4	79.6
Tehri Garhwal	26.3	49.8	72.1	85.6	46.3	64.8	78.4	86.7	48.5	67.0

Source:- Census 1991/2001

Annexure: 42.8

Gap in Literacy Rates

	Gap in Literacy rate by residence (Urban_Rural) Total	Gap in Literacy rate by residence (Urban_Rural) Total	Gender gap in Literacy rate Rural	Gender gap in Literacy rate Rural	Gender gap in Literacy rate Urban	Gender gap in Literacy rate Urban	Gender gap in Literacy rates Total	Gender gap in Literacy rate Total
	Per cent points 1991	Per cent points 2001	Per cent points 1991	Per cent points 2001	Per cent points 1991	Per cent points 2001	Per cent points 1991	Per cent points 2001
Region /District								
Plains/ lower hills								
Dehradun	23.7	14.0	23.9	18.8	13.3	10.8	18.7	14.7
Hardwar	34.2	19.7	29.2	26.4	15.7	13.6	24.9	22.5
Udham SinghNagar	16.8	8.7	27.1	24.4	19.2	17.0	24.5	22.0
High hills								
Chamoli	23.9	14.8	42.4	28.6	22.3	12.0	41.1	26.9
Pithoragarh	25.6	15.7	39.5	29.4	15.0	11.0	37.9	27.5
Rudraprayag	27.2	7.6	43.4	31.1	10.5	1.6	43.3	30.7
Uttarkashi	36.4	22.8	46.1	38.5	22.0	15.4	45.1	37.0
Mid hills								
Almora	29.7	19.8	41.0	30.2	9.8	6.8	39.5	28.8
Bageshwar	27.2	15.5	42.7	31.7	18.6	8.8	42.3	31.2
Champawat	18.5	11.1	49.0	36.4	16.5	14.5	45.0	33.3
Pauri Garhwal	12.1	11.9	36.0	27.2	6.7	9.8	33.0	25.4
Nainital	6.5	4.4	30.4	20.0	13.3	9.8	25.9	16.4
Tehri Garhwal	32.1	21.9	36.3	37.5	19.0	10.9	45.8	35.8

Source:- Census 1991/2001

Education Infrastructure

Region/ District	Number of Primary Schools per lakh of population 2004-05	Number of Secondary Schools per lakh of population 2004-05	Number of Higher Secondary Schools per lakh of population 2004-05	% of villages having Junior Basic School 2004-05	% of villages having Senior Basic School Boys 2004-05	% of villages having Senior Basic School Girls 2004-05
Plains/ Lower hills						
Dehradun	99.6	32.9	11.2	77.7	31.0	4.1
Hardwar	79.2	19.1	6.0	88.2	24.7	3.5
Udham Singh Nagar	76.2	23.7	9.1	93.4	30.1	6.1
High hills						
Chamoli	274.4	62.9	37.2	73.6	17.3	1.7
Pithoragarh	259.4	62.1	28.3	61.74	13.8	3.6
Rudraprayag	274.6	57.5	37.5	73.1	16.2	2.6
Uttarkashi	284.3	76.7	23.9	85.9	30.3	4.5
Mid hills						
Almora	240.4	37.8	32.8	68.1	9.6	1.0
Bageshwar	248.0	40.6	26.7	54.4	9.1	2.3
Champawat	196.5	44.6	25.4	54.2	14.0	2.3
Nainital	133.3	39.1	19.8	79.9	20.5	5.0
Pauri Garhwal	260.7	69.3	41.1	56.3	10.9	3.8
Tehri	241.9	70.7	29.8	64.1	18.4	4.2

Source : Statistical Diary Uttarakhand, 2006-07

by Directorate of Economic and Statistics Govt of Uttarakhand

Health Infrastructure

Region/ District	Number of Primary Health Care per lakh of population 2004-05	Number of Allopathic Hospitals/ Dispensary and PHC per lakh of population 2004-05	Number of beds in Allopathic hospitals/ clinics and PHC per lakh of population 2004-05	%of villages having Allopathic hospital PHC within 3 km.etc. 2004-05
Plains/ Lower hills				
Dehradun	1.6	5.8	92.7	41.8
Hardwar	1.6	3.3	83.8	62.5
Udham Singh Nagar	2.1	3.4	35.0	60.7
High hills				
Chamoli	2.9	10.0	97.6	55.6
Pithoragarh	3.9	14.3	120.4	58.4
Rudraprayag	3.5	14.6	105.9	50.8
Uttarkashi	3.7	10.9	97.6	60.2
Mid hills				
Almora	4.3	12.2	140.5	40.2
Bageshwar	3.6	9.3	61.8	56.6
Champawat	1.0	9.2	68.8	18.9
Nainital	2.5	7.8	204.1	80.1
Pauri Garhwal	3.9	16.3	174.1	111.6
Tehri	4.3	10.9	67.5	41.9

Source:- Identification of Levels of Development : A Methodical Inter-District Analysis in
 Uttaranchal- Report by Directorate of Economic and Statistics Government of Uttaranchal
 Statistical Diary Uttarakhand:2006-07

Topic Note No. 43

QUALITY OF EXPENDITURE:

What is the present status of outcome budgeting. Has it been initiated? If so, number and name of departments covered. How is the outcome budget monitored? Whether any manual has been evolved and guidelines issued?

In Uttarakhand, Program and Performance Budgeting methodology, (under USAID Reform Project) which uses Inputs, outputs and outcome in defined ways, has been adopted.

Following departments have prepared Program and Performance Budget for financial year 2007-08 and 2008-09.

- a. Rural Development.
- b. Health and Family Planning.
- c. Forest.
- d. Drinking water.
- e. Education (Primary and Secondary).
- f. Public works Department.

