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Memorandum

To The

Fourteenth Finance Commission

Volume-III

(Topics)

GOVERNMENT OF UTTARAKHAND

2014

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(Topics)

TOPIC ON WHICH NOTES ARE REQUIRED

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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, un-irrigated and partially irrigated land should separately be given.**

The basic rates of land revenue were rationalised in UP from 01 Jul 1976 and the land revenue was fixed at double the hereditary rates subject to a minimum of ₹ 10 and maximum of ₹20 for irrigated land and ₹5 for un-irrigated land. Holding below 3.125 Acre were kept exempted from payment of land revenue. Vide notification dated 29 Apr 2011, the land revenue on holdings from 3.125 Acre (1.26 Hec) up-to 12.5 Acres was fixed at ₹1.00 only. The distinction between irrigated and un-irrigated holdings up-to 12.5 Acre was removed. The basic rate of land revenue is ₹3.33 per acre for un- irrigated land and ₹6.66 per acre for irrigated land.

- (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.**

No commercial crop tax is levied in Uttarakhand.

- (c) The size of holdings- un-irrigated 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.**

Holding below 3.125 Acre are exempted from payment of land revenue. The land revenue on holdings from 3.125 Acre (1.26 Hec) up-to 12.5 Acres is fixed at ₹1.00 only. The total land revenue payable from 01 Oct 2011 to 30th Sep 2012 was ₹40.49 lakhs only. The loss of revenue on account of exempting the above holdings is about ₹79 lakhs only.

- (d) Any cess on land revenue whether land revenue or any part of it is assigned to Panchayats.**

No cess on land revenue has been imposed.

Topic Note No. 2

Agricultural Income Tax

- (a) Base rates and existing rates (i.e. in 2010-11 of agricultural income tax on (i) plantations (tea, coffee, rubber, cardamom, etc.) and (ii) 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 2012-13, indicating the year wise yield.**

(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 2010-11 onward (year-wise) if any, on non-agricultural land in urban areas in the form of urban land tax or ground rent.

No tax has been levied on non agricultural land in the urban areas in Uttarakhand.

- (b) Rate of premium for conversion of agricultural land to non-agricultural uses (category wise for institutional, industrial, commercial etc.).

Land conversion fee within the master plan area in a Development Authority is given in table 3.1 below:-

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- Residential	-	x	x	-	-	-	100	x	-	75	125
G-Official	-	-	-	-	-	-	-	x	75	-	150
H-Commercial	-	-	-	-	-	-	-	-	-	-	-

Note 1 :-

(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.

Note 2 :-

- (a) The above rates are applicable for land use conversion up-to 2.0 Hectare.
- (b) Between 2.01 to 6.0 Hectare area, the rate shall be 75% of the above rates.
- (c) Above 6 Hectare, the rate shall be 50% of the above rates.

(c) The base and tax rate of (a) & (b) above in 2010-11.

The above rates were applicable in 2010-11 also.

(d) Base and prevailing rates of local taxation on land & buildings with brief account of procedure for valuation of property, assessment, appeal and revision against assessment and revenue from such taxation from 2007-08 to 2011-12.

There are 6 Nagar Nigams (Municipal Corporation), 27 Nagar Palika Parishads and 36 Nagar Panchayats in Uttarakhand. The power to impose taxes is conferred upon 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 of 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;
- (e) 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.

- (f) Any building or land the annual value of which is ₹360/- or less provided the owner thereof does not own any other building or land in the city.
- (g) 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 of 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 the same are heard by the executive committee or the special committee appointed by the 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 2007-2008 to 2012-2013 is shown in Table 3.2 below.

Table: 3.2
Revenue Receipts from House Tax

(₹ in Lakhs)

SI No.	Year	Amount
1.	2007-08	1048.00
2.	2008-09	1062.00
3.	2009-10	1157.00
4.	2010-11	1097.23
5.	2011-12	1221.17
6.	2012-13	1245.59

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

Topic Note No. 4

Stamps and Registration

- (a) 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.
- (b) Brief note on implementation of circle rates, date and basis of last revision. Copy of the notifications for changes of latest circle rates may be provided.

- (a) The Prevailing Rates of Stamp Duty on important items are as follows:-

Sl. No.	Article no. of Schedule 1(B) of Stamp Act	item	Rate of stamp duty
1	15	Bond	4%
2	23	Conveyance	5%
3	33	Gift	5% (If the gift is in favour of family member the rate of stamp duty will be 2%)
4	35	Lease	2% (For lease of more than 30 years the rates will be 5% on the Market value of the property)
5	40	Mortgage	5% (If possession on the property is given) 4% (If possession is not given)
6	45	Partition	4% (If the partition is among family member the stamp duty will be 1% maximum ₹ 1Lac. on instruments valued up to ₹10 Crores. On instruments valued more than ₹10 crores, the max. Stamp duty will be ₹3 Lakh.
7	58	Settlement	4% (if the settlement deed is between family members, then the rate will be 0.5% subject to a max. of ₹, 1 lakh on instruments valued upto ₹10 crores. On instruments valued more than ₹10 crores, the max. stamp duty will be ₹3 lakh

Registration fees on important items

Sl. No.	Item	Rate of registration fees
1	Sale deed	2% of the market value of the property subject to a maximum of ₹10,000.
2	Will	₹100
3	Power of Attorney	₹50
4	Agreement of sale	Where no advance has been paid - ₹100 Where advance is paid - 2% on the money advanced subject to a max. of ₹10,000

Provisions for checking Undervaluation of properties from evasion of stamp duty:-Provision for checking under valuation of properties have been provided in section 47(A) of Indian Stamp Act 1899 which provides that if the market value of any property is less than the minimum value determined in accordance with the rules made under this act, the Registering officer shall refer the instrument to the Collector for determination of the market value of such property and the proper duty payable thereon. The Collector may sue moto, or on a reference from any Court or from the Commissioner of Stamps, or an Additional Commissioner of Stamps or a Deputy Commissioner of Stamps or an Assistant Commissioner of Stamps or any officer authorized by the State Government in that behalf, within four years from the date of registration of any instrument, on which duty is chargeable on the market value of the property not already referred to him under sub-section (1) , call for and examine the instrument for the purpose of satisfying himself as to the correctness of the market value of the property, which is the subject of such instrument, and the duty payable thereon, and if after such examination he has reason to believe that the market value of such property has not been truly set forth in such instrument, he may determine the market value of such property and the duty payable thereon:

Provided that, with the prior permission of the State Government, an action under this sub-section may be taken after a period of four years but before a period of eight years from the date of registration of the instrument.

(b) Vide Rule 4 of Uttar Pradesh Stamp (Value of Property) Rule 1997 (As applicable in the state of Uttarakhand), the Collector of a district prepares circle rates list. It is generally prepared on biennial basis but may also be revised before two years if it is felt that the actual rates of property has appreciated considerably in the intervening period. For preparing circle rate list, guidelines have been issued by the Government vide G.O. No. 251/2011/XXVII(9)/80/stamp/2009 dated 24-06—2011. The rules have been amended vide G.O. No. 506/XXVII (9)/40/stamp/2010 dated 12-11-2010. By the said amendment, if the Collector of a district while fixing circle rates of a district increases the circle rates by more than 50%; or reduces or does not increase the circle rates, he will have to pass a clear and reasoned order. Circle rates were revised from 01-04-2012 in the state. The notifications regarding Circle rates are issued by each collector in every district for different areas falling under the jurisdiction of different sub registrars and are quiet voluminous. The notifications are available on our website www.registration.uk.gov.in.

Topic Note No. 5

VAT/Sales Tax/Purchase Tax

(a) Year of introduction of VAT and changes made in floor rates of VAT from 2007-08 to 2012-13.

In Uttarakhand, VAT was introduced in the financial year 2005-06 with effect from 01-10-2005. The maximum rate of tax which can be imposed under Uttarakhand VAT Act, 2005, in respect of goods other than the declared goods is 50%. Five schedules of rate of tax on taxable turnover have been provided for. In schedule I, 79 group of commodities exempted from tax have been classified. Schedule II (A) contains 05 groups of commodities taxable @1% at every point of sale. Schedule II(B) contains 144 group of commodities taxable @4% at every point of sale. This rate was increased to 4.5 % w.e.f. 26/02/2010 and it was further increased to 5 % w.e.f. 28/05/2012. 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 12 special category of goods (Non-Vatable) taxable at the rate ranging from 08% to 32.5% at the point of sale by manufacturer or importer. Schedule IV contains the list of specified establishments/ institutions which are conditionally exempted from payment of tax on the sale of certain goods and Schedule V contains the list of International Organizations entitled to get refund of tax paid on purchases of goods. The schedule of rates is attached at Annexure-1.

From time to time various changes have been made in the rate of tax. The list of deviations from 2007-08 to 2012-13 from the floor rate as recommended by the Empowered Committee of Finance Ministers of States is attached at Annexure-2.

SCHEDULE-I

(See clause (a) of sub-section (2) of section 4 of Uttaranchal Value Added Tax Act, 2005)

No tax under this Act shall be payable on the sale or purchase of the goods specified in this Schedule.

S No	Description of Goods
1.	Agricultural implements manually operated or animal driven and cart driven by animal <i>(this entry has been substituted as follows vide notification No-145 dated 21-02-2008)</i> <i>“Cart driven by animal and agricultural implements other than those mentioned in any other schedule of this act, manually operated or animal driven or tractor driven.”</i>
2.	Aids and implements used by handicapped persons
3.	All type of foot wears priced for Rs. 300/- or less <i>(this entry has been substituted as follows vide notification No-147 dated 21-02-2008)</i> <i>“Moulded plastic footwear, hawai chappals and their straps.”</i>
4.	Aquatic feed, poultry feed and cattle feed and cattle fodder including green fodder, chunni, bhusi, chhilka, choker, javi, gower, husk of pulses deoiled rice polish, deoiled rice bran, deoiled rice husk, deoiled paddy husk or outer covering of paddy and aquatic, poultry and cattle feed supplement, concentrate and additives, wheat bran and deoiled cake but excluding oil cake, rice polish, rice bran, rice husk <i>This entry has been substituted as follows vide notification No. 04 dated 21-04-2006.</i> Aquatic feed, poultry feed, cattle feed and cattle fodder including green fodder, chunni, bhusi, chhilka, choker, javi, gower, deoiled rice polish, deoiled rice bran, deoiled rice husk, deoiled paddy husk or outer covering of paddy and aquatic, poultry and cattle feed supplement, concentrate and additives, wheat bran and deoiled cake but excluding oil cake, rice polish, rice bran, rice husk and balanced cattle feed. <i>Vide notification No. 938 dated 19-12-2006 the words “balanced poultry feed and “balanced equated feed”.</i> <i>This entry has been substituted as follows vide notification No.78 dated 14-3-2008.</i> “Aquatic feed, poultry feed cattle feed and cattle fodder which include green fodder, chunni, bhusi, chillka, choker, javi, gower, deoiled rice polish, deoiled rice bran, deoiled rice husk, deoiled paddy husk or outer covering of paddy and aquatic, poultry and cattle feed supplement, concentrate and additives, wheat bran and deoiled cake balanced cattle feed, balanced poultry feed and balanced aquatic feed but it excludes khali, rice, rice husk.”
5.	Bamboo, bamboo matting and basket and basket made of bamboo <i>(this entry has been substituted as follows vide notification no.04 dated 21-01-2008).</i> Bamboo, bamboo matting and sticks made of bamboo or cane (Ringal) and basket made from these.
6.	Bangles of all kinds except those made of precious metals, and kumkum, bindi, alta and sindur <i>(this entry has been substituted as follows vide notification No. 654 dated 19-07-2011.)</i> Bangles of all kinds except those made of precious metals, and Kumkum, bindi, alta and sindur and powder/paste of natural mehendi leaves.
7.	Beehive and honey
8.	Betal leaves
9.	Biomass briquettes
10.	Books, periodicals and journals including maps, charts and globes
11.	Bread of all types other than pizza bread and buns and rusks
12.	Broom sticks muddhas mad of sarkanda, phool, bahari jharoo
13.	Chalk sticks
14.	Charkha, Amber Charkha, handlooms
15.	Chiwra, laya (murmura), lava (kheel), poha, sattu and parched, fried and roasted gram.
16.	Certified organic cereals and pulses
17.	Coarse grains excluding paddy, rice and wheat but including kutu, ramdana, singhara, (whether fresh, dried or boiled), kutu flour and singhara flour.
18.	Condom and contraceptives
19.	Cotton silk yarn in hanks
20.	Drip irrigation system and sprinkler irrigation system and parts thereof
21.	Earthen pot and all other goods of clay manufactured by potters

22.	Electrical energy
23.	Fishnet and fishnet fabrics, and fish seeds, prawn/shrimp seeds
24.	Fresh fruits and vegetables including garlic and ginger, fresh fruit juice and fruit juice fruit shakes like mango
25.	Fresh milk, pasteurized milk, butter milk, curd and lussi.
26.	Fresh plants, saplings and fresh flowers
27.	Food grains and other goods including Kerosene oil sold through Public Distribution System <i>(this entry has been substituted as follows vide notification No-77 dated 12-10-05)</i> Food grains and other goods excluding Kerosene oil sold through Public Distribution System
28.	Gur including gur-shakkar, jiggery powder, gur-lauta, gur-raskat and palmyra-gur and edible variety of rab gur
29.	Handloom fabrics of all kinds, whether plain, printed, dyed or embroidered, including dhotis, sarees, bed-sheets, bed-covers, chaddars, table cloth, pillow covers, handkerchiefs, scarfs, napkins, dusters, lois, lihafs, jholas, hemmed and fringed towels, orhanis and duggas made out of handloom cloth or woolen blankets and rugs manufactured on handloom and Gandhi Topi
30.	Herb, bark, dry plant, dry root, commonly known as jari buti, dry flower and aromatic plant and grasses including herbs of organic solvent oil <i>(this entry has been deleted vide notification No. 812 dated 29-10-2009)</i>
31.	(i) Human blood, blood plasma, red cells and platelets (ii) Equipments and consumables used in blood banks for blood collection, apheresis procedure and blood processing including component formation.
32.	Incense sticks commonly known as aggarbati dhoop kathi or dhoop batti and Havan Samagri including sambrani and lobhana
33.	Indigenous handmade musical instruments
34.	Kerosene lamp/lantern, petromax, glass chimney
35.	Khadi garments/goods and made-ups as may be notified by the Government <i>(this entry has been substituted as follows vide notification No - 429/2010/141(120)/XXVII(8) dt 28-04-2010)</i> "Khadi garments/the products manufactured by the units, having turnover up to ` 50 Lakh per annum, certified by (All India) Khadi and Village Industries Commission or the Uttarakhand Khadi and Village Industries Board and verified by the Joint Commissioner (Executive) namely- Safety matches, fire crackers, candles, kapoor, gum and resin, fibers other than coconut fibers and handmade goods such as paper, paperboard, file cover, file board, drawing paper, greeting cards and invitation cards." <i>(this entry has been substituted as follows vide notification No - 758/2012/12(120)/XXVII(8)/2001 dt 18-09-2012)</i> (1.13 MB) (a) Khadi cloth and all types of khadi garments and made-ups of khadi such as covers of rajaai, gadda, gaddi and pillows. (b) The following products manufactured by the units, having turnover upto ` 50 laks per annum, certified by All India Khadi and Village Industries Commission or the Uttarakhand Khadi and Village Industries Board and verified by the Joint Commission (Executive):- Safety matches, fire crackers, kapoor, gum and resin. Fibres other than coconut fibres and handmade goods such as paper, paperboard, file cover, file board, drawing paper, greeting cards and invitation cards.
36.	Kripan used by Sikhs and Gorkhali khukhari
37.	Leaf plates and cups pressed or stitched
38.	Meat, fish, prawn and other aquatic products when not cured or frozen or processed or tinned and eggs, poultry and livestock.
39.	National flag
40.	Newar, baan and baan rassi
41.	Non judicial stamp paper sold by Government Treasures, postal items like envelope, post card etc. sold by Government, rupee note when sold to the Reserve Bank of India, and Cheques, loose or in book form
42.	Organic manure, Bio-fertilizers & Micro-nutrients also plant growth promoters & regulators, herbicides, rodenticide, insecticide, weedicide etc <i>(this entry has been substituted as follows vide notification No-237 dated 3-05-07)</i> organic manure, Bio-fertilizers, Bio-micro-nutrients and plant growth promoters/regulators and their herbicides, rodenticide, insecticide, weedicide and pesticides.
43.	Paper, kachri, sewaiya, mangawri, bari and soyabeen bari (excluding soyabeen bari sold in airtight packets)

44.	Potash and phosphatic components of the following chemical fertilizers:- (1)D.A.P.(18:46:0)(2)M.O.P. (3)S.S.P. (4)N.P.K.(12:32:6/20:0/15:5:15/23:23:0/14:35:4/20:20:10/15:15:7.5/10:10:10/12:6:0/16:09:0) <i>(this entry has been substituted as follows vide <u>notification No -237dated 3-05-07</u></i> Potash and phosphatic components of the following chemical fertilizers (1)D.A.P.(18:46:0)(2)M.O.P. (3)S.S.P. (4)N.P.K.(12:32:16)/(20:20:0)/(15:5:15)/(23:23:0)/(14:35:14)/(20:20:10) In this entry the words"N.P.K.(15:5:15)" has been substituted as follows vide <u>notification no.144 dated 21-02-2008</u> ; N.P.K.(15:15:15). <i>(this entry has been substituted as follows vide <u>notification No-722 dated 17-09-2009</u></i> Potash and phosphatic components of the following chemical fertilizers- (1) D.A.P.(18:46:0) (2) M.O.P. (3) S.S.P. (4) N.P.K.(12:32:16)/(20:20:0)/ (15:15:15) / (23:23:0)/(14:35:14)/(20:20:10)/(10:26:26).
45.	Prasadam sold by religious institutions
46.	Rakhi
47.	Raw wool
48.	Religious pictures not for use as calendar or publicity material and idols made of clay. <i>(this entry has been substituted as follows vide <u>notification no.04 dated 21-01-2006</u></i> Religious pictures not for use as calendar or publicity material and idols made of clay and handmade religious idols of stone.
49.	Renewable Energy devices and spare parts <i>(this entry has been substituted as follows vide <u>notification No-745dated 20-09-06</u></i> Renewable energy devices and equipments generating or utilizing renewable sources of energy including those detailed below, and their spare parts;- (1) Flat plate solar collectors. (2) Concentrating and pipe type solar collectors. (3) Solar cookers. (4) Solar water heaters and systems. (5) Solar air heating systems. (6) Solar low pressure steam systems. (7) Solar crop driers and systems. (8) Solar stills and desalination systems. (9) Solar pumps based on solar thermal and solar photovoltaic conversion. (10) Solar power generating systems. (11) Solar photovoltaic modules and panels for water pumping and other applications. (12) Wind mills and any specially designed devices on wind mills. (13) Any special devices including electric generators and pumps running on wind energy. (14) Biogas plants and biogas engines. (15) Agricultural and municipal waste conversion devices producing energy. (16) Equipments for utilising ocean waves and thermal energy. (17) Ocean thermal energy conversion system. (18) Fuel efficient wood burning stoves/improved choolhas. (19) Battery operated motor vehicles.
50.	Sacred thread, commonly known as yagyopavit and Rudrakash, Rudrakash mala and Tulsi kanthi mala
51.	Salt (branded or otherwise)
52.	Seeds of all kinds other than oil seeds
53.	Semen including frozen semen of animals.
54.	Silk worm laying cocoon and raw silk
55.	Slate (excluding writing boards)and slate pencils <i>(this entry has been substituted as follows vide <u>notification no.04 dated 21-01-2006.</u></i> Slate (excluding writing boards), slate pencils, takhti and wooden scale and duster
56.	Sugar on which additional excise duty is levyable under Additional Duties of Excise (Goods of Special Importance) Act, 1957. <i>(this entry has been substituted as follows vide <u>notification no.-795 dated 20-07-2011</u></i> Sugar, other than imported from outside the country.
57.	Textile on which additional excise duty is levyable under Additional Duties of Excise (Goods of Special Importance) Act,1957,but excluding bed-sheets, pillow cover and other made-ups,and imported varieties of textiles. <i>(this entry has been DELETED vide <u>notification no.795 dated 20-07-2011</u></i>

58.	<u>(Deleted by notification no.-296 dated 01-06-07)</u> Tobacco on which additional excise duty is levyable under Additional Duties of Excise (Goods of Special Importance) Act, 1957. Including Biri, Cigarette and cigar but excluding Gutka and imported varieties of Tobacco. This entry has been re-inserted as follows vide notification no-595 dated 15-10-2007 "HUKKA Tobacco [manufactured from unmanufactured Tobacco], Molasses & Reh Mitti."
59.	Unprocessed green tea leaves
60.	Water other than— (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water, and (ii) water sold in sealed container
61.	<u>(this entry has been added as follows vide notification no.-04 dated 21-01-2006)</u> Bio fuels
62.	<u>(this entry has been added as follows vide notification no.-04 dated 21-01-2006)</u> Hand knitted woolen sweaters <u>(this entry has been substituted as follows vide notification No-430 dt 28-04-2010)</u> Hand woven- woolen sweater, woolen dan and woolen carpet.
63.	<u>(this entry has been added as follows vide notification no.-04 dated 21-01-2006)</u> Medicines manufactured from Gau-mutra <u>(this entry has been substituted as follows vide notification no.-06 dated 16-1-2007)</u> "Gau-mutra and medicines manufactured therefrom"
64.	<u>(this entry has been added as follows vide notification no.-04 dated 21-01-2006)</u> Zinc Sulphate Fertilizer and Micro-Nutrient mixtures
65.	<u>(this entry has been added as follows vide notification No-814 dated 12-10-06)</u> Medical Oxygen.
66.	<u>(this entry has been added as follows vide notification No -939 dated 19-12-06)</u> Following articles of woodcarving each valueing rupees 250 or below; (1) Agarbatti stand carved (2) Boxes carved 4"X4" to 8"X12" (3) Bangle box carved 12"X16" (4) Bangle stand carved 12"X16" (5) Bowls carved 4" to 10" (6) Book stand carved 12" to 16" (7) Coaster set carved (8) Candle stand carved (9) Calender carved (10) Cassset stand carved (11) Corner rack carved 12"X16" (12) Chakla belan of wood carving (13) Elephants carved (14) Flower pot carved (15) Frame carved (16) Fruit tray carved (17) Key hangers carved (18) Kharao (chatti) carved (19) Letter rack carved 12" to 16" (20) Leaf tray carved (21) Plate carved 5" to 12" (22) Powder pot carved (23) Pen stand carved (24) Ramayan boxes carved (25) Ramayan stand carved 10" to 24" (26) Sindoor pot carved (27) Spoon-palta (28) Tea tray carved (29) Temple carved upto 24" (30) Table carved 6" to 18" (31) Wall plate carved (32) Wall bracket carved (33) Walking stick of all types

67.	<i>(this entry has been added as follows vide <u>notification No -939 dated 19-12-06</u>)</i> Goods of the following description valueing upto rupees 250/- (1) Artificial Mangal Sutra, their thread and chain and artificial locket (2) Conch, chanwar, Pooja utensils (3) Chakla, belan of marble
68.	<i>(this entry has been added as follows vide <u>notification No -939 dated 19-12-06</u>)</i> Tyres and tubes, spare parts and accessories of carts driven manually or by animals.
69.	<i>(this entry has been added as follows vide <u>notification No -237dated 3-05-07</u>)</i> Water mills(Gharat) and equipments for the establishment of water mills (Gharat) and specially designed devices for improved Gharat and(water mills)
70.	<i>(this entry has been added as follows vide <u>notification No -51dated 22-01-07</u>)</i> Blankets and shawl manufactured on handloom and powerloom priced upto rupees 250/- <i>(this entry has been added as follows vide <u>notification No -647 dated 01-09-2009</u>)</i> Blankets and shawl manufactured on powerloom priced upto rupees 250/-.
71.	<i>(this entry has been added as follows vide <u>notification No -570 dated 06-08-2009</u>)</i> Atta, Maida, Suji and Besan
72.	<i>this entry has been added as follows vide <u>notification No-430 dt 28-04-2010</u>)</i> Threshers
73.	<i>(this entry has been added as follows vide <u>notification No-430 dt 28-04-2010</u>)</i> Writing ink
74.	<i>(this entry has been added as follows vide <u>notification No-66 dt 10-01-2011</u>)</i> Fire wood, for use in cremation grounds. <i>(this entry has been added as follows vide <u>notification No-552 dt 03-05-2011</u>)</i> Handmade washing soaps.
75.	<i>(this entry has been added as follows vide <u>notification No-717 dt 27-06-2011</u>)</i> Kerosen Oil
76.	<i>(this entry has been added as follows vide <u>notification No-493/2012/17(120)/XXVII(8)/2011 Dated 28 May, 2012</u>)</i> Sugar products namely Kulia, batasha, khilona, ilaichidana etc.
77.	<i>(this entry has been added as follows vide <u>notification No-735/2012/141(120)/XXVII(8)/2008 Dated 01 Aug, 2012</u>)(size 271kb)</i> Candles
78.	<i>(this entry has been added as follows vide <u>notification No-735/2012/141(120)/XXVII(8)/2008 Dated 01 Aug, 2012</u> (size 271kb)</i> Umbrella except garden umbrella

SCHEDULE - II(A)

[See sub-clause (i) of clause (b) of sub-section (2) of section 4 of Uttaranchal Value Added Tax Act, 2005]

Tax shall be payable on the goods specified in this Schedule at every point of sale at the rate of one percent.

S No.	Description of Goods
1.	Gold, silver, platinum and other precious metals
2.	Articles of gold, silver, platinum and other precious metals including jewellery made from gold, silver, platinum and other precious metals
3.	Precious and semi precious stones.
4.	This entry has been added vide <u>notification no.208 dated 20-03-08 as follows-</u> "Atta,Maida,Suji,Besan and Pulses. <u>(this entry has been substituted as follows vide notification No -570 dated 06-08-2009)</u> Pulses
5.	<u>(this entry has been ADDED as follows vide notification No -795 dated 20-07-2011)</u> All kinds of Textiles other than those notified elsewhere under the Schedules of the VAT Act.

SCHEDULE - II(B)

[See sub-clause (i) of clause (b) of sub-section (2) of section 4 of Uttarakhand Value Added Tax Act, 2005]

Tax shall be payable on the goods specified in this Schedule at every point of sale at the rate of **four** percent.

S No.	Description of Goods
1.	Agricultural implements not operated manually or not driven by animal.
2.	Agricultural implements not operated manually or not driven by animal.
3.	All equipment for communications such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.), teleprinters, wireless equipment and parts thereof
4.	All intangible goods like copyright, patent, replicense etc
5.	All metal castings
6.	All processed and preserved vegetables, vegetable mushrooms and fruits including fruit jams, jellies, fruit squash, paste, fruit drinks and fruit juices (whether in sealed containers or otherwise)
7.	All types of yarn including polyester fibre yarn and staple fibre yarn, other than cotton and silk yarn in hank, and sewing thread.
8.	All utensils (including pressure cookers/ pans), buckets and containers made of aluminium, iron and steel, plastic and other materials except made of precious metals and enamelled utensils
9.	Articles of packing including (a) boxes, cases, cartons, Jerry cans, bag made of paper, paper board, corrugated sheets, plastics (b) moulded try made from recycled paper, (c) tat, bags made of jute and hemp goods (d) laminated jute bages. <i>(this entry has been substituted as follows vide <u>notification-646 dated 1-09-2009</u>)</i> Articles of packing including (a) boxes, cases, cartons, Jerry cans, bag made of paper, paper board, corrugated sheets, plastic (b) moulded try made from recycled paper, (c) tat, bags made of jute and hemp goods (d) laminated jute bages (e) empty glass bottle and phials.
10.	Aluminium, Aluminium alloy, their products (excluding extrusions)
11.	Aluminium conductor steel reinforced (A.C.S.R.)
12.	Arecanut powder and betel nut
13.	Atta, Maida, Suji, Besan, Dalia <i>(this entry has been deleted vide <u>notification no.209 dated 20-03-08</u>)</i>
14.	Bagasse
15.	Basic chromium sulphate, sodium bi-chromate
16.	Bearings
17.	Beltings of all varieties and descriptions
18.	Bicycles, tricycles, cycle rickshaws and parts, tyres, tubes thereof
19.	Bitumen
20.	Bone meal
21.	Candles <i>(this entry has been DELETED vide <u>notification No-735/2012/141(120)/XXVII(8)/2008 Dated 01 Aug, 2012</u>)(size 271kb)</i>
22.	Bed sheet, pillow cover and other made-ups
23.	Castor oil
24.	Caustic soda, caustic potash, soda ash
25.	Centrifugal and monoblock submersible pump sets and parts thereof
26.	Charcoal
27.	Chemical fertilizers, Micronutrients and plant growth promoters and regulators, herbicides, rodenticide, insecticides, weedicides and pesticides <i>(this entry has been substituted as follows vide <u>notification No -237dated 3-05-07</u>)</i> Chemical fertilizers, Micronutrients and plant growth promoters /regulators and their herbicides, rodenticide, insecticides, weedicides and pesticides
28.	Clay including fire clay, fine china clay and ball clay <i>(this entry has been substituted as follows vide <u>notification No -15 Dated 3-05-2012</u>)</i>

	Clay including fire clay, fine china clay, ball clay and khaprail.
29.	Coconut fiber
30.	Coconut in shell and separated kernel of coconut, and tender green coconut
31.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory <i>(this entry has been substituted as follows vide notification-688dated 27-12-06)</i> Coffee powder and all forms of coffee including French coffee, coffee beans and seeds, cocoa pod green tea leaf and chicory.
32.	Coir and coir products excluding coir mattress
33.	Combs
34.	Computer stationery
35.	<u>Cooked food deleted vide notification no- 709 dated 19-11-2007</u>
36.	Cottage cheese & paneer
37.	Cotton and cotton waste <i>(this entry has been substituted as follows vide notification No-430 dt 28-04-2010)</i> Cotton, cotton waste and Textile waste.
38.	Crucibles
39.	Cups, glasses and plates of paper and plastics
40.	Declared Goods as specified in section 14 of the Central Sales Tax Act, 1956, except coarse grain <u>This entry has been substituted as follows vide notification no.209 dated 20-03-08</u> "Declared Goods as specified in section 14 of the Central Sales Tax Act, 1956, except coarse grain and pulses."
41.	Drugs and medicines & pharmaceutical preparations (Allopathic, Ayurvedic, Homeopathic and Unani) including vaccines, syringes and dressings, medicated ointments produced under drug license, light liquid paraffin of IP grade
42.	Dyes, Acid dyes, Basic dyes
43.	Edible oils
44.	Embroidery or zari articles, that is to say- (i) imi; (ii) zari (iii) kasb; (iv) saima; (v) dabka; (vi) chumki; (vii) gota; (viii) sitara; (ix) naqsi; (x) kora; (xi) glass bead; (xii) glzal, (ix) embroidery machines, (x) embroidery needles
45.	Exercise book, graph book and laboratory note book
46.	Feeding bottles, nipples
47.	Ferrous and non ferrous metals and alloys; non metals such as aluminium, copper, zinc and extrusion of those
48.	Fibres of all types and fibre waste
49.	Fire wood
50.	Glucose-D
51.	Hand pumps, parts and fittings
52.	Hing (Asafoetida)
53.	Hose pipes and fittings thereof
54.	Hosiery goods
55.	Husk and bran of cereals
56.	Husk including groundnut husk
57.	Ice
58.	Imitation jewellery
59.	Industrial cables (high voltage cables, XLPE Cables, jelly field cables, optical fiberables)
60.	Insulators
61.	IT products as specified below - (i) Word processing machines, electronics typewriters (ii) Micro phones, multimedia speakers, head phones etc. (iii) Telephone answering machines (iv) Prepared unrecorded media for sound recording (v) Prepared recorded media for sound recording (vi) IT software or any media (vii) Transmission apparatus other than apparatus for radio or TV broadcasting (viii) Radio communication receivers, Radio Pagers (ix) Aerials, Antennas and parts

	(x) LCD panels, LED panels and parts (xi) Electrical capacitors, fixed, variable and parts (xii) Electronic calculators (xiii) Electrical resistors (xiv) Printed circuits (xv) Switches, connectors, Relays for up to 5 amps (xvi) Data/Graphic Display tubes, other than picture tubes, and parts (xvii) Diodes, transistors and similar semi-conductor devices (xviii) Electronic integrated circuits and Micro-assemblies (xix) Signal Generators and parts (xx) Optical fiber cables (xxi) Optical fiber and optical fiber bundles, cables (xxii) Liquid Crystal devices, flat panel display devices and parts (xxiii) Computer systems and peripherals, Electronic diaries (xxiv) Cathode ray oscilloscopes, Spectrum analysers, Signal analysers. (xxv) Parts and accessories of HSN 84.69, 84.70 & 84.71 (xxvi) D C Micromotors, stepper motors of 37.5 watts. (xxvii) Parts of HSN 85.01 (xxviii) Uninterrupted power supply. (xxix) Permanent magnets and articles (xxx) Electrical apparatus for line telephony or line telegraphy. (xxxi) Cell phones (xxxii) DVD and CD
62.	Katha
63.	Khandsari
64.	Khoya/khoa
65.	Knitting wool
66.	Lignite
67.	Lime, lime stone, clinker and dolomite and other white washing materials
68.	Liner alkyl benzene, L.A. B. sulphonic Acid , Alpha Olefin sulphonate
69.	Liquid product of cellulose, commonly known as L.P.C., and liquid product of earthen waste
70.	Loose biscuits
71.	Maize starch, maize gluten, maize germ and oil
72.	Medical equipment/devices and implants
73.	Mixed PVC stabilizer
74.	Non-mechanized boats used by fisherman for fishing
75.	" Nuts, bolts, screws and fasteners " <i>(this entry has been substituted as follows vide notification no.04 dated 21-01-2006.</i> Hardware including nuts, bolts, screws, nails and fasteners but excluding iron or steel wires
76.	Oil cake
77.	Oil seeds
78.	Ores and minerals
79.	" Paper including news prints and paper board " <i>(this entry has been substituted as follows vide notification- 135 dated 27-02-2009)</i> "Paper including news prints and paper board and photographic paper"
80.	Paraffin wax
81.	Pipes of all varieties including G.I. Pipes, C.I. Pipes, ductile pipe and PVC pipes and fittings thereof
82.	Pizza bread
83.	Plastic granules, plastic powder and master batches
84.	Porridge
85.	Printed material including diary, calendar etc
86.	Printing ink excluding toner and cartridges
87.	Processed meat, poultry, fish, prawn and other aquatic products
88.	Pulp of bamboo, wood and paper
89.	" Railway wagons, engines, coaches and parts thereof " <i>(this entry has been substituted as follows vide notification-347 dated 16-07-2008)</i>