For monitoring (evaluation, impact assessment, concurrent evaluation, social Audit and technical audit) empanelling of various consultants is in progress.

Topic Note No. 44

PENSION REFORMS INITIATIVE:

Whether pension reform has been already initiated? If so, the date and details of the reform initiative. If no, whether this is under consideration.

The New Pension Scheme has been introduced in the State w.e.f 1.10.2005, for the new entrants in government service. Under the new pension scheme based on defined contribution, 10% of the pay is deducted towards pension contribution and equal contribution is made by the Government.

Topic Note. 45

USER CHARGES

(a) Sector-wise rates of user charges and present collection system together with present user charges as percentage of O&M Cost

(b) Whether any users association has been formed? If yes, effectiveness of this users association in collection of arrears and charges.

1- Uttarakhand Jal Sansthan:-

(1) Minimum domestic water tariff for urban areas is levied on the Annual Rental Value (ARV) assessed by Nagar Palika Parisads as given below :

Table 45.1: Water tariff levied in urban areas

S. No.	Annual Rental Value	Tariff rate as on 01.10.03			Tariff rate as on 01.10.05			Tariff Rate affective on 01.10.06		
		Gravity	Low head	High head	Gravity	Low head	High head	Gravity	Low head	High head
1.	Rs. 360.00 (up-to)	67.00	70.00	75.00	77.00	80.50	86.25	77.00	80.50	86.25
2.	Rs. 361.00 to 2000.00	70.00	75.00	80.00	80.50	86.25	92.00	80.500	86.25	92.00
3.	Rs. 2001. to 3500.00	75.00	80.00	90.00	86.25	92.00	103.50	86.25	92.00	103.50
4.	Rs. 3501.00 to 6000.00	100.00	110.00	125.00	115.00	126.50	143.75	115.00	126.50	143.75
5.	Rs. 6001.00 to 8000.00	120.00	125.00	150.00	138.00	143.75	172.50	138.00	143.75	172.50
6.	Rs. 8001.00 & above	140.00	150.00	160.00	161.00	172.50	184.00	161.00	172.50	184.00

(2) Minimum domestic water tariff for rural areas where house properties are not taxed is given below:

Table 45.2 Water tariff levied in rural areas

Sl. No.	Description	Tariff rate as on 01.10.03			Tariff rate as on 01.10.05			Tariff Rate affective on 01.10.06		
		Gravity	Low head	High head	Gravity	Low head	High head	Gravity	Low head	High head
1.	Single tap water connection	41.00	45.00	50.00	47.15	51.75	61.25	47.15	51.75	61.25
2.	Double tap water connection	45.00	50.00	60.00	51.75	61.25	69.00	51.75	61.25	69.00
3.	Triple tap water connection	60.00	75.00	90.00	69.00	86.25	103.50	69.00	86.25	103.50
4.	Four tap water connection	75.00	90.00	100.00	86.25	103.50	115.00	86.25	103.50	115.00

Tariff rate for non domestic water supply (with meter) is given below:-

Table 45.3 Water tariff for non domestic water supply

Sl. No.	Annual Rental Value	Tariff rate on 01.10.03			Tariff rate on 01.10.05			Tariff Rate affective on 01.10.06		
		Gravity	Low head	High head	Gravity	Low head	High head	Gravity	Low head	High head
1.	Nagarpalika Parisad Area									
A.	Special category and Industrial	8.00	10.00	12.00	9.20	11.50	13.80	9.20	11.50	13.80
B.	Other Businesses Institute	7.00	8.00	10.50	8.06	9.20	12.08	8.06	9.20	12.08
C.	Other Government/ semi govt/ Institutional/ Cantt. Areas	6.70	7.50	10.50	7.70	8.62	12.08	7.70	8.62	12.08
2.	Nagar Panchayat/ Muncipal / Multi purpose	6.70	7.00	10.50	7.70	8.06	12.08	7.70	8.06	12.08
3.	Rural Area	6.70	6.80	10.50	7.70	7.82	12.08	7.70	7.82	12.08

(2) Minimum fare per month (15 mm meter non-domestic water supply is given below:

Table 45.4 Minimum fees (15 mm. meter) Non Domestic water supply

Sl. No.	Annual Rental Value	Tariff rate as on 01.10.03			Tariff rate as on 01.10.05			Tariff Rate effective on 01.10.06		
		Gravity	Low head	High head	Gravity	Low head	High head	Gravity	Low head	High head
1.	Nagarpalika Parisad Area									500.00
A.	Special category and Industrial	250.00	300.00	350.00	287.500	345.00	402.50	300.00	400.00	500.00
B.	Other Businesses Institute	220.00	250.00	300.00	253.00	287.50	345.00	275.00	325.00	375.00
C.	Other Government/ semi govt/ Institutional/ Cantt. Areas	220.00	230.00	250.00	253.00	264.50	287.50	275.00	300.00	350.00
2.	Nagar Panchayat/ Muncipal / Multi purpose	150.00	200.00	225.00	172.50	230.00	258.75	172.50	230.00	258.75
3.	Rural Area	110.00	125.00	150.00	126.50	143.75	172.50	126.50	143.75	172.50

(3) Tariff rate of water charge is given below :

(4) **Table 45.5 Rate of water charge**

Sl. No.	Annual Rental Value	Tariff rate on 01.10.03			Tariff rate on 01.10.05			Tariff Rate effective on 01.10.06		
		Gravity	Low head	High head	Gravity	Low head	High head	Gravity	Low head	High head
1.	Domestic rate (with meter) rate Rs. Per k.l.									500.00
A.	Urban areas	2.50	3.50	4.00	2.88	4.03	4.60	2.88	4.03	4.60
B.	Rural areas	2.00	3.00	4.00	2.30	3.45	4.60	2.30	3.45	4.60

(5) Service (Supervision) fees is given in table 45.6 below:

Table 45.6 Service (Supervision) fees

(Amount in Rupees.)