	"Railway wagons, engines, coaches and parts thereof, Railway Track assembly H-Shaped grooved rubber sole plates, Railway Switches crossings switch expansion joints, steel turnout sleepers, fish plate, steel clips track bolts and nuts, elastic rail clips and railway signal, signaling equipments and accessories and parts thereof. "
90.	Readymade garments
91.	Refractory monolithic
92.	Rice, wheat, pulses and paddy
93.	Rice bran, rice polish and rice husk excluding deoiled rice bran, deoiled rice polish and deoiled rice husk
94.	<i>River sand and grit excluding(a) boulders(b)grit and sand manufactured by stone crushers</i> <i>(this entry has been substituted as follows vide notification no.-04 dated 21-01-2006.</i> <i>River sand, grit and boulders</i> <i>(this entry has been substituted as follows vide notification no.541 dated 02-05-2013)</i> River sand and River Bazari
95.	Resin
96.	Rubber, raw rubber, latex, dry ribbed
97.	Sawai grass and rope
98.	Safety matches
99.	Sewing machines, its parts and accessories
100.	Ship and other water vessels
101.	Silk fabrics excluding handloom silk unless covered by Additional Excise Duty
102.	Skimmed milk powder and UHT milk
103.	Solvent oils other than organic solvent oil
104.	Spectacles, parts and components thereof, contact lens and lens cleaner
105.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chilies and dry fruits
106.	Sports goods excluding apparels and footwear
107.	Stainless steel sheets not falling under declared goods
108.	Starch
109.	" Sweetmeat, rewari,gajak,and sugar products namely kulia, batasha, khilona, ilaichidana etc and namkeen .when unpacked" <i>(this entry has been substituted as follows vide notification-136 dated 27-02-2009)</i> Sweetmeat, rewari,gajak,and sugar products namely kulia, batasha, khilona, ilaichidana etc. and namkeen . <i>(By notification no.-493/2012/17(120)/XXVII(8)/2011 Dated 28 May, 2012 the words-and sugar products namely kulia, batasha, khilona, ilaichidana etc- has been DELETED.</i> <i>The remaining entry is as follows)</i> Sweetmeat, rewari, gajak and namkeen.
110.	Tamarind seed and powder
111.	Tea
112.	Toddy, neera and arak
113.	Tools
114.	Toys excluding electronic toys
115.	Tractors, threshers, harvesters and attachment and parts thereof <i>(the word Threshers has been deleted vide notification No-430 dt 28-04-2010)</i> Tractors, harvesters and attachment and parts thereof
116.	Transmission towers
117.	Umbrella except garden umbrella <i>(this entry has been DELETED vide notification No-735/2012/141(120)/XXVII(8)/2008 Dated 01 Aug, 2012)(size 271kb)</i>
118.	Used motor vehicle <i>(this entry has been substituted as follows vide notification-590dated 03-07-06)</i> Used motor vehicle not covered by any other Notification under the Act.
119.	Vanaspati (hydrogenated vegetable oil)
120.	Vegetable oil including gingili oil and bran oil
121.	Wet dates and nariyal
122.	Wooden crates
123.	Wooden loi, pattu, gabba, shawl and blanket

	<i>(this entry has been substituted as follows vide <u>notification-645 dated 01-09-2009</u>)</i> Wooden loi, pattu, gabba and such powerloom manufactured shawl and blanket not specified elsewhere in any Schedule of the Act.
124.	Writing ink <i>(this entry has been deleted vide <u>notification No-430 dt 28-04-2010</u>)</i>
125.	Writing instruments, geometry boxes, colour boxes, crayons, pencil sharpeners and scientific, mathematical, survey, mechanical drawing and biology instruments and apparatus
126.	Zip fastener, zip roll and components thereof
127.	<i>(this entry has been added as follows vide <u>notification no.04 dated 21-01-2006</u>)</i> Balanced cattled feed <i>(this entry has been added as follows vide <u>notification-939dated 19-12-06</u>)</i> Balanced poultry feed and balanced acquatic feed. <i>This entry has been deleted vide <u>notification no.194 dated 14-3-08</u>)</i>
128.	<i>(this entry has been added as follows vide <u>notification-04dated 21-01-06</u>)</i> Hand made wire-mesh <i>(this entry has been substituted as follows vide <u>notification-560 dated 05-06-06</u>)</i> Wire-mesh manufactured through warf and waft (Tana Bana) <i>(this entry has been substituted as follows vide <u>notification-477 dated 15-04-2013(988KB)</u>)</i> All kinds of wire-mesh made of iron and steel wire and wire crate manufactured out of such wire-mesh.
129.	<i>(this entry has been added as follows vide <u>notification no.-04 dated 21-01-2006</u>)</i> Plywood including hard-board, leather-board and fibre-sheets
130.	<i>(this entry has been added as follows vide <u>notification no.-04 dated 21-01-2006</u>)</i> Welding electrodes and welding rods. <i>(This entry has been substituted as follows vide <u>notification no. 120 dated 13-02-2008</u>)</i> "welding electrodes, welding rods and alumina thermic mixture(Thermit portions)"
131.	<i>(this entry has been added as follows vide <u>notification no.-04 dated 21-01-2006</u>)</i> Handmade washing soaps
132.	<i>(this entry has been added as follows vide <u>notification no.-04 dated 21-01-2006</u>)</i> Kerosene based light trap used for agricultural purposes
133.	<i>(this entry has been added as follows vide <u>notification no.-245 dated 29-03-06</u>)</i> Plywood product namely block board, flush door and veneer <i>(This entry has been substituted as follows vide <u>notification no.-810 dated 29-10-2009</u>)</i> Plywood product namely block board, flush door, veneer and plain and pre laminated fibre and particle boards made out of agro residue base, such as Bagasse. <i>(This entry has been substituted as follows vide <u>notification no.-616/2010/174(120)/XXVII(8)/2008 Dated 23-06-2010</u>)</i> Plywood product namely block board, flush door, veneer and plain and pre laminated fibre and particle boards made out of agro residue base, such as Bagasse and fiber board's made out of timber of agro based trees such as eucalyptus and poplar.
134.	<i>(this entry has been added as follows vide <u>notification-592 dated 03-07-06</u>)</i> Pre-engineered steel building and steel components thereof.
135.	<i>(this entry has been added as follows vide <u>notification-815 dated 12-10-06</u>)</i> Industrial Oxygen.
136.	<i>(this entry has been added as follows vide <u>notification-295 dated 01-06-07</u>)</i> Unmanufactured tobacco,biris and tobacco used in the manufacture of biris. <i>(This entry has been substituted as follows vide <u>notification no.-596 dated 5-1-2007</u>)</i> "unmanufacture Tobacco excluding Hukka Tobacco, Bidis & Tobacco used in the manufacture of bidis." <i>(This entry has been DELETED vide <u>notification no.-483/2012//02(120)/XXVII(8)/07 Dated 30-05-2012</u>)</i>
137.	<i>(this entry has been added as follows vide <u>notification no. 702 dated 15-11-2007</u>)</i> Bricks

138.	<u>(This entry has been added as follows vide notification no.142 dated 27-02-2009)</u> (a) Road Roller, paver finishers, compactors, road sweepers, bitumen pressure distributors, Pothole Repairing machine Drum mix plant, hot mix plant, earthmovers and excavators, drilling and mining machinery, Air compressors jack hammers, wagon drills and parts thereof . (b) Utility Track Vehicles OHE maintenance cars, Rail-Cun-Road vehicles, Ballast Tamping machines, Rail grinding machine track renewal trains and parts thereof.
139.	<u>(This entry has been added as follows vide notification no.-812 dated 29-10-2009)</u> Herb, bark, dry plants, dry roots, commonly known as jari-but, dry flower and aromatic plant and grasses including herbs of organic solvent oil.
140.	<u>(This entry has been added as follows vide notification no.-01 dated 01-01-2010)</u> <u>Ghee (desi)</u>
141.	<u>(this entry has been added as follows vide notification No-430 dt 28-04-2010)</u> Kerosene Oil <u>(this entry has been DELETED vide notification no.- 717 Dt. 27-06-2011)</u>
142.	<u>(this entry has been ADDED vide notification no.- 654 Dt. 19-07-2011)</u> <i>Mehandi other than powder/paste of natural mehandi leaves.</i>
143.	<u>(this entry has been added as follows vide notification No-735/2012/141(120)/XXVII(8)/2008 Dated 01 Aug, 2012)(size 271kb)</u> C.F.L. Bulb & Tubes.
144.	<u>(this entry has been added as follows vide notification No-526/2012/08(120)/XXVII(8)/2012 Dated 01 Oct, 2012)(size 950kb)</u> Rubber processed oil manufactured from discarded rubber.

SCHEDULE - II C

[See clause (a) of sub-section (2) of section 4 of Uttaranchal Value Added Tax Act, 2005]

Tax shall be payable on goods specified in this Schedule at every point of sale at the rate specified against each in column 3

Sr. No	Description of goods	Rate of tax
(1)	(2)	(3)
1	Lottery tickets	32.5%
2	Molasses	20%

SCHEDULE - III

[See sub-clause (ii) of clause (b) of sub-section (2) of section 4 of Uttaranchal Value Added Tax Act, 2005]

Tax shall be payable on Special Category Goods specified in this Schedule at the point of sale specified in column 3 at the rate specified against each in column 4

M stands for Sale by the Manufacturer in Uttarakhand

I stand for Sale by the Importer in Uttarakhand

Sr. No.	Description of goods	Point of tax	Rate of tax
(1)	(2)	(3)	(4)
1.	<i>(a) Spirits and spirituous liquors of all kinds including Methyl Alcohol, Alcohol as defined under the United Provinces Sales of Motor Spirit, Diesel oil and Alcohol Taxation Act, 1939 but excluding country liquors</i> <i>(b) Country liquors</i> <i>(this entry has been substituted as follows vide notification No-379 Dt 28-03-2013 w.e.f. 1st April, 2013)</i>	M or I	32.5% Exempt
	<i>(a) Spirits and spirituous liquors of all kinds including Methyl Alcohol, Alcohol as defined under the United Provinces Sales of Motor Spirit, Diesel oil and Alcohol Taxation Act, 1939 but excluding country liquors and "wine, manufactured from fruits produced in Uttarakhand State".</i>	M or I	20%
	<i>(b) Country liquors</i>	Exempt	
	<i>(c) Wine, manufactured from fruits produced in Uttarakhand State</i>	M or I	5%
2.	Motor Spirit as defined under the United Provinces Sales of Motor Spirit, Diesel oil and Alcohol Taxation Act, 1939	M or I	25%
3.	Diesel as defined under the United Provinces Sales of Motor Spirit, Diesel oil and Alcohol Taxation Act, 1939	M or I	21%
4.	Aviation Turbine Fuel	M or I	20%
5.	Natural gas	M or I	20%
6.	<i>(this entry has been ADDED as follows vide notification No-77 dt 12-10-2005)</i> Kerosene oil <i>(this entry has been DELETED vide notification No-430 dt 28-04-2010)</i>	M or I	12.5%
7.	<i>(This entry has been deleted vide notification no.-09 dated 19-11-2007.)</i> Bio– fuels mixed with petrol or mixed with diesel where contents of Bio– fuels is not less than 5%	M or I	12.5%
8.	<i>(this entry has been added as follows vide notification no.04 dated 21-01-2006.)</i> All kinds of Lubricants	M or I	20%

9.	<u>(this entry has been added as follows vide Notification no.-478/2012/10(120)/XXVII(8)/2012 Dated 30-05-2012(764kb))</u> Timber and wood of all kinds and of all trees, of whatever species, whether growing or cut or sawn but their products and firewood is not included.	M or I Sale by Uttarakhand Forest Department, Uttarakhand Forest Corporation or by the Pvt. Owners' of the Forest.	15%
10.	<u>(this entry has been added as follows vide Notification no.-483/2012/02(120)/XXVII(8)/07 Dated 30-05-2012(764kb))</u> Unmanufactured tobacco excluding Hukka tobacco, Bidis and tobacco used in the manufacture of Bidis.	M or I	8%
11.	<u>(this entry has been added as follows vide Notification no.-483/2012/02(120)/XXVII(8)/07 Dated 30-05-2012(764kb))</u> Cigarette, Cigar and Pan Masala containing tobacco(Gutka)	M or I	20%
12.	<u>(this entry has been added as follows vide Notification no.-519/2012/03(120)/XXVII(8)/07 Dated 30-05-2012(764kb))</u> Non Levy Sugar <u>(this entry has been POSTPONED till further orders vide Notification no.-736/2012/03(120)/XXVII(8)/07 Dated 03-08-2012(311kb))</u>	M or I	2%

SCHEDULE - IV

(See clause (c) of sub- section (2) of section 4 of Uttarakhand Value Added Tax Act, 2005)

Sale of any goods to or by the dealers/persons specified in column 2 of this Schedule shall be exempt from whole or any part of the tax as specified in column 3, subject to the conditions, if any, specified in column (4) thereof:

Sl. No.	Description of Dealers/ persons	Exemption		Conditions, if any
		Kind of exemption	Extent of exemption	
1	2	3(a)	3(b)	(4)
	Sales to or purchases and sales by Canteens Stores Department / Military Canteen of all goods, other than those specified below- (1)Arms including rifles, revolvers, pistols, parts and accessories thereof and ammunition for the same, but excluding Khukhri, Bhala, Chhura and Talwar and ammunition for 12 bore shotguns. (2)All electrical goods, instruments, apparatus, appliances and all such articles the use of which cannot be had except with the application of electrical energy, including electrical earthenware and porcelain electrical equipments, plants and their accessories required for generation, distribution and transmission of electrical energy, electric motors and parts thereof, and all other accessories and component parts, whether sold as a whole or in parts, but excluding fans, lighting bulbs, fluorescent tubes(including their starters, chokes, fixture, fittings and accessories), torches, torch bulbs, torch cells, dry cell batteries, iron, toaster, kettle, mixi-cum-grinder and oven. (3) Bhang, Ganja, Opium and Charas. (4) Binoculars, telescopes and opera glasses and components, parts and accessories thereof. (5)Carpets of all kinds including namdas but excluding cotton carpets and pile durries. (6)Chassis of motor vehicles and bodies or tankers or motor caravans built or meant for mounting on chassis. (7)Cinematographic equipment including cameras, projectors, and sound recording and re-producing equipment, lenses, films and film-strips, and cinema arc carbons, cinema slides, raw films, and components, parts and accessories required for use therewith. (8) Metal safes, cash boxes and almirahs, other than almirahs costing not more than Rs.1,200/-, all kinds of metal furniture, whether sold in assembled or unassembled form, parts of metal furniture, furniture made from fibre glass, reinforced plastics or made primarily from any kind of plastics, upholstered furniture and furniture in the manufacture of which laminated sheets are used. (9) Sheets, cushions, pillows, mattresses and other articles made from foam rubber, plastic foam or other synthetic foam or fibre foam or rubberised coir. (10) Motor trucks, motor buses, motor cycle	Sale to or purchase and Sale by-	Exempt	On condition that it is certified by an officer not below the rank of Commanding Officer that the goods are meant for being sold to members of the Armed Forces of India/ other defence establishments/ Ex-servicemen

combinations, motor cars, jeeps and other motor vehicles, including motor cycles, motor scooters and motorettes (mopeds). (11) Office machines and apparatuses including tabulating, calculating, duplicating cash registering, cheque writing, accounting, statistical, indexing, card-punching, franking and addressing machines and typewriters, computers (including Central Processing Unit and peripheral devices), teleprinters and auxillary machines, components, parts, and accessories of such office machines and apparatuses. (12) Photographic enlargers, lenses, papers, plates and cloth, and components, parts and accessories thereof. (13) Refrigeration and air-conditioning plants and all kinds of refrigerating appliances and equipment, including refrigerators, deep-freezers, mechanical water coolers, room coolers, air-conditioners air-coolers, bottle-coolers walk-in-coolers, and components, parts and accessories thereof and refrigeration materials including polystyrene foam. (14) Tyres and tubes and parts and accessories of motor vehicles, other than tyres and tubes of motor cycles, motor scooters and motorettes (mopeds). (15) (a) Wireless transmission and reception equipments, instruments and apparatuses, including transistor radios, other radios and components, parts and accessories thereof such as transistors and electrical valves, but excluding transistor radios, other radios and accumulators costing less than Rs.1,200/-; (b) Sound transmitting equipment, instruments and apparatuses including telephones, inter-com devices and loudspeakers, all amplifying equipments used with audio, video and electronic equipments but excluding sound amplifying and transmitting apparatuses carried on the person and specifically meant for use in hearing aids, and components, parts and accessories of such equipments, instruments and apparatuses; (c) Sound recording equipments instruments and apparatuses such as dictaphones, cassette machines, and components, parts and accessories thereof excluding tape recorders and recording cassette and reel tapes. (d) Other audio, video and electronic equipments, instruments and appliances including television receiving sets, television cameras and transmitting equipments, record players and changers whether without speakers or with built-in speakers, gramophones, gramophone records, radio gramophones and combinations of two or more audio or video equipments such as radios, cassettes, record players, television and the like, and components, parts and accessories of such equipments, instruments and appliances.			
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SCHEDULE - V

[See Clause (e) of sub-section (2) of section 4 of Uttarakhand Value Added Tax Act, 2005]

Any person or International Organizations specified in column (2) of this Schedule shall be entitled to refund of tax paid by it on the purchase of taxable goods, subject to the conditions, if any, specified in column (3) thereof

Sl. No.	Description of Person/Organization	condition, if any
(1)	(2)	(3)
1.	Ambassadors, High Commissioners and diplomats of foreign States in India	
2.	United Nations Organization and its specialized Agencies in Uttarakhand	
3.	United Nations International Children's Emergency Fund	
4.	American Community Emergency Fund for Child Famine Relief	
5.	CARE (Co-operative for American Relief Everywhere)	
6.	OXAM	
7.	(a) The Government of Bhutan, or (b) His Majesty the King of Bhutan, or a Member of Bhutan Royal Family, or (c) Indian Military Training Team Bhutan or Dantak Project, Bhutan or (d) Representative of India in Bhutan or the Border Roads Organization, or (e) Any dealer or private individual resident in Bhutan for their use or re-sale in Bhutan.	On the conditions that the dealer furnishes to the assessing authority a certificate, duly signed and certified under the official seal by the authorities mentioned below, to the effect that the goods are for export to and use in Bhutan and have actually entered into the Territories of Bhutan- (i) in the case of sales made to the Government of Bhutan or His Majesty the King of Bhutan or to a Member of Bhutan Royal Family, by Commissioner, Deputy Commissioner or Sub-Divisional Officer of the Government of Bhutan or by the Director, State Trading Corporation of Bhutan, or by the Chief Engineer, Public Works Department, Government of Bhutan, or by the Finance Minister, Government of Bhutan; (ii) in the case of sales made to Dantak Project, by the Chief Engineer Dantak or any officer specifically nominated by him for this purpose; (iii) in case of sales made to Indian Military Training Team, the Commandant, IMTRAT or any officer specifically nominated by him for this purpose; and (iv) in respect of any other sales, the Finance Minister, Government of Bhutan or by the sub-divisional officer, Government of Bhutan, Phuntsholing, or by an officer of the office of the Representative of India in Bhutan nominated by the said Representative.

Deviation of Tax Rates Issued by State of Uttarakhand from the Tax Rate issued by Empowered Committee.			
S. No.	Description of Goods/ Contract	Tax Rate as per Empowered Committee	Tax Rate as per Government of Uttarakhand
1.	Fried and roasted grams.	4%	0%
2.	Agarbatti, dhoopbati, havan samagri	4%	0%
3.	Newars	4%	0%
4.	Zinc sulphate fertilizers & micro-nutrient mixtures	4%	0%
5.	Honey	4%	0%
6.	Medicines manufactured from Gau-mutra	4%	0%
7.	Bio mass briquettes	4%	0%
8.	Bio-Fertilizers, bio-micronutrients etc.	4%	0%
9.	Baan and baan rassi	4%	0%
10.	Kachri, sewaiya, mangauri, soyabean bari.	12.5%	0%
11.	Buns & Rusks	12.5%	0%
12.	Rudrakash, rudrakash mala and tulsi kanthimala	12.5%	0%
13.	Idols made of clay and handmade religious idols of stone	12.5%	0%
14.	Mehandi	12.5%	0%
15.	Hand-woven, woolen sweater	12.5%	0%
16.	Moulded plastic footwear, hawai chappals and their straps	4%	0%
17.	Tractor driven agricultural implements, threshers.	4%	0%
18.	Bamboo	4%	0%
19.	Drip irrigation systems and sprinkler irrigation system and parts thereof.	4%	0%
20.	Gorkhali kukhri	12.5%	0%
21.	Kerosene lamp/ lantern, petromax, glan chimney	4%	0%
22.	Renewable energy devices & equipments & parts thereof.	4%	0%
23.	Sticks made of bamboo, baskets and bamboo metting.	12.5%	0%
24.	Hardware	12.5%	4%
25.	Loose biscuits	12.5%	4%
26.	Alumina thermic mixture	12.5%	4%
27.	Atta, Maida, suji, besan	4%	0%
28.	Coffee powder, all forms of coffee	12.5%	4%
29.	Plates of paper and plastics	12.5%	4%
30.	Gur & Jaggery	4%	0%
31.	Handloom woven gamcha	4%	0%
32.	U.H.T. milk	12.5%	4%
33.	Processed prawn & other aquatic products.	12.5%	4%
34.	Vegetable mushrooms	12.5%	4%
35.	River boulders	12.5%	4%
36.	Dry fruits	12.5%	4%
37.	Scientific, mathematical, survey, mechanical drawing and biology instruments and apparatus.	12.5%	4%
38.	Liquid product of cellulose, commonly known as L.P.C. and liquid product of earthen waste.	12.5%	4%

S. No.	Description of Goods/ Contract	Tax Rate as per Empowered Committee	Tax Rate as per Government of Uttarakhand
39.	Resin	12.5%	4%
40.	Zip fastener, ziproll & components.	12.5%	4%
41.	Wire mesh	12.5%	4%
42.	Plywood products	12.5%	4%
43.	Handmade washing soap	12.5%	4%
44.	Pre-engineered steel building & steel components thereof.	12.5%	4%
45.	Industrial oxygen	12.5%	4%
46.	Certified organic cereal & pulses	12.5%	0%
47.	Biofuels	12.5%	0%
48.	Medical oxygen	12.5%	0%
49.	Wood carvings	12.5%	0%
50.	Water mills (Gharat) & equipments	12.5%	0%
51.	Blankets and shawls manufactured on powerloom priced upto rupees 250.	12.5%	0%
52.	Powder/paste of natural mehendi leaves	0%	0%
53.	Coaltar	0%	0%
54.	Textile waste	4%	12.5%
55.	Photographic paper	4%	12.5%
56.	Railway track assembly n-shaped grooved rubber sale plates, railway switches, crossing, switch expansion joints, steel turnout sleepers, fish plate, steel clips track bolts and nuts, elastic rail clips and railway signal signalling equipments and accessories and parts thereof.	4%	12.5%
57.	Umbrella	4%	12.5%
58.	Writing ink	4%	12.5%
59.	(a) Road roller, paver finishers, compactors, road sweepers, bitumen pressure distributors, pothole repairing machines, drum mix plant, hot mix plant earth movers and excavators, drilling and mining machinery, air compressor, jack hammers, wagon drills and parts thereof. (b) Utility track vehicles, OHE maintenance cars, rait cum-road vehicles, ballast tarping machines, rails grinding machines, track renewal trains and parts thereof.	4%	12.5%
60.	Desi ghee	12.5%	4%
61.	C.F.L blubs & tubes	12.5%	4%
62.	Kuttu, ramdana, singara & singara flour	12.5%	4%
63.	Equipments and consumables used in blood collection, apheresis procedure and blood processing including component formation.	12.5%	4%
64.	Wooden scale & dusters	12.5%	4%
65.	Textile	4%	0%
66.	Candles	12.5%	4%
67.	Namkeen	12.5%	4%
68.	Rubber processed oil manufactured from discarded rubber	12.5%	4%
69.	Coal ash, coal boiler ash, coal cinder ash, coal powder fly ash.	4%	12.5%

S. No.	Description of Goods/ Contract	Tax Rate as per Empowered Committee	Tax Rate as per Government of Uttarakhand
70.	Lac	4%	12.5%
71.	Milk powder & baby milk food, milk products.	4%	12.5%
72.	Napa slabs (rough flooring stones)	4%	12.5%
73.	Waste paper	12.5%	4%
74.	Pollution control equipments	4%	12.5%
75.	Sago	4%	12.5%
76.	Transformers	4%	12.5%
77.	Transmission wire	4%	12.5%
78.	Fire wood	0%	4%
79.	Tender green coconut	0%	4%
80.	Toddy, neera and arak	0%	4%
81.	Coconut fiber	0%	4%
82.	Coconut in shell & separated kernel of coconut	0%	4%
83.	Animal shoenails	0%	12.5%
84.	Sawai grass and rope	0%	4%
85.	Beedi leaves & Tendu leaves	4%	12.5%
86.	Daliya	12.5%	4%
87.	Asphaltic roofing earthen tiles	4%	12.5%
88.	Plastic scrap	0%	0%
89.	Bleach liquid	0%	0%

Note:- From 28th May-2012 onwards the rate of tax on items covered under 4% has been increased to 5%. While the rate of tax on items covered under 12.5% i.e. R.N.R. to 13.5%.

(b) Impact of introduction of VAT on the Revenue of the States:

There has been significant growth in revenue after the introduction of VAT. The year-wise break up of revenue is given here under:-

(₹ in crores)

Year	Revenue	% Rise
2006-07	1354.98	34.79 %
2007-08	1620.84	19.62 %
2008-09	1902.38	17.37 %
2009-10	2239.53	17.72 %
2010-11	2934.95	31.05 %
2011-12	3635.97	23.89 %
2012-13 (RE)	4270.72	17.45 %

(c) 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.

(d) Impact of changes in CST along with year wise loss of CST and details of compensation availed from the Centre.

The general rate of Central Sales Tax on inter-state sale was 4 % upto 31st March, 2007. From 01- 4-2007 the CST rate was reduced to 3 % and from 01-06-2008 the CST rate was further reduced to 2 %.

The Central Sales Tax revenue receipts of previous six years are given here under:-

(₹ in crores)

Year	(CST Revenue)
2007-08	132.64
2008-09	168.24
2009-10	262.51
2010-11	316.63
2011-12	405.00
2012-13	644.07

The details of CST Compensation claimed and CST compensation received from Government of India is as follows :-

(₹ in crores)

Year	Claim	Progressive claim	receipt	Progressive receipt	Balance
2007-08	54.37	54.37	-	-	54.37
2008-09	35.87	90.24	76.00	76.00	14.24
2009-10	227.57	317.81	235.00	311.00	06.81
2010-11	296.30	614.11	135.40	446.40	167.71
2011-12	603.85	1217.96	-	446.40	771.56

- (e) **VAT/Sales Tax rates on petroleum products (Petrol, Diesel, ATF, Kerosene, LPG etc.). Year wise from 2007-08 to 2012-13 and yearly collection thereof.**

The collection from petroleum products for the last seven years is as follows:-

Year	Collection of tax on Petrol, Diesel, ATF,SKO, LPG	Rise from previous year	Rate of Tax on petrol	Rate of Tax on diesel	Rate of Tax on Kerosene oil	Rate of Tax on ATF
2006-07	388.16	-	25 %	21 %	12.5 %	20 %
2007-08	416.53	7.3%	25 %	21 %	12.5 %	20 %
2008-09	457.49	10.26 %	25 %	21 %	12.5 %	20 %
2009-10	476.81	4.22 %	25 %	21 %	12.5 %	20 %
2010-11	638.04	34.65 %	25 %	21 %	4 (w.e.f. 28-04-10)	20 %
2011-12	735.05	14.49 %	25 %	21 %	0 % (w.e.f. 27-06-11)	20 %
2012-13	803.09	9.26 %	25 %	21 %	0 %	20 %

Topic Note No. 6

State Excise Duties

- (a) **Base and prevailing rates (in 2012-13) 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 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 2012-13 are given below:-

Sl. No.	Item	Rate
I-	Minimum Guaranteed duty on :-	
	(a) Country Liquor	
	(i) Spiced 36% V/V	₹130/- per B.L.
	(b) Excise duty on Indian made foreign liquor	
	(i) Whisky/Brandy	₹72.00 per A.L.
	(ii) Rum issued to C.S.D.	₹55.00 per A.L.
	(c) Beer	
	(i) Up to 5% Alcoholic content	₹17 per B.L.
	(ii) Up to 8% Alcoholic content	₹33 per B.L.
	(iii) Bhang	₹20.00 per kg.
II-	Export duty on :-	
	(a) Country liquor (Bulk or bottled supply	₹4.00 per A.L.
	(b) Indian made foreign liquor	
	(i) Bottled supply	₹2.67 per A.L.
	(c) Beer	₹0.50 per Bulk litre
	(d) Bhang	₹3.00 per kg.
II-	Import permit fee on :-	
	(a) Indian made foreign liquor	
	(i) Bottle supply	₹5.00 per bottle
	(b) Beer	₹4.00 per bottle

Note:-

- 1- A.L. denotes Alcohol Litre and B.L. denotes Bulk Litre.
 - 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 of 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 fee 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:-

1. In case of excisable articles imported, by payment in district of import.
2. In case of excisable articles exported, by payment in the district of export.
3. 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.
4. 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 there under, 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 the 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) Rule 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 KM 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 Garhwal 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. 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.

(a) 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 manufacturers 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. 7

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.

4.Imposition (1) of tax- Save as otherwise provided in this Act or the rules made there under, no motor vehicle other than a transport vehicle, shall be used in any public place in Uttaranchal unless a one-time tax at the rate applicable in respect of such motor vehicle, as may be [specified by the State Government by notification in the Gazette]* 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 Uttaranchal) 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 may be specified by the State Government by notification in the Gazette]* may be paid.

(1A)* Save as otherwise provided in this Act or the rules made there under no two wheeler, three wheeler motor cab and goods carriage having gross vehicle weight not exceeding 3000 Kilograms, shall be used in any public place in Uttarakhand unless yearly tax at such rate of such motor vehicle, as may be specified by the State Government by notification in the Gazette has been paid in respect thereof;

Provided that in respect of a motor vehicle under this sub-section in lieu of yearly tax such amount of the onetime tax may be payable as specified by the State Government by notification in the Gazette.

(2) Save as otherwise provided by or under this Act no goods carriage other than those specified in subsection (1-A), construction equipment vehicles, specially designed vehicles, motor cab (other than two wheeler and three wheeler motor cab), and maxi cab shall be used in any public place in Uttarakhand unless a quarterly tax at the rate applicable to such motor vehicle as specified by the State Government by notification in the Gazette has been paid in respect thereof;

Provided that in respect of a motor vehicle under this sub-section instead of quarterly tax, an yearly tax at such rate as specified by the State Government by notification in the Gazette may be payable

(2-A) Save as otherwise provided by or under this Act no public service vehicle other than those referred in sub- section (1-A) and sub-section (2) shall be used in any public place in Uttarakhand unless

a monthly tax at such rate as may be notified by the State Government is paid in respect thereof;

Provided that in respect of a motor vehicle under this sub-section instead of monthly tax, a quarterly or an yearly tax at such rate as may be notified by the State Government may be payable.

- (2-B) 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 tax under sub-section (1-A) or sub-section (2) shall, notwithstanding anything contained in the said sub-section, be in accordance with the terms and conditions of such agreement;

Provided that the tax so levied shall not exceed the tax which would otherwise been levied under the Act.

- (3) Save as otherwise provided by or under this Act no vehicle which is temporarily registered shall operate in Uttarakhand unless a tax at such rate as may be notified by the State Government has been paid in respect thereof.”
- (4) Save as otherwise provided by or under this Act a tax at such rate as may be notified by the State Government shall be levied on the motor vehicles kept in possession of a dealer for purpose of sale.”
- (5) Save as otherwise provided by or under this Act in addition to the tax levied under this Act, there shall be levied and collected a "Cess" called "Green Cess" on the motor vehicles suitable for use on road at such rate as may be notified by the State Government for the purpose of implementation of various measures of air pollution and improvement of Urban Transport System.”

4A- Levy of special tax in respect of certain Vehicles

Save as otherwise provided by or under this Act no public service vehicle covered by temporary permit issued for the conveyance of passengers on special occasions, such as to and from fair and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties by whatever name called shall be operated in public place in Uttarakhand unless in addition to tax under section 4, the special tax at such rate as may be notified by the State Government has been paid in respect thereof;

**Rates of one time tax on the vehicles under sub-section (1) of section 4
(Notification No. 1012/106/ix-1/2012 Dated 29 November, 2012)**

Sl. No.	Description of vehicles	Rates of one time tax (in ₹)
1	2	3
1.	Motor vehicles costing upto ₹10 lakh	4 percent of the cost of vehicle
2.	Motor vehicles costing above ₹10 lakh	5 percent of the cost of vehicle
3.	Trailers drawn by these vehicles	4 percent of the cost of the trailers

Explanation:

1. Cost of the vehicle shall mean the ex show room cost of the vehicle and shall include the basic manufacturing cost, the excise duty and all taxes including vat.
2. The motor vehicles driven by Electric Battery or Solar Power shall be exempted from tax and in respect of the motor vehicle driven by Ethanol mixed fuel the exemption of tax shall be one percent of the one time tax due on such vehicle.
3. One time tax for the vehicles registered earlier shall be determined after 5 percent exemption of one time tax, leviable on such vehicle, for each year but such exemption shall not exceed more than 75 percent of such tax. For this purpose the age of the vehicle shall be computed from the date of its original registration and period less than one year shall be ignored.
4. Except where the ownership of the vehicle is transferred on the death of registered owner of the vehicle to his successor, an amount equivalent to 10 percent of one time tax paid by such vehicle shall be charged on transfer of ownership of motor vehicle.

**Rates of tax other than one time tax under the provision to sub-section (1) of
Section 4- (Notification No. 1013/106/ix-1/2012 Dated 29 November, 2012)**

Sl. No.	Description of vehicles	Annual rate of tax on old vehicles (in ₹)
1	2	3
1.	Motor cycle	200
2.	Vehicle unladen weight not exceeding 1000 kilograms	1000
3.	Vehicle unladen weight exceeding 1000 kilograms but not exceeding 5000 kilograms	2000
4.	Vehicle unladen weight exceeding 5000 kilograms	4000
5.	Trailers drawn by these vehicle	200

Explanation:- The motor vehicles driven by Electric Battery or Solar Power shall be exempted from tax and the vehicles driven by Ethanol mixed fuel shall be exempted from tax equal to one percent of the tax leviable on it.

Rates of tax on two wheeler, three wheeler and goods vehicle under sub-section (1-A) of section 4-
(Notification No. 1014/106/ix-1/2012 Dated 29 November, 2012)

Sl. No.	Description of vehicles	Annual rate of tax (in ₹)	Rate of one time tax (in ₹)
1	2	3	4
1.	Two wheeler and three wheeler motor cab with seating capacity not more than three exclusive of driver for every seat.	730	10,000
2.	(a) Three wheeler motor cab with seating capacity more than three persons but not more than six persons exclusive of driver for every seat.	730	10,000
	(b) Three wheeler motor cab with seating capacity upto seven persons exclusive of driver for every seat.	1700	10,000
3.	Goods vehicle, the gross vehicle weight not exceeding 3000 kilograms for each metric ton of the gross vehicle weight or part thereof.	1000	10,000

Explanation:-

1. Tax on vehicles specified in column 2 against serial no. 1, serial no. 2 and serial no. 3, which are registered earlier and exercise the option of one time tax, shall be determined after eight percent exemption on the one time tax paid by such vehicle for each year. But such exemption shall not be more than seventy five percent. For this purpose the age of the vehicle shall be computed from the date of its original registration and period less than one year shall be ignored.
2. In case a goods vehicle specified against serial no. 3 is found carrying passengers on hire or reward a tax at the rate of rupees Two Thousand Two Hundred Only for each passenger shall be charged in addition to the tax specified in respect of it in column 3 or 4 as the case may be.
3. In case a passenger vehicle specified against sl. no. 1, sl. no. 2(a) and (b) whenever is found carrying passenger above the specified limit, a tax at the rate of rupees two thousand two hundred only for each passenger shall be charged in addition to the tax specified in respect of it in column 3 or 4 as the case may be.

Rates of tax on transport vehicles under sub-section (2) of section 4-
(Notification No. 1015/106/ix-1/2012 Dated 29 November, 2012)

Sl. No.	Description of vehicles	Quarterly rate of tax (in ₹)	Annual rate of tax (in ₹)
1	2	3	4
1.	(a) Motor cab (except two wheeler and three wheeler motor cab) for every seat	430	1700
	(b) Maxi cab for every seat	510	1900
2.	Goods vehicle gross vehicle weight exceeding 3000 kilograms for each metric ton of the gross vehicle weight or part thereof	230	850
3.	Tractor which is used for commercial purposes other than agricultural purposes for each metric ton of the unladen weight or part thereof	500	1800
4.	Construction equipment vehicle or vehicle constructed for special purpose or special design, registered or used		

	for commercial purposes for each metric ton of unladen weight or part thereof	500	1800
5.	Goods vehicles registered under motor vehicle act, 1988 in any other state or in any other country under any other law in force at that time with which reciprocal arrangements in the matter of road transport have been made and which are authorized to ply in Uttarakhand under the countersignature of their permits for each metric ton of the unladen weight or part thereof	130	500
6.	Motor vehicles owned by driving school and which are exclusively used for imparting instruction to the drivers for each metric ton of the unladen weight or part thereof	500	1800
7.	Educational institution bus or private service vehicle or school cab for every seat	90	320

Explanation:-

1. The rate of tax in respect of the goods vehicle exclusively carrying agricultural produce shall be two third of the rate specified in column (3) and column (4) in respect of the vehicles specified in column (2) against serial no 2.
2. The rate of tax in respect of air conditioned vehicle shall be twenty five percent more than the rates specified in column (3) and column (4) in respect of the vehicle specified in column (2) against serial no. 7.
3. The rate of tax in respect of the vehicles which are exclusively used for carrying students or workers to and from the educational institution or factory, as the case may be, specified in column (2) against serial no. 1 shall be half of the rate specified in column (3) or column (4).
4. Vehicle constructed for special purpose or special design specified in column (2) against serial no. 4 of this part means mobile workshop, mobile canteen, camper van or trailer, cash van, fire tenders, snorked ladder, auxiliary trailers and fire fighting vehicles, fork lift, vehicles or trailers fitted with equipment like rig, generator, compressor, crane mounted vehicle, tow truck, break down van, recovery van, tower wagons, tree trimming vehicles, exhibition van etc.
5. The driver seat shall not be taken into account while computing the seats for the purpose of serial no. 1 and serial no. 7 of this part.
6. The rate of tax in respect of the goods vehicle whose age is more than twenty year from the date of registration and such model of goods vehicle whose operation is not possible in the hill route shall be exempted upto rupees thirty per metric ton or part thereof per quarter or rupees one hundred per metric ton or part thereof per year as the case may be as shown against column 2 of serial no. 2 of this part.

**Rates of tax on public service vehicles under sub-section (2-A) of section 4-
(Notification No. 1016/106/ix-1/2012 Dated 29 November, 2012)**

Sl. No.	Description of vehicles	Rates of tax per seat (in ₹)		
		Monthly	Quarterly	Yearly
1	2	3	4	5
1.	Contract carriage with seating capacity for more than twelve persons excluding motor cab and maxi cab	100	300	1100
2.	(1) Stage carriage distance covered in a month upto 1500 kilometer-			
	(a) Plain routes	85		
	(b) Hill routes	75		
	(2) for each kilometer exceeding 1500 kilometer	₹0.04 per seat per kilometer to be added to amount of sl. no. 1	Three times of the monthly rates shown in column 3	Eleven times of the monthly rates shown in column 3
3.	Stage carriage exclusively operating within the limits of municipal corporation or municipality	85	Three times of the monthly rates shown in column 3	Eleven times of the monthly rates shown in column 3
4.	Stage carriages registered under motor vehicles act, 1988 in any other state or in any other country under any other law enforce at that time with which reciprocal arrangement have been made in the matter of road transport and which are authorized to ply in Uttarakhand under counter signature of their permit-			
	(1) For distance covered in a month 75 upto 1500 kilometer for every seat.			
	(2) For each kilometer exceeding 1500 kilometer	₹ 0.04 per seat per kilometer to be added to the amount of sl. no. 4(1)	three times of the monthly rates shown in Column (3)	eleven times of monthly rates shown in Column (3)
5.	Motor vehicle which operate on the route whose both the starting point and the terminal point situate within the State of India excluding Uttarakhand but part of such route lies within Uttarakhand and the length of such part does not exceed sixteen kilometers, for every seat	60	180	650

Explanation:-

1. The rate of tax in respect of air conditioned vehicle shall be twenty five percent more than the rates specified in column (3), column (4) and column (5) of the vehicles specified in column (2).
2. The monthly run distance of a stage carriage under column (2) against serial no. 2 of this part 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. The tax payable under this part shall be on the maximum number of seats permitted by the registering authority under the relevant provisions of The Motor Vehicles Act, 1988. For this purpose fifty percent of the sanctioned standing capacity if any, shall be reckoned as additional seating capacity and where a motor vehicle is equipped with sleeping berths, each sleeping berth shall be regarded as the equivalent to two passenger seats. The conductor's and the driver's seat of stage carriage and driver's seat of contract carriage will not be included in seats.
4. 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 including the company or state transport undertaking shall pay tax on the monthly run distance to be arrived at on the basis of trips operated by the vehicle prior to the enforcement of this Act.
5. Hill route means and includes all roads within Pithoragarh, Champawat, Almorah, Bageshwar, Rudraprayag, Chamoli, Uttarkashi and Tehri Garhwal districts, tehsil Chakrata of Dehradun district and those portions of Nainital and Garhwal district which lies on north of the base of foothills from Tanakpur in the east right along Kathgodam, Ramnagar, Kotdwar to Laxmanjhula in the west and all roads beyond municipal limit of Dehradun town towards Mussoorie side.
6. Where a motor vehicle is used for different purposes or in such manner that it is taxable under more than one category of this part, the tax payable shall be at the highest appropriate rate.
7. In this part the expression "Municipal Corporation" or "Municipality" shall have the meaning respectively assigned to them in the Uttar Pradesh Municipal Corporation's Act, 1959 and Uttar Pradesh Municipality Act, 1916, as applicable in Uttarakhand.

Rate of tax on Temporarily Registered Motor Vehicle under sub-section (3) of section 4- (Notification No. 1017/106/ix-1/2012 Dated 29 November, 2012)

Sl. No.	Description of vehicles	Rate of tax for every thirty days (in ₹)
1	2	3
1.	All two wheelers	50
2.	All private vehicles whose seating capacity is not more than six seats	100
3.	Light Motor Vehicles	100
4.	Medium goods vehicle or medium passenger vehicles	200
5.	Heavy goods vehicles or heavy passenger vehicles	300

Rate of tax on vehicles under the possession of dealers under sub-section (4) of section 4- (Notification No. 1018/106/ix-1/2012 Dated 29 November, 2012)

Sl. No.	Description of vehicles	Annual rate of tax on every vehicle (in ₹)
1	2	3
1.	Two wheeler and Light motor vehicle	50
2.	Medium and heavy motor vehicle	100

Explanation- Assessment and payment of tax shall be on the basis of number of vehicles sold last calendar year. Where there is a difference between the number of vehicles sold last year and the number of vehicles in possession of dealer during the current calendar year, then the difference of tax paid and excess or the tax due as the case may be, shall be adjusted or paid in next calendar year, while depositing the tax.

Rate of “Special Tax” on public service vehicles under section 4A- (Notification No. 1020/106/ix-1/2012 Dated 29 November, 2012)

Description of vehicles	Rate of tax per seat per day (in ₹)
1	2
Stage carriage covered by temporary permit issued for the conveyance of passengers on special occasions, such as to and from fair and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties for every seat excluding driver	08

Explanation:-

- Such days in which the stage carriage covered under temporary permit operate out side Uttarakhand shall not be taken into account while computing the special tax.
- The amount of special tax paid by a motor vehicle in any month shall be paid by motor vehicle owner at the time of getting temporary permit.

**Rate of tax on goods carriages under sub-section (2) of section 4 read with clause (a) and (b) of sub-section (1) of section 10-
(Notification No. 1021/106/ix-1/2012 Dated 29 November, 2012)**

Sl. No.	Description of vehicles	Rate of tax (in ₹)
1	2	3
	In respect of goods vehicle, plying in Uttarakhand-	
	(a) Gross vehicle weight not exceeding 3000 kilogram for every seven days or part thereof	150
	(b) Light goods vehicle for everyday	
	(c) Medium goods vehicle for everyday	50
	(d) Heavy goods vehicle for everyday	75
		100

Explanation:-

Any goods carriage registered in any State or Union Territory other than Uttarakhand and which is not exempted from permit under sub-section (3) of section 66 of Motor Vehicle Act, 1988 if found plying without permit in Uttarakhand the tax in respect of such vehicle shall be payable an amount equivalent to six times of the rates as specified in column (3) on motor vehicles specified in column (2).

Rate of tax on public service vehicles under sub-section (2) and (2-A) of section 4 read with clause (a) and (c) of sub-section (1) of section 10-

Sl. No.	Description of vehicles	Rate of tax (in ₹)
1	2	3
1	In respect of public service vehicles, covered by temporary permit under section 87 of Motor Vehicles Act, 1988 or covered by permit under sub-section (9) of section 88 of Motor Vehicles Act, 1988 authorized for plying in Uttarakhand for per seat per day	
	(a) Ordinary	20
	(b) Air conditioned	30
2	For every day of halt (non operation) in Uttarakhand except days of operation in the state	200

Explanation:-

1. Tourist vehicles registered in any other State of India in respect of which permits have been granted under sub-section (9) of section 88 of Motor Vehicles Act, 1988 shall be exempted from the payment of tax under the Act, provided that similar reciprocal exemption is granted in respect of liability to pay tax, additional tax, special tax by whatever name it is known in such other State to tourist vehicles registered in the State of Uttarakhand and in respect of which similar permits have been granted by the State Transport Authority, Uttarakhand.

2. Any public service vehicle registered in any State or Union Territory other than Uttarakhand and which is not exempted from permit under sub-section (3) of section 66 of Motor Vehicles Act, 1988 whenever found plying without permit, the tax shall be payable on such vehicle at the rate given below-

- (a) For ordinary public service vehicle, tax per seat ₹ 100
- (b) For air conditioned public service vehicle, tax per seat ₹ 150

3. The days of operation and the days of halt mentioned in column-2 against serial no.-2 of table 2 shall be decided on the basis of the tour programme attached with the permit but if the vehicle is found operating on the days of halt it shall be liable to pay the five time of the tax payable for the whole period.

Rates of refund of onetime tax under sub-section (3) and sub section (5) of Section 12- (Notification No. 1022/106/ix-1/2012 Dated 29 November, 2012)

Sl. No.	Description of vehicle	Rates of Cess (in ₹)
1	2	3
1.	Motor vehicle in respect of which one time tax has been paid and the motor vehicles has not been used for a continuous period of one month or more as specified under sub section (3) of section 12.	Amount equivalent to 0.005th part of the deposited amount for every month of non use.
2.	Motor vehicle other than transport vehicle in respect of which one time tax has been paid and where in respect of such vehicle tax has been paid to any other state or Union Territory as specified under sub section (5) of section 12 or converted into transport vehicle or whose registration has been cancelled.	After adjusting the 5 percent of the amount deposited for use of such vehicle for every year as non transport vehicle in Uttarakhand the remaining amount shall be refunded provided that the maximum limit of such refund shall not be more than 75 percent.

Explanation: For this purpose the year shall be computed from the date of initial registration of the motor vehicle in Uttarakhand and the period of less than one year shall be ignored.

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

The Uttarakhand Motor vehicle Tax Reforms Act, 2003 has been amended on 1st December, 2012. Following rationalization has been made:-

1. The multi Tax (i.e. Tax, Additional Tax on Goods Vehicle, Additional Tax on passenger vehicle) System has been replaced by single tax called "Motor Vehicle Tax."
2. The difference between Private Stage Carriage and UTC vehicle has been abolished.
3. The difference between the rate of Hill and Plain on goods vehicle has been abolished.
4. The rate of one time tax levied on cost basis irrespective of its weight.
5. One time tax option has been introduced for Three Wheelers (Passenger and Goods)
6. Online Tax deposit facility has also been introduced in Rules.
7. For reducing rush in RTO/ARTO offices and for the motivation of vehicle owner to deposit tax on annual basis, a discount on annual rate is also given.
8. For vehicles coming from other states, the taxes have been imposed on daily basis in the place of Quarterly rates.

(c) Pollution Control Measures adopted by the State, if any, including levy of tax on pollution emitting vehicles.

Section 4 sub-section (5)	Save as otherwise provided by or under this Act in addition to the tax levied under this Act, there shall be levied and collected a "Cess" called "Green Cess" on the motor vehicles suitable for use on road at such rate as may be notified by the State Government for the purpose of implementation of various measures of air pollution and improvement of Urban Transport System."
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**Rates of Green Cess on the motor vehicles under sub-section (5) of section 4-
(Notification No. 1019/106/ix-1/2012 Dated 29 November, 2012)**

Sl. No.	Description of vehicle	Rates of Cess (in ₹)
1	2	3
1.	Motor vehicle other than transport vehicle-	
	(a) Motor cycle	400 (at the time of registration)
	(b) Motor vehicle other than motor cycle	1200 (at the time of registration)
2.	Motor vehicle, other than transport vehicle, completed fifteen years from the date of its registration, at the time of renewal of certificate of registration as per sub-section (10) of section 41, of the Motor Vehicle Act, 1988-	
	(a) Motor cycle	400 (for every five year)
	(b) Motor vehicle other than motor cycle	1200 (for every five year)
3.	Transport vehicles completed 7 years from the date of its registration at the time of renewal of fitness certificate as per section 56 of the motor vehicle act	400 (for every year)

Topic Note No. 8

Electricity Tax/Duties

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

The Uttar Pradesh Electricity (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-organisation Act, 2000, this Act was adopted in the State of Uttarakhand vide GoUs Notification No.-693/ukS&3&Å0@2001 dated 28-09-2001. This Act was named as Uttar Pradesh Electricity (Duty) (Uttarakhand Adaptation and Modification) Order, 2001.

Electricity Duty is charged from different categories of consumers as per provisions of Uttar Pradesh Electricity (Duty) (Uttarakhand Adaptation and Modification) Order, 2001. In exercise of powers conferred upon it under this Act, Government of Uttarakhand vide its Notification No.-6605/624/ukS&3&Å0@b0M~;wVh@03 dated 31-12-2003 notified the rates of Electricity Duty to be charged from various categories of consumers, which are applicable w.e.f. 01-12-2003 are as follows:-

Sl. No.	Detail of use	Rate of electricity Duty
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 than 100 B.H.P.)	25 Paisa per Unit
4.	Energy Consumed & sold by State Government.	Zero
5.	Energy Consumed by Urban / Local Bodies./ Peyjal Nigam/Jal Sansthan for Street Light and Water supply.	09 Paisa per Unit
6.	Fixed Charge For Connection without meter	20% of the Fixed Charged
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. 9

Entertainment Tax

(a) **Base and prevailing rates of entertainment tax, betting tax, luxury tax, cinema/ show tax and cable tax etc.**

(b) **Are any of these taxes assigned to Local Bodies? If yes, details thereof.**

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

SI No.	Class of Entertainment	Rate of Entertainment Tax	Date from which levied
1.	Cinematograph Exhibition in a Cinema other than an interior Cinema	1- for ticket up to value of ` 24.00:- 10% of such payment 2- for ticket valuing `25 to `49:- 20% of such payment 3- for ticket valuing `50 & above:- 30% of such payment	31.05.11
	Cinematograph Exhibition in a Cinema situated in a local area with population up to one lakh and making compound 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) upto 50,000	24% of the gross collection capacity per show x 22 shows per week	28.04.89
	(c) (i) Cinema situated in the local area of the hill districts	22% of gross collection capacity per show x 16 show per week	28.04.89
	(c) (ii) In an interior Cinema in a local area having a population :-		
	(i) Up to 10,000	₹500.00 per week	06.09.10
	(ii) Over 10,000	₹1000.00 per week	06.09.10
	(A) Exhibition by means of Video in a video cinema :-		
	(i) In a permanent building situated in local area	₹1000.00 per week	17.08.05
	(ii) In temporary building situated in a local area	₹500.00 per week	17.08.05
	(B) Exhibition by means of Video in Public Service Vehicle	₹2000.00 per month	06.09.10
2.	Housie	30% of each aggregate payment for initial admission to the game, and of each aggregate payment for attending or continuing to attend the game (whether such payment is described as the price of cards	25.02.10

		or booklets or otherwise)	
3.	Joy-rides in aeroplanes	Thirty percent of each payment for admission	06-9-10
4	Horse-race	Thirty percent of each payment for admission	06-9-10
5.	All other classes of entertainment not covered by items 1 to 4 namely- (a) mimicry, carnival, cabaret or floor show, bowling alley and water sports (as notified by the Govt) (b) puppet show, giant wheel, games of skill and video games, ropeway, bungee jump, hot air gas ballooning and para gliding etc.	30% of each payment for admission 20% of each payment for admission	06-9-10
6.	Non classical music and non classical dance	25% of the value of a ticket or an invitation card.	06-9-10
7.	Betting Tax	(i) 10% of all moneys paid into any totalizer by way of stakes or bets a totalizer tax at the prescribed percentage, not exceeding 10% , of every sum so paid (iii) the stewards shall issue the ticket for each stakes or bet receive into the totalizer, and there shall be charged and levied a surcharge at the rate of 10 paise on each such tickets.	
8.	Cable Television	(i) `20 per cable connection for domestic purpose (ii) `40 per cable connection of such payment for commercial purpose	16.03.09
9-	Direct To Home Service	(i) `25 per connection per month for domestic purpose (ii) `50 per connection per month for commercial purpose	

- (1) No entertainment tax shall be leviable on any entertainment, 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 entertainment 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 electronics 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
- 14- River Rafting:- with effect from 06-9-2010

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

Topic Note No. 10

Other Taxes and Duties

Base and prevailing rates of profession tax and other taxes, if any, which yield a revenue of ₹ 1 crore or more per annum.

1. 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 was administered by the Tourism Department at State Level. Under the Act, the collector was the assessing authority and the Commissioner was the appellate authority. Since 1984-85, the power of collection and refund of the tax had been given to Regional Tourism Officers. From December 27, 1988 the State Government empowered the Regional Tourist Officers/District Tourism Development Officers to make assessment of the tax in addition to the power of collection and refund of this tax.

From June 30, 1995, district Magistrates were directed to nominate an Officer not below the rank of Asst. Collector of first class to look after the work related to luxury tax. Further, w.e.f. 14.08.1996, it has been clarified that luxury tax is leviable on room tariff irrespective of the number of person or persons living in the room. From December 2009 Luxury Tax is being administered by Commercial Tax Authorities.

Initially, the luxury tax was payable by every person who occupies a room on rent or suit of rooms provided with luxuries in a hotel carrying a rent ₹ 250.00 or more per day per person. From October 12, 1994 the rate of luxury tax was amended and made payable on room or suite of rooms, carrying a rent of ₹ 220.00 or more per day at the flat rate of 5% of the rent, along with the provision of a rebate of 25% 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 ₹ 1000 or more per day.

By notification no182/xxxvi(3)/2011/15(1)/2011 Dated 29.04.2011, Hotel includes a residential unit (including a tent made unit) wherein rooms are provided to customers on rent and it also includes conference hall, marriage hall, community hall, mandap, club, lodge tentage, resort and also space provided on rent by the owners of open space for business purpose but does not include approved units under paying guest scheme of the department of tourism of the Uttarakhand Govt. Luxury tax shall be payable at the following rate by every person, who occupies a room or suit of rooms-

Rent per day	Rate of Luxury Tax
a. ₹ 1000 to ₹ 3500	5%
b. Above ₹ 3500	10%

Before 29.04.2011, Luxury Tax was payable at the rate of 5%. Besides this, Luxury Tax at the rate of 5% is also levied on rent, where the rent is more than ₹10,000.00 per day providing for business purpose conference hall, marriage hall, community hall, mandap, club, lodge, tentage, resort and open space.

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

(₹ in crores)		
Sl. No.	Year	Amount
1.	2007-08	5.18
2.	2008-09	6.09
3.	2009-10	7.13
4.	2010-11	9.69
5.	2011-12	14.01
6.	2012-13 (LE)	15
7.	2013-14 (BE)	22

2. 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 ₹2/- per quintal for sugar mills and ₹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 ₹1.75 to ₹3.00 per quintal on 8.11.94 but was reduced to ₹2/- per quintal on 26.11.94.

The amount of Sugar Fund Collected is shown in the following table:-

(₹ in thousand)

Sl. 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.	2007-08	2	61679	64320	1170.50	30989.50	32160.00
2.	2008-09	1687	78354	80041	0.00	39177.00	39177.00
3.	2009-10	659	71385	72044	0.00	35693.00	35693.00
4.	2010-11	55	51809	51864	0.00	25905.00	25905.00
5.	2011-12	55	61123	61178	0.00	30562.00	30562.00
6.	2012-13	51	60601	60652	0.00	30301.00	30301.00

TCP= Tax on Cane Purchase

Topic Note No. 11

Cesses/Surcharges

- (a) **Particulars of cesses/surcharges levied by the State Govt. (such as mining cess, health cess, education cess, mandi charges & agricultural cess.) Basis and prevailing rates of each cess.**

A cess called "Green Cess has been imposed on motor vehicle at the time of registration vide notification dated 29 November 2012. The rates of cess are as follows":-

Sl. No.	Description of vehicle	Rates of Cess (in ₹)
1	2	3
1.	Motor vehicle other than transport vehicle-	
	(a) Motor cycle	400 (at the time of registration)
	(b) Motor vehicle other than motor cycle	1200 (at the time of registration)
2.	Motor vehicle, other than transport vehicle, completed fifteen years from the date of its registration, at the time of renewal of certificate of registration as per sub-section (10) of section 41, of the Motor Vehicle Act, 1988-	
	(c) Motor cycle	400 (for every five year)
	(d) Motor vehicle other than motor cycle	1200 (for every five year)
3.	Transport vehicles completed 7 years from the date of its registration at the time of renewal of fitness certificate as per section 56 of the motor vehicle act	400 (for every year)

- (b) **Are collections made from these deposited to the Consolidated Fund of the State or are they kept in separate fund?**

The collection made are being deposited in the consolidated fund of the state at present and the Rules for deposit and utilization of the fund are under preparation.

- (c) **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.**

No.

- (d) **Year-wise collection and budget head/fund to which any or all of the above is deposited may be given from 2007-08 to 2012-13.**

An amount of ₹1.47 crores has been collected since December 2012 till 31 Mar, 2013.

- (e) **What is the mechanism for incurring expenditure from these funds?**

The Rules are being framed for utilization of the cess.

Topic Note No. 12

USER CHARGES:

(a) Sector-wise rates of user charges and present collection system together with present user charges as percentage of O&M Cost

1. Uttarakhand Jal Sansthan

Minimum domestic water tariff for urban areas is levied on the Annual Rental Value (ARV) assessed by Nagar Palika Parisads as given below (₹ per month for 15 mm connection):-

Table 12.1: Water tariff levied in urban areas

Sl. No.	Annual Rental Value	Tariff rate as on 01.10.2008			Tariff rate as on 01.10.2011			Tariff Rate effective on 01.04-2013		
		Gravity	Low Head	High Head	Gravity	Low Head	High Head	Gravity	Low Head	High Head
1.	₹ 360.00 (up-to)	87.10	91.00	97.50	97.15	101.50	108.75	90.00	95.00	102.00
2.	₹ 361.00 to 2000.00	91.00	97.50	104.00	101.50	108.75	116.00	95.00	102.00	110.00
3.	₹ 2001. to 3500.00	97.50	104.00	117.00	108.75	116.00	130.50	112.00	120.00	135.00
4.	₹ 3501.00 to 6000.00	130.00	143.00	162.50	145.00	159.50	181.25	150.00	164.00	187.00
5.	₹ 6001.00 to 8000.00	156.00	162.50	195.00	174.00	181.25	217.50	179.00	187.00	224.00
6.	₹ 8001.00 to 10000.00	182.00	195.00	208.00	203.00	217.50	232.00	209.00	224.00	239.00
7.	₹ 10000.00 to 120000.00	182.00	195.00	208.00	203.00	217.50	232.00	224.00	239.00	260.00
8.	₹ 12000.00 to 140000.00	182.00	195.00	208.00	203.00	217.50	232.00	239.00	260.00	275.00
9.	₹ 14001.00 & above	182.00	195.00	208.00	203.00	217.50	232.00	325.00	350.00	375.00

Minimum domestic water tariff for rural areas where house properties are not taxed is given below (₹ per month):-

Table 12.2 Water tariff levied in rural areas

Sl. No.	Description	Tariff rate as on 01.10.2008			Tariff rate as on 01.10.2011			Tariff Rate effective on 01.04-2013		
		Gravity	Low head	High head	Gravity	Low head	High head	Gravity	Low head	High head
1.	Single tap water connection	53.30	58.50	65.00	59.45	65.25	72.50	55.00	60.00	67.00
2.	Double tap water connection	58.50	65.50	78.00	65.25	72.25	87.00	67.00	75.00	90.00
3.	Triple tap water connection	78.00	97.50	117.00	87.00	108.75	130.50	90.00	112.00	135.00
4.	Four tap water connection	97.50	117.00	130.00	108.75	130.50	145.00	112.00	135.00	150.00

Tariff rate for non domestic water supply (with meter) is given below (₹ per month):-

Table 12.3 Water tariff for non domestic water supply

Sl. No.	Annual Rental Value	Tariff rate as on 01.10.2008			Tariff rate as on 01.10.2011			Tariff Rate effective on 01.04-2013		
		Gravity	Low head	High head	Gravity	Low head	High head	Gravity	Low head	High head
1.	Nagar Palika Parisad Area									
A.	Special category and Industrial	10.40	13.00	15.60	11.60	14.50	17.40	12.50	15.60	18.75
B.	Other Businesses Institute	9.10	10.40	13.65	10.15	11.60	15.23	11.00	12.50	16.50
C.	Other Government/ semi govt/ Institutional/ Cantt. Areas	8.71	9.75	13.65	9.72	10.88	15.23	10.50	12.00	16.50
2.	Nagar Panchayat/ Muncipal / Multi purpose	8.71	9.10	13.65	9.72	10.15	15.23	10.50	10.50	16.50
3.	Rural Area	8.71	8.84	13.65	9.72	9.86	15.23	10.50	10.50	16.50

Minimum fees per month 15 mm meter non-domestic water supply is given below:

Table 12.4 Minimum fees (15 mm. meter) Non Domestic water supply

Sl. No.	Annual Rental Value	Tariff rate as on 01.10.2008			Tariff rate as on 01.10.2011			Tariff Rate effective on 01.04-2013		
		Gravity	Low head	High head	Gravity	Low head	High head	Gravity	Low head	High head
1.	Nagarpalika Parisad Area									
A.	Special category and Industrial	345.00	460.00	575.00	390.00	520.00	650.00	415.00	550.00	700.00
B.	Other Businesses Institute	316.25	375.75	431.25	357.50	422.50	487.50	380.00	450.00	520.00
C.	Other Government/ semi govt/ Institutional/ Cantt. Areas	316.25	345.00	402.50	357.50	390.00	455.00	375.00	425.00	485.00
2.	Nagar Panchayat/ Muncipal / Multi purpose	195.00	260.00	292.50	217.50	290.00	326.25	235.00	315.00	350.00
3.	Rural Area	143.00	162.50	195.00	159.50	181.25	217.50	175.00	195.00	235.00

Table 12.5 Rate of water charge for metered connection (₹Per K.L.)