Sl. No.	Meter size(M.M.)	Tariff rate on 01.10.03		Tariff rate on 01.10.05		Tariff Rate effective on 01.10.06	
		Monthly	Annual	Monthly	Annual	Monthly	Annual
1.	15	2.00	24.00	2.30	27.60	Abolished	
2.	20	3.00	36.00	3.45	41.40		
3.	25	5.00	60.00	5.75	69.00		
4.	25 M.M. to above	20.00	240.00	23.00	276.00		

(6) Tariff/ rates of Water and Sewerage tax is given below :

Table 45.7: Water and sewerage tax

Sl. No.	Particular	Tariff rate on 01.10.03	Tariff rate on 01.10.05	Tariff Rate effective on 01.10.06
1.	Water tax	12 % of annual building rent assessment	12 % of annual building rent assessment	Abolished
2.	Sewer age tax	3 % of annual building rent assessment	3 % of annual building rent assessment	

(7) Rate of sewerage connection for domestic class in given Table in 45.8

Table 45.8: Rate of sewerage connection

Sl. No.	Annual Rental Value	Severage connection fees (Charge)
1.	RS. 360.00 (up-to)	10.00 per month
2.	Rs. 361.00 to 2000.00	15.00 per month
3.	Rs. 2001.00 & above	20.00 per month

Table 45.9 : Income from tariff and O & M Expenditure of Jal Sansthan

(Rs. In lakhs)

Sr. No.	Year	Income from Tariff	O & M Expenditure				Income from tariff as % of O & M cost
			Establishment	Electricity	Maintenance Expenditure	Total	
1-	2001-02	3711.41	2672.41	3121.31	1506.35	7300.07	50.84
2-	2002-03	4030.65	2854.77	3435.89	1634.47	7925.13	50.86
3-	2003-04	4146.80	3179.34	3193.26	1674.52	8047.12	51.53
4-	2004-05	5020.28	3371.43	2832.67	1704.15	7908.25	63.48
5-	2005-06	5527.54	3554.74	3255.78	2101.81	8912.33	62.02
6-	2006-07	6027.29	3965.41	3700.81	2343.86	10010.08	60.21
7-	2007-08	6030.50	4075.00	3219.98	2304.00	9598.98	62.82

1-(b) No, no user association has been formed. Department has gone for computerisation of demand & collection in Dehradun District and computerisation of demand for rest of the state. Jal Sansthan is in a process of complete computerisation of Department, which shall cover the complete demand generation and collection.

2- Irrigation

2-(B) At present an average rate of Rs. 40.00 to Rs. 287.00 per hectare is being levied on farmers. Total year wise revenue charges (Irrigation charges) are and O&M expenditure given below:-

Table: 45.2 Income from tariff and O & M Expenditure

(Rs. in lakhs)

Sr. No.	Year	Income from Tariff	O & M Expenditure				Income from tariff as % of O & M cost
			Establishment	Electricity Charges	Maintenance Expenditure	Total	
1-	2003-04	180.54	10174	323	175	10672	1.69
2-	2004-05	189.43	11795	331	145	12271	1.54
3-	2005-06	225.61	12835	332	210	13377	1.69
4-	2006-07	223.67	13491	147	215	13853	1.61
5-	2007-08	240.83	14956	60	230	15246	1.58

3- Health

Year wise user charges and O&M Expenditure is given in table 45.3 below:-

3-(a)

Table: 45.3 Income from tariff and O & M Expenditure

(Rs. In Lakhs)

Sl. No.	Year	Income from tariff	O & M Expenditure				Income from tariff as % of O & M cost
			Establishment	Electricity	Maintenance Exp.	Total	
1-	2001-02	288.45	10337	8170	245.18	18752.18	1.54
2-	2002-03	320.89	11186	9586	288.8	21060.8	1.52
3-	2003-04	358.22	13439	12120	322.4	25881.4	1.38
4-	2004-05	439.27	14354	12869	417.3	27640.3	1.59
5-	2005-06	475.99	16463	14253	452.19	31168.19	1.53
6-	2006-07	570.86	17472	15166	542.32	33180.32	1.72
7-	2007-08	674.88	18500	27334	641.13	46475.13	1.45

List of sector wise user charges and present collection system is as follows:

(A) General Fee (Registration, bed, Food, ambulance etc.)				
Particular	RURAL		Urban Hospital	Remarks
	CHC	PHC		
1-Patient Registration Fee	Rs. 2/-for 15 days only	Rs. 2/-for 15 days only	Rs. 5/-for 15 days only	
2-Admission Fee	Nil	Rs. 10	Rs. 25	
3-Bed Fee				
(a) General Ward	Nil	Nil	No fee for first 3 days, after 3 days Rs. 5 for forth day	
(b) Paying Ward	Nil	Nil	Rs. 25 Per day	
(c) Private Ward				
1. Two Bed	Nil	Nil	Rs. 50 per bed per day	
2. Single Bed	Nil	Nil	Rs. 75 per day	
3.Air Cooling Room	Nil	Nil	Rs. 125 per day	
4. A.C. Room	Nil	Nil	Rs. 250 per day	
5. Heater etc.	Nil	Nil	Rs.20 per day	
4-Patient Food				
(a) General Ward	Nil	Nil	Nil	
(b) Paying Ward	Nil	Nil	Rs. 100 Per Day	Morning tea, breakfast, lunch, evening tea, diner on request and dependin g on availabili ty
(c) Private Ward	Nil	Nil	Rs. 100 Per Day	As above
5. Ambulance	Rs. 5 per km. Minimum Rs.50			
6. Private Medico Legal Fee	Rs. 50 (50% deposit to Govt.)			