Table 12.5 Rate of water charge

Sl. No.	Annual Rental Value	Tariff rate as on 01.10.2008			Tariff rate as on 01.10.2011			Tariff Rate effective on 01.04-2013		
		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.									
A.	Urban Areas	3.25	4.55	5.20	3.63	5.08	5.80	4.00	5.50	6.25
B.	Rural Areas	2.60	3.90	5.20	2.90	4.35	5.80	3.10	4.70	6.25

Table 12.6 :Tariff and O & M Expenditure of Jal Sansthan

(₹ in Lakhs)

Sl No.	Year	Income from Tariff	O & M Expenditure				Income from Tariff as % of O & M cost
			Establishment	Electricity	Maintenance Expenditure	Total	
1.	2008-09	8210.25	4936.08	4280.19	4531.52	13747.79	59.72
2.	2009-10	9606.51	6128.31	4762.42	6029.64	16920.37	56.77
3.	2010-11	9546.43	9270.82	6559.84	1447.47	17278.13	55.25
4.	2011-12	10497.79	9838.41	8006.26	5562.23	23406.90	44.85

(iii) Medical & Health

Year wise user charges and O&M Expenditure is given below

Table : 12.7 Income from tariff and O & M Expenditure

(₹ in Lakhs)

Sl No.	Year	Income from Tariff	O & M Expenditure				Income from Tariff as % of O & M cost
			Establishment	Electricity	Maintenance Expenditure	Total	
1.	2008-09	748.53	15987.11	221.91	275.87	16484.89	4.54%
2.	2009-10	1004.93	27323.01	198.98	238.58	27760.57	3.62%
3.	2010-11	1498.65	35750.44	436.17	380.55	36567.16	4.10%
4.	2011-12	1522.53	40835.32	478.29	466.13	41779.74	3.64%
5.	2012-13	2222.29	50810.66	498.22	476.13	51785.01	4.29%

General Fee (Registration, Bed Charges, Ambulance Charges, etc)

SI No.	Particulars	Rates in ₹		
		PHC	CHC	Urban Hospitals
1.	Patient registration	2.00 for 15 days	3.00 for 15 days	10.00 for 15 days
2.	Admission Fee	5.00	20.00	50.00
3.	Bed Charges			
(a)	General ward	₹5.00 per day after 3 days	₹5.00 per day after 3 days	₹20.00 per day after 3 days
(b)	Paying ward			50.00 per day
(c)	Private ward			
(i)	Two beds			80.00 per day
(ii)	One bed			150.00 per day
(iii)	Air cooled room			250.00 per day
(iv)	Air conditioned room			500.00 per day
(v)	Heater etc Instruments			40.00 per day
4.	Patient foods			
(a)	General ward			20.00, Spl- 50.00
(b)	Paying ward			
(c)	Private ward			
5.	Ambulance	Minimum ₹ 100.00 for five Kms extra ₹20/- per km		
6.	Private Medico Legal Fee	100.00 (50% doctor)		

Investigation Charges (Pathological, Radiological Diagnosis)

SI No.	Investigation	Rates in ₹		
		OPD/ General Ward	Paying Ward	Private Ward
1.	Haemoglobin	5.00	15.00	20.00
2.	Stool for occult blood	5.00	15.00	20.00
3.	Urine for Albumin and Su	5.00	15.00	20.00
4.	Sputum for AFB	10.00	15.00	20.00
5.	Bleeding time	10.00	15.00	20.00
6.	Coagulation time	10.00	15.00	20.00
7.	Aldehyde test	10.00	15.00	20.00
8.	ESR	10.00	15.00	20.00
9.	Smear examination for AFB	10.00	15.00	20.00
10.	Smear examination for parasite	10.00	15.00	20.00
11.	Hess test	10.00	15.00	20.00
12.	TLC/DLC	10.00	15.00	20.00
13.	Microscopy exam of CSF	10.00	15.00	20.00
14.	Urine examination routine	10.00	15.00	20.00

A	Medium Group Test			
1.	Blood Sugar, one sample	20.00	30.00	50.00
2.	Stool examination complete	20.00	30.00	50.00
3.	Urine examination complete	20.00	30.00	50.00
4.	Total RBXC count	20.00	30.00	50.00
5.	Reticulocyte count	20.00	30.00	50.00
6.	Platelet count	20.00	30.00	50.00
7.	Blood urea	20.00	30.00	50.00
8.	Blood grouping ABO	20.00	30.00	50.00
9.	Semen examination	20.00	30.00	50.00
10.	Blood grouping Rh (anti D)	20.00	30.00	50.00
11.	Osmotic fragility test	20.00	30.00	50.00
12.	Dark background microscopy	20.00	30.00	50.00
13.	Urea stavimin test	20.00	30.00	50.00
14.	Serum creatinine	20.00	30.00	50.00
15.	Peripheral blood smear exam	20.00	30.00	50.00
B	Medical Group A Test			
1.	Widal test	30.00	50.00	80.00
2.	VDRL/WR/Khan test	30.00	50.00	80.00
3.	Serum calcium	30.00	50.00	80.00
4.	Serum potassium	30.00	50.00	80.00
5.	Serum vitiliseex	30.00	50.00	80.00
6.	Serum/Urine creatinine	30.00	50.00	80.00
7.	Serum sodium	30.00	50.00	80.00
8.	Alkaline phosphatase	30.00	50.00	80.00
9.	Acid phosphatase	30.00	50.00	80.00
10.	Thymal turbidity	30.00	50.00	80.00
11.	Vanderverg	30.00	50.00	80.00
12.	Serum/Urine/Chloride	30.00	50.00	80.00
13.	Prothrombin time	30.00	50.00	80.00
14.	Vaginal cytology	30.00	50.00	80.00
15.	Total protein with AP ration	30.00	50.00	80.00
16.	SGOT	30.00	50.00	80.00
17.	SGPT	30.00	50.00	80.00
18.	Serum cholesterol	30.00	50.00	80.00
19.	Serum amylase urinary diverse	30.00	50.00	80.00
20.	Agglutinin test	30.00	50.00	80.00
21.	Kasoni test	30.00	50.00	80.00
22.	Bone marrow smear examination	30.00	50.00	80.00
23.	Combs test	30.00	50.00	80.00

24.	Rh Factor test	30.00	50.00	80.00
25.	Velfelix reaction	30.00	50.00	80.00
26.	Virus inclusion body	30.00	50.00	80.00
27.	Fetal haemoglobin	30.00	50.00	80.00
28.	LE cell test	30.00	50.00	80.00
29.	Plasma fibronogin	30.00	50.00	80.00
30.	Serum lipase	30.00	50.00	80.00
31.	Glucose-6 phosphates dehydrogenate	30.00	50.00	80.00
32.	Stock vaccine	30.00	50.00	80.00
33.	Serum iron	30.00	50.00	80.00
34.	HDL cholesterol	30.00	50.00	80.00
35.	Serum iron binding capacity	30.00	50.00	80.00
36.	Haemoglobin-S	30.00	50.00	80.00
37.	Cross matching (Blood Grp,Rh)	30.00	50.00	80.00
C	Major Test Group			
1.	Urine/Blood/Pus/Sputum/CSF/Stool/AFB/Culture & Sensitivity	30.00	60.00	100.00
2.	Glucose tolerance test	30.00	60.00	100.00
3.	Histopathological examination	30.00	60.00	100.00
4.	Serum triglyceride	30.00	60.00	100.00
5.	Pregnancy test	30.00	60.00	100.00
6.	C.S.F./Serous fluids complete exam	30.00	60.00	100.00
7.	Gastric analysis	30.00	60.00	100.00
8.	Urea clearance test	30.00	60.00	100.00
9.	Protein bound iodine	30.00	60.00	100.00
10.	Uninary-17 ketoacid	30.00	60.00	100.00
11.	Electrophoresis serum protein/Lipoprotein etc.	30.00	60.00	100.00
12.	Complement fixation for virus	30.00	60.00	100.00
13.	Paulvumul test	30.00	60.00	100.00
14.	Testing for allergy antibody test	30.00	60.00	100.00
15.	Chromosomal analysis	30.00	60.00	100.00
16.	RNA gene typine	30.00	60.00	100.00
17.	Bone marrow collection and smear exam.	30.00	60.00	100.00
18.	Aspiration for malignant cell and exam	30.00	60.00	100.00
19.	Vitamin C estimation	30.00	60.00	100.00
20.	Cytic acid estimation	30.00	60.00	100.00
21.	Serum aldhyde	30.00	60.00	100.00
22.	Folic acid	30.00	60.00	100.00
23.	B-12 estimation	30.00	60.00	100.00
24.	ASO titer	30.00	60.00	100.00
25.	Australia antigen	30.00	60.00	100.00

D	Radiological Investigations			
1.	X-ray chest	70.00	80.00	100.00
2.	X-ray dental	20.00	30.00	50.00
3.	X-ray abdomen	70.00	80.00	100.00
4.	X-ray spine Ap	70.00	80.00	100.00
5.	X-ray skull AP/Lateral	70.00	80.00	100.00
6.	X-ray other parts	70.00	80.00	100.00
E	Specialized Techniques			
1.	IVP excluded dye	200.00	300.00	500.00
2.	Cholecystography excluded dye	200.00	300.00	500.00
3.	Barium-meal/Enema excluded dye	200.00	300.00	500.00
4.	Hysterosalpingography excluded dye	200.00	300.00	500.00
5.	Angiography (Excluding Coronary)	200.00	300.00	500.00
6.	Myelography	200.00	300.00	500.00
7.	Ventriculography excluding contrast dye	As per AIIMS rate	As per AIIMS rate	As per AIIMS rate
8.	Sonography	200.00	300.00	500.00
9.	Bronchography without contrast	As per AIIMS rate	As per AIIMS rate	As per AIIMS rate
F	Radiation Therapy			
1.	Diathermy/Infrared/Untraviolet	10.00	15.00	20.00
2.	Radiotherapy	As per AIIMS rate	As per AIIMS rate	As per AIIMS rate
3.	Radium / CS/Cobalt needle tissue incision	As per AIIMS rate	As per AIIMS rate	As per AIIMS rate
4.	ECG with report	50.00	60.00	75.00
5.	EEG with report	100.00	150.00	200.00
6.	Electro Cardiogram with report	100.00	150.00	200.00
G	Other Specialized Investigation			
1.	Audiometry	20.00	25.00	30.00
2.	CT Scan Head	800.00	900.00	1000.00
3.	Whole body scan	1200.00	1400.00	1500.00
4.	Exercise ECG	200.00	300.00	500.00
5.	Echo test	200.00	300.00	500.00
6.	Thermography	100.00	150.00	200.00
7.	Mammography	200.00	300.00	500.00
8.	ECT	100.00	150.00	200.00
9.	Endoscopy	200.00	300.00	500.00
10.	T3T4 estimation, TSH	300.00	400.00	500.00
11.	Isotope scanning liver/thyroid	As per AIIMS rate	As per AIIMS rate	As per AIIMS rate
12.	Cardiac Catheterization & Angiography	As per AIIMS rate	As per AIIMS rate	As per AIIMS rate

Surgery Charges (Operation Procedure, etc)

SI No.	Investigation	Rates in ₹		
		OPD/ General Ward	Paying Ward	Private Ward
A	General Surgery			
1.	Parecentisis abdomen	100.00	150.00	200.00
2.	Pleural taping	100.00	150.00	200.00
3.	Biopsy of lever and kidney	100.00	150.00	200.00
4.	Excision of Urethral Caruncle	100.00	150.00	200.00
5.	Minor wound repair & stitching	100.00	150.00	200.00
6.	Minor plastic operation	100.00	150.00	200.00
7.	Circumcision	100.00	150.00	200.00
8.	Dilatation of urethral	100.00	150.00	200.00
9.	Paronechia	100.00	150.00	200.00
10.	Ingrowing nail	100.00	150.00	200.00
11.	Lumbar puncture	100.00	150.00	200.00
12.	Cut open for drip	100.00	150.00	200.00
13.	Piles injection	100.00	150.00	200.00
14.	Seabasious Cyst removal	100.00	150.00	200.00
15.	Plaster charges	100.00	150.00	200.00
16.	Cystoscopy	100.00	150.00	200.00
17.	Gastrosocopy	100.00	150.00	200.00
18.	Bronchosocopy	100.00	150.00	200.00
19.	Blood transfusion	100.00	150.00	200.00
B	Plastic Surgery			
1.	Operation on tendon	300.00	400.00	600.00
2.	Skin grafting	300.00	400.00	600.00
3.	Medium plastic surgery	300.00	400.00	600.00
C	Operation of ENT			
1.	Setting of Nasal bone	300.00	400.00	600.00
2.	Removal Nasal polyp	300.00	400.00	600.00
3.	Tracheostomy	300.00	400.00	600.00
4.	Sinoplasty	300.00	400.00	600.00
5.	Tonsillectomy	300.00	400.00	600.00
6.	Repair of cut throat	300.00	400.00	600.00
D	Operation of Bone			
1.	Closed reduction of fractures & dislocations	300.00	500.00	800.00
2.	Wound debridement	300.00	500.00	800.00
3.	Sequestromy	300.00	500.00	800.00
4.	Medium plaster	300.00	500.00	800.00
5.	Large plaster	300.00	500.00	800.00

E	Operation of the Eye			
1.	Iredeteomy	300.00	500.00	800.00
2.	Dacryocystomy	300.00	500.00	800.00
3.	Eyeball operation	300.00	500.00	800.00
4.	Ptosis	300.00	500.00	800.00
5.	Cataract (IOL)	300.00	500.00	800.00
6.	Glaucoma	300.00	500.00	800.00
7.	Stye	100.00	150.00	200.00
8.	Chalazion	100.00	150.00	200.00
9.	Electrolysis	100.00	150.00	200.00
10.	Entopin & Extropion	100.00	150.00	200.00
11.	Conjunctival cyst	100.00	150.00	200.00
12.	Pterigium	100.00	150.00	200.00
13.	Tarsorrhaphy	100.00	150.00	200.00
14.	Phaco cataract surgery	3000.00	4000.00	5000.00
F	List of Major Operations			
1.	Abdominal operation	500.00	700.00	1000.00
2.	Operation of Stomach	500.00	700.00	1000.00
3.	Gasterctomy	500.00	700.00	1000.00
4.	Gasterojejunostomy	500.00	700.00	1000.00
5.	Gastric perofration	500.00	700.00	1000.00
6.	Gastroanastomosis operation	500.00	700.00	1000.00
7.	Vagotomy	500.00	700.00	1000.00
G	Operations of G.I.T.			
1.	Shunt & anastamosis of all type	400.00	600.00	1000.00
2.	Bowel resection	400.00	600.00	1000.00
3.	Sigmoidectomy	400.00	600.00	1000.00
4.	Cholecystectomy	400.00	600.00	1000.00
5.	Intesusseption	400.00	600.00	1000.00
6.	Laparoscopic cholecystectomy	500.00	800.00	1000.00
H	Operation of Gall Bladder, Liver & Spleen			
1.	Cholecystectomy	400.00	600.00	1000.00
2.	Cholecystojejunostomy	400.00	600.00	1000.00
3.	Repair of Liver	400.00	600.00	1000.00
4.	Splenorenal Anastomosis	400.00	600.00	1000.00
5.	Splenectomy	400.00	600.00	1000.00
I	Operations of Kidney & Ureter			
1.	Renal Stone removal	400.00	600.00	1000.00
2.	Nephrectomy/Dialysis	400.00	600.00	1000.00
3.	Ureteric stone removal	400.00	600.00	1000.00
4.	Ureteric implantation	400.00	600.00	1000.00
5.	Urinary bladder surgery	400.00	600.00	1000.00

J	Operations on Lower Abdominal Region			
1.	Hernia of all type	400.00	600.00	1000.00
2.	Appendisectomy	400.00	600.00	1000.00
K	Operations of Genitourinary System			
1.	Abdominal Prostarctomy	400.00	600.00	1000.00
2.	Trans urethral resection (T.U.R.)	400.00	600.00	1000.00
3.	Amputation of Penis	400.00	600.00	1000.00
4.	Orchidectomy	400.00	600.00	1000.00
L	Medium Operations General Surgery			
1.	Abdominal Laparotimy	300.00	500.00	800.00
2.	Cystolithotomy	300.00	500.00	800.00
3.	Stone removal from urethra	300.00	500.00	800.00
4.	Hydrocle, Hematocele	300.00	500.00	800.00
5.	Vericocele	300.00	500.00	800.00
6.	Varicose vein operation	300.00	500.00	800.00
7.	Fissure in ano	300.00	500.00	800.00
8.	Vas reunion	300.00	500.00	800.00
9.	F.B. Anal region	300.00	500.00	800.00
10.	Testicular Biopsy	300.00	500.00	800.00
11.	Intercostals drainage	300.00	500.00	800.00
12.	Retrograde Ureteric catheterization	300.00	500.00	800.00
13.	Gynaecomastia	300.00	500.00	800.00
M	Gynaecological Operations			
1.	Dialation & Curettage	300.00	400.00	500.00
2.	Gland removal	300.00	400.00	500.00
3.	Vaginal cyst removal	300.00	400.00	500.00
4.	Induction of Labour	Free	400.00	500.00
5.	Delivery with or without Episiotomy	free	400.00	500.00
6.	Manual Removal of Placenta	300.00	400.00	500.00
7.	L.S.C.S	500.00	500.00	1000.00
8.	Total abdominal Hysterectomy	500.00	700.00	1000.00
N	Miscellaneous			
1.	Central venous pressure line		As per AIIMS rate	
2.	Intensive care without ventilator		As per AIIMS rate	
3.	Intensive care with ventilator		As per AIIMS rate	

SI No.	Dental Surgery	Rates in ₹
1.	Abscess incision	100.00
2.	All extractions in one jaw	100.00
3.	Alveolectomy	100.00
4.	Apical curettage	100.00
5.	Biopsy	100.00
6.	Cysectomy	100.00
7.	Dental Restoration Class-I	50.00
8.	Dental Restoration Class-II	50.00
9.	Extraction per tooth	25.00
10.	Fistula closure	100.00
11.	Fistulectomy	100.00
12.	Fixation of Fracture of Jaw	400.00
13.	Fracture jaws closed reduction	200.00
14.	Frenectomy	100.00
15.	Gingivectomy full mouth	400.00
16.	Gingivectomy per segment	100.00
17.	Growth removal	100.00
18.	Pericorotomy	100.00
19.	Pulpotomy	100.00
20.	Removal of impaction	100.00
21.	Root Planning	100.00
22.	Total extraction both jaws	400.00
23.	Tumour Excision	400.00

Physiotherapy

SI No.	Physiotherapy	Rates in ₹
1.	Infrared radiation	₹ 5/day
2.	Short wave diathermy	₹ 20/day
3.	Ultrasonic Therapy	₹ 20/day
4.	C/Traction	₹ 5/day
5.	Transcendence Nerve Stimulation	₹ 30/day
6.	Faradic/IDC Stimulation	₹ 30/day
7.	Microwave Diathermy	₹ 40/day
8.	Intermittent Micro Cervical/Lumbar Traction	₹ 40/day
9.	Microwave++ Any traction	₹ 60/day
10.	Private wards & Bedside Physiotherapy	₹ 20/day
11.	Long Wave Therapy	₹ 50/day

Irrigation

At present an average rate of ₹ 40 to ₹ 474 per hectare is being levied. Total year wise revenue charges (Irrigation charges) and O&M expenditure are given below:-

Table: 12.8 Income from tariff and O & M Expenditure of Irrigation
(₹ in crores)

Sl No.	Year	Income from Tariff	O & M Expenditure	Income from Tariff as % of O & M cost
1.	2008-09	9.10	79.76	11.40
2.	2009-10	8.83	95.40	9.25
3.	2010-11	7.30	108.59	6.72
4.	2011-12	10.97	101.57	10.80
5.	2012-13	7.68	121.30	6.33

- (a) **Whether any users association has been formed? If yes, effectiveness of this users association in collection of arrears and charges.**

No, no user association has been formed so far.

Topic Note No. 13

LOANS DUE TO GOVERNMENT

Details of the outstanding loans against major categories – showing Principal, Interest as on 31.3.2012 as per the following table from 2007-08 to 2011-12 (separate table for each year):

(1) Name of Corporation: UJVNL (_____)

Table-A: Statement of Loans and Advances made by the State Government

Year- 2007-08							(₹ In lakh)
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
APDP	359.79		359.79	9.81		349.98	-9.81
PMGY	18.26		18.26	0.48		17.78	-0.48
Gou Loan MB-II	0.00	9000.00	9000.00	0.00		9000.00	9000.00
Gou Loan MB-I	0.00	221.00	221.00			221.00	221.00

MB: maneri Bhali Hydroelectric Project

Year- 2008-09							(₹ In lakh)
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
APDP	349.98		349.98	14.17		335.81	-14.17
PMGY	17.78		17.78	1.40		16.38	-1.40
Gou Loan MB-II	9000.00		9000.00	900.00		8100.00	-900.00
Gou Loan MB-I	221.00		221.00			221.00	0.00
Nabard Financed Projects	0.00	1398.60	1398.60			1398.60	1398.60
ADB Financed Project	0.00	2805.00	2805.00			2805.00	2805.00

(1) Name of Corporation: UJVNL (_____)

Table-A: Statement of Loans and Advances made by the State Government

Year- 2009-10

(₹ In Lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
APDP	335.81		335.81	22.90		312.91	-22.90
PMGY	16.38		16.38	1.18		15.20	-1.18
Gou Loan MB-II	8100.00		8100.00	900.00		7200.00	-900.00
Gou Loan MB-I	221.00		221.00			221.00	0.00
Nabard Financed Projects	1398.60	330.70	1729.30			1729.30	330.70
ADB Financed Project	2805.00		2805.00			2805.00	0.00

Year- 2010-11

(₹ In Lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
APDP	312.91		312.91	22.89		290.02	-22.89
PMGY	15.20		15.20	1.17		14.03	-1.17
Gou Loan MB-II	7200.00		7200.00	900.00		6300.00	-900.00
Gou Loan MB-I	221.00		221.00			221.00	0.00
Nabard Financed Projects	1729.30	2438.33	4167.63			4167.63	2438.33
ADB Financed Project	2805.00	1887.00	4692.00			4692.00	1887.00

Year- 2011-12

(₹ In Lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
APDP	290.02		290.02	22.90		267.12	-22.90
PMGY	14.03		14.03	1.16		12.87	-1.16
Gou Loan MB-II	6300.00		6300.00	900.00		5400.00	-900.00
Gou Loan MB-I	221.00		221.00			221.00	0.00
Nabard Financed Projects	4167.63	2457.13	6624.76			6624.76	2457.13
ADB Financed Project	4692.00	2910.00	7602.00			7602.00	2910.00

**Table-B: Statement of outstanding loans against major categories showing
Principal and Interest**

Year-2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
APDP	349.98		349.98		349.98	
PMGY	17.78		17.78		17.78	
Gou Loan MB-II	9000.00		9000.00		9000.00	
Gou Loan MB-I			221.00		221.00	

Year-2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
APDP	335.81		335.81		335.81	
PMGY	16.38		16.38		16.38	
Gou Loan MB-II	8100.00		8100.00		8100.00	
Gou Loan MB-I			221.00		221.00	
NABARD Financed Projects	1398.60		1398.60		1398.60	
ADB Financed Project			2805.00		2805.00	

Year-2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
APDP	312.91		312.91		312.91	
PMGY	15.20		15.20		15.20	
Gou Loan MB-II	7200.00		7200.00		7200.00	
Gou Loan MB-I			221.00		221.00	
NABARD Financed Projects	1729.30		1729.30		1729.30	
ADB Financed Project			2805.00		2805.00	

**Table-B: Statement of outstanding loans against major categories showing
Principal and Interest**

Year-2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
APDP	290.02		290.02		290.02	
PMGY	14.03		14.03		14.03	
Gou Loan MB-II	6300.00		6300.00		6300.00	
Gou Loan MB-I			221.00		221.00	
Nabard Financed Projects	4167.63		4167.63		4167.63	
ADB Financed Project			4692.00		4692.00	

Year-2011-102

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
APDP	267.12		267.12		267.12	
PMGY	12.87		12.87		12.87	
Gou Loan MB-II	5400.00		5400.00		5400.00	
Gou Loan MB-I			221.00		221.00	
Nabard Financed Projects	6624.76		6624.76		6624.76	
ADB Financed Project			7602.00		7602.00	

(2) Name of Corporation:-Power Transmission Corporation of Uttarakhand Ltd.

Table-A: Statement of Loans and Advances made by the State Government

Year- 2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
NABARD	14514.10	9416.00	23930.10	1169.95	0	22760.15	+8246.05
ADB							

(2) Name of Corporation:-Power Transmission Corporation of Uttarakhand Ltd.**Table-A: Statement of Loans and Advances made by the State Government**
Year- 2008-09 (₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
NABARD	22760.15	0	22760.15	1219.63	0	21540.52	-1219.63
ADB							

Year- 2009-10 (₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
NABARD	21540.52	0	21540.52	3016.11	0	18524.41	-3016.11
ADB							

Year- 2010-11 (₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
NABARD	18524.41	0	18524.41	4899.31	0	13625.10	- 4899.31
ADB							

Year- 2011-12 (₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
NABARD	13625.10	0	13625.10	5533.67	0	8091.43	-5533.67
ADB	0	2825.00	2825.00	0	0	2825.00	+2825.00

**Table-B: Statement of outstanding loans against major categories showing
Principal and Interest**

Year-2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
NABARD	22760.15	1	22760.15	0	22760.15	2008-09
ADB						

Year-2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
NABARD	21540.52	1	21540.52	0	21540.52	2009-10
ADB						

Year-2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
NABARD	18524.41	1	18524.41	0	18524.41	2010-11
ADB						

Year-2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
NABARD	13625.10	1	13625.10	0	13625.10	2011-12
ADB						

Year-2011-12

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
NABARD	8091.43	1	8091.43	0	8091.43	2012-13
ADB	2825.00	1	2825.00	0	2825.00	2012-13

(3) Name of Corporation :- Uttarakhand Power Corporation Ltd.

Table-A: Statement of Loans and Advances made by the State Government

Year- 2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
State plan/District Plan/MNP/PMGY/APDRP	13885.81	2331.00	16216.81	1105.32	0	15111.50	1225.68

Year- 2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
State plan/District Plan/MNP/PMGY/APDRP	15111.50	1397.20	16508.70	1368.60	0	15140.09	28.60

Year- 2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
State plan/District Plan/MNP/PMGY/APDRP	15140.09	2331.40	17471.49	1521.12	0	15950.38	810.28

Year- 2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
State plan/District Plan/MNP/PMGY/APDRP	15950.38	2045.39	17995.77	1753.20	0	16242.56	292.19

(3) Name of Corporation :- Uttarakhand Power Corporation Ltd.

Table-A: Statement of Loans and Advances made by the State Government

Year- 2011-12

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
State plan/District Plan/MNP/PMGY/APDRP	16242.56	29915.50	46158.06	1957.74	0	44200.32	27957.76

Table-B: Statement of outstanding loans against major categories showing Principal and Interest

Year-2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
State plan/District Plan/MNP/PMGY/APDRP	15111.50	5	15111.50	0	15111.50	

Year-2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
State plan/District Plan/MNP/PMGY/APDRP	15140.09	5	15140.09	0	15140.09	

Year-2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
State plan/District Plan/MNP/PMGY/APDRP	15950.38	5	15950.38	0	15950.38	

Table-B: Statement of outstanding loans against major categories showing Principal and Interest

Year-2010-11						(₹ In lakh)
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
State plan/District Plan/MNP/PMGY/APDRP	16242.56	5	16242.56	0	16242.56	

Year-2011-12						(₹ In lakh)
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
State plan/District Plan/MNP/PMGY/APDRP	44200.32	5	44200.32	0	44200.32	

(4) Name of Corporation :- Uttarakhand Transport Corporation

Table-A: Statement of Loans and Advances made by the State Government

Year- 2007-08							(₹ In lakh)
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Purchase of Buses (5055-00-190-01-00-30)	425	1950	2375	26.50	0	2348.5	1923.5

Year- 2008-09							(₹ In lakh)
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Purchase of Buses (5055-00-190-01-00-30)	2348.5	0	2348.5	0	0	2348.5	0

(4) Name of Corporation :- Uttarakhand Transport Corporation**Table-A: Statement of Loans and Advances made by the State Government**

Year- 2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Purchase of Buses (5055-00-190-01-00-30)	2348.5	0	2348.5	0	0	2348.5	0

Year- 2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Purchase of Buses (5055-00-190-01-00-30)	2348.5	0	2348.5	0	0	2348.5	0

Year- 2011-12

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Purchase of Buses/ Buses (5055-00-190-01-00-30 / UK Add. TaxAdjustment (7055-101-190-03-00-30)	2348.5	10011	12359.5	0	0	12359.5	10011

**Table-B: Statement of outstanding loans against major categories
showing Principal and Interest**

Year-2007-08				(₹ In lakh)		
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Purchase of Buses (5055-00-190-01-00-30)	2348.5	2	2348.5	16.00	2364.5	2004-05

Year-2008-09				(₹ In lakh)		
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Purchase of Buses (5055-00-190-01-00-30)	2348.5	2	2348.5	45.00	2393.5	2004-05 / 2007-08

Year-2009-10				(₹ In lakh)		
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Purchase of Buses (5055-00-190-01-00-30)	2348.5	2	2348.5	70	2418.5	2004-05 / 2007-08

Year-2010-11				(₹ In lakh)		
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Purchase of Buses (5055-00-190-01-00-30)	2348.5	2	2348.5	267	2615.5	2004-05 / 2007-08

Year-2011-12				(₹ In lakh)		
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Purchase of Buses (5055-00-190-01-00-30) /(7055-101-190-04-00-30) UK Add. Tax Adjustment (7055-101-190-03-00-30)	12359.5	4	12359.5	435	12794.5	2004-05 / 2007-08

(5) Name of Corporation :- Public Works Department (PWD)

Table-A: Statement of Loans and Advances made by the State Government

Year- 2010-11				(₹ In lakh)			
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Uttarakhand State Infrastructure Development Corporation Ltd. (5054-80-190-03-30)	0	200	200	0	0	200	+ 200

Year- 2011-12				(₹ In lakh)			
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Uttarakhand State Infrastructure Development Corporation Ltd. (5054-80-190-03-30)	200	0	200	0	0	200	0

Table-B: Statement of outstanding loans against major categories showing Principal and Interest

Year-2010-11				(₹ In lakh)		
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Uttarakhand State Infrastructure Development Corporation Ltd. (5054-80-190-03-30)	0	2	200	0	0	0

Year-2011-12				(₹ In lakh)		
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Uttarakhand State Infrastructure Development Corporation Ltd. (5054-80-190-03-30)	0	0	0	0	0	0

**(6) Name of Corporation :- Uttarakhand Peyjal Sansadhan Vikas Evam
Nirman Nigam**

Table-A: Statement of Loans and Advances made by the State Government

Year- 2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Loan for water supply & sanitation(6215-02-800-04-00-30)	1386.52	450.00	1836.52	*7.915	0	1828.605	+ 442.085

***The amount shown column no 5 as *7.915 was deposited in Dehradun treasury vide dated 19.11.08**

Year- 2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Loan for water supply & sanitation(6215-02-800-04-00-30)	1828.605	273.090	2101.695	0	0	2101.695	273.090

**(6) Name of Corporation :- Uttarakhand Peyjal Sansadhan Vikas Evam
Nirman Nigam**

Table-A: Statement of Loans and Advances made by the State Government

Year- 2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Loan for water supply & sanitation(6215-02-800-04-00-30)	2101.695	0	2101.695	0	0	2101.695	0

Year- 2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Loan for water supply & sanitation(6215-02-800-04-00-30)	2101.695	0	2101.695	0	0	2101.695	0

Year- 2011-12

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Loan for water supply & sanitation(6215-02-800-04-00-30)	2101.695	0	2101.695	0	0	2101.695	0

Managing Director Uttarakhand Peyjal Sansadhan Vikas Evam Nirman Nigam

**Table-B: Statement of outstanding loans against major categories showing
Principal and Interest**

Year-2007-08			(₹ In lakh)			
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Loan for water supply & sanitation(6215-02-800-04-00-30)	1828.605	5	1828.605	0	1828.605	

Year-2008-09			(₹ In lakh)			
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Loan for water supply & sanitation(6215-02-800-04-00-30)	2101.695	5	2101.695	0	2101.695	

Year-2009-10			(₹ In lakh)			
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Loan for water supply & sanitation(6215-02-800-04-00-30)	2101.695	5	2101.695	0	2101.695	

Year-2010-11			(₹ In lakh)			
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Loan for water supply & sanitation(6215-02-800-04-00-30)	2101.695	5	2101.695	0	2101.695	

Year-2011-12			(₹ In lakh)			
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Loan for water supply & sanitation(6215-02-800-04-00-30)	2101.695	5	2101.695	0	2101.695	

(7) Name of Corporation : Doiwala Sugar Company Ltd. Doiwala

Table-A: Statement of Loans and Advances made by the State Government

Year- 2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	2259.01	1433.46	3692.47	0	0	3692.47	1433.46

Year- 2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	3692.47	1117.36	4809.83	0	0	4809.83	1117.36

Year- 2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	4809.83	0	4809.83	0	0	4809.83	0

Year- 2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	4809.83	0	4809.83	0	0	4809.83	0

Year- 2011-12

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	4809.83	444.36	5254.19	12.62	0	5241.57	431.74

Table-B: Statement of outstanding loans against major categories showing

Principal and Interest

Year-2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	3692.47	02	3692.47	1943.13	5635.60	2001-02

Year-2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	4809.83	02	4809.83	2687.06	7496.89	2001-02

Year-2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	4809.83	2	4809.83	3552.83	8362.66	2001-02

Year-2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	4809.83	2	4809.83	4418.60	9228.43	2001-02

Year-2011-12

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	5241.57	2	5241.57	5324.52	10566.09	2001-02

(8) Name of Corporation: Kichha Sugar Company Ltd. Kichha

Table-A: Statement of Loans and Advances made by the State Government

Year- 2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	1597.00	1009.70	2606.70	0	0	2606.70	1009.70

Year- 2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	2606.70	770.75	3377.45	0	0	3377.45	770.75

Year- 2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	3377.45	0	3377.45	0	0	3377.45	0

(8) Name of Corporation: Kichha Sugar Company Ltd. Kichha**Table-A: Statement of Loans and Advances made by the State Government**

Year- 2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	3377.45	0	3377.45	0	0	3377.45	0

Year- 2011-12

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	3377.45	0	3377.45	0	0	3377.45	0

Table-B: Statement of outstanding loans against major categories showing Principal and Interest

Year-2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

Year-2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

Year-2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

Table-B: Statement of outstanding loans against major categories showing

Principal and Interest

Year-2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

Year-2011-12

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

(9) Name of Corporation :Kishan Sahkari Chini mills Ltd. Bazpur

Table-A: Statement of Loans and Advances made by the State Government

Year- 2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advance d during the year	Total	Repaid during the year	Write off irrecover able loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	2369.86	1049.48	3419.34	0	0	3419.34	1049.48

Year- 2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advance d during the year	Total	Repaid during the year	Write off irrecover able loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	3419.34	1160.90	4580.24	0	0	4580.24	1160.90

Year- 2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advance d during the year	Total	Repaid during the year	Write off irrecover able loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	4580.24	531.50	5111.74	0	0	5111.74	531.50

(9) Name of Corporation :Kishan Sahkari Chini mills Ltd. Bazpur

Table-A: Statement of Loans and Advances made by the State Government

Year- 2010-11				(₹ In lakh)			
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	5111.74	531.50	5643.24	0	0	5643.24	531.50

Year- 2011-12				(₹ In lakh)			
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	5643.24	1546.18	7189.42	0	0	7189.42	604.68

Table-B: Statement of outstanding loans against major categories showing Principal and Interest

Year-2007-08				(₹ In lakh)		
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

Year-2008-09				(₹ In lakh)		
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

Year-2009-10				(₹ In lakh)		
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

Year-2010-11				(₹ In lakh)		
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

Table-B: Statement of outstanding loans against major categories showing Principal and Interest

Year-2011-12				(₹ In lakh)		
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

(10) Name of Corporation :Kishan Sahkari Chini mills Ltd. Nadehi

Table-A: Statement of Loans and Advances made by the State Government

Year- 2007-08				(₹ In lakh)			
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	1134.00	951.94	2085.94	0	0	2085.94	951.94

Year- 2008-09				(₹ In lakh)			
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	2085.94	499.39	2585.33	0	0	2585.33	499.39

Year- 2009-10				(₹ In lakh)			
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	2585.33	0	2585.33	0	0	2585.330	0

(10) Name of Corporation :Kishan Sahkari Chini mills Ltd. Nadehi**Table-A: Statement of Loans and Advances made by the State Government**

Year- 2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	2585.33	0	2585.33	0	0	2585.330	0

Year- 2011-12

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	2585.33	1299.50	3884.83	0	0	3884.83	1299.50

Table-B: Statement of outstanding loans against major categories showing Principal and Interest

Year-2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	2085.94	2	2085.94	949.09	3035.03	

Year-2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	2585.33	2	2585.33	1388.36	3973.69	

Year-2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	2585.33	0	2585.33	1853.72	4439.05	

Table-B: Statement of outstanding loans against major categories showing Principal and Interest

Year-2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	2585.33	0	2585.33	2319.08	4844.41	

Year-2011-12

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	3884.83	4	3884.83	2884.58	6769.41	

(11) Name of Corporation : Kishan Sahkari Chini mills Ltd. Gadarpur

Table-A: Statement of Loans and Advances made by the State Government

Year- 2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advance d during the year	Total	Repaid during the year	Write off irrecover able loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	1898.04	1617.93	3515.97	0	0	3515.97	1617.93
NCDC Loan	497.45	56.24	553.69	0	0	553.69	56.24

Year- 2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advance d during the year	Total	Repaid during the year	Write off irrecover able loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	3515.97	1559.71	5075.68	0	0	5075.68	1559.71
NCDC Loan	553.69	56.24	609.93	0	0	609.93	56.24

(11) Name of Corporation : Kishan Sahkari Chini mills Ltd. Gadarpur

Table-A: Statement of Loans and Advances made by the State Government

Year- 2009-10							(₹ In lakh)
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	5075.68	631.95	5707.63	0	0	5707.63	631.95
NCDC Loan	609.93	56.24	666.17	0	0	666.17	56.24

Year- 2010-11							(₹ In lakh)
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	5707.63	632.08	6339.71	0	0	6339.71	632.08
NCDC Loan	666.17	56.24	722.41	0	0	722.41	56.24

Year- 2011-12							(₹ In lakh)
Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	6339.71	1885.92	8225.63	0	0	8225.63	1885.92
NCDC Loan	722.41	56.24	778.65	0	0	778.65	56.24

Table-B: Statement of outstanding loans against major categories showing Principal and Interest

Year-2007-08						(₹ In lakh)
Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

**Table-B: Statement of outstanding loans against major categories showing
Principal and Interest**

Year-2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

Year-2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

Year-2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

Year-2011-12

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	NA	NA	NA	NA	NA	

(12) Name of Corporation: Kishan Sahkari Chini mills Ltd. Sitarganj

Table-A: Statement of Loans and Advances made by the State Government

Year- 2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advance d during the year	Total	Repaid during the year	Write off irrecoverab le loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	2779.02	2278.48	5057.50	0	0	5057.50	2278.48
NCDC Loan	0	0	0	0	0	0	0

(12) Name of Corporation: Kishan Sahkari Chini mills Ltd. Sitarganj**Table-A: Statement of Loans and Advances made by the State Government**

Year- 2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	5057.50	2199.17	7256.67	0	0	7256.67	2199.17
NCDC Loan	0	0	0	0	0	0	0

Year- 2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	7256.67	881.80	8138.47	0	0	8138.47	881.80
NCDC Loan	0	0	0	0	0	0	0

Year- 2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	8138.47	881.80	9020.27	0	0	9020.27	881.80
NCDC Loan	0	0	0	0	0	0	0

Year- 2011-12

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance at the beginning of the year	Advanced during the year	Total	Repaid during the year	Write off irrecoverable loans and advances	Balance at the end of the year	Net Increase (+)/ decrease (-) during the year
(1)	(2)	(3)	4=(2+3)	(5)	(6)	7=(4-5-6)	8=(2-7)
Cane Price Loan	9020.27	1954.28	10974.55	0	0	10974.55	1954.28
NCDC Loan	0	0	0	0	0	0	0

**Table-B: Statement of outstanding loans against major categories showing
Principal and Interest**

Year-2007-08

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	3927.38	5	3927.38	1485.48	5412.86	2001-2007
NCDC Loan	30.00	1	30.00	2.63	32.63	2007-2008

Year-2008-09

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	1471.53	1	1471.53	750.14	2221.67	2007-2009
NCDC Loan	0	0	0	0.89	0.89	2007-2008

Year-2009-10

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	0	0	0	904.30	904.30	2001-2009
NCDC Loan	0	0	0	3.26	3.26	2007-2008

Year-2010-11

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	300.00	1	300.00	930.28	1230.28	2001-2010
NCDC Loan	0	0	0	3.26	3.26	2007-2011

Year-2011-12

(₹ In lakh)

Class of Loan and Advances/ Head of Account	Balance for which terms & conditions have settled	Number of loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
Cane Price Loan	1015.82	2	1015.82	1020.50	2036.32	2001-2012
NCDC Loan	0	0	0	3.26	3.26	2007-2012

Topic Note No. 14**STATE BUDGETARY POSITION**

- (a) List of the funds, if any, such as Chief Minister's Housing/Welfare Fund which is maintained outside the Public Account.**

The following funds are being maintained outside the public accounts:-

- i. C.M's & Minister's Discretionary Fund
- ii. Governor's Discretionary Fund
- iii. Police Welfare Fund
- iv. Corpus fund for pension payment to "Rajya Andolankari"
- v. Police and Armed Forces Welfare Fund

- (b) Are appropriations made from the Revenue Account to any of these funds? If yes, appropriations made to each of these funds with the year in which made, pattern and procedure of voting for the purpose, may be indicated. The procedure for utilization of available fund may be provided.**

(₹ in lakhs)

Sl. No	Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13 R.E	2013-14 B.E
1.	C.M's & Minister's Discretionary Fund	3995.00	1523.00	2828.00	2017.00	5558.00	2570.00	2070.00
2.	Governor's Discretionary Fund	30.00	30.00	30.00	30.00	30.00	30.00	30.00
3.	Police Welfare Fund	104.20	99.78	25.00	0	90.05	180.00	150.00
4.	Corpus fund for Pension payment to "Rajaya Andolankari" fund					200.00	200.00	200.00
5.	Police and Armed forces welfare fund		10.00	0	10.00	20.04	40.00	50.00

Topic Note No. 15

Has any action been taken on the recommendation of 13th Finance Commission (Para 7.127) regarding utilisation of outstanding Cash Balances before resorting to fresh borrowings.

The State Government has generally followed the practice of borrowing from the market seeing the expenditure requirement of the next 1-2 months. The following table gives the details of the amount of market borrowing and the cash balance of the state on the date of borrowing. The only borrowing taken when enough cash balance was available was on 5-02-2013 but the same was taken in anticipation of large expenditure in the next two months. However in 2012-13, an amount of ₹850 crores was not borrowed although the same was admissible as per the borrowing limit fixed by the Ministry of Finance.

Market Borrowing by State Government

₹ in crores

Sl. No.	Description of Loan	Date	Interest rate %	Loan	Cash position of the state on the date in column 3	
1	2	3	4	5	6	
1.	Financial Year 2011-12					
a.	Uttarakhand Government Stock 2020	12.04.2010	8.58	500	259.47	WMA
b.	Uttarakhand Government Stock 2020	06.07.2010	8.12	200	118.22	TBH
c.	Uttarakhand Government Stock 2020	18.01.2011	8.55	291.766	2.35	TBH
2.	Financial Year 2011-12					
a.	Uttarakhand Government Stock 2021	07.04.2011	8.39	500	193.23	WMA
b.	Uttarakhand Government Stock 2021	05.07.2011	8.65	200	189.93	WMA
c.	Uttarakhand Government Stock 2021	06.09.2011	8.62	150	161.46	TBH
d.	Uttarakhand Government Stock 2021	05.12.2011	9.05	150	195.99	TBH
e.	Uttarakhand Government Stock 2022	10.01.2012	8.62	100	88.37	TBH
f.	Uttarakhand Government Stock 2022	20.03.2012	9.02	300	224.05	TBH
3.	Financial Year 2012-13					
a.	Uttarakhand Government Stock 2022	04.09.2012	8.93	150	456.45	TBH
b.	Uttarakhand Government Stock 2022	18.12.2012	9.01	500	34.69	TBH
c.	Uttarakhand Government Stock 2022	05.02.2013	8.67	1100	1198.71	TBH

NATURAL CALAMITIES

- (a) Please give a note on the major calamities, areas affected, total assistance provided (calamity-wise and area-wise), and 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.
- (b) What is the status of merger of Calamity Relief Fund (CRF) into State Disaster Response Fund (SDRF) and transfer of existing balances from CRF to the new fund (SDRF)? A copy of the notification may be provided (Para 11.78, 11.79, 11.82 and 11.93 of 13th FC Report).
- (c) The status of setting up of District Disaster Response Fund (DDRF) as per the Disaster Management Act as recommended by the 13th Finance Commission (Para 11.96).

The State of Uttarakhand by virtue of its geo-tectonic setting, physiographic condition and extreme seasonal precipitation is vulnerable to a number of disasters. These repeatedly cause loss of many a human lives and inflict misery upon the affected population besides causing immense loss of infrastructure and property.

The State routinely faces the fury of flash floods, cloudbursts and landslides during the monsoon season. Avalanche, hailstorm and forest fires are other common disaster in the State. Though enhanced by anthropogenic activities, most disasters are caused by natural geological processes and it is not always possible to prevent these.

Moderate magnitude earthquakes 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, telephones, water and electricity lines.

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 Pithoragarh and Okhimath in Rudraprayag that took toll of 219 and 109 human lives respectively.

In the year 2003 Varunavrat landslide devastated the town of Uttarakashi. In the year 2010 the entire State was devastated by landslides, flash floods and floods and 233 human lives were lost at various places in different incidences. The actual losses caused by these to property and infrastructure were estimated to be ₹ 22,568.31 crore of which only ₹6,895.64 crore qualified for assistance out of NCCF. As against these losses the State Government received assistance of ₹ 572 crore out of NCCF.

The State witnessed the fury of disasters yet again in the year 2012 when Uttarkashi and Rudraprayag districts were adversely affected by flash flood/ cloudburst incidences. 105 human lives were lost at various places in these incidences. The actual losses caused by these incidences were estimates to the tune of ₹ 658.11 crore of which only ₹ 272.88 crore qualified for assistance out of NDRF. As against these losses the State Government received assistance of ₹ 72.76 crore out of NDRF.

The incidences in the year 2012 brought forth the problem of abnormal aggregation in the river beds of Uttarakhand and in case this issue is not addressed timely many human habitations stand the threat of being completely annihilated. It is estimated that during the flash flood of August 2012 more than 150 lakh cubic meter sediment got deposited in stretch of 15 kilometres along Asiganga and Bhagirathi rivers leading to rise in the river bed to the tune of 3-5 meters.

This year, the State has witnessed the worst ever catastrophic calamity in the Himalayas. Large stretches of the State in the Upper Hills extending from Himachal Pradesh in the west to Nepal in the east had unusually heavy rains close to being called a cloudburst. Thousands of people have been washed away in the rivers or buried under the debris of the landslides mainly in the narrow Kedarnath valley. The number of human lives lost and the extensive damage to infrastructure like roads, bridges, drinking water schemes, buildings etc. is still being assessed. The loss to infrastructure has been very extensive as all the major rivers were in spate and the upper hills have become totally cut-off. Tourism, particularly the Yatra Tourism has come to a standstill with long term adverse impact on the economy of the State.

The State has been experiencing massive human losses every year due to many lesser publicized events and since the creation of the state 885 human lives have been lost due to landslides and flash floods excluding the tragedy of this year. Permanent loss of land due to landslides is a major issue in the hills and around 233 odd villages in the State have been rendered unfit for human habitation due to landslides, river erosion and ground subsidence. Resources are required for rehabilitating these villages.

Agriculture is the mainstay of the economy of the State. Most agriculture in the State is rain fed (irrigated area in the hills being restricted to 14 percent). The landholdings are small and fragmented. Around half the cultivated land holdings are sub-marginal and other 21 percent of the holdings are between 0.5 to 1 hectares. 70 percent of the land holdings are less than 1 hectare in size and constitute 27 percent of the cultivated area. Around 26 percent of the land holdings are between 1 to 4 hectares in size covering about 51 percent of the total cultivable area. The size of the landholdings 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 percent and 63 Tehsils of 11 districts faced the wrath of drought and an assistance of ₹ 284.58 crore had to be sought from the Central Government under NCCF. Again in the year 2008, 45 Tehsils of the State are faced drought conditions and an assistance of ₹ 241.56 crore was 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 are often lost due to frost and cold wave.

b & c:- In exercise of the power conferred under section 78 of the Disaster Management Act, 2005, disaster management (response and mitigation) funds rules 2008 were promulgated on 21-10-2008 providing for the establishment of various funds at the district and state level a copy of the rules is being send separately.

Topic Note No. 17

Please give a note indicating the views of the State Govt. on the specific issues in the TORs related to natural calamities/disaster management and funds constituted (SDRF and DDRF) on the recommendations of the 13th Finance Commission.

The existing arrangement of disaster management seems to be satisfactory. However the following points needs consideration.

1. Definition of disaster and incidences covered by SDRF

Disaster management Act, 2005 defines disaster as being “a catastrophe, mishap, calamity or grave occurrence in any area, arising from natural or manmade causes, or by accident or negligence which result in substantial loss of life or human suffering or damage to, and destruction of, property or damage to, or degradation of, environment, and is of such a nature or magnitude as to be beyond the coping capacity of the community of the affected area.”

A large number of incidences thus fall under the ambit of legal definition of disaster. The guidelines circulated by the Ministry of Home Affairs, Government of India however allow disbursement of relief out of State Disaster Response Fund/ National Disaster Response Fund only to the persons affected by a few notified natural disasters.

This has created a dichotomy and the persons affected by other events are increasingly pursuing their cases to be covered by SDRF. With increasing exposure to Disaster Management related provisions there is pressing demand from elected representatives, civil society and masses to end the discrimination amongst disaster victims.

It is therefore necessary to issue new guidelines so as to enable state governments to extend immediate relief to the victims of all the disaster that fall within the definition of the DM Act, 2005.

2. Relief to the victims of cold wave/frost

Lately the Ministry of Home Affairs, Government of India through its Office Memorandum No. 32-3/2010-NDM-1 dated 13th August, 2012 has included frost and cold wave in the list of notified natural disasters. The above Office Memorandum though allowing for relief in case of crop loss due to frost/cold wave is silent on the loss of life due to the same.

At the same time due to extreme cold conditions the State Government has to resort to the provision of having bonfires at public places. Expenses made on this has however not been allowed by the above Office memorandum.

It is therefore required that the relief in case of loss of life as also the cost of arranging bonfires in case of cold wave / frost be made admissible from SDRF / NDRF.

3. Revision of CRF norms for assistance to disaster affected population

The CRF norms, though revised are required to be further reviewed in view of high rates of inflation. It may further be noted that the cost of construction in the hills is significantly higher due to the cost incurred on transportation of the building material by road and manually from the road head. The relief amount admissible in case of loss of dwelling unit by notified natural calamities in the hills is therefore required to be increased to cover the transportation cost.

4. Disaster Mitigation Fund

In accordance with the provisions of the Disaster management Act, 2005 the State Government has formulated State Disaster Mitigation Fund. A number of natural calamities, particularly landslides can be averted by timely mitigation measures thereby averting loss of resources and human lives. It is therefore urgently required that a mechanism be formulated for regularly receiving Central Share of the State Disaster Mitigation Fund.

5. Relief to the disaster victims

Section 19 of the Disaster Management Act, 2005 provides for the revision of the relief package by the States. This would allow the disaster affected states to scale up the quantum of relief admissible to the disaster victims in accordance with the local ground realities and actual requirement. The State Government should therefore be allowed to use the funds available under SDRF for covering the cost of enhanced relief.

Topic Note No. 18

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. 19

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 2007-08.

1- Old Age Pension Scheme (OAPS). Old age pension is being provided to destitute old persons above 60 years of age belonging to Non BPL category. Monthly rate of pension is ₹400/- per month. The expenditure incurred on this scheme is wholly borne by the State Government.

Like Old Age Pension scheme run by the State Government, Central Government is also running a scheme named Indira Gandhi National Old Age pension Scheme (IGNOAPS) to persons belonging to BPL category. An amount of ₹200/- as central assistance is being given by the Central Govt. and an equal amount is being given by the State Government. Thus, BPL persons of age between 60-79 years (excluding BPL widows and BPL persons with severe and multiple disabilities) are being paid ₹400/- per month under IGNOAPS. However, BPL persons of 90 years or above are being given ₹500/- per month central assistance and ₹200/- as State share. (Total ₹700/-pm.)

Table : 19.1 Details of Old Age Pension Scheme

(₹ in lakhs)			
Year	Rate per month	Expenditure (in Lakh)	No. of beneficiaries
2007-08	₹400/-	4588.72	112925
2008-09	₹400/-	8011.26	215471
2009-10	₹400/-	9617.43	242459
2010-11	₹400/-	13874.61	276188
2011-12	₹400/-	15417.36	313214
2012-13	(a) 60 to 79 years of age- ₹400/- pm (b) Above 80 years of age -₹700/- pm	15970.75	325365

2. Disability Pension Scheme: With the aim of financially helping the destitute and disabled persons having disability of more than 40% and who are in the age group between 18 to 79 years, disability pension is given by the State Government. An amount of ₹600/- p.m. is being given under this scheme.

BPL persons with severe or multiple disabilities in the age group of 18-79 are being given central assistance of ₹300/- per month under Indira Gandhi National Disability Pension Scheme (IGNOAPS). State Government is sharing ₹400/-. Thus, an amount of ₹700/- per month is being given to the beneficiary.

Table 19.2**Details of Disability Pension Scheme**

(₹in lakhs)

Year	Rate per month	Total Expenditure	No. of beneficiaries
2007-08	₹400/-	1540.27	33618
2008-09	₹400/-	1831.43	40551
2009-10	₹600/-	1964.35	42358
2010-11	₹600/-	3189.09	45571
2011-12	₹600/-	3277.89	49531
2012-13	(a) Disability above 40% ₹600/- pm. (Whole expenditure borne by State Govt.) (b) BPL person with severe or multiple disabilities ₹700/- pm. (₹400/- by State Govt. And ₹300/ by-Central Govt.) (Central Assistance Rate of pension revised from ₹200/- to ₹300/- with effect from 01 Oct 2012)	3823.01	52417

3. Widow Pension Scheme: With the aim of financially helping the destitute widows in the age group between 18 to 79 years, widow pension is given by the State Government. An amount of ₹400/- is presently being given under this scheme.

BPL widows in age group of 40-79 years or above are being given central assistance of ₹ 300/- per month under Indira Gandhi National Widow Pension Scheme (IGNWPS). State Government is sharing ₹200/-. Thus, an amount of ₹500/- per month is being given to the beneficiary.

Table 19.3**Details of Widow Pension Scheme**

(₹in lakhs)

Year	Rate per month	Total Expenditure	No. of beneficiaries
2007-08	₹400/-	3455.79	71234
2008-09	₹400/-	3782.40	81882
2009-10	₹400/-	3579.60	84866
2010-11	₹400/-	4576.06	92924
2011-12	₹400/-	4763.47	102295
2012-13	₹500/- (a) ₹200/- by State Govt. and ₹300/- by Central Govt.) (Central Assistance Rate of pension revised from ₹200/- to ₹300/- with effect from 01 Oct 2012)	5041.56	107690

4. Gaura Devi Kanya Dhan Yojna: With the aim of encouraging educational spirit among girls belonging to BPL families belonging to Scheduled Caste, or having family income of less than ₹21,206 in urban area and Rs` 15976/- in rural areas, the State Government has started a scheme from year 2006-07 namely "Gaura Devi Kanya Dhan Yojna" Under this Scheme, one time grant of Rs 25,000/- in the form of National Saving Certificate of Fixed deposit is given to the girl fulfilling above criteria on passing Intermediate (12th) examination.

Table 19.4**Details of expenditure on Gaura Devi Kanya Dhan Yojna students**

(₹in lakhs)

Year	Rate per year	Total Expenditure	No. of beneficiaries
2007-08	₹25000/-	1542.25	6169
2008-09		1631.00	6524
2009-10		1492.50	5970
2010-11		4043.25	16173
2011-12		3955.75	15823
2012-13		5825.50	23302

5.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 `100 per insured head of the family is paid as annual premium to LIC by the State Government and an amount of `100 is made available from the Government of India social security fund as annual premium.
- (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.
- (vii) In addition to the above, an amount of `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.

Following are the financial benefits accrued from the Scheme:-

Year	Amount of premium paid to life insurance corporation of India	No. of sanctioned claims	Amount of claim	Detail of Scholarship		Total Amount
				No. of Students	Amount of scholarship	
2007-08	4.52	2152	664.90	861	8.33	673.23
2008-09	624.00	2169	680.35	6133	46.50	726.85
2009-10	27.00	1706	537.93	3203	38.44	576.37
2010-11	312.60	1795	570.93	9726	116.71	687.64
2011-12	340.77	2031	661.84	11047	132.56	794.40
2012-13	452.94	1901	627.20	17740	129.66	756.86
Total	1763.83	11754	3743.15	48710	472.20	4215.35

(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. ` 153.47 crores were spent in 2011-2012, `259.62 crores were spent in 2012-13 (RE) and `152.73 crores have been provided for 2013-2014. 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 `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)	`30,000/- in case of a contributor, the maximum of whose pay scale is `13,500/
(ii)	`27,000/- in a case of contributor, the maximum of whose pay scale is `9000/- but not more than `13,500/-
(iii)	`12,000/- in case of contributor, the maximum of whose pay scale is `4000/- but not more than `9000/-
(iv)	`10,000/- in case of a contributor, the maximum of whose pay scales is less than `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/National Food Security Scheme:-

A food security scheme was launched in the State on 27-01-2011. Under the scheme, it was provided that for BPL families, wheat shall be provided at the rate of ` 2.00 per kg instead of `4.65, and rice will be provided at the rate of ` 3 per kg instead of `6.15 per kg. In case of non BPL or APL families, wheat will be provided at the rate of ` 4.00 per kg instead of `6.00 per kg and rice will be provided at the rate of `6.00 per kg instead of `8.45 per kg. The scheme has been withdrawn w.e.f. 15-02-2013 after the "National Food Security Ordinance" has come into force.

9- 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 ₹.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. in 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 from 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) of the Act, 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 person. 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. Year wise number of Lok Adalats and Small Lok Adalat (Camps) held and number of cases decided through them from 2008-2009 onwards, is given as under :-

Year	No. of Lok Adalats held	Total No. of Disposed Cases	Disposed of Cases of motor accident compensation	Realised penalty (₹)
2008-09	124	14515	245	6356830.00
2009-10	131	48509	362	11056271.00
2010-11	120	73005	439	15804709.00
2011-12	154	36955	295	16680493.00
2012-13	149	32864	278	20335391.00
Total	678	205848	1619	70233694.00

Topic Note No. 20

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 20.1 below:-

Table -20.1

Financial resources for state plans

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
BCR	667.00	300.00	-1338.12	-341.64	-36.66	-1204.46
State Plan *	3792.41	3604.87	3279.29	4920.39	4940.28	7820.26
Level of Borrowing (NET)	1282.60	1722.91	2275.72	2777.55	1945.78	3433.00
Percentage of BCR over SP	17.58	8.32	-40.81	-6.94	-0.74	-15.40
Capital Outlay **	2234.82	2016.33	2136.73	1526.55	2317.31	4547.27
Percent of capital outlay to Borrowings	174.24	117.03	93.89	54.96	119.09	132.46

* Excludes resources of PSEs and Local Bodies.

** Excludes repayment of loans.

It is clear from the above table that almost the entire amount of borrowing is spent on creation of capital assets. Bulk of the capital assets are created for providing public goods like roads, drinking water, hospitals, school buildings etc. Hence the expected return on investment cannot be ascertained.

Topic Note No. 21

The status and details of diversion of plan assistance to meeting non-plan need of State, if any, with reference to 13th Finance Commission recommendation. (Para 7.79)

Plan funds have not been diverted to meet non-plan needs of the State.

Topic Note No. 22

(a) The details of funds going from Centre to State beyond the Treasury Route for various schemes (e.g. SSA, NRHM etc.)

The details of funds for various schemes outside the Treasury Route and sent directly to the implementing agencies are as follows:-

(₹ in crores)							
Name of Dept	Name of scheme	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Health	NRHM	55.94	88.36	117.38	175.50	158.99	219.26
	Family Welfare	28.22	30.82	40.99	36.43	151.53	117.76
School Education	SSA	131.63	114.44	160.06	257.94	208.92	179.71
	RAMSA			2.22	76.01	34.06	-
	Sakshar Bharat Programme			7.94	1.90	2.84	5.48
	INCENTIVE TO GIRLS		0.06	0.18	2.12	2.96	3.47
	Raja Ram Mohan Roy Foundation Library Grant	0.40	0.40	0.40	0.40	0.40	0.40
Power Corporation	Rajeev Gandhi Electrification Program	209.73	78.62	102.06	9.32	0.00	18.55
	R- APDRP Part-A	NA	2.44	35.31	0.00	33.59	0.00
	R-APRDRP Part-B	NA	NA	NA	NA	NA	117.79
Rural Development		252.00	264.00	408.75	742.52	837.02	423.47
	SGSY	16.18	19.14	19.29	22.72	20.90	18.45
	SGSY (Sp. Project)	2.96	0.00	2.27	1.78	1.27	0.00
	Total	19.14	19.14	21.56	24.5	22.17	18.45
	SGRY/Draught Relief/SGRRY	160.81	120.96	278.45	300.05	375.57	0.00
	Indira Awas Yojna	25.20	48.87	50.39	51.83	58.20	268.27
	Bio-gas	0.10	0.27	0.14	0.23	0.83	40.81
	Adm. Head	5.41	4.66	5.76	8.93	10.52	0.45
	DPAP	12.46	90.60	4.11	14.03	3.33	8.53

Name of Dept	Name of scheme	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
	IWDP	15.03	26.42	7.60	14.83	11.65	8.40
	MPLAD	8.00	12.00	7.00	13.00	30.50	4.38
	PMGSY	0.00	0.00	0.00	0.00	280.00	31.50
	Hydrum	0.40	0.23	0.00	0.00	0.00	0.00
	Single Village Drinking Water Scheme	5.23	3.39	5.36	2.53	1.66	0.00
Payjal Department	Total Sanitation Program	7.22	8.20	8.15	17.07	8.04	25.41
	Rural Drinking Water Program	89.30	85.86	124.89	136.40	75.57	74.28
	Other Scheme (a) Ganga Action Plan Phase-II	3.37	1.00	2.69	0.00	0.00	0.00
	(b) Ganga Action Plan Additional	0.00	1.50	15.00	0.00	0.00	0.00
	(c) Jal Mani	0.00	1.42	0.00	0.00	0.00	0.00
	(d) NGRBA	0.00	0.00	0.00	31.88	0.00	8.20
Uttarakhand Renewable Energy Development Agency (UREDA)	(a) Solar domestic light	36.88	45.73	32.27	0.29	-	-
	Solar lantern	33.10	13.02	99.61	57.00	-	-
	Solar street light	4.32	34.38	33.47	74.14	13.29	-
	District Advisory Committee	0.11	-	-	-	-	-
	Solar power pack	-	1.73	-	5.10	-	-
	Solar power plant	-	-	5.00	7.50	34.00	-
	Solar charkha	-	2.72	-	2.72	-	-
	Solar water heater	0.35	0.86	1.28	7.74	25.00	29.33
	Solar cooker	0.33	1.47	1.14	1.25	0.62	1.49
	Bio gas plant	-	-	2.68	8.38	8.90	2.50
	Wind monitoring	-	-	3.49		13.20	-
	Microhydel	23.82	12.63	11.57	2.96	5.84	27.34

Name of Dept	Name of scheme	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
	Water mill	3.39	8.76	2.65	37.03	4.20	12.95
	Rural village electrification	1.80			0.78	16.73	-
	Advertisement & publicity	-	1.52	1.70	2.21	1.47	1.37
	Demonstration & Exhibition	0.68	-	-	-	-	-
	Workshop & seminar	0.75	-	-	0.11	1.00	0.98
	Service charge	1.00	0.76	0.16	3.00	5.27	-
	Battery operated Vehicle	0.20	-	-	-	-	1.35
	Rajiv gandhi AUD	1.65	2.45	3.58	1.68	0.21	0.21
	Sadp	-	-	-	4.37	2.49	-
	Renewable energy certificate	-	-	-	-	0.99	-
	Solar city programme	-	-	-	2.04	-	-
	Scheffler cow urine	-	-	-	-	0.86	0.10
	Aditya solar shop	-	-	-	-	0.62	-
	Total	107.74	126.08	109.00	218.45	133.06	76.76

(a) The scheme wise details of the percentage of State plan spent towards the State share of Centrally Sponsored Schemes (2007-08 onwards, each financial year separately).

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	CROP HUSBANDRY														
A	AGRICULTURE														
1	Macro-mode	90%	10%	2661.79	295.73	2241.43	245.71	2428.17	269.79	2099.25	244.35	1895.42	210.60	1702.37	189.15
2	Crop Insurance Scheme	50%	50%			3.95			264.24	191.43	191.43	188.25	188.24	0.00	27.79
3	Timely reporting Scheme	100%		3.47		5.96		10.77		14.93		10.25		18.09	0.00
4	Improvement of Agri. Statistics	100%		7.33				12.88		8.59	8.59	8.02		17.48	0.00
5	National Programme on Organic farming	100%		164.75		49.41		300.00							
6	Technical mission on oilseed & Pulse (TMOP)	75%	25%												
7	Estt. of Bio-pesticides lab(IPM lab)	100%													
8	Support to State Ext. Prog / exten. Reforms	90%	10%	29.14		215.68		576.56	64.06	30.00	3.33	30.21	3.36	57.01	0.00
9	Estt. / Strengthening of Seed labs	100%								996.14					

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
10	Promotion of agriculture mechanization	100%				3854.52		82.33		50.00	50.00				
11	Rashtriya Krishi Vikas Yojana (RKVY)	100%							7136.00	1854.74		12883.67		820.93	0.00
12	Estt.of quality control labs	100%													
13	Post Harvest Technical management													78.96	0.00
14	Soil Health Management														
15	Seed Village Schemes							390.29						301.58	0.00
	Total			2866.48	295.73	6370.95	245.71	3410.71	7734.09	5245.08	497.70	15015.82	402.20	2996.42	216.94

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
B	Cane Development														
1	Development of sugar cane	90%	10%							42.98	4.78			17.02	1.89
2	NDC Loan Fertilizer godowns			66.61		29.38				2.90					
	Total			66.61	0.00	29.38	0.00	0.00	0.00	45.88	4.78	0.00	0.00	17.02	1.89
C	HORTICULTURE / Sericulture														
1	RKVY									433.60					
2	Catalytic development prog. (CDP scheme)	90%	10%					230.00	30.00	0.00					123.94
3	National Mission on micro-irrigation														15.45
	Total			0.00	0.00	0.00	0.00	230.00	30.00	433.60	0.00	0.00	0.00	0.00	139.39
	Watershed Management														
1	Integrated watershed management programme	90%	10%												72.94
	Total					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.94

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	ANIMAL HUSBANDRY														
1	Foot & Mouth disease control prog.	50%	50%			8.90									
2	Rinderpest eradication programme	100"%		10.00		10.00		10.00				13.20			
3	Est. of statistical cell	50%	50%	2.82		4.09	0.00	12.28	12.29	7.99		16.32	16.32	35.64	37.99
4	Poultry Development Project	80"%	20"%						0.01	13.59	13.58				
5	Estt. of fodder block making Unit / Bank	75"%	25"%	63.75	21.25										
6	Enrichment of straw/ cellulosic waste	100"%													
7	Control of animal diseases(ASCAD)	75, %	25"%	87.44	9.72	66.18		96.84	32.28	63.12	21.04	75.00	25.00	170.70	49.76
8	Estt. of Canine rabbis control	50"%	50"%												
9	Estt. vet. council	50"%	50"%					20.03	20.02	7.43	7.42			14.27	14.26
10	National Animal disease reporting system													3.17	0.00
11	Estt. & Streng. Vet. Hospital and dispensaries													0.00	37.89
12	Cattle Census	100%		205.63				10.00		32.00		4.00		180.04	0.00

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
13	Fodder grass & grass reserve	100%		546.00						230.00				57.37	0.00
14	Integrated dev. of small Ruminant & Rabbits	100%										50.00		190.00	0.00
15	Rastriya Krishi Vikash Yojana	100%													
	Total			915.64	30.97	89.17	0.00	149.15	64.60	354.13	42.04	158.52	41.32	651.19	139.90
	DAIRY DEVELOPMENT														
1	RKVY									318.48					
2	Women Dairy Dev. Proj.	90%	10%			10.00									10.03
	Total	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	318.48	0.00	0.00	0.00	0.00	10.03
	FISHERIES														
1	Fish Farmers Dev. Agency	75%	25%	6.75	2.25			9.00	3.01			3.75	1.25	5.00	
2	Schemes for Cold Water Fisheries	75%	25%					23.43	7.81			21.60	7.20	15.00	
3	Training & Extension Programme	80%	20%					20.64	5.16	0.30	0.09	0.00	0.00		
4	National Fisherman Welfare Programme	50%	50%			10.00		7.65	7.65			3.98	3.97	7.95	
5	Strengthening of DATA Base & Network	100%						6.00		1.21		2.33	0.00	2.63	

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
6	Riverine fisheries conservation & awareness prog.	75%	25%					0.01	0.01						
7	Assistance to FFDA	75%	25%												
8	Development of post harvest Infrastructure	100%						25.00							
9	Development of waterlogged area	75%	25%												
10	Inland capture fisheries	75%	25%					5.00	1.25	31.99	10.66	15.00	5.00	22.95	
11	Rastri Krishi Vikas Yojana														
12	Intensive aquaculture in ponds & tank training	100%						18.00							
	Total			6.75	2.25	10.00	0.00	114.73	24.89	33.50	10.75	46.66	17.42	53.53	0.00

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	FORESTRY & WILD LIFE														
1	River vally Project in the catchment of Ramganga														
	Integrated Watershed Management														
2	Rural fuel and fodder project	50%	50%												
3	Estt. of Nanda devi biosphere	100%	0.00	72.86		60.00		24.33		80.00					
4	Kastura deer breeding	100%	0.00					105.15							
5	Project tiger	80%	20%	243.89		215.39		217.64	136.58	441.80	110.45	401.17	100.29	329.32	205.22
6	Project elephant	100%	0.00	95.88				214.48		222.75		130.63	0.00	158.18	0.00
7	Dev.of National Parks & Sanctuary	100%		70.18		138.33		198.75		134.30		216.19	0.00		
8	Dev. of non- timber forest/medicinal plant	80%	20%												
11	Integrated forest protection	90%	10%	324.39		572.79		224.06	24.89	243.02		237.51	26.39		
12	Accelerated prog. Restoration & regeneration	100%													