(B)Testing Fee(Pathology,Radiological etc.)				
Sl.No.	Testing Report	Rate in Rs.		
		OPD	Paying Ward	Private Ward
1	Hemoglobin	3.00	5.00	10.00
2	Stool for occult Blood	3.00	5.00	10.00
3	Urine for albumin & sugar	3.00	5.00	10.00
4	Sputum fro AFB	3.00	5.00	10.00
5	Bleeding Time	3.00	5.00	10.00
6	Coagulation Time	3.00	5.00	10.00
7	Aldihide Test	3.00	5.00	10.00
8	ESR	3.00	5.00	10.00
9	Smear Examination for AFB	3.00	5.00	10.00
10	Blood smear Examination for Parasite	3.00	5.00	10.00
11	Clot retraction	3.00	5.00	10.00
12	Hess Test	3.00	5.00	10.00
13	T.L.C./D.L.C.	3.00	5.00	10.00
14	Microscopic exam of CSF Fluids	3.00	5.00	10.00
15	Urine Quantitative each item	3.00	5.00	10.00
16	Pack Cell Volume(PCV)	3.00	5.00	10.00

(C) Medium Group Test				
1.	Blood Sugar(one sample)	5.00	10.00	15.00
2.	Stool exam complete	5.00	10.00	15.00
3.	Urine exam complete	5.00	10.00	15.00
4.	Total R.B.C Count	5.00	10.00	15.00
5.	Reticulosite count	5.00	10.00	15.00
6.	Platelet count	5.00	10.00	15.00
7.	Blood Urea	5.00	10.00	15.00
8.	Blood Grouping ABO	5.00	10.00	15.00
9.	Semen examination	5.00	10.00	15.00
10.	Blood Group RH anti D	5.00	10.00	15.00

11.	Osmotic Fragility Test	5.00	10.00	15.00
12.	Dark Back Ground microscopy	5.00	10.00	15.00
13.	Urea Stavimeen test	5.00	10.00	15.00
14.	Serum Creatanine	5.00	10.00	15.00
15.	Peripheral Blood Smear exam	5.00	10.00	15.00

(D) Medium Group "A" Test				
1	Widal test	10.00	20.00	30.00
2	V.D.R.L/W.R/Kohn's Test Qualitative/Quantitative Each Test			
3	Serum/Urine Calcium	10.00	20.00	30.00
4	Serum Potassium	10.00	20.00	30.00
5	Serum Billirubin	10.00	20.00	30.00
6	Serum/Urine Creatanine	10.00	20.00	30.00
7	Serum Uric Acid	10.00	20.00	30.00
8	Serum Sodium	10.00	20.00	30.00
9	Alkaline Phosphatase	10.00	20.00	30.00
10	Acid Phosphatase	10.00	20.00	30.00
11	Thimol Turbidily	10.00	20.00	30.00
12	Bandinburg test	10.00	20.00	30.00
13	Serum/Urine/CSF Chloride	10.00	20.00	30.00
14	Prothombin time	10.00	20.00	30.00
15	Veginal Cytology & exame for Malignancy	10.00	20.00	30.00
16	Total Protein with AB Ratio	10.00	20.00	30.00
17	SGOT	10.00	20.00	30.00
18	SGPT	10.00	20.00	30.00
19	Serum Cholestrol	10.00	20.00	30.00
20	Serum amylase urinary diabetese	10.00	20.00	30.00
21	Brucella Aglutenin test	10.00	20.00	30.00
22	Casino Test	10.00	20.00	30.00
23	Bone marrow smear examination	10.00	20.00	30.00
24	Theumatiod Factor Test	10.00	20.00	30.00

25	Rheumatoid Factor Test	10.00	20.00	30.00
26	Bel Felix reaction	10.00	20.00	30.00
27	Virus Inactivation body in simture	10.00	20.00	30.00
28	Fetal Hemoglobin	10.00	20.00	30.00
29	L.E. Rool Test	10.00	20.00	30.00
30	Plasma Fibronogen	10.00	20.00	30.00
31	Serum Iron	10.00	20.00	30.00
32	Glucose-6 Phosphates Dehydrodinase	10.00	20.00	30.00
33	Stock Vaccine	10.00	20.00	30.00
34	Serium Iron	10.00	20.00	30.00
35	H.D.L. Cholesterol	10.00	20.00	30.00
36	Serium Iron binding capacity	10.00	20.00	30.00
37	Hemoglobin-5	10.00	20.00	30.00
38	Cross Maching of Blood (Bloodgrouping	10.00	20.00	30.00
39	R.H. Extra)	10.00	20.00	30.00

(E) Major Test				
1	Urine Blood PUS Sputum CFS Stool, AFB Serum Fluids Fungus culture and Sensivity	20.00	40.00	60.00
2	Glucose/Sugar Tolerance Test	20.00	40.00	60.00
3	Histo pathological Examination	20.00	40.00	60.00
4	Serum tri Glisride	20.00	40.00	60.00
5	Pregnancy test	20.00	40.00	60.00
6	CSF/Serum fluids complete exam	20.00	40.00	60.00
7	Factional Test geel fastric analysis	20.00	40.00	60.00
8	Urea clearance Test	20.00	40.00	60.00
9	Protein bind lodin	20.00	40.00	60.00
10	Urinary-17 Ketosteroid	20.00	40.00	60.00
11	Guinea Pig inoculation	20.00	40.00	60.00
12	Electrophoresis Serum protein/Lipotoroteen etc each	20.00	40.00	60.00

13	compliment fixation test for virus	20.00	40.00	60.00
14	Pal vanal Test	20.00	40.00	60.00
15	Examination for Negri bodies in brain	20.00	40.00	60.00
16	Testing of Allergy Anlibodes test	20.00	40.00	60.00
17	Chromosogal Analysis	20.00	40.00	60.00
18	R.S. Zeen Typing	20.00	40.00	60.00
19	Yon Mari collection and simmer exam.	20.00	40.00	60.00
20	Aspires am for gimlet cell and Exam	20.00	40.00	60.00
21	Vitamin c estimation	20.00	40.00	60.00
22	Sciatic acid estimation	20.00	40.00	60.00
23	Serine aldolege	20.00	40.00	60.00
24	Folic acid estimation	20.00	40.00	60.00
25	P-12 estimation	20.00	40.00	60.00
26	Serum cayotinin casfoconage	20.00	40.00	60.00
27	Legeg colastyal gold test	20.00	40.00	60.00
28	Home aclutnatim endovonatim / artralia edizim test	20.00	40.00	60.00
29	A.S. O. Titer	20.00	40.00	60.00
30	C. reachive protein	20.00	40.00	60.00

(F) Plane X-ray / Screening				
1	Screening	5.00	10.00	15.00
2	Dental X-ray	5.00	10.00	15.00
3	X-ray chest (per plate)	30.00	40.00	60.00
4	X-ray Abdomen (per plate)	30.00	40.00	60.00
5	X-ray Spine A.P.	30.00	40.00	60.00
6	X-ray Skull A.P./ Lateral Each	30.00	40.00	60.00
7	X-ray other paarts of body	30.00	40.00	60.00

(G) Specialised Technique				
1	I.V.P (Excluding Dye)	120 for 4 plate or after 30 per plate	200 for 4 plate or after 40 per plate	300 for 4 plate or after 40 per plate
2	Cholecystography (Excluding Dye)	60.00	100.00	150.00
3	Berium Meal/Enema (Excluding Dye)	60.00	100.00	150.00
4	Histosalphingogarphy (Excluding Dye)	60.00	100.00	150.00
5	Angio-Graphy (other than coronary)	60.00	100.00	150.00
6	Myelogarphy	60.00	100.00	150.00
7	Ventriculography (without contrast media)	100.00	150.00	200.00
8	Cellography	150.00	175.00	200.00
9	Vancography (with out contast media)	60.00	100.00	150.00

(H) Radiation therapy				
1	Diathermy/infrared/ultraviolet	3.00	5.00	10.00
2	Radiotherapy	25.00	50.00	75.00
3	Radium/CS/Cobatt Needle or tissue ineineration	25.00	50.00	75.00
(I) ECG/EEG				
1	Electro Cardiogram with report	50.00	60.00	75.00
2	Electro Encephography with report	100.00	150.00	200.00
(J) Other Specialized Investigation				
1	Audiometry	10.00	15.00	20.00
2	Cat Scan Head	600.00	675.00	750.00
3	Whole Body Scan	1000.00	1100.00	1200.00
4	Exercise ECG	100.00	150.00	250.00
5	Echo test	100.00	150.00	250.00
6	Thermography	50.00	75.00	100.00
7	Memography	50.00	75.00	100.00
8	E.C.T	50.00	75.00	100.00
9	Endoscopy	100.00	150.00	250.00

10	t-3. t-4 Estimation	100.00	150.00	200.00
11	Isotope Scanning liver/Thyroid	100.00	150.00	200.00
12	Cardic Cathetheristion and angiography	400.00	600.00	750.00
13	T.S.H. Estimation	100.00	150.00	250.00

(K)	General Surgery			
1	Paracentesis abdomen	50.00	100.00	150.00
2	Pleural Tapping	50.00	100.00	150.00
3	Biopsy Liver,Kidney etc.	50.00	100.00	150.00
4	Excision of urethral carnical	50.00	100.00	150.00
5	minor plastic operation	50.00	100.00	150.00
6	minor wound repair with stitches	50.00	100.00	150.00
7	circucision	50.00	100.00	150.00
8	dilution of urthera	50.00	100.00	150.00
9	peronikiya	50.00	100.00	150.00
10	ingrowing nail	50.00	100.00	150.00
11	lumber puncture	50.00	100.00	150.00
12	cut open for drip	50.00	100.00	150.00
13	piles injection	50.00	100.00	150.00
14	sebais cyst removal	50.00	100.00	150.00
15	exploration of excess at barium site	50.00	100.00	150.00
16	plaster charges	50.00	100.00	150.00
17	Cystoscopy	50.00	100.00	150.00
18	gastroscopy	50.00	100.00	150.00
19	Broncho's Copy	50.00	100.00	150.00
20	Blood Transfussion	50.00	100.00	150.00

(L)	Operation of eye & E.N.T			
1	Stye	50.00	100.00	150.00
2	Calogion	50.00	100.00	150.00
3	Electrolisis	50.00	100.00	150.00
4	Entropion and Ectopion	50.00	100.00	150.00

5	Conjunctival Cyst	50.00	100.00	150.00
6	Pterigyum	50.00	100.00	150.00
7	Ptar Sonaphy	50.00	100.00	150.00
8	Sinus Puncture	50.00	100.00	150.00

(M)	Orthopaedic			
1	Intra Articular Injection	50.00	100.00	150.00
2	Snial Plaster	50.00	100.00	150.00