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Cooperation														
1	Integrated Cooperative Development.									65.62					
2	Banking facilities /NABARD Funding									75.74					
3	NDC	100%										226.26	0.00		
	Total									141.36	0.00	226.26	0.00	0.00	0.00
	Agriculture Research														
1	Pant Nagar university all India coordinate research	75%	25%			343.55		516.00	172.00						
	Total Agri. Research			0.00	0.00	343.55	0.00	516.00	172.00	0.00	0.00				
	Total Agri. & Allied Services			5343.99	328.95	7839.56	245.71	5405.00	8187.05	9656.55	665.72	18928.49	587.62	4815.31	823.72

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	RURAL DEVELOPMENT														
A	Special Prog. for Rural Development														
1	Drought Prone Area Programme (DPAP)	75%	25%					981.17	246.99					722.27	107.44
2	Integrated Wasteland Development proj.(IWDP)	90%	10%					1873.95	31.74					340.20	36.69
3	Swaranjayanti Gram swarozagar Yojana(SGSY)	75%	25%					2197.59	742.33					1161.99	307.72
4	DRDA Administration	75%	25%					628.91	188.89					870.07	274.68
5	Indira Awas Yojana	75%	25%					6035.61	1792.56					3334.62	1019.52
6	PMGY (Avas)	100%													
7	Hydrum	75%	25%						18.48						
8	PMGSY (sadak)	100%		599.76					4600.33						
	PMGSY (Cost over run & Maintenance)														
9	UIRD	50%	50%					73.00	55.47						
10	Bio- gas	100%		10.40		27.15		0.00	14.36	22.90		75.70	0.00	37.85	0.00
11	Rural Housing Bharat nirman yojana	100%													

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rural Employment														
1	Sampoorna Gram Rozgar Yojana (SGRY)	75%	25%												
2	N.F.F.W.P./Grammin Rozgar Guarantee Scheme.	90%	10%												
3	National rural employment guarantee scheme	90%	10%					25571.26	2737.81	3428.56			3716.03	24408.90	2393.32
4	BADP								2701.15	1426.30		1775.82	0.00	270.19	0.00
5	BPL Survey 2010-11									1.50					
6	BPL UID (Under 13 finance Commission)									720.00					
7	Construction of Community centre, Marketing centre, Residential buildings for Village level functionary in Border Area Blocks (under 13th Finance Commission)														

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Panchayati Raj														
1	Backward Region Grant Fund	100%										5300.42	0.00	2219.12	0.00
	Total			610.16	0.00	27.15	0.00	37361.49	13130.11	5599.26	0.00	7151.94	3716.03	33365.21	4139.37
	SPECIAL AREA PROGRAMME					74.98									
	Total			0.00	0.00	74.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	IRRIGATION & FLOOD CONTROL														
1	Command Area Development	50%	50%	102.13	102.13	8423.30		209.51	209.51						
2	Flood Protection Work	90%	10%			1045.33		193.62	21.51	1640.96		893.31	99.25	1384.20	167.33
3	Irrigation schemes under AIBP(75:25)	75%	25%	3676.69				6670.65	741.18	4782.62		7605.87	845.09	5677.87	838.43
4	Restoration of water bodies														
	Total			3778.82	102.13	9468.63	0.00	7073.78	972.20	6423.58	0.00	8499.18	944.34	7062.07	1005.76
	Minor Irrigation														
1	AIBP / Bharat Nirman Yojana	75%	25%	18000.00		24250.73		4758.15	528.68	13166.00		15921.09	1769.00	8022.65	891.41
2	Artificial recharge of ground & rain water harvesting	100%							0.01						
3	Streng. / maint. of Hydram & Gool under AIBP	100%							0.01						

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
4	Rashtriya Krishi Vikas Yojana														
5	Irrigation Tank with Micro Irrigation														
	Total			18000.00	0.00	24250.73	0.00	4758.15	528.70	13166.00	0.00	15921.09	1769.00	8022.65	891.41
	Total (IRRIGATION)	0.00	0.00	21778.82	102.13	33719.36	0.00	11831.93	1500.90	19589.58	0.00	24420.27	2713.34	15084.72	1897.17
	ENERGY														
I	Power Corporation/UAJVNL														
1	APDRP / R-APDRP	90%	10%			1970.00		3239.00							
2	NABARD Loan			9416.00											
3	Rural Electrification / RGGVY	90"%	10"%	209.04				6886.00							
	Total			9625.04	0.00	1970.00	0.00	10125.00	0.00	0.00	0.00				

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
II	Non - Conventional Sources of Energy														
1	Bio - Energy							10.00	10.00						
2	Solar Energy					118.50		600.49	410.11						
3	Wind Energy														
4	Hydro Power energy							365.15	354.73						
5	Publicity														
6	Community Prog.							70.00							
	Total			0.00	0.00	118.50	0.00	1045.64	774.84	0.00	0.00				
	Total Energy			9625.04	0.00	2088.50	0.00	11170.64	774.84	0.00	0.00				
	INDUSTRY & MINING														
1	Pradhanmantri Rojgar Yojana	100%		80.00											
2	Transport Subsidy	100%													
3	census of small industries	100%		7.16		49.01		48.66		15.16		33.49	0.00	24.62	
4	Setting of Urban Haat	70%	30%						0.01						
5	Capital Subsidy	100%						2150.00							
6	Estt. of growth centre	100%													
7	Estt. of IID Centre	100%							0.01						
8	Workshop attached to residence	100%													

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
9	Deendayal Hathkargha Protsahan	90%	10%	39.42	4.38									146.07	
10	Welfare of Handloom Weavers/ integrated development scheme	90%	10%					35.72	14.28	215.00		146.95	16.32		
11	Setting up entrepreneurship Dev. Inst.					207.45		100.00	10.00						
12	Estt. of Tool Romm (new Schemes)							450.00	10.00						
13	Cluster Development scheme (new schemes)							320.00							
	Total			126.58	4.38	256.46	0.00	3104.38	34.30	230.16	0.00	180.44	16.32	170.69	0.00

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	TRANSPORT														
	Road & Bridges														
1	Central Road Fund/ Resource Linked	100%		780.29		1800.29			4012.69	2733.00		7491.90	0.00	6400.00	
2	Economic importance schemes	50%	50%				15.23	300.00	50.00						
3	Interstate Connectivity	100%		482.22				352.44							
4	Bharat Nirman Yojana			350.00											
5	Additional Central Assistance														
6	Ring Road									80.00					
7	12th Finance Commission														
	TOTAL			1612.51	0.00	1800.29	15.23	652.44	4062.69	2813.00	0.00	7491.90	0.00	6400.00	0.00
	Other Transports														
1	Estt. of driver training schools														
	Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Transport			1612.51	0.00	1800.29	15.23	652.44	4062.69	2813.00	0.00	7491.90	0.00	6400.00	0.00
	Science , Technology& Environment														
A	Information Technology														

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	National e-Governance Action Plan (NeGAP)	100%				530.12			770.00						
2	State Wide Area Network (SWAN)	60%	40%					4442.00	551.99						194.39
3	Mission mode project	100%													
4	State Data Centre														
5	E - District														
6	Common Service Centre (CSC)	50%	50%												
	Total		0.00	0.00	0.00	530.12	0.00	4442.00	1321.99	0.00	0.00	0.00	0.00	0.00	194.39
B	Scientific Research														
1	Estt. Of Science & Tech. Council														
	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Science, Tech. Research		0.00	0.00	0.00	530.12	0.00	4442.00	1321.99	0.00	0.00	0.00	0.00	0.00	194.39

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Tourism														
1	Wayside Amenities														
2	Adventure Activities					5.00									
3	Publicity / Fair & Festival etc														
4	Complex Extraction / Heritage														
5	Village Tourism/Infrastructure Development								50.00	100.00					350.00
6	Destination & Circuits					6977.83			50.00	2100.03		114.90	0.00		
7	Signage's														
8	FRP huts														
9	Others/TFC			803.53											
10	Food Craft Institute														80.00
11	IHM														80.00
	Total		0.00	803.53	0.00	6982.83	0.00	0.00	100.00	2200.03	0.00	114.90	0.00	0.00	510.00
	Economic & Statistics														
1	Economic Survey			1.28	0.00										
2	13th FC											650.00	0.00		
3	Census 2011											924.18	0.00		
	Total			1.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1574.18	0.00	0.00	0.00

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Total Economic & Statistics		0.00	1.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1574.18	0.00	0.00	0.00
	Food & Civil Supply														
1	Rural Grain Bank	100%												13.75	
2	Consumer awareness prog.	100%													
3	Consumer Welfare Fund	90%	10%												
4	Consumer club in school	100%													
5	State consumer & forums	100%													
6	Electronic weighing scales & equipments	100%													
7	Resi. & non resi. Buildings	100%													
8	Strengthening of Vidhik Map shak	100%												113.49	
	Total					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.24	0.00
	Total Economic Services		0.00	39901.91	435.46	53319.25	260.94	73967.88	29111.88	40088.58	665.72	59862.12	7033.31	59963.17	7564.65

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	SOCIAL SERVICES														
	GENERAL EDUCATION														
A	Basic Education														
1	Cooked mid-day meal	50%	50%	7892.12		10554.07		3820.66	2175.87	11831.61	3943.86	11580.07	3860.02	6490.72	19472.16
2	National Literacy Prog. (2/3 Central share)	66%	34%	94.08			787.50	794.11	188.10	114.09	56.19	634.66	312.59	212.51	
3	Sarv Shiksha Abhiyan	55%	45%	6310.00			1947.15	17320.53	9866.47	10651.41	7100.90	0.00	8224.88	10091.59	25300.39
4	PMGY	100%													
5	Awareness programme / SIEMATE											3353.00	0.00		
6	13th FC									3500.00	0.00	3500.00	0.00		
	Total			14296.20	0.00	10554.07	2734.65	21935.30	12230.44	26097.11	11100.95	19067.73	12397.49	16794.82	44772.55
B	Secondary Education														
1	Smart School Programme(ICT)	90%	10%			206.66		150.50	17.00	666.67					
2	Re-structuring & Re-organisation of Teacher Training	100%		132.97		116.40		235.94		141.02		134.15	0.00	81.46	244.37
3	Building of New DIETs/Mini DIETs& SCERT	100%		75.00		961.33								1864.60	0.00
4	DIET(100% css)	100%		676.36				1406.84	63.90	1378.46		1750.32	0.00		

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
5	Rastriy Madhymik Shiksha Abhiyan	75%	25%					300.00	247.34	2178.04	726.02		2160.45	6017.48	4514.14
6	Model School														
7	Girls Hostel													198.61	1787.50
8	Edusat									236.73					
9	Grant for Raja Ram Mohan Rai Library	50%	50%	5.00	5.00			60.00	40.00					40.00	
	Total			889.33	5.00	1284.39	0.00	2153.28	368.24	4600.92	726.02	1884.47	2160.45	8202.15	6546.01
	Total General Education			15185.53	5.00	11838.46	2734.65	24088.58	12598.68	30698.03	11826.97	20952.20	14557.94	24996.97	51318.56

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Higher Education														
I	Directorate of Higher Education														
1	National Employment Cell			11.94		10.59		21.00							
2	NCC cell									23.70		19.17	0.00		
II	Kumaon University														
1	Construction of ASC Guest house building														
2	Construction of Girls hostels														
	Total			11.94	0.00	10.59	0.00	21.00	0.00	23.70	0.00	19.17	0.00	0.00	0.00
	Technical Education														
A	Directorate / Universities														
1	TEQUIP II (CSS)	90%	10%					750.00	0.01					200.00	0.00
2	Community Dev. of Polytechnics	100%								500.00					
3	Strengthening of Polytechnics													764.88	
4	Construction of Women Hostel													400.00	
	Total(Technical Education)			0.00	0.00	0.00	0.00	750.00	0.01	500.00	0.00	0.00	0.00	1364.88	0.00

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Sports														
1	SAF winter games														
2	Constt. of State Training Complex	75%	25%						0.01						
3	Distt .Level Sports Complex of Augustmuni	75%	25%						0.01						
4	Construction of Stadium / Infrastructure														
5	National Programme for youth & adolescents							100.00							
	Youth welfare														
1	Development of sports facilities in rural areas							675.00	75.00	79.00		71.55	7.95		
2	NSS (Gen. CAPS)													94.05	31.31
3	NSS (Parkosth)													22.53	
	Total			0.00	0.00	0.00	0.00	775.00	75.02	79.00	0.00	71.55	7.95	116.58	31.31

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Art & Culture														
1	Assistance for archival repositories , libraries & museum							1.87	0.62			3.99	0.00		
2	Promotion & strengthening of Regional & local museum							10.00	10.00						
3	Setting up Multipurpose Complexes including those for children	75"%	25"%												
4	Financial Assistance to Professional Groups and Individuals for Specified Performing Art Projects														
5	Preservation and Development of Cultural Heritage of the Himalaya														
6	Promotion Dissemination of Tribal/Folk/Art & Culture														
7	Building and Equipment Grant to Voluntary Cultural Organisation														
8	Financial Assistance to person Distinguished in Art and Such other Walks of Life and Their Dependence Who may be in indigent Circumstances					0.29		0.75	0.25	0.12		0.06			0.06
9	Emeritus Fellowship to Eminent Artistes in the Field of performing, Literary and Visual arts														
10	Asst. for Regional & local museums	60"%	40"%												
	Total	0.00	0.00	0.00	0.00	0.29	0.00	12.62	10.87	0.12	0.00	4.05	0.00	0.00	0.06
	Total Education & Others	0.00	0.00	15197.47	5.00	11849.34	2734.65	25647.20	12684.58	31300.85	11826.97	21046.97	14565.89	26478.43	51349.93

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	MEDICAL & HEALTH														
A	Allopath														
1	Medicine for TB Patient	50"%	50"%												
2	National Leprosy Control Prog.	100"%		11.11		14.54		25.00		22.28		25.89		27.57	
3	Blindness Control Prog (Project Cell)	100"%		67.86		13.33		50.00		16.98		18.29		73.18	
4	Blindness. Control Prog / Estt. Eye deptt.	100"%		1.85				100.00		114.22		128.04		81.88	
5	Estt. Iodine deficiency Disorder	100"%		5.38		24.08		20.00		9.69		17.27		13.63	
6	Family welfare Prog.	100"%		255.90		7.48		7900.00	1186.00	6074.58		650.65		656.16	
7	Estt. sub centres	100"%		2436.33		65.08						7151.12		7610.63	
8	State Illness fund	50"%	50"%			3155.21		50.00	50.00	50.00	50.00	63.75	63.75		
9	Aid for equipment (Waist management)	100"%				426.14									
10	Regional Cancer Centre	100"%				296.51									
11	Regional Diagnostic Centre	100"%													
12	Oral health care							0.01							
13	Mental health care							0.01							
14	Strengthening of Chief Registrar	75"%	25"%			411.80		15.00	5.00	7.91	2.63	10.35	3.45	7.71	

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
15	Universal Health insurance	75"%	25"%	6.26				0.01	0.01	225.00					
16	Rashtriya swastya bima yojana												271.00		250.00
17	10% State share of NRHM	85%	15%						785.00				3564.70		5686.00
18	Up gradation of Medical Facility on NH	100"%						0.01	0.01						
19	Nursing college under 13th FC											106.93			
20	State Medical Assistance														200.00
	Total			2784.69	0.00	4414.17	0.00	8160.04	2026.02	6520.66	52.63	8172.29	3902.90	8470.76	6136.00

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Ayurvedic and Unani														
1	Strength of Ayurvedic colleges	100%				7.50		500.00							
2	Renovation of Teaching Hospital							20.00							
3	State Model Institute							200.00							
4	Enforcement Mechanism							15.00							
5	Good Manufacturing practices schedule "T"							200.00							
6	ISM & H Wing							91.00							
7	Specialized Centre							245.00							
8	Essential drugs							200.00							
9	Specialty clinics							696.00							
10	Strengthening of Drug Testing Laboratory	100%													
11	Hospital /Dispensary / Ayush wing / NRHM	100%												43.86	
	Total			0.00	0.00	7.50	0.00	2167.00	0.00	0.00	0.00	0.00	0.00	43.86	0.00

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Homeopathy														
1	Estt. of Indoor RCH Clinic							10.00							
2	Estt. of specialty dermatology clinic							5.00							
3	Estt. of Trauma Centre							0.01							
4	Estt. of Homeopathy Dispensaries (NRHM)							4900.92							
5	Estt.homeo.disp. Ayush component contingent														
5	Estt. of specialized therapy centre (AIDS/TB/Leprosy)	100%						0.01							
6	2 week days re- orientation prog. Homeopathy	100%						2.00							
7	2 Days continuing medical education prog.														
7	4 Weak Yoga for Homeo doctors							0.50							
8	Education prog.	100%													
9	Yoga training for Homeopathic Doctors	100%													
10	National Seminar	100%						0.01							

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
11	Setting up demonstration windows/kiosks/touch screen ,important public places/offices	100"%						0.01							
12	Awareness building on merits of ISM & H through road show, print and electronic	100"%						0.01							
13	Supply of essential drugs	100"%						23.25							
	Total	0.00	0.00	0.00	0.00	0.00	0.00	4941.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Medical & Health	0.00	0.00	2784.69	0.00	4421.67	0.00	15268.76	2026.02	6520.66	52.63	8172.29	3902.90	8514.62	6136.00

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	WATER SUPPLY & SANITATION														
1	National rural water supply schemes	100%												226.34	
1	Accelerated Rural Water Supply	100%		7023.79		5038.14		2000.00	0.01			242.81	0.00		
2	Accelerated Urban Water Supply	50%	50%	245.79											
3	Ganga Action Plan Phase- ii	100%		135.71				100.00							169.00
4	Ganga Action Plan additional	70"%	30"%			315.94		900.00					53.25		
5	Urban Sewerage	100%				19.58		2000.00	0.01						77.05
6	Training & Consultancy	100%						500.00							
7	Mega Water supply	100%				207.00		2000.00	0.01						
8	Swajal dhara programme	90"%	10"%												
9	Information ,education, communication	100%													
10	Drought Relief Fund	100%													
11	Pilot project / Sector Reform	100%													
12	Total Sanitation Prog.	80"%	20"%	389.83	129.94			200.00	40.00					568.36	332.29
13	PMGY	100%													

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
14	National Ganga Basin River Authority	70%	30%												
15	Computerisation & Hardware for W/S	100%												100.00	
16	Payment of cenitage on CSS												1000.00		
17	SMPG													55.00	
	Total			7795.12	129.94	5580.66	0.00	7700.00	40.03	0.00	0.00	242.81	1053.25	949.70	578.34
	Housing														
1	Nainital lake development	70"	30"						50.00						
	Total			0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	URBAN DEVELOPMENT														
1	Swarn Jayanti Sahri Rozgar yojana (SJSRY)	90%	10%	31.32		88.45		583.76	159.57	50.00	5.88			59.40	6.60
2	ILCS	75%	25%			90.50		300.00	165.00						
3	Integrated Dev. of Small& medium Towan (IDSMT)	60%	40%												
4	Jawaharlal Nehru National Urban Renewal Mission (JNNURM)	80%	20%			5613.52			17700.00	611.54		3519.13			
5	IHSDP	80%	20%					750.00	350.00					3214.00	2000.75
6	UIDSMT	80%	20%					3200.00	278.00	1163.64	290.15				
7	Rajiv awas yojana													5.40	0.60
8	BSUP	80%	20%					2000.00	250.00	66.45	16.61	94.53	0.00		
9	Kumbh Mela														
	Total			31.32	0.00	5792.47	0.00	6833.76	18902.57	1891.63	312.64	3613.66	0.00	3278.80	2007.95
	WELFARE OF SC's ,ST's &OBC's														
	WELFARE OF SCHEDULE CASTES														
1	Share capital to Bahu.Vitt Vikas Nigam	49%	51%					49.00	51.00						
2	Post Metrics Scholarship	100%		825.69				925.00		2262.99		3438.70		3999.97	0.00

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
3	Scholarship to students whose parents are engaged in unclean profession	50%	50%	8.71		296.80		9.35	9.34	8.74		4.75	4.73	7.70	7.70
4	Up gradation of Marit	100%		3.00				15.00		2.61		3.00		2.38	0.00
5	Pre- examination coaching	50%	50%					10.00	10.00						
6	Const. of Hostels	50%	50%	3.00	3.00	58.29		25.00	25.00	7.35	7.35				
7	Constt. of Bapu Jaggiwan Ram Girls Hostel	100%						100.00							
8	Training scheme for youth	100%													
9	self Employment scheme	100%													
10	SCA under SCP for economic development	100%		594.24				400.00		400.00		270.00		500.00	0.00
11	Shop constt. of hire purchases system	100%													
12	Constt. of Assets & other grant	100%													
13	Atrocity Grant under PCR Act	50%	50%	10.77		673.41		22.50	22.50	5.92		2.56	2.55	9.94	9.94
	Total			1445.41	3.00	1028.50	0.00	1555.85	117.84	2687.61	7.35	3719.01	7.28	4519.99	17.64

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Welfare of Schedule Tribes														
1	Post Matric Scholarship	100%		255.98		323.35		160.00		479.18		1049.91		1019.76	0.00
2	SCA for Dev. of Primitive (Adim) tribes (Buxas/Raji)	100%		110.95				194.58		68.60		23.94			
3	SCA for TSP	100%				361.70			132.00	19.71		100.00		117.13	0.00
4	Estt. Of Hostel base Arlayab vidyala	100%													
5	Assistance under Article 275(1)	100%		99.00		97.97			270.00	145.00		87.83		2.00	0.00
6	Pre examination Coaching	50"%	50"%					3.30	3.30						
7	Investment in public sector for Self Employment	49%	51%						51.00						
8	Up gradation of ATS	50"%	50"%												
9	Constt. of ATS Girls							342.16						57.90	0.00
10	Const of ATS	100%										25.00			
11	Const of ATS	50"%	50"%					100.00	100.00			2.70	2.70		
12	Constt. of Hostel Girls							298.62							
13	Const. of Hostels	50%	50%					5.00	5.00			6.25	6.25		
	Total			465.93	0.00	783.02	0.00	1103.66	561.30	712.49	0.00	1295.63	8.95	1196.79	0.00

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Welfare of Minorities														
1	Merit - Cum means scholarship	100%						35.00		35.49		66.91		100.37	
2	Post Matric Scholarship	100%						70.00		7.97		18.69		36.90	
3	Pre matric scholarship	75%						147.63	49.21			32.16	10.72	180.92	60.31
4	Grant for Modernization of Madarsas	100%		17.46				50.00		204.25		34.62		493.44	0.00
5	Multi Sectoral Dev.	100%						2500.00				35.95			
6	Mullisectoral Dev. For Minorities	100%								933.77				2335.64	
7	Share Capital to Bahuddeshiya Vitt Nigam	49%	51%												
8	Infrastructure Dev. In Institution													712.25	0.00
	Total			17.46	0.00	0.00	0.00	2802.63	49.21	1181.48	0.00	188.33	10.72	3859.52	60.31
	Total of SC, ST, OBC, Minorities			2414.70	3.00	2416.69	0.00	6352.21	818.41	6110.92	36.69	5958.34	56.70	10787.50	139.53

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Social welfare & Security														
	Welfare of Handicapped														
1	Special Employment Excha. for disabled	100%													
2	share capital to bahuddeshiya vitt Evam	49%	51%												
	vikas Nigam :td. (49%css)														
3	Constt. Of hostel														
	Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Social welfare														
1	NSAP (!00%css)(Resource Linked)	100%		1670.88		3341.88			5388.00	5158.05		6802.69		7705.65	
2	Grant in Aid to NGO's to run the old age home	90%						9.00	1.00						
3	Estt. of Social Advisory Board	50%	50%												
	Total			1670.88	0.00	3341.88	0.00	9.00	5389.00	5158.05	0.00	6802.69	0.00	7705.65	0.00
	Total Social welfare & security			4085.58	3.00	5758.57	0.00	6361.21	6207.41	11268.97	36.69	12761.03	56.70	18493.15	139.53

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Women Empowerment & Child Dev. / ICDS														
1	Integrated Child Development Projects	100%		2752.8 2				5836.00		4300.35	478.03	8397.24	933.03	9680.67	1075.6 3
2	Establishment of ICDS Directorate	100%		13.48				46.68		32.67	3.63	25.67	2.85	23.13	2.57
3	Estt. of district level staff in ICDS projects	100%		60.17				126.28		128.92		129.06	14.34	139.91	15.55
4	Secretariat Cell	100%		0.00											
5	Kishori Shakti Yojana	100%		99.75				108.90		133.00		50.60		69.28	
6	Training under ICDS & operation of training centre	100%		79.70				150.00		137.27	15.25	161.69	10.19	143.05	15.89
7	Balika Samriddhi Yojana	100%						0.01				66.50		133.00	0.00
8	Monitoring & Evolution (M & E)	100%						55.01				61.19	6.80	171.94	19.10
9	Swayamsidha Yojana	100%		50.00				0.01		66.44	7.38				
10	Establishment of New ICDS projects III	100%						0.01		306.10	34.00			38.41	4.27
11	Procurement of pre- school kit	100%						156.44		156.40					
12	Medicine Kit									132.28		261.53	29.06	91.97	10.22
12	Information ,education, communication	100%				141.86		112.02				123.09	13.68	72.57	8.06

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
13	Adolescent Girls scheme (NPAG)	100%				121.00			121.00	77.00					
14	Food grain Pilot Project Haridwar	100%													
15	Abhinav Prayog & Navachar in ICDS	100%													
16	Projects under supplementary nutrition								1000.00				4102.78	1229.18	1229.18
17	conditional maternity benefit schemes											450.00		456.69	0.00
18	Basic infrastructure in ICDS projects														
19	women empowerment mission											3.63		12.75	0.00
	Total			3055.92	0.00	262.86	0.00	6591.36	1121.00	5470.43	538.29	9730.20	5112.73	12262.55	2380.47

CENTRALLY SPONSORED SCHEMES (CSSs) (₹ in Lakh)															
S.N.	Name of the Scheme	Pattern of Funding		Annual Plan 2007-08		Annual Plan 2008-09		Annual Plan 2009-10		Annual Plan 2010-11		Annual Plan 2011-12		Annual Plan 2012-13	
				Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure		Actual Expenditure	
		Central	State	Central	State	Central	State	Central	State	Central	State	Central	State	Central	State
		Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share	Share
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	LABOUR & EMPLOYMENT														
	Labour														
1	Bounded labour rehabilitate & Identification	50%	50%			4050.86		2.50	2.50						
2	Health Insurance scheme for unorganised sector BPL workers							302.94	200.00						
3	National Child labour project														
	Sevayojan (Employment)														
1	Career Counselling Centre					6.88		38.40	9.60						
2	Estt. of Employment Exchange for PH	80%	20%	4.80		11.10				11.53		10.93	2.73		5.59
	Training														
1	Centre of Excellence	75%	25%	35.00				300.00	100.00	580.11	193.36	204.16	68.05	67.02	
	Total Labour & Employment			39.80	0.00	4068.84	0.00	643.84	312.10	591.64	193.36	215.09	70.78	67.02	5.59
	Total Social Services			32989.90	137.94	37734.41	2734.65	69046.13	41343.71	57044.18	12960.58	55782.05	24762.25	70044.27	62597.81
	General Services														
a	Revenue (Agriculture Census)									39.98		68.00		25.59	
b	Sam Vikas Yojana / Backward Regional Grand Fund														
c	Disaster Management / Varunawat Treatment			2476.63						1353.76		1852.19		1961.18	
d	EFC / TFC/Commercial Tax Deptt.			1520.00						91.00	49.00	68.90	37.10	161.85	87.15
e	Judiciary	50%	50%												
	Total General Services			3996.63	0.00	0.00	0.00	0.00	0.00	1484.74	49.00	1989.09	37.10	2148.62	87.15
	GRAND TOTAL			76888.44	573.40	91053.66	2995.59	143014.01	70455.59	98617.50	13675.30	117633.26	31832.66	132156.06	70249.61

Topic Note No. 23

ECONOMY MEASURES AND ADMINISTRATIVE REFORMS

A broad appraisal of economy measures implemented by the State government from 2007-08 onwards. Savings in expenditure achieved so far and expected therefrom in future may also be indicated.

The State of Uttarakhand was created on 09-11-2000. The assets and liabilities between the two State were divided in the population ratios, that is 95:5. However, about 16% of the employees were allotted to the state of Uttarakhand. This was necessitated because of the high number of employees required to provide basic minimum services like education, health, drinking water etc in the far flung remote areas of the state. However, from the very beginning efforts have been made to create only essential organizations and integrate more than one existing organization to reduce overhead expenditure on a permanent basis.

To provide service to the people, necessary posts had to be created in areas of social sector, taxation and financial services department. As far as possible, regular appointments were not made and work is being done by taking employees on contractual basis and by outsourcing of the job or the staff. There were about 66670 vacancies on 31.03.2012 out of a sanctioned strength of 253879. It is clear from the perusal of Vol-VI of the budget document for 2013-14 that most of the vacancies pertain to the social sectors like education and medical & family welfare. Significant number of vacancies are existing in the taxation, police and judicial sectors. These vacancies have to be filled in the near future for smooth running of the state.

Meanwhile, the Government has tried to contain the non plan expenditure to meet out its commitment under the FRBM Act. The state Government employees were enjoying the facility of parity in pay with Central Government employees. However, while awarding the sixth pay commission scales, the allowances were kept at a much lower level than those admissible to the Central Government employees. The following table clearly indicates that the less essential items of expenditure have been kept to a minimum.

Table: 23.1 Expenditure on selected items

(₹ in crores)

S. No.	Item of expenditure	2012-13 (BE)	% of total Budget Provision	2013-14 (BE)	% of total Budget Provision
1.	Travelling Expenditure	37.87	0.17	49.95	0.19
2.	Transfer Travelling Allowance	5.21	0.02	6.77	0.02
3.	Stationary	10.97	0.05	14.05	0.05
4.	Office furniture and equipment	7.43	0.03	9.50	0.03
5.	Telephone	7.41	0.03	8.71	0.03
6.	Purchase of Vehicles	8.86	0.04	10.36	0.04
7.	POL	35.45	0.16	39.75	0.15
8.	Publication/Advertisement	35.90	0.16	32.73	0.12
9.	Expenditure on guests etc.	2.46	0.01	3.10	0.01
10.	LTC	2.66	0.01	2.95	0.01
	Total	154.22	0.68	177.87	0.65

It is clear from the above table that there is very little scope to cut down on the non essential item of expenditure. Restrictions have been placed on purchase of new vehicles and appointment of fresh drivers. Officers have been allowed to use their own vehicle or hired vehicles and get re-imbursement against actual expenditure. As already explained, there is virtually no scope of cutting down on the manpower also. However, the state has given high priority to capital expenditure for building of infrastructure. The non loan component of capital expenditure form 2007-08 to 2013-14 is given in table 23.2 below.

Table: 23.2 Capital Expenditure as % of total expenditure

(₹ in crores)

S. No.	Year	Capital Exp.	Loan Repayment	Capital Exp. Excluding Loan Repayment	Total Expenditure	Capital exp. Excluding Loan Repayment/Total Exp.
1.	2007-08	3232.00	784.64	2447.36	10486.56	23.34
2.	2008-09	3169.29	1031.24	2138.05	11564.65	18.49
3.	2009-10	3539.48	1372.66	2166.82	14196.96	15.26
4.	2010-11	3094.77	1180.24	1914.53	14715.85	13.01
5.	2011-12	4488.20	1924.05	2564.15	17463.52	14.68
6.	2012-13 RE	7215.66	2297.13	4918.53	23200.98	21.20
7.	2013-14 BE	7275.64	2152.79	5122.85	25329.89	20.22

In addition to the above capital expenditure, grant in aid to autonomous bodies like universities, engineering colleges etc has also been provided.

Topic Note No. 24

Important measures of administrative re-organisation, if any, carried out from 2007-08 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.

1. For improving the working of all the departments and developing an effective delivery mechanism, the ministry of Suraj, Brastachar Unmulan and Jansewa Vibhag (Department of Good Governance, Eradication of Corruption and Public Services) was created. The following two major initiatives have been taken by the department:-

(a) The Uttarakhand Right to Service Act 2011 was enacted in Oct 2011 to provide for the delivery of services to the people of the State of Uttarakhand within the given time limits. The Act provides for notifying the services to which the Act shall apply and also provides for the notifications of the Designated Officers, First Appellate Authority, Second Appellate Authority. The designated officer shall be responsible for providing the service to the eligible person within the given time limit. The second appellate authority also has the power to impose penalty of up to rupees five thousand upon the defaulting officer or any official involved in the process of providing such service. Section 12 of the Act also provides for the constitution of a Commission to be called the Uttarakhand Right to Service Commission Section 17 (i) Act provides that:-

- (1) It shall be the duty of the Commission to ensure proper implementation of this Act and to make suggestions to the state Government for ensuring better delivery of services. For this purpose, the Commission may:-
 - (i) Entertain and dispose of revisions under section 10.
 - (ii) Take suo moto notice of failure to deliver service in accordance with this Act and refer such cases for disposal as may be appropriate.
 - (iii) Carry out inspections of offices entrusted with the delivery of services and the offices of the First Appellate Authority and the second Appellate Authority.
 - (iv) Recommend Departmental action against any officer or employee of the State Government who has failed in due discharge of functions cast on him under this Act.
 - (v) Recommend changes in procedures for delivery of services which will make the delivery more transparent and easier. Provided that before making such a recommendation the Commission shall consult the Administrative Secretary in-charge of the Department which is to deliver the service.
 - (vi) Recommend additional notifications to be notified under section 3 and may also suggest modifications in the notifications already issued for better implementations of this Act.
 - (vii) Where the Commission is satisfied that there are reasonable grounds to inquire into a matter arising out of the provisions of this Act, it may, suo moto, initiate an inquiry in respect thereof.

The following services have been notified under sec 3 of the Act.