(N) List Of Medium Operation				
(A)	General Surgery	200.00	300.00	500.00
1	Abdominal Laprotomy	200.00	300.00	500.00
2	Supra Public Cystomy	200.00	300.00	500.00
3	Cysto-Liathotomy	200.00	300.00	500.00
4	Removal of Stone from Urethra	200.00	300.00	500.00
5	Hydrocoel/Hemetoceol	200.00	300.00	500.00
6	Varicocoel	200.00	300.00	500.00
7	Varicose vein operation	200.00	300.00	500.00
8	Fissure in ano	200.00	300.00	500.00
9	Vas reunion	200.00	300.00	500.00
10	Forequbody anal region	200.00	300.00	500.00
11	Testicular biopsy	200.00	300.00	500.00
12	Intercoastal drainage	200.00	300.00	500.00
13	Retrograde Uretheric Catherisation	200.00	300.00	500.00
14	Gynaecomastia	200.00	300.00	500.00
(B)	Gynocological Operation			
1	Dilation and Curretage	200.00	300.00	500.00
2	Ligation	200.00	300.00	500.00
3	Bootheline Gland removal	200.00	300.00	500.00
4	Vaginal cyst removal	200.00	300.00	500.00
5	Induction of labour	200.00	300.00	500.00
6	Application of foreceps	200.00	300.00	500.00
7	Delivery with or without episiotomy	200.00	300.00	500.00

8	Manual removal of placenta	200.00	300.00	500.00
(C)	Plastic Surgery			
1	Operation on tendon	200.00	300.00	500.00
2	Skin grafting	200.00	300.00	500.00
3	Medium plastic surgery	200.00	300.00	500.00
(D)	Operation on E.N.T.			
1	Setting of Nasal Bone	200.00	300.00	500.00
2	Removal of Nasal Polyp/ Fracture	200.00	300.00	500.00
3	Rainula	200.00	300.00	500.00
4	Trachotomy	200.00	300.00	500.00
5	Tonsillectomy	200.00	300.00	500.00
6	Sub Mucosal rhinoplasty	200.00	300.00	500.00
7	Mastoidectomy	200.00	300.00	500.00
8	Rhinoplasty	200.00	300.00	500.00
9	Repair of Cut throat	200.00	300.00	500.00

(E)	Operation of Bone			
1	Close Reduction of various type of fracture and dislocation	200.00	300.00	500.00
2	Wound Debridement	200.00	300.00	500.00
3	Sequestomy	200.00	300.00	500.00
4	Medium plaster	200.00	300.00	500.00
5	Large plaster	200.00	300.00	500.00
(F)	Operation on the eye			
1	Iridiotomy	200.00	300.00	500.00
2	Dacryocystotomy	200.00	300.00	500.00
3	Eye wall operation	200.00	300.00	500.00
4	Ptosis	200.00	300.00	500.00
5	Cataract (I.O.L) with out lence	200.00	300.00	500.00
6	Glucoma	200.00	300.00	500.00
(O)	List of Major Operation			
	Abdominal Operation			
(A)	Operation of Stomach			

1	Gastroctomies	300.00	500.00	800.00
2	jecjunostomosis	300.00	500.00	800.00
3	Gastric Perforation	300.00	500.00	800.00
4	Gastroscoy	300.00	500.00	800.00
5	Anastomosis operation	300.00	500.00	800.00
6	Vagotomy	300.00	500.00	800.00
(B)	Operation of Intestine			
1	Shunt and anastomosis of all type	300.00	500.00	800.00
2	Bowl resection	300.00	500.00	800.00
3	Colostomies	300.00	500.00	800.00
4	Sigmedoscopy	300.00	500.00	800.00
5	Interssueption	300.00	500.00	800.00
(C)	Operation of Gallblader,Liver and spleen			
1	Chole Cystectomy	300.00	500.00	800.00
2	Chole Cystojejeumostomy	300.00	500.00	800.00
3	Valid Jejwnostomy	300.00	500.00	800.00
4	Pancreactom	300.00	500.00	800.00
5	Repair of liver	300.00	500.00	800.00
6	Splinorenal anastomosis	300.00	500.00	800.00
7	Splinctomy	300.00	500.00	800.00
8	Hydatoid cystexcision	300.00	500.00	800.00
(D)	Operation of Kidny and Uretor			
1	Renol stone removal	300.00	500.00	800.00
2	Nephrectomy/Dialysis	300.00	500.00	800.00
3	Uretric Stone removal	300.00	500.00	800.00
4	Uretric Implantation	300.00	500.00	800.00
5	Urinary bladder surgery	300.00	500.00	800.00
(E)	Operation of lower abdominal Region			
1	Hernia of all type	300.00	500.00	800.00
2	Appendesectomy	300.00	500.00	800.00
(F)	Operation of Genito Urinary system			
1	Abdominal prostractomy	300.00	500.00	800.00

2	Trans Urethral resection TUR	300.00	500.00	800.00
3	Amputation of penis	300.00	500.00	800.00
4	Orchadectomy	300.00	500.00	800.00

3-(b) All major hospitals have been authorised to retain the user charges and utilise it for maintenance purposes. A committee has been setup in each district under the chairmanship of District Magistrate which decides the items and amount of expenditure on each item. The constitution of committee has proved very effective in improving the overall maintenance of Government Hospitals as per the local needs and availability of funds.

Topic Note No. 46

ADMINISTRATIVE REFORMS

- (a) *Innovations introduced by Departments/Agencies of the State Governments in the last six years (2002-03 onwards) and how have these impacted on improvements in service delivery, efficiency and cost reduction.*
- (b) *Are there any schemes to give incentives for innovation? If so what has been the impact.*
- (c) *Has business process reengineering been introduced in any of the Departments or agencies of the Government. If so what is the impact.*

The new state of Uttarakhand was created on 9th Nov, 2000 out of Uttar Pradesh. The assets and liabilities between the two States were shared in the population ratio, i.e 95:5 but the staff requirement for providing basic services like education, health, drinking water etc., in the far-flung areas of the new State is very high. However, inspite of shortage of staff, efforts have been made to provide basic services and infrastructure.

(a.1) **Expenditure Reform and Reprioritisation of Expenditure**

- i. Right since the creation of the State, efforts have been made to establish only essential organisations and, wherever possible, to integrate or club together closely related departments into a single department so as to reduce the overhead expenditure on a permanent basis.

Apart from reorganisation, computer based work culture is being encouraged and only the most essential posts are being sanctioned in different departments. Consequently most of our staffing structures have been kept lean and thin with the aim of reducing manpower requirement on a permanent basis. Outsourcing is being done for various support services like Housekeeping canteens, gardening, watch and ward. Data entry work is also being outsourced.

(a.2) **Public Private Partnership** areas are being explored regularly. Some examples of PPP projects are:-

- (1) One Inter State Bus Terminal has been constructed at Dehradun under the BOT mode by the Mussourie Dehradun Development Authority. The State Transport Corporation is going through PPP mode for construction of a large number of bus stations. Four projects are being promoted this year.
- (2) A five star hotel and Convention Centre is under construction in the PPP mode. Under this arrangement, government land has been given on lease for a period of 30 years at annual lease rent of Rs. 6.24 crores and after 30 years the lease will automatically be extended for further 10 years. After this the property will be handed over to the State Government. State Government will receive Rs. 187.27 crores as lease rent in 30 years.

- (3) Out of the 104 orchards managed by the department of horticulture to provide high quality planting material to the local people as per demand, 77 orchards have been privatised to bring in more capital and new technology. The surplus staff has been redeployed.
- (4) The state government is implementing an innovative programme- PAHAL in PPP mode under SSA to provide school education to children (6- 14 years) of rag pickers, scavengers, snake charmers, orphans, etc. The State Government is paying Rs. 3000 per child to the private school, which in turn is determined by the attendance and improvement in achievement level of children enrolled.
- (5) The State Government is providing primary/diagnostic health care services in remote hilly areas through Mobile Health Vans which are operated and managed by NGOs. This is an experiment which is being carried out in PPP mode. Outsourcing of non clinical services (cleaning, laundry, food service) in all major hospitals has been implemented resulting in considerable improvement in efficiency and reduction in expenditure.
- (6) New industrial Estates have been developed with public private participation.
- (7) A new ambulance service 108 has been launched in collaboration with EMRI Hyderabad . It provides ambulance service within 15-25 minutes at any location by dialing no 108 and takes the patient to the nearest hospital. EMRI Hyderabad is providing 5% of the total cost and is a voluntary social service non profit making organisation. The entire State shall be covered under the scheme.
- (8) PPP has also been introduced in the Power sector, 34 Micro hydel Plants have been installed by UREDA and are being operated by Energy committees/ Mandir Samiti on lease. These Plants are producing 3037.5 KW energy and 247 village/Hamlets have been electrified.
- (9) State is exploring new areas for Public Private Partnership. A PPP cell has been setup in the Planning Department which will provide consultancy support to PPP.
- (10) In urban areas, Resident Welfare Associations are being promoted to take care of sanitation and scavenging.

Administrative Reforms

To improve efficiency of hospital services, autonomy was granted to all major government hospitals of the State.

Pregnant women are being provided free antenatal, delivery and post-natal services in private hospitals through a voucher scheme under a Pilot programme in district Haridwar.

Integrated Pay and Accounts Office (IPAO) systems has been established to make way for e-payroll system replacing the age old bill preparation, encashment and disbursement of salary by departmental DDO's. In this system, treasuries prepare the salary bills of all the departments on their own and directly release the payments in the name of every individual's bank accounts, on the last date of every month. IPAO also serves as a valuable database of Government employees and pensioners.

Wherever possible support services (like security, peons, drivers, data entry operator etc) are being out sourced. Ad-hoc & daily wage appointments have been banned.

In order to ensure cost effective and reliable service delivery in the elementary education sector, an innovative scheme of hiring local village person as teacher on contract (Shiksha Mitra / Bandhu) has been implemented.

Directory of works incorporating physical & financial progress have been prepared to control time over runs & cost over runs of projects and the same is being regularly monitored.

The Uttarakhand Procurement Rules, 2008 have been framed to ensure transparency, competitiveness and fairness to secure best value for money. These rules have been framed keeping in view the best practices /guideline of Central Government, CVC, World Bank & ADB.

The new Procurement Rules provides for procurement of goods as well as services like consultancy, outsourcing etc. It also provides wide powers to Department Officers and committees, and generally, they need not come to the Administrative or Finance departments in the Government. Guidelines for Procurement Solution of PPP have been included in the Rules. Extensive delegations of financial power have been made. Powers to sanction the District Plan funds have been delegated to District Magistrates. Delegation of other financial powers, are also proposed to be revised and enlarged.

Appraisal of projects above 5 crores is done by EFC and detailed guidelines have been given to appraise projects costing more than Rs. 1 crores at the departmental level. Socio-Economic cost Benefit Analysis of all projects is being done to ensure optimal use of resources.

The Government of Uttarakhand recognises that infrastructure projects may not always be financially viable because of difficult terrain, limited clientele, long gestation periods and limited financial returns. Financial viability of such projects can be improved through Government support.

The Government has therefore introduced a scheme called the "Uttarakhand Infrastructure Viability Gap Funding Scheme" for promoting Public Private Partnerships (PPPs) in physical & social sector infrastructure.

The project shall be implemented i.e. developed, financed, constructed, maintained and operated for the Project Term by a Private Sector Entity to be selected by the Government of a statutory entity through a process of open competitive bidding.

The PPP Project for physical infrastructure will include all the sectors eligible as per provisions of VGF Scheme of G.O.I.

Third party Quality monitoring has been made mandatory for all capital works above Rs. 5 crores. The Quality monitoring exercise has been anchored with the Planning Department.

b. No incentive scheme for innovation has been implemented.