Sl No.	Department	Services
1.	Food and Civil Supplies Department	Renewal of BPL Ration Card, Issue of new APL Ration card
2.	Revenue Department	Cast Certificate, Domicile Certificate, Title Certificate, Character Certificate, Income Certificate, Succession/Family membership Certificate, Character Certificate (for Employment), Freedom fighters' dependent Certificate, Character verification (under the jurisdiction of Revenue Police, Natural Calamity Relief Assistance (up to ₹2000), Natural Calamity Relief Assistance (up to ₹5000), Distribution of money received from Chief Minister's Relief Fund, Providing copy of Land Map, Khasra, Khatani and Kisan Bahi on application to the Lekhpal etc. within the prescribed period.
3.	Medical, Health and Family Welfare Department	Medical Illness Certificate, Medical Fitness Certificate (District level), Health/Illness certificate issued by State Medical Board for second medical opinion, Admissible incentive amount in Janani Suraksha Yojna, Police Medico Legal Certificate, Private Medico Certificate, Accident Medico Legal, Post-mortem report (Photo copy of third copy), Disability certificate, Issue of new license for drug distribution, Renewal of license for drug distribution, Issue of new license for drug manufacturing and issue of food license.
4.	Housing Department	Approval of Residential Map after no objection certificate received from other Departments, Approval of Commercial Map after no objection certificate received from other Departments, Obtaining second copy of Map, Work completion certificate of a Residential Map, Work Completion Certificate of non-Residential Map, Clarification of Land use after clear key plan is available, Registration/Renewal of RHD, technical no objection to habitat project of RHD, Sanction of habitat project of RHD, Completion certificate of habitat project of RHD and matter Concerning Sanction of Map.
5.	Transport Department	Registration of Vehicle, Learner's License, Permanent license and Fitness.
6.	Drinking Water Department	Wherever technically feasible, sanctioning of new water connection otherwise rejection in special circumstances. Where technically feasible, sanctioning of new Sewar Connection in Buildings/Commercial Institution otherwise rejection in special circumstances and where it is possible technically, sanctioning of new sewar connection in any colony or institutions otherwise rejection in special circumstances.

7.	Social Welfare Department	Scholarships, Gaura Devi Kanya Dhan Yojna, Old Age Pension, Widow Pension and Disabled pension and Jan Shree Beema Yojna.
8.	Urban Development Department	Birth and Death Registration (in case of Birth and Death happening in the hospital and on production of medical certificate for evidence), Birth and Death Registration (In cases of Birth and Death happening outside the hospital, on the availability of related information), Issue of Birth/Death certificate in case of prior registration, Property transfer Certificate (non disputed) (on the presentation of application on prescribed form and all required documentary evidence), Property Transfer Certificate (disputed) (on the presentation of application on prescribed form and all required documentary evidence) , No objection Certificate for building construction and Sanction of Building Plan by Municipal Corporation/Municipal Council/Nagar Panchayat (only for areas out of the jurisdiction of regulated area/development Authorities)
9.	School Education department	For various Scholarships to be given by the Social Welfare Department (Scheduled Castes, Scheduled Tribes/Other Backward Classes/Minorities) and Issuing Transfer Certificate to a student.
10.	Home Department	Increase duration of living in India for Foreigners, Registration of Foreigners, Verification of outside persons (certificate/letter received from other district to which he belongs), Provide a copy of FIR (to the Plaintiff), Permitting the use of Loudspeaker, Verification regarding employment, verification of passport, disposal of General request letters/complaints, Complaints against Police, recommendation of renewal of Arms License/forwarding comments (in case the application is received before expiry of license and relates to within the district), Regarding recommendation for any changes in Arms License (if relates to same district), Recommendation/Comments regarding no objection certificate for Fairs/Exhibition and other sponsored programs, Recommendation/Comments regarding the verification for new Arms License, Regarding recommendation/Comments for issuing no objection certificate for renewal license of Arms Sellers and Regarding recommendation/comments for issuing no objection certificate to Petrol Pump/Cinema Hall.

- (b) Bringing transparency in the working of the Government Departments to ensure a corruption free government is a must. With this objective, orders have been issued to suo moto exhibit certain information on the website **www.uk.nic.in** of the state government. The following information have to be exhibited:-
- (i) Information regarding tenders for construction works of rupees twenty five lakhs or more.
 - (ii) Information regarding supply of material the value of which is rupees ten lakhs or more.
 - (iii) The policy regarding allotment of land to any institutions in the state. The information regarding sanction/non-sanction of a lease in favour of a person or institution and the reasons thereof.
 - (iv) Mining policy of the state and details of the mining lease applications sanctioned/rejected and the reasons thereof along with other relevant information.
 - (v) Cases of permission to purchase land within the State under the State Land Laws and the reason for sanctioning/non sanctioning of the same.
 - (vi) Position of vacancies as on 1st July of the year and the gradation lists of various cadres in various department. Information regarding publication of advertisement in various news papers.
 - (vii) The minutes of the departmental promotion committee.
 - (viii) The details regarding the domicile certificate issued from the tehsil and the details of the application rejected and reason thereof.
 - (ix) The details regarding the cast certificate issued from the tehsil and the details of the application rejected and reason thereof.
 - (x) Details regarding the agreement/MOU for implementation of projects under the PPP mode through a private party.

2. Uttarakhand State has undertaken an innovative step to inculcate a sense of financial discipline by introducing Uttarakhand Audit Act, 2012. The following are the salient features of the Act:-

- (1) An organizational structure shall be constituted for performing the Audit Work.
- (2) The Internal Audit units constituted in various departments shall be centralized within the Finance Department and shall be outside the purview of individual departments.
- (3) The State Government may permit to conduct audit through out-sourcing from any eligible Firm, Company, Institution or Society.
- (4) The Auditor shall, in connection with the performance of their duties under this Act, have authority to inspect the accounts of audit including physical verification of assets, such as cash, valuables and stores.

(5) Audit committees shall be constituted at the level of Chief Secretary, Administrative Department and Head of the Department.

The following steps have been taken with regard to Uttarkhand Audit Act, 2012

(a) A new Audit Directorate has been established by G.O. No. 463/XXVII (11)/2012 dated 07th November 2012 under which internal audit of various departments has been centralized under umbrella of Finance Department. In order to increase the professional competency, educational qualifications have also been revised.

(b) Secondly, vide notification No.495/XXVII(11)/2012 dated 26th November, 2012, various Government Departments, Public Corporations, Universities, Institutions, Local Bodies, Autonomous Institutions, Cooperative Institutions, Panchayati Raj Institutions, other Institutions which are securing Grants from the State Government and Government/Non Government Organisation which are securing Loan, Subsidy or any kind of Financial Assistance, fully or partly from Consolidated Fund of the State have been declared auditee.

2. The State has also prepared Uttarakhand Audit Manual, 2011. Uttarakhand Audit Manual, 2011 would be a helpful guide for conducting three E's of audit:- Economy, Efficiency, Effectiveness. It would inculcate sense of propriety of government expenditure as well as enhance the professional competency of the audit personnel of the government. The manual is primarily designed to provide guidance to audit teams of the State Government and also combines the various facets of audit. The audit manual covers the detailed checklist of various departments such as Food, Public Works Department, and Medical etc. In this regard regular training programs/ workshops are being organised from time to time.

Topic Note No. 25

Innovations introduced by Departments/Agencies of the State Governments in the last five years, how these have impacted on improvements in service delivery, efficiency and cost reduction.

Revenue Department

All the Districts have started Janadhar e-certificate Service. Under this programme/service, all the certificates which are issued by the Revenue Department are being issued within the stipulated time limit. This e-certificate service has increased the efficiency and at the same time the public has been benefited at large.

Similarly the land records of the state were computerized under the CLR project. At present all the Tehsils are issuing computerized RoRs.

Commercial Tax Department

Uttarakhand Commercial Tax Department has undertaken various innovative steps to fulfil the objective of Mission Mode Project (CT-MMP). Mission Mode Project for Computerisation of Commercial Tax Department of Uttarakhand has been approved by Department of Revenue, Ministry of Finance, Government of India under National e-governance plan (NeGP) on 31-03-2010-with the following objectives.

Objectives of Project

- Web portal for Commercial Tax Department.
- Online interface for dealer registration, renewal, amendment in profile and de-registration.
- E-Filing of returns by dealers.
- Online payment of taxes/fee and e-Challan management.
- Electronic clearance of refunds.
- Online dealer ledger.
- Online issue of CST statutory forms (e-Forms).
- Enhance monitoring in distribution of various forms issued to dealers.
- Decision support system for Tax assessment of dealers.
- Online reconciliation of transaction between Dealer, Bank, treasury & Commercial tax department.
- Online integration of information among check posts.
- Online management of appeals/cases, follow-up notices and disposal.
- System assisted revenue forecasting.

- System generated reports for better planning of the Department activities.
- Online information services to dealers, citizens and Government Departments.
- Integration of all services removing data redundancy and time consumption.
- Maximization of overall revenue collection.

By carrying a comprehensive automation drive, Commercial Tax Department Uttarakhand has been successful in achieving complete computerization of the major objectives including Web portal for Commercial Tax Department, Online interface for dealer registration, renewal, amendment in profile and de-registration, e-Filing of returns by dealers, Online payment of taxes/fee and e-Challan management, Online integration of information, Online information services to dealers, citizens and government Departments. All these initiatives have enabled the delivery of citizen centric services more efficient accountable and transparent.

The Commercial Tax department has also closed its 16 border check posts, and 6 railway check posts and mobile teams have been posted to check the evasion of tax. The check post module, which required the commercial vehicles to stop at the check post for long hours has been replaced by a computerised goods in movement module which required the on-line declaration of goods.

In the treasury computerisation initiative, further improvement has been made by introducing a budget allotment module and a direct payment module to the supplier. The employee data base is also being extended to include the employee data of the local bodies and panchayats. E-tendering and e-procurement has also being made compulsory for works/procurement beyond a certain amount.

Topic Note No. 26

Are there any schemes to give incentives for innovation? If so what has been the impact.

There is no scheme in place to provide incentives for innovations.

Topic Note No. 27

Has business process reengineering been introduced in any of the Departments or agencies of the Government. If so what is the impact.

Commercial Tax Department

Commercial Tax Department has undergone reengineering of its business processes at different levels. One of the major reengineering that has been undertaken is abolishment of Border Check posts and introduction of Goods in Movement module to monitor the inflow of goods into the State. Concept of Goods In Movement Module has been detailed below.

Uttarakhand had 16 Border check posts and 6 railway check posts through which goods used to enter into Uttarakhand State. Transporter had to stop at the check posts to get the verification and declaration of the goods being transported by him. He had to get his all documents verified and entered in the records at the check posts. This whole process was cumbersome and time consuming with lot of paper work involved, mostly resulting in long waiting queues of vehicles in hot summer or extremely cold winter nights creating traffic jams or other allied infrastructural problems. Therefore, considering these facts, the State government decided to re-engineer this whole process and abolish all the border and railway check posts and develop an online system to monitor the movement of goods.

As a result, a comprehensive online system in the form of **Goods in Movement Module** (here in after called as **GM-Module**) was developed with the endeavour of state officials to make the process more transparent and hassle-free, and much less evasion-prone. The GM Module is a thoughtfully designed and carefully developed software system that facilitate online declaration of Trip Sheet for movements of goods into the state and Online Transit Pass for movement of goods through the State as corridor. With this BPR, online monitoring of imports into the state has become possible. Thus, as a result, all the border check posts have been successfully removed on 1st March 2013

Online generation of Trip Sheet

Earlier when the check posts existed, the transporter has to halt at the check post and undergo lengthy process of declaring inflow of goods to the Official in charge at the check post. But with the introduction of online facility of generation of Trip Sheet, transporters now declare the goods online through commercial tax website and get a copy of online generated Trip Sheet. During the transportation of goods, transporter has to carry a copy of online generated Trip Sheet along with security printed Form 16 issued by the Commercial Tax Department and is free to enter into the Uttarakhand State without stopping.

Online Generation of Transit Pass

Earlier, when Uttarakhand was being used as a corridor for transportation of goods through it but destined to other state, transporters had to stop at the entry check post and declare that he is transporting the goods through Uttarakhand which are destined to other state. At the time of exiting Uttarakhand, he had to declare at the exiting check post that he is leaving the state and goods are not being unloaded or sold inside Uttarakhand. Thus this process of multiple declarations used to consume valuable time and manpower on the part of transporters as well as State officials. But, now with the introduction of online generation of Transit Pass facility transporters freely enter into Uttarakhand after online declaration of goods to the Commercial Tax Department. After online declaration, transporter is free to pass through Uttarakhand and online declare his exit after actually leaving Uttarakhand. Also, facility has been provided to the transporter for transshipment of goods in case of breakdown of vehicle to other vehicle after authorization by the Mobile Squad Officials.

Monitoring of Movement of Goods

25 Mobile Squads have been introduced into the system, available 24x7 at different locations consisting of 17 entry points at the State border to monitor the movement of goods. Trained Officers have been deployed in rotational shifts into Mobile squads. Each Mobile Squad has been provided with laptops, Internet Data Cards, Barcode Readers, Mobile Phones, Cameras etc. to verify the authenticity of Trip Sheets and Transit Pass carried by the Transporters. Also having round the clock internet connectivity, Mobile Squads Officials also have the option to check Form 16 details carried by the transporter and other details of the Dealers registered with the Department.

Reporting

Goods in Movement module provides huge amount of information in the form of various systems generated reports for monitoring and tracking of imports by the dealers. Following reports are being generated by the system currently:

- Number of Vehicles entering into State.
- Number of Vehicles Stopped and Checked.
- Total Value of goods imported into State.
- Originating State wise Imports.
- Border location wise imports.
- Imports of Bricks.
- Entry Place Wise reports.
- Exit Place Wise reports.
- Vehicle Transshipment Reports.

- Form Utilization reports.
- Reports of Trip sheet or Transit Pass generated for a particular Vehicle.

These reports are being used for comparison and analysis purposes by the Special Investigation Branch (SIB) of the Department. These reports are also being used for monitoring tax, checking evasion, conducting surveys and also as documentary proof in tax-assessment. This BPR has also facilitated the dealers to keep a track of their business records by the unique login provided to each dealers.

Improvements in existing system by the introduction of Goods In Movement Module

This system would lead to following improvements:

- Online declaration and recording of imports.
- This declaration would be passed on and updated in the central Database. This would do away with multipoint documentations, saving much of the time and efforts hitherto spent in documentation.
- Officers at the Mobile Squad have access to all details of dealer including commodities in which he is registered with, serial number of security printed forms allotted to the dealer etc. etc..
- Regular alerts would be generated in case of transit pass, if vehicle has not passed through mentioned check post within the specified time.
- System generated MIS reports would be available showing total forms-16 used and total imports in the state.
- With all these developments in MIS, officers would now be able to analyze, if, there is any evasion & accordingly dealer could be caught.
- The system will enable dealers to make online declaration about their shipments with details of all supporting Bills like Delivery Challans, Purchase Bills etc.
- The information about the shipment will be accessed by different Mobile Squads and shared with other Mobile Squads.
- Introduction of GPS system is proposed for effective Monitoring of Mobile Squads.

❑ Benefits To Dealers & Transporters

- No Stopping of Vehicles at check post for checking.
- Hassle free inwards movement of goods after online declaration of goods.
- Transparent System.

- Time Saving process.
- Efficient and convenient transportation of Goods.
- Proper & easily accessible online record keeping.

❑ Benefits To Department

- No multi point documentation of records.
- Sharing of Information among different Mobile Squads and other concerned officers.
- Reduction in maintenance costs of files and other physical records with the removal check posts.
- Simplified process of vehicle checking and monitoring.
- Introduction of GPS would enhance the capacity and efficiency of Mobile Squads.
- Substantial increase in Revenue Collection.

Thus, the automation has completely revolutionized the department's service delivery system by facilitating significant improvement in transparency, accountability and efficiency.

Stamp and registration

E-stamping has been started in district Dehradun from March 2012 and in Haridwar district from November 2012. So far 18 sub-register offices are providing e-stamping facility to the public. This facility is being extended to the remaining 9 districts.

Transport Department

- To facilitate the vehicle owner, On-line (e-payment) tax deposition facility has been launched. Through this facility, the vehicle owner registered in Uttarakhand as well as the vehicles coming from other state for very short period may deposit their taxes through net banking.
- On line National Permits are being issued through National Permit Portal.
- For sustainability of the various computerisation projects, an amount of Rs. 20.00 per transaction has been imposed under the Uttarakhand Information Technology (User Charges for Filing, Creation and Issue of Electronic Records in Transport Department) Rules, 2011. This fund is managed by E-governance society registered under the Society Registration Act 1860 to meet the day to day expenditure of computer operations.

Topic Note No. 28

The status of implementation of Performance Monitoring and Evaluation System (PMES).How many departments have prepared Results-Framework Document (RFD)? Copy of the guidelines issued on RFD may be enclosed.

Performance Monitoring and Evaluation System (PMES) has not been implemented in the State so far.

Topic Note No. 29

How is the District Innovation Fund being implemented as per 13th FC Report (Para 12.92 and 12.96)? What have been the major improvements carried out since 2010-11? What are the suggestions of the State Government to improve its design and implementation?

As per Ministry of Finance, Department of Expenditure, Government of India guidelines, the State Government has issued guidelines to utilize the Innovation fund. Under the guidelines, a committee under the chairmanship of District Magistrate has been formed which is responsible for sending the proposals to state level Review and Monitoring Committee and the State level Committee approves and sends the projects back to the District Committee. The State Government issued the state level guidelines in the year 2011—12. Accordingly, the GoI had released the first instalment of ₹ 6.50 crores in the year 2011-12. Since 2011-12, the State Level Committee has recommended a total of 61 projects amounting to ₹ 4.92 crores and all the projects are running on.

As per state level guidelines, about 30 percent expenditure is to be incurred for filling the critical gaps, especially to develop infrastructure, and 70 percent would be spent on identified innovative projects. Training on entrepreneurship development and employment generation in hilly areas, development of local herbal produce, development of environment friendly bags specially for urban poor women's livelihood, capacity building of local mason for earthquake resistant low cost building construction, promotion of organic farming, animal shed development for improving milk yield, energy saving programme by promoting LED based light bulbs, development of rural tourism through Self Help Groups, promotion of solid waste management in hilly urban areas, innovative smart classes development in Government Primary Schools, agricultural tools development, hand paper development through pine needle and other waste agricultural produce, natural fibre development, eco tourism promotion are the major projects identified by the district authorities and are being run successfully.

Under the critical gap, the establishment of IPR club at PG College level, installation of X-Ray machine, entrepreneurship development programme by industry department, Improvement of urban area water springs (Naula) are some of the major projects taken by some districts. Some programmes undertaken under the scheme are as follows.

- Strengthening and Development of Marketing Facilities for preservation of Traditional art (Making of Wooden Souvenirs and Iron Tools).
- Upliftment of Rural people through loom product and Jute diversified products.
- Oil production by Chura (Fruit)
- Conservation of Herbal plants & development of "Arogya Huts, Vatika (Gardens)" for growth of traditional medicinal healing methods.

- Establishment of medical research lab centre for determining/testing illness of patients.
- Training programme for mason/semiskilled labours for construction of earthquake resistant buildings.
- Promotion of paper carry bags and providing sustainable livelihood resource to manufacturers of paper carry bags.
- LED based light bulbs and bamboo lights.
- Centre for early detection of cancer and health awareness programme.
- Nuala renovation & water sample testing methodology.
- Water tank construction for proper water supply.
- Iron plough machine for replacing traditional ploughs.
- Integrated solid waste management for Bhimtal, Naukichyatal and Saattal.
- Machine for manufacturing Coal from Pirul (Pine leaves).
- Sulabh project for sanitary napkin programme.
- Bamboo craft- manufacturing various handicraft articles.
- Promotion and publicity of organic farming, fertilizers etc by synchronizing efforts with kisan clubs.
- To increase the income of farmers through herbal production, processing, marketing and developing a herbal cluster in the area.
- Household wall based honey production programme.

SUBSIDIES

Please specify the subsidies of different types, the basis/rates, purpose/objective and beneficiaries to whom these subsidies are being paid.

- (a) The form (whether in the form of concessional interest rates, prices/cheques for services/or outright grant) may also be indicated.
- (b) Please indicate annual cost of budgeted subsidies, head-wise details of budgetary subsidies, direct or indirect, being paid/borne by the State Government from 2007-08 onwards.
- (c) State whether any assessment(s), if any has been made as to their usefulness and quantification of the benefits flowing from these subsidies.
- (d) State initiatives, if any to move towards direct cash transfers whereby cash is provided to beneficiaries in lieu of subsidised products.

The Details of department-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.

Plain and Hill agriculture stand in stark contrast to each other. While productivity in plains of Uttarakhand 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.

Thus following provisions have been made under various schemes to assist the farmers, especially 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.

The State Government is providing direct subsidy on agricultural inputs to the farmers as per the following programs. Purpose or objective has already been mentioned above.

Core valley Seed Production Programme.

Promotion of Local crop production programme.

Agriculture Mechanisation.

Impact of the policy adopted by the State to subsidise agricultural inputs has been found to be very effective. Subsidies have mostly not been provided in cash. On demand, farmers are given inputs, on subsidised rates. Subsidies are not being delivered through any Agricultural Enterprises. The details of year wise subsidies provided are given in statement No. 46.

(2) Rural Development:-

The objective of SGSY and other rural development schemes is 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. To provide quality life to the poor is the hallmark of the rural development schemes in order to bring people above the poverty line. Most of the rural development schemes are Centrally Sponsored Schemes. Funds under most of the schemes are shared by central and state government is in the ratio 75:25. The main rural development schemes are PMGY, SGSY, Indra Awas Yojna, National Bio Gas Programme, Deen Dayal Upayadhaya Yojna and Sarvbhaum Yojna. The details of year wise subsidies provided are given in statement No. 46.

(3) Cane Development:-

To increase the production of cane in the state, the farmers are encouraged to use improved seeds and adopt modern management techniques of cane production. The main schemes are improved cane seed production scheme, seed and soil treatment scheme and ratoon management programme. Macro management mode scheme under the 90:10 centrally sponsored scheme mode is also implemented. The schemes have been reviewed from time to time and have been found to be useful. The details of year wise subsidies provided are given in statement No. 46.

(4) Animal Husbandry:

There are various schemes in which subsidies are being provided to the farmers/livestock owners in various sharing formats with the objective of sustaining their livelihoods. All the beneficiaries of these schemes are the livestock owning communities. The department is providing subsidies to the farmers/livestock owners of the state in the form of various livestock health services and grants towards the cost of various scheme components. No assessment has lately been made of the usefulness of the benefits of the schemes but they are generally helpful in increasing farm production in the state. The details of year wise subsidies provided are given in statement No. 46.

(5) Fisheries:

The following Centrally Sponsored Schemes are being implemented in the state with the objective of increasing fish production in the state and thereby increase the income of farmers engaged in fish production.

- Cold Water Fisheries (75% CSS).
- Fish Farmer Development Agency Scheme (75%CSS).
- National Scheme of welfare of fishermen (50% CSS).
- Special Component Sub plan (SCSP).
- Tribal Sub Plan (TSP).

The details of year wise subsidies provided are given in statement No. 46.

(6) Co-operation:

To facilitate the Small & Marginalized farmers of the State, a scheme under the name of “Sahakarita Sahabhagita Yojna” was introduced on 1st May, 2005. The principle objective of the scheme is to ensure low interest on loans distributed by the Primary Agriculture Cooperative Credit Societies (PACS) & District Cooperative Banks pertaining to Agriculture & agricultural allied activities. The benefit of the scheme was further extended to General Farmers and families under BPL after assessing the benefits and usefulness of the scheme.

Under the aforesaid scheme, loans up to rupees fifty thousand are provided at 5% interest rate whereas loans above rupees fifty thousand and up to rupees three lakh are provided at 5.5% interest. The State Government bears interest burden of 4% on the loans distributed under the aforesaid scheme.

As per submission made in the preceding paragraph, it is apparent that the subsidy provided by the State Government is purely in the form of

concessional interest rates. It is further clarified that a beneficiary under the said scheme is charged with the concessional interest rate w.e.f. the date of advancement of loan. This concessional subsidy is initially/temporarily borne by the concerning District Cooperative Banks until it is actually released by the State Government.

The valuation/assessment of “Sahakarita Sahabhagita Yojna” was conducted by State Planning Commission in the year 2011-12 and it has been found to be beneficial and useful in terms of improving the economic status of farmers. Some of the suggestions forwarded by the valuation team have been incorporated and departmental directions to this effect have been issued. Thus, it can be said that the scheme is being smoothly operating to meet out its basic objectives.

Since, the beneficiary is receiving the subsidy at the primary stage itself i.e. the beneficiary is charged with the subsidized rate of interest w.e.f. the date of advancement of loan, hence direct cash transfer of subsidy is not required. However, the District Cooperative Banks receives direct transfer of subsidy at the time of release of such subsidy from State Government.

The details of year wise subsidies provided are given in statement No. 46.

(7) Horticulture Development:

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 multi-chamber, 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.

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. Such activity is very important to promote horticulture. The details of year wise subsidies provided are given in statement No. 46.

(8) Sericulture Development:

Various types of schemes are being implemented for sericulture development in the State. The centrally sponsored catalytic scheme is funded 80% by Central Government, 10% by State Government and 10% is the beneficiaries share. Rest of the schemes i.e. working capital to sericulture co-operative societies, plantations development scheme, organic sericulture development scheme and silk clothes development scheme are State funded schemes. The details of year wise subsidies provided are given in statement No. 46.

(9) Industrial Development:

To promote small enterprises in the state, interest subsidy is being provided to small industries. Subsidy is also provided for facilities like ISO certifications, patent registration, pollution control system etc. To promote industrialisation in hilly areas, special integrated industrial development policy is being implemented. To promote Khadi and village industries, subsidy is being given to the Khadi Gramodyog Board, rebate on sale of Khadi cloths is also provided. Interest subsidy is being provided to individual entrepreneur, wool thread bank scheme provide subsidy on wool fibre. Three centrally sponsored schemes namely Capital Subsidy Scheme, Integrated Handloom development scheme and Prime Ministers Employment Generation scheme are being implemented by the Micro, Small and Medium Industries department. Integrated industrial promotion scheme 2008 as amended in 2011 and interest subsidy scheme for small enterprises is being implemented in the state sector. The details of year wise subsidies provided are given in statement No. 46.

(10) Tourism Development:

To provide more and more self employment to the public of the state in the tourism sector, an incentive scheme called “Veer Chandra Singh Garhwali tourism self employment scheme” was started from 1st June 2002. The following activities can be taken up under the scheme.

- Purchase of Bus/Taxi
- Establishment of Motor Garage/Workshop.
- Establishing fast food centres.
- Small 8-10 room Hotel/Paying Guest accommodation.
- Purchase of equipment for Adventure activities.
- Establishment of local souvenir shops.
- Establishment of tentage accommodation.
- Establishment of Yoga/meditation centres.

Under this scheme the project is financed by commercial banks and the beneficiary has to put in 12.5% cost as margin money. The Uttarakhand Tourism Development Board provides grants ranging up to 15 lakhs on a 33/25% grant formulae depending on project to project. The details of year wise subsidies provided are given in statement No. 46.

(11) Food Department:

Food subsidy is provided by the Central Government on the public distribution system. Government of India provides 100% subsidy on MSP of food grains and taxes and 95% subsidy on other expenditure. The amount of subsidy received is as follows:-

S. No.	Year	Amount ₹ in crores
1.	2007-08	55.84
2.	2008-09	98.05
3.	2009-10	278.05
4.	2010-11	312.50
5.	2011-12	217.97
6.	2012-13	304.50

Under the GOI scheme the rate of wheat for APL is rupees 654 per quintal, BPL rupees 459 per quintal and Antodyaya rupees 200 per quintal. The rate of rice is APL rupees 849.72 per quintal, BPL rupees 619.72 and Antodyaya rupees 300 per quintal. The Uttarakhand government started a subsidy scheme called the Atal Khadyanya Yojna and under the scheme wheat at the rate of rupees 400 per quintal and rice at the rate of rupees 600 per quintal is being provided to APL. Wheat at the rate of rupees 200 per quintal and rice at the rate of rupees 300 per quintal is being provided to BPL and Antodyaya. The expenditure under the scheme was rupees 182.10 crores in 2011-12 and rupees 128.77 crores in 2012-13 (RE). The scheme has come to an end after the enactment of the Food Security Ordinance.

From the above description, it is clear that most of the subsidies are plan subsidies and mostly relate to Centrally Sponsored Schemes. The schemes are reviewed from time to time and are modified accordingly. At present there is no proposal to replace these schemes by direct cash transfer.

Topic Note No. 31

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) for 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.

Prevailing norms for preparing the estimates for maintenance of various types of irrigation have been issued by the Chief Engineer, U.P. Irrigation Department. The norms were prepared, based on the capacity of channels in cusec. The same norms are being changed as per prevailing rates of material and labour, while according sanctions of the estimates. No review/revision is proposed. Only the wages of workers kept for a shorter period on daily wages for operation are booked on such maintenance chargers, which is a very meagre. Present norms for maintenance of Irrigation channels, Tube wells and Lift canals, Residential & Non Residential Buildings are as follows:-

I.	Gravity Channel in plains, Doon and Bhabar	₹15500 per km.
II.	Gravity Channel in Hills	₹12500 per km.
III.	Residential Buildings	₹65 per m ² (Plinth area)
IV.	Non-Residential Buildings	₹42 per m ² (Plinth area)

- (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 2007-08.

As such, there is no liability because the maintenance of field channels is carried out by the Irrigation Department, Uttarakhand.

- (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.

Prevailing norms for preparing the estimates for maintenance of flood protection works have been issued by the Chief Engineer, U.P. Irrigation Department vide order No. G-2087 dated 20.7.90. The same norms are being used by the Irrigation Department, Uttarakhand. Only the maintenance rates are being changed as per prevailing rates of material and labour, while according sanctions of the estimates. No review/revision is proposed. Only

the wages of workers kept for a shorter period on daily wages for operation are booked on such maintenance chargers, which is very meagre.

Present norms for maintenance of flood works like marginal bunds, drainage works and anti-erosion works are as:-

I.	Marginal bunds on rivers up to 1000 cusec.	22000 per km. Length of bund
II.	Marginal bunds on rivers above 1000 cusec.	28000 per km. Length of bund
III.	Anti Erosion flood works.	5% of Capital Cost of Flood works

(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) for 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.

Norms for maintenance of roads are as follows:-

Categories of Roads/Bridges	Rate Per Km (Lac/Km)
Roads in Hill Area	
State Highway	1.35
MR, ODR & Village Road	0.75
Bridle Road	0.23
Roads in Plain Area	
State Highway	1.35
MDR, ODR & Village Road	0.64
Bridge	
Motor Bridge	2.90 Per Meter
Bridle Bridge	1.65 Per Meter

The rates in the norms are approved per km length of the road. The various items of work which are required to be considered include ordinary repairs, periodic renewals, special repair, and flood damage repairs, clearing of slips, maintenance & repairs of bridges.

The total amount allocated for maintenance of roads is broken as under.

Repair type	Present Norms	Revised Norms (w.e.f. 01.04.2013)
Ordinary repairs & slip clearance	20%	15%
Ordinary repairs (Bridge)	10%	05%
Special repairs & minor flood damage repairs	10%	10%
Surface renewal	60%	70%

Periodic renewal: Norms of Periodic Renewals are 20% per year of total length. The Periodic Renewal (Surfacing by SDBC/Premix carpet) works are normally carried out through contracting by qualified contractors who have required expertise and equipment.

Categories of Roads	Rate Per KM (Lac/Km)	Frequency of Periodic Renewal (Yr.)
Roads in Hill Area		
State Highway	14.00	4
MR, ODR	9.00	5
Village Road	6.50	6
Roads in Plain Area		
State Highway	14.00	4
MR, ODR	9.00	5
Village Road	6.50	6

Norms regarding maintenance of government buildings:-

Norms for maintenance for buildings:- Residential- ₹ 45.00 per square meter per annum, and non residential building - ₹ 65.00 per square meter per annum.

(I) 30% for ordinary repairs which shall include:

1) Ordinary Repairs. (O.R.)

Ordinary repairs are those, which are carried out either annually or periodically. The petty repair items are normally covered in such type of repairs. These items are as under:

- Repairs to fixture and fastenings of doors and windows.
- Repairs to frames and shutter of doors and windows.
- Repairs to sanitary and water supply fittings.
- Colour washing, distempering and patch painting of walls and doors and windows.
- Repairs to floors.
- Repairs to plaster, paintings.
- Repairs to roof such as turning tiles, replacement of tiles, attending to leakage, water proofing course etc.
- Maintenance of electrical fitting and fixtures.
- Miscellaneous items of similar nature.

(II) 70% for special repairs for works to be carried out periodically at certain intervals for improvements to buildings.

These are repairs other than ordinary repairs which are required at intervals and become necessary periodically. Such repairs may include the followings.

1. Partial roofing.
2. Distemping and colouring.
3. Replacement of water supply and sanitary pipes.
4. Replacement of electrical wiring and fittings.
5. Plaster to walls.
6. Miscellaneous items of special repairs in case of any damage etc.
7. Renewal of old roof with Mangalore tiles, A.C sheet etc.
8. Renewal of Destroyed doors and windows.
9. Work of replacement of weather shades.
10. Renewal of damaged flooring.

(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 2007-08.

No such legislation is in force.

(c) What is the practice followed in the State in respect maintenance of PMGSY roads and State Highways?

Maintenance of PMGSY Roads:-

Proper maintenance of roads in the core network is an essential part of the PMGSY. In respect of roads construction/upgraded under the PMGSY as per the Standard Bidding Document, 5-year routine maintenance is contracted out along with the constructed itself to the same contractor who is constructing the road, as per the PMGSY guidelines.

The various work items for routine maintenance are listed below.

SI No.	Name of Item/Activity	Frequency of operation
1.	Cutting of branches of trees, shrubs and trimming of grass and weeds. Restoration of rain cuts and dressing of berms and making up of shoulders as per specifications	Twice per year (once generally after rains)
2.	Maintenance of Bituminous surface road and/or WBM roads including filling pot holes and patch repairs etc as per specifications	As and when required.