- c. Business process reengineering has not taken place in the strict sense. However, the organisation structures of various departments have been reviewed twice to match with the work load. For Business Process Reengineering, an administrative Reform Commission was constituted on 28 February, 2006 and the Commission has submitted its report on 24 Nov, 2007. The recommendations are in various stages of implementation by the departments.

Topic Note No. 47

INTEGRATED FINANCIAL MANAGEMENT

- (a) Status of computerisation of treasuries.*
- (b) Status of computerisation of the tax administration.*
- (c) Status of debt and guarantee recording and management.*
- (d) System being followed to track transfers and expenditures.*

(a) There are twenty-eight treasuries in the State. All payments and receipts are made through computerised data entry environment. Uttarakhand has introduced the concept of IT enabled Integrated Pay and Account Office (IPAO) system, which combines the merits of Treasury as well as pay and account office system. A new software has also been launched giving department wise, scheme wise, item wise details of expenditure on the budget format to monitor the schemewise progress of expenditure etc. Under the Integrated Pay and Account Office system, preparation of salary bills is done by the treasuries on behalf of the Drawing and Disbursing Officers. The salary of an employee is directly credited in the bank account of the employee towards the end of the month.

The treasuries are neither interconnected nor are they connected with a central server. Monthly data is obtained from all the treasuries in electronic format and compiled at a central place. Thereafter, various MIS information is generated. In future all treasuries are to be connected centrally whenever the State Wide Area Network (SWAN) becomes operational.

(b) There is no common software for computerisation of the tax administration and different line departments are at different stages of computerisation. The status of major departments is as follows:-

(i) Commercial Tax Department (VAT)

The Commercial Tax Department, Uttarakhand earlier known as Sales Tax Department and Trade Tax Department respectively was given present name after the implementation of Value Added Tax from 1st October 2005. The various areas of its functioning are:-

- To grant registration to dealers, keep record of their business information, renewal of registration and cancellation etc.
- To collect information submitted by dealers through filing of returns and assessment of tax and tax deposited by dealers.
- To issue various type of Forms to dealers etc. for import/ export of goods.
- Establishment of check posts and inspection of goods in transit.
- To receive memorandum of appeal etc. presented by dealers and various trade associations.

Organisational Structure

To execute and manage its activities the Commercial Tax Department has Head Office (HO) located at the state capital. The Head office performs strategic planning and overall management. Zones, Circles and then Sectors under each Circle are the subordinate units. Each Circle has number of Sector Offices under it. Sector-office is the smallest unit of Commercial Tax Department. It is only at Sector level where the actual work of dealer's management, return filing, assessment and form inventory is carried out. Sector-office is the main operational unit. In every sector, on an average, 2000 dealers are registered. The record of dealers having annual sales of more than Rs. 25 lakhs are maintained by Deputy Commissioner (DC) in every sector. Every DC office in a sector maintains data of around 100-150 dealers. Therefore every sector has two offices, one for dealers having annual sales of more than Rs. 25 lakhs which is headed by DC and other is Assistant Commissioner's (AC) office which maintains records of rest of the dealers in a particular sector.

All the activities planned by HO are executed by Sectors and monitored by Circles and above.

A comprehensive software has been developed with the assistance of NIC. The software consists of the following modules:-

- 1- Dealer Directory
- 2- Registration Module
- 3- Return Module
- 4- Challan Module
- 5- Forms Module
- 6- TINXSYS Module
- 7- Check Posts

These softwares are at different stages of implementation. Due to acute shortage of manpower, all the modules have not been implemented so far. Dealer Directory and Registration Module are fully operational. TINXSYS is also partially operational. Rest of the modules are being started on a pilot basis. Under the NeGP, a detailed DPR has been prepared by wipro and has been submitted to GOI.

(ii) Stamp and Registration:-

The Stamp and Registration work is being computerised in the State in a phased manner. Initially, the registration module was developed in association with the State NIC unit. Six Sub Registrar Offices (SRO) have been made functional in last three years and three more SRO's have been computerised this year. Four more offices in the pilot district Udham Singh Nagar have been computerised with the help of the Departmental of Information Technology (DIT), Ministry of Communications & Information Technology, Government of India under NeGP initiative. Thus all the Sub Registrar Offices in the plain districts have been computerised which accounts for about 90% transactions and revenue collection.

However, once the pilot project in Udham Singh Nagar district is stabilised, the same shall be gradually extended to all the SRO offices in the State.

(iii) Transport Department:- The Transport Department is being computerised in a phased manner since 2005-06. Apart from the head office, there are four RTO Offices at Dehradun, Haldwani, Pauri and Almora and four ARTO Offices at Haridwar, Rishikesh, Udham Singh Nagar and Kotdwar.

In the above eight offices, the software “Vahan” (Registration of Vehicles etc.) and “Sharthi” (Driving Licenses) software developed by NIC with the help of Ministry of Surface Transport, Government of India, have been working.

In the second phase, remaining seven offices at Tehri, Uttarkashi, Rudraprayag, Karnaprayag, Pithoragarh, Bageshwar and Tanakpur are also being computerised. Backlog entry of old records is also being done. State register of all the registration and licenses is being proposed to be prepared by networking of all the offices.

(iv) State Excise Department:- The Commissioner Excise and State Excise Offices are using PC's for their internal office and MIS work. However, no integrated software has been developed by the department for tax administration and collection of revenue.

(c) For effective debt management, the State is now using the CS-DRMS software developed by Commonwealth Secretariat for debt management. More than 95% data has been fed and reconciliation work with the different creditors is going on.

Only a few guarantees have been given by the Government and they are monitored manually by the Budget Division.

(d) To track the transfers and expenditure, based on centrally compiled data as mentioned in 47 (a) above, a detailed report is taken out up to the standard object level which shows budget provision, budget allotted, budget released, monthly and progressive expenditure and their percentage to budget, budget released and the comparative figures for the previous year.