Sl No.	Name of Item/Activity	Frequency of operation
3.	Maintenance of drains, culverts and cause way as per specifications	Twice per year (In case of Hill roads as and when required).
4.	Maintenance of Road signs board, guard rails, parapet rails, 200m and kilo meter stones as per specifications	Repainting once in every year. Maintenance as and when required.
5.	White washing parapets of C.D. works, Re-fixing and white washing of guard stones/KM stones as per specifications.	Repainting once in every year. Maintenance as and when required.
6.	Clearance of Hill side drain including minor slips and making continuous where required to drain of water as per specifications.	In case of hill roads as and when required (twice per year generally after rains)
7.	Slip clearance	As and when required during rainy season.

- (d) Total length (category wise) roads under a concessionaire and type (s) of concession agreement entered into. What is the standard duration of these agreements? What are the liabilities of the State Government year wise since the commencement of the agreement (including annuitized value)?**

Nil

X: MANAGEMENT OF SRTC

Topic Note No. 32

- (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.**

Uttarakhand Transport Corporation is the only Transport Corporation in the State .It was incorporated on 30-10-2003.

- (b) Please state whether tourist contract carriage permit operators are allowed to ply on routes on which the State Road Transport Undertaking has 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 2007-08 to 2011-12.**

Large number of tourist buses, cabs and jeeps are plying on routes on which the SRTC has exclusive right of operation.

- (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.**

In hill areas of Uttarakhand, parallel operation of private and SRTC buses are allowed. About 20% of the passengers on these routes are served by the private operations but they are not plying buses on loss making routes which are served by the SRTC.

Topic Note No. 33

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 2007-08 to 2011-12 may be given.

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

- (a) For under 35 Seats (per bus) ₹ 1175.00 for three months.
- (b) For above 35 seats (per bus) ₹ 1175+₹ 45 per additional seat.

Additional Tax (passenger tax)

Additional Tax was payable per month on the following formula:-

$$G \times 21 / 121$$

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

These rates had been in force since 31-10-2003. Now the same have been merged into a single Vehicle Tax w.e.f. 31-12-2012. The rates of Vehicle Tax are as follows:-

- (i) ₹ 85 per seat upto 1500 Km + ₹ 4 per additional Km in the plane area.
- (ii) ₹ 75 per seat upto 1500 Km + ₹ 4 per additional Km in the hill area.

As there was no increase in the M.V. Tax since 2003, no fare increase can be attributed to the increase in M.V. Tax during the above period i.e upto 2011-12.

X : MANAGEMENT OF SRTC

Topic Note No. 34

Please give a note on steps taken, if any, for improving the financial position of the Undertaking during the year 2005-06 to 2012-13 (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.

At the time of its creation after bifurcation from UPSRTC, the Corporation inherited a large fleet of old and ill maintained buses and poor inventory of spares. For improving the financial position of the Corporation, 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. Incentive schemes were introduced from time to time. Tariffs have been revised from time to time.

The Uttarakhand Transport Corporation has taken several steps to improve its financial positions. Some of the steps taken are:-

- (i) Operation of Volvo buses on lease.
- (ii) Operation of AC and ordinary buses on KM scheme.
- (iii) Computerization.
- (iv) Use of hand held e-ticketing machines in all buses.
- (v) Effective enforcement.
- (vi) Using driver and conductor on contract basis in place of making regular appointments.
- (vii) Revision of bus fare from time to time.
- (iii) Increase in revenue from advertisement on buses and dhabas.
- (ix) Commercial Exploitation of unused property through PPP mode is being explored.

Topic Note No. 35

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 2007-08 to 2011-12 be given.

No guarantee has been given to SRTC for obtaining Bank loans.

Topic Note No. 36

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.

State Electricity Regulatory Commission was constituted in the State of Uttarakhand vide Uttarakhand (U.P. Electricity Reforms Act, 1999), Adaptation & Reforms Order, 2002. This commission is named as Uttarakhand Electricity Regulatory Commission. This Commission started its functioning w.e.f. 05-09-2002. The detail of awards given by Uttarakhand Electricity Regulatory Commission 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.
- (vi) The Commission issued its fifth retail tariff order of electricity on 23-10-2009 for FY 2009-10. This tariff order was applicable w.e.f. 01-04-2010.
- (vii) The Commission issued sixth retail tariff order of electricity on 10-04-2010 for FY 2010-11. This tariff order was applicable w.e.f. 01-05-2011.
- (viii) The Commission issued its seventh retail tariff order of electricity on 24-05-2011 for FY 2011-12. This tariff order was applicable w.e.f. 01-05-2011.
- (ix) The Commission issued its eighth retail tariff order of electricity on 11-04-2012 for FY 2012-13. This tariff order was applicable w.e.f. 01-04-2012.
- (x) The Commission issued its ninth retail tariff order of electricity on 06-05-2013 for FY 2013-14. This tariff order was applicable w.e.f. 01-05-2013.

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

- (i) The UERC vide its order dated 11-08-2005 imposed a consolidated penalty of ₹1 lakh and additional penalty of ₹5000.00 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 up to 31-03-2006 for metering of the existing Domestic and PTW Consumers and up to 30-09-2005 for metering of Commercial Consumers, a consolidated penalty of ₹100,000 .00 and additional penalty of ₹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 has deposited the penalty of ₹103.90 lakhs for

the period up to 31-03-2011. The Commission vide its order dated 25-05-2012 revoked the recurring penalty w.e.f. 01-04-2011.

(ii) The Commission vide its order dated 01-09-20056 imposed a consolidated penalty of ₹1.00 and additional penalty of ₹2500.00 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 ₹51.95 lakhs in the Commission for the period up to 31.03-2011.

(b) Power Transmission Corporation Ltd

The GOU had constituted State Regulatory Commission to decide and fix the tariff for all the power utilities in the state. The Transmission tariffs for the last 5 years are as under:-

Tariff	Amount in Crores
2008-09	₹86.21
2009-10	₹102.53
2010-11	₹101.74
2011-12	₹131.82
2012-13	₹159.54

Topic Note No. 37

The present status of unbundling of Power Utilities and improvement of governance through State Load Dispatch Centres on the recommendation of 13th Finance Commission (Para 7.116). 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.

There are following three Corporations looking after the generation, transmission and distribution in the State since 2001:-

- (i) Uttarakhand Jal Vidyut Nigam Limited (UJVNL)
- (ii) Power Transmission Corporation of Uttarakhand Limited (PTCUL)
- (iii) Uttarakhand Power Corporation Limited (UPCL)

The details in Statement No. 37 and 38 have been filled accordingly.

Topic Note No. 38

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.

The details in Statement 38 have been filled accordingly.

Topic Note No. 39

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 subsidy has been provided by the Government. An amount of Rupees 368.11 crores was sanctioned to Uttarakhand Power Corporation Limited (UPCL) by converting the loans and interest due on the loan to the Government. This amount was sanctioned to UPCL by book transfer which includes a loan of rupees 126.96 crores given for implementation of different plan schemes. In addition to this, rupees 227.11 crores loan given earlier by book transfer against electricity duty dues of earlier years was also converted into equity. An amount of rupees 14.03 crores which was due as interest on the loan amount of rupees 227.11 crores was also converted into equity vide GO dated 28.02.2013.

Topic Note No. 40

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.

The following works are in progress

1. Uttarakhand Jal Vidyut Nigam Limited (UJVNL)

(₹ in crores)

S No	Name of Project	Date of Start	Original Cost	Cost Revision-I	Cost Revision-II	Cost Revision-III	Cost Revision-IV	Implications of delay on interest burden, in terms of quantum by years
1.	Kaliganga-I	Feb 2008	29.92	31.62	-	-	-	It shall be calculated as per loan interest of ADB after project closure
2.	Kaliganga-II	May 2008	47.38	50.86	68.93	-	-	It shall be calculated as per loan interest of ADB after project closure
3.	Madhyamaheshwar	Feb 2008	63.30	120.21	-	-	-	It shall be calculated as per loan interest of ADB after project closure
4.	Kalidigad	Feb 2009	63.77	76.19	-	-	-	It shall be calculated as per loan interest of ADB after project closure
5.	Sobla-I	May 2011	15.50	36.26	-	-	-	It shall be calculated as per loan interest of ADB & NABARD after project closure
6.	Asiganga-I	Original 2002-03 Revised Dec 2008	16.90	14.13	24.11	33.10	40.40	It shall be calculated as per loan interest of NABARD after project closure
7.	Asiganga-II	Original 2002-03 Revised April 2009	16.76	11.57	29.02	36.97	-	It shall be calculated as per loan interest of NABARD after project closure
8.	Dunao	Original 2005-06 Revised Sept 2010	18.94	24.90	31.20	-	-	It shall be calculated as per loan interest of NABARD after project closure
9.	Suwarigad	April 2010	8.72	12.72	16.06	-	-	It shall be calculated as per loan interest of NABARD after project closure
10.	Limchagad	July 2012	20.13	26.59	-	-	-	It shall be calculated as per loan interest of NABARD after project closure

S No	Name of Project	Date of Start	Original Cost (₹ in crores)	First cost Revision-I (₹ in crores)	Second cost Revision-II (₹ in crores)	Implications of delay on interest burden, in terms of quantum by years
1.	RMU of Pathri Power Station	11 th May 2010	71.58	75.17	82.83	It shall be calculated as per loan interest of PNB after completion of Project
2.	RMU of Mohammadpur Power Station	6 th June 2010	53.12	56.1	62.09	Shall be calculated as per interest rate of NABARD after completion of Project
3.	RMU of Galogi Power Station	10 th Jan 2009	11.07	20.14	-	It shall be calculated as per loan interest of PNB after completion of Project
4.	RMU of Khatima Power Station	1 st Oct 2012	115.11	-	-	Shall be calculated as per interest rate of PFC after completion of Project

2. Power Transmission Corporation of Uttarakhand Limited (PTCUL)

S No	Name of Project	Original Cost (₹ in Crores)	Completion target date
1.	132 KV double circuit Srinagar –Simli Line (64KM)	89.51	June 2014
2.	132 KV Sub Station Srinagar second	19.76	July 2013
3.	220 KV Sub Station Pithoragarh (Power grid) 132 Almora-Pithoragarh line Lilo work	5.45	July 2013
4.	132 KV Single Circuit Ranikhet-Bageswar line DC Tower (60KM)	25.89	June 2014
5.	132 KV Sub Station Bageswar (30 MVA)	13.93	June 2014
6.	1No SLDC Dehradun and 2 No SLDC Kashipur and Rishikesh	51.92	July 2013
7.	220 KV Sub Station Dehradun (320 MVA) and Lines	54.42	July 2013
8.	132 KV Sub Station Haridwar Road Dehradun (80 MVA) and Lines	26.66	July 2013
9.	132 KV Purkul-Bindal Link Line (10.73 KM)	5.24	Aug 2013
10.	132 KV Sub Station Sitarganj SIDCUL (80 MVA)	18.04	July 2013
11.	132 KV Sub Station Sitarganj SIDCUL 132 KV Kitcha –Sitarganj (15KM)	8.99	July 2013
12.	400 KV Sub Station Kashipur to 220 KV Sub Station Mahuwakheraganj 220 KV Double Circuit Line (16.8 KM)	15.44	July 2013
13.	132 KV Sub Station Piran Kaliyar (2x25 MVA) and Line	34.64	June 2015
14.	132 KV Sub Station Lohaghat and Lines	64.38	June 2015
15.	220 KV Double circuit lakhwar-Dehradun and Vyasi Lilo Line work	65.18	April 2016
16.	220 KV Double Circuit Ghansali (100 MVA) Sub Station	122.56	Dec 2014
17.	400 KV Double Circuit Pipalkoti-Karanprayag-Srinagar Line (92.21 KM)	405.72	June 2016
18.	220 KV GIS Sub Station Rudrapur (Brahamwari) (2x50 MVA) and Lines	275.42	June 2014
19.	400 KV Vidyut Sub Station Srinagar (630 MVA)	172.08	Sep 2013
20.	400 KV Tapovan-Pipalkoti , (20 KM) Srinagar Sub Station etc.	103.14	June 2014
21.	400 KV Double Circuit Srinagar – kashipur line (152 KM) 4-P	838.10	June 2016
22.	220 KV Latatpovan –Joshimath line (12 KM) 5-P	33.47	Oct 2013
23.	220 KV Joshimath-Pipalkoti Line (20.3 KM) 8-P	88.25	Oct 2013
24.	400 KV Electric Sub Station Pipalkoti (630 MVA) 3-P	218.82	June 2015
25.	400 KV Kashipur Sub Station – Second way	10.42	Dec 2014
	Total	2767.43	

3. Uttarakhand Power Corporation Limited (UPCL). The following capital expenditure plan is proposed by UPCL in FY 2013-14.

S No	Name of Project	Quantity	Capacity	Amount (₹ in Crores)
1.	Construction of 33/11 KV Substation & associated 33 KV and 11KV Lines for strengthening of Distribution System and reduction of Technical Losses.	13 nos.	135.00	80.93
2.	Increasing Capacity of 33/11 KV substations	20 nos.	74.50	5.30
3.	Installation of Capacitor Bank at 33/11 KV substations	50		10.00
4.	R-APDRP, Part-A	31 No. towns		37.60
5.	R-APDRP, Part-B	31 No. towns		150.00
6.	Release of New PTW Connections	700 No.		11.86
7.	Installation of Double metering in selected 11 KV & 33 KV consumer	300		1.96
8.	Shifting of 1 Phase & 3 Phase meter outside the premises of the consumers	20000		1.96
9.	Installation of Compact Substations (CSS) (11KV/0.44KV)	30		13.93
10.	Replacement of Mechanical Meters with electronic meters and installation of electric meters in un-metered connections (no.s)	2600		5.41
11.	Pre-paid Metering (no.s)	5000		4.04
12.	Implementation of AMR (no.s)	800		6.25
13.	LT Protection System on Transformer	7000 No.		29.33
14.	Safety measures (installation of poles and guard wires, reconductoring of lines , etc)			39.95
15.	Additional Transformers installation with associated 11 KV & LT lines	4595 No.		241.54
16.	Laying of 11 KV ABC	50 km		5.87
17.	Laying of LT ABC	1500 km		78.21
18.	Laying of LT lines	250 km		9.78
19.	DT Metering	350 No.		1.14
20.	Replacement of defective meters (no.s)	70700		14.05
21.	Installation of meters for giving new connections (no.s)	124820		30.92
22.	Installation of 11 KV underground cables	50 km		6.52
23.	Video conferencing services and integrating it with all the divisions/ sub-divisions			0.20
24.	Procurement of High value consumer management system (HVCMS)			0.20
25.	Procurement of Sub-station and consumer meter testing equipments			0.50
26.	Consumer care centres, E-payment of bills and Cash collection centres			0.25
27.	New and emerging technologies and miscellaneous works like, new vehicles, office infrastructure, IT infrastructure, etc.			0.50
	Total			788.20

Topic Note No. 41

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.

Power Transmission Corporation of Uttarakhand Limited (PTCUL)

(i) Method of Estimating the T&D Losses

The following method is followed by PTCUL for Calculating Transmission Losses:

- Measure all the import of energy by Providing Electronic meter to all incoming 400KV, 220 KV, 132KV & 66KV lines.
- PTCUL measures the energy supplied to UPCL by using electronic energy meter at all the 33 KV & 11 KV feeders emanating from the primary substation.
- Measure all input and output energy on different voltage levels by Electronic Energy meters.
- Also calculate the lines losses and compare with theoretical lines losses.
- Prepare the detailed abstract of transmission lines of different voltage levels at every primary sub-station.

(ii) Details of the measure taken to minimise the losses that include metering and antitheft measures?

The following measures have been taken by PTCUL to minimise the transmission losses.

- PTCUL has increased the number of primary sub-station in Uttarakhand by constructing the new sub-station of different voltage level i.e. 400 KV, 220 KV, 132 KV.
- Provide the Electric energy meter at every measuring point.
- Provide the Electric energy meter, Current Transfer, Potential Transformer of 0.2 Accuracy class at new sub-station.
- Also replace the old and defective equipment at various sub-stations. Transmission lines of are high voltage lines of not less than 11 KV, hence, chances of direct theft through these lines is not possible.

(iii) Has Energy audit carried out?

Energy auditing has been carried out by PTCUL T&C wing every month.

Uttarakhand Power Corporation Limited (UPCL)

- (i) UPCL has been able to constantly bring down the AT&C losses from a high of 52.98% in 2003-04 to 22.69% in 2012-13. Sum of the steps for bringing down the losses include
- Installation of Capacitor Bank at 33/11 KV substations
 - Implementation of R-APDRP Part A scheme
 - Implementation of R-APDRP Part B scheme
 - Installation of Double metering in selected 11 KV & 33 KV consumers
 - Shifting of 1 Phase & 3 Phase meter outside the premises of the consumers
 - Implementation of AMR
 - Replacement of Mechanical Meters with Electric Meters and Installation of Electronic meters in un-metered connections
 - Laying of LT ABC
 - DT Metering
 - Replacement of defective meters
 - Vigilance Raids are being conducted and cases are being registered under Sections 126 and 135 of Electricity Act, 2003. Legal proceedings are being initiated against the persons who are found indulging in theft of electricity.

Topic Note No. 42

Copies of the audited annual report, balance sheet and the profit & loss account and the cash flow statement of the each utility for the 2007-08 to 2011-12 may be sent. A separate note on the steps taken by the State to improve the financial position of the Utilities should be enclosed.

Copies of the balance sheet etc. are enclosed. The state is implementing the R – APDRP Part-A and Part- B schemes to improve the financial position of the Uttarakhand Power Corporation Limited.

Topic Note No. 43

(a) Please give outstanding liabilities and losses of power utilities? Are any steps being taken to reduce their liabilities? If yes, please give details and likely impacts on State's finances during the forecast period of 2015-16 to 2019-20.

(b) 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 2007-08 to 2012-13.

(a) (I) UJVNL has the following outstanding liabilities and losses as on 31-03-2012.

Secured Loan	₹14.16 cr
Unsecured Loan	₹ 956.89 cr
Current Liabilities	₹ 922.82 cr
Accumulated Losses	Nil

(II) PTCUL has the following accumulated losses for the last five years.

Year	loss
2007-08	13.98
2008-09	19.05
2009-10	26.97
2010-11	9.51
2011-12	7.02

(III) UPCL has accumulated losses of about ` 2003 crores upto 31-03-2012. The following steps are being taken to improve the financial position of the corporation.

1. AT &C Loss reduction to 18% in FY 2013-14 through,
 - (i) Laying of 4700Km. LT AB Cable in theft prone areas.
 - (ii) Double Metering of 471 identified High Value HT Consumers.
 - (iii) Bringing meters outside the consumer premises.
 - (iv) Replacement of all 1,96,000 defective meters.
 - (v) Regularisation of Katia Connections.
 - (vi) AMR of 17000 High Value Consumers.
 - (vii) System Improvement works under R-APDRP, Part-B.
 - (viii) Better enforcement against theft of electricity through combing operation.
2. Implementation of R-APDRP, Part-A (by Dec.2013) and Part-B (by Oct. 2014).
3. Billing Efficiency targeted to 84% in FY 2013-14 against 81% at present.
4. Collection Efficiency targeted to 98% in FY 2013-14 against 96% at present.
5. Metering Efficiency targeted 90% in FY 2013-14 against 78% at present.
6. PPP/Franchisee in Distribution for Haridwar and US Nagar districts.
7. Segregation of Tube-well feeders.

(b) Details of Guarantees given by the State Government

(i) Power Transmission Corporation of Uttarakhand Limited (PTCUL)

(₹in crores)

Sl. No	Particulars	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
	Opening						
1.	REC-I	139.43	116.41	104.14	91.87	79.6	127.32
2.	REC-IV					165.51	165.51
	Total	139.43	116.41	104.14	91.87	245.11	292.83
	Fresh Guarantee received during the year						
1.	REC-I	-	-	-	-	-	-
2.	REC-IV	-	-	-	165.51	-	-
	Total	0	0	0	165.51	0	0
	Repayment during the year						
1.	REC-I	23.02	12.27	12.27	12.27	12.27	12.27
2.	REC-IV	-	-	-	-	-	3.02
	Total	23.02	12.27	12.27	12.27	12.27	15.29
	At the end of year						
1.	REC-I	116.41	104.14	91.87	79.6	127.32	107.22
2.	REC-IV	-	-	-	165.51	165.51	162.49
	Total	116.41	104.14	91.87	245.11	292.83	269.71

(ii) Uttarakhand Jal Vidyut Nigam Limited (UJVNL)

(₹in crores)

Sl. No	Particulars	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
	Opening						
1.	PFC Loan No. 09202001	800.00	800.00	760.00	680.00	600.00	520.00
2.	PFC Loan No. 09202002	400.00	400.00	380.00	340.00	300.00	260.00
3.	PFC Loan No. 09202003	-	-	-	87.49	77.20	66.91
	Total	1200.00	12000.00	1140.00	1107.49	977.20	846.91
	Fresh Guarantee received during the year						
1.	PFC Loan No. 09202001	-	-	-	-	-	-
2.	PFC Loan No. 09202002	-	-	-	-	-	-
3.	PFC Loan No. 09202003	-	-	94.66	-	-	-
	Total	-	-	94.66	-	-	-
	Repayment during the year						
1.	PFC Loan No. 09202001	-	40.00	80.00	80.00	80.00	80.00
2.	PFC Loan No. 09202002	-	20.00	40.00	40.00	40.00	40.00
3.	PFC Loan No. 09202003	-	-	7.17	10.29	10.29	10.29
	Total	-	60.00	127.17	130.29	130.29	130.29
	At the end of the year						
1.	PFC Loan No. 09202001	800.00	760.00	680.00	600.00	520.00	440.00
2.	PFC Loan No. 09202002	400.00	380.00	340.00	300.00	260.00	220.00
3.	PFC Loan No. 09202003	-	-	87.49	77.20	66.91	56.62
	Total	1200.00	1140.00	1107.49	977.20	846.91	716.62

(iii) Uttarakhand Power Corporation Limited (UPCL)

(₹in crores)

Sl. No	Particulars	2007-08		2008-09		2009-10	
		Opening balance	Closing balance	Opening balance	Closing balance	Opening balance	Closing balance
1.	Old REC Loan	176.58	158.39	158.39	149.12	149.12	139.85
2.	UJVNL	40	40	40	40	40	40
3.	RAPDRP –Part-A	0	0	0	0	0	0
	Total	216.58	198.39	198.39	189.12	189.12	179.85

(₹in crores)

Sl. No	Particulars	2010-11		2011-12		2012-13	
		Opening balance	Closing balance	Opening balance	Closing balance	Opening balance	Closing balance
1	Old REC Loan	139.85	130.59	130.59	121.32	121.32	112.05
2	UJVNL	0	0	0	0	0	0
3	RAPDRP –Part-A	0	0	0	125.82	125.82	125.82
	Total	139.85	130.59	130.59	247.14	247.14	237.87

PUBLIC SECTOR ENTERPRISES

- (a) Please list out the names of statutory corporations and Government companies in which the State Government's investments have been made as at the end of 2012-13 and indicate/furnish the relevant amounts in respect of each of these;
- (b) Brief description of their functions and activities.
- (c) Extent of State Government's participation in the share capital, with amount of investment and share-holding pattern;
- (d) Extent of privatization done/proposed to be done in these enterprises and realizations expected as a result of privatizations;
- (e) Data on capital base, budgetary support extended by the State government and the amount of interest/dividend accrued/actually paid. The amount of loan overdue with accumulated unpaid interest. Have any overdue loans been converted into equity and the amount and year in which this has been done may be indicated.
- (f) Financial results of each under takings in terms of Profit & Loss;
- (g) Turnover per unit of capital invested in each year from 2007-08 to 2011-12.
- (h) The status of audit of accounts may be indicated. If there is a backlog, this may be specifically stated including any steps being taken to clear the backlog.
- (i) Please give a note on measures taken to promote the efficiency of Public Sector Enterprises (PSEs).
- (j) The road map and action taken for closure of non-working PSUs by March 2011 on the recommendation of 13th Finance Commission (Para 7.95 & 7.97).
- (k) Does the State have any strategy for disinvestment? If so, the details may be given. Has the State Government formed the task force to design a suitable strategy for disinvestment/privatisation and has a Standing Committee been setup to operationalise the recommendation of task force (Para 7.98).
- (l) Please give 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.
- (m) Does the State have an inventory of land held by the PSEs? If yes, please give PSE wise details.

The following Public Sector Enterprises have been working in Uttarakhand

- (I) Uttarakhand Jal Vidyut Nigam Limited (UJVNL)
- (II) Power Transmission Corporation of Uttarakhand Limited (PTCUL)
- (III) Uttarakhand Power Corporation Limited (UPCL)
- (IV) Uttarakhand Transport Corporation (UTC)
- (V) Kumaon Mandal Vikas Nigam Ltd (KMVN)

- (VI) Garhwal Mandal Vikas Nigam Ltd. (GMVN)
- (VII) UP Hill Electronic Corporation Ltd. (HILTRON)
- (VIII) Seed and Tarai Development Corporation
- (IX) Uttarakhand Alpsankyak Kalyan & Waqf Vikas Niagam (UMWDC)
- (X) Uttarakhand Bahhudeshiya Vitta Evam Vikash Nigam Ltd (UBVVN)
- (XI) Uttarakhand Forest Development Corporation
- (XII) Doiwala sugar mill
- (XIII) Kichha sugar mill
- (XIV) Bazpur co-operative sugar factory limited
- (XV) Kishan sahkari chini mills limited Nadehi
- (XVI) Kishan sahkari chini mills limited Sitarganj
- (XVII) Kishan sahkari chini mills limited Gadarpur

The detailed information regarding the first four PSEs has been given in different topic notes and related statements. The information regarding the rest of the PSEs is as follows:-

5-Kumaon Mandal Vikas Nigam Ltd (KMVN):-

Kumaon Mandal Vikas Nigam Ltd. Is a government company with an authorised capital of Rs. 20 crores and paid up capital of Rs. 13.1487 crores fully owned by the government of Uttarakhand. The functions and activities are as follows:-

Tourism:- To operate Tourist Rest Houses, organise Conducted Packages and Trekking Tours, Holiday Camps, Kailash Mansarovar Yatra, Adventure Tourism, Ropeway and Eco-cave Garden.

Marketing:- Distribution of cooking Gas, Jari-Buti (herbal) and fruits marketing, Petrol Pump cum service station, Car Parking, Boulder-bajri Mining works.

Industries:- Industrial production units-Rosin and turpentine, Barbed wire and Polythene bags.

Construction:- Construction of Tourist Rest Houses and other Government departmental works.

At present there is no proposal for privatisation of the corporation. The total paid up capital is Rs.13.4187 crores and the loans extended upto 2011-12 amount to Rs.28.0722 crores and the interest accrued is Rs.16.3847 crores. As per the unaudited profit and loss account for the year 2011-12, the corporation has incurred a loss of Rs. 76.06 lakhs. The accumulated profit upto 31-3-2012 is Rs.3.2777 crores. The turnover per unit of capital employed from 2007-08 to 2011-12 is follows:-

Year	Turnover per unit of capital employed
2007-08	7.22
2008-09	6.96
2009-10	6.89
2010-11	7.52
2011-12	9.28

The accounts of the corporation have been audited till 2003-04. The backlog is being cleared. A VRS scheme is applicable since 1993 but only 26 employees have opted for the scheme so far. The corporation is having a proper inventory of all its land and buildings.

6-Garhwal Mandal Vikas Nigam Ltd. (GMVN):-

The Garhwal Mandal Vikas Nigam has an authorised capital of Rs. 40 crores and paid of capital of Rs.6.79497 crores and is fully owned by the Government of Uttarakhand. The objectives of the corporation like KMVN are the promotion of Tourism etc.

The turnover per unit of capital employed from 2007-08 to 2011-12 is follows:-

Year	Turnover per unit per share of Rs.100 each
2007-08	1962.68
2008-09	1834.49
2009-10	1851.83
2010-11	2008.14
2011-12	2318.57

There is no proposal to privatise the corporation. However a proposal to run some tourist rest houses on PPP mode is under consideration. The corporation had incurred a loss of Rs. 2.37 crores in 2010-11 and Rs.3.76 crores in 2011-12. The accounts have been audited till the year 2001-02 only. The accounts for rest of the years are under various stages of finalisation.

7- UP Hill Electronic Corporation Ltd. (HILTRON):-

HILTRON was incorporated in 1985 as subsidiary of UPTRON. It became an independent corporation in 1985 under Hill Development Department, Govt. of UP with an authorised share capital of ₹25.00 crores and paid up capital of ₹ 08.94 crores.

At the time of its inception, the objective of HILTRON was to promote development of electronics & allied industries and services in Uttarakhand and to carry on business relating to manufacture of Electronic Equipment, Components & instruments.

After the field opened to competition with the private sector on a global basis and with the rapidly changing technology, the company's fortune took a severe downturn. Employees skills were not upgraded to usefully redeploy them in other profitable activities.

Now the objective of the Corporation has been redefined as an IT & Communication Service Provider to the Government of Uttarakhand under administrative control of Department of IT.

HILTRON has been nominated as IT and Communication Service Provider vide G.O Dated 27-12-2003.

HILTRON has been nominated as consulting and inspecting agencies for IT Products by IT department of Uttarakhand.

After creation of the new state, HILTRON has undertaken the following activities:-

- Back end computerisation & monitoring of various government departments with responsibility of site preparation with user department.
- Inspection and Benchmarking of IT products
- Turnkey solutions for computerisation and office automation with NIC
- Data Mining, data entry and outsourcing of manpower through empanelled agencies.
- Systems study, Project Preparation, Monitoring
- Computer education through HILTRON CALC
- Application software development and marketing
- Supply & Installation of Communication & office Automation Equipments- Electronic Private Automatic Branch Exchange (EPABX), close circuit T.V. etc.

The corporation has an authorised capital of Rs. 25 crores and paid of capital of Rs. 8.94 crores owned fully by the State Government. There is no proposal to privatise the company. The accumulated losses of the company till 2011-12 are Rs. 7.60 crores. The year wise turn over for the last five year has been as follows:-

Year	Turn Over	Turnover per unit of capital employed
2007-08	27164929.00	0.30
2008-09	27259717.00	0.30
2009-10	279768775.00	3.31
2010-11	310921965.72	3.48
2011-12	80329974.00	0.90

The Board of Directors has resolved to wind up the company in its 75th meeting held on 2-4-2013. Further action and VRS scheme is being worked out.

8-Seed and Tarai Development Corporation

a. This corporation was established under NSP with the financial assistance of World Bank. The capital structure of the corporation is based on the cooperative ideology, in which various stockholders 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	21%
3. G.B.Pant University of Agri. & Technology Pantnagar	15%
4. Farmers	34%

The mission of UAS & TDC is to act as an effective instrument in accelerating the farm production, productivity per unit and thus, improve the socio-economic status of the rural areas. For this purpose, the Corporation is endeavouring to:

- Make available quality seed, timely and in adequate quantity at reasonable and economical price in its marketing territories; through Public, Cooperative and Private network of distributors and dealers.

- Arrange, through selected growers at suitable location, production of foundation seeds and certified seeds, as required from season to season.
- Liaise and associate with research organizations of repute, for developing production of scientifically proven high yielding seed varieties;
- Maintain organization, systems and procedures to ensure quality of seeds grown, procured, processed and packed, stored and marketed.
- Aim at generating internal resources for facilitating steady growth and development in servicing the farmers.

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

The corporation has made all out efforts to increase its turnover from year to year. The position of capital employed, turnover and profit for last 5 years is as under:

Year	Capital employed (₹ lakhs)	Turnover (₹ lakhs)	Profit (₹ lakhs)
2007-08	408.33	7742.65	18.96
2008-09	408.33	9960.26	24.39
2009-10	408.33	8887.48	21.76
2010-11	408.33	10575.87	25.90
2011-12	408.33	9411.50	23.04

This reflects the improvement in the efficiency of the corporation.

The corporation has already introduced the scheme of voluntary retirement for its employees. Up till now, only three employees have taken advantage of voluntary retirement scheme. The corporation has sufficient funds to defray the compensation of the Voluntary Retirement Scheme.

The corporation has the policy of economising the expenditure on administrative front. Under this strategy, the persons who are retiring are not being replaced by 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 to the turnover.

9. Uttarakhand Alpsankyak Kalyan & Waqf Vikas Niagam (UAK&WDC):-

The Uttarakhand Minorities Welfare & Waqf Development Corporation 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 especially of those families having an annual income below the poverty line. The Corporation is working under the aegis of Ministry of Minority Affairs.

The corporation is a Govt. of Uttarakhand undertaking. The State Government participation in share Capital is 100%. The amount of investment is ₹ 3.64 crores. Budgetary support extended by the State Government and the amount of interest/dividend accrued/actually paid and the amount of loan overdue from 2007-08 to 2011-12 is as follow:-

(₹ in lakhs)					
H/Acct.	2007-08	2008-09	2009-10	2010-11	2011-12
Budgetary support	420.00	440.00	0.00	20.00	440.00
Interest Paid to NMDFC	18.219	10.136	11.493	11.691	10.542

The Corporation is a non profit venture of the State Government. The Corporation accounts are pending for audit since financial year 2005-06 and the backlog is being cleared.

10- Uttarakhand Bahhudesiya Vitta Evam Vikash Nigam Ltd (UBVVN):-

The UBVVN was incorporated under the Companies Act 1956 in the year 2001. The main objective of the Corporation is to uplift the overall economic status of Scheduled Casts, Scheduled Tribes and persons with disability especially of those families having an annual income below the 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.

The Corporation is a Govt. of Uttarakhand undertaking. Both Central and State Governments are together the total Share Holders of the Corporation. The total investment amount is ₹ 18,10,75,000.00. Out of this amount, the investment of State Government is ₹ 14,22,60,000.00 and that of the Central Government is ₹ 3,88,15,00.00. The Corporation promotes and assists in organizing financial assistance for socio economic and educational development of the Scheduled Casts, Scheduled Tribes, disabled person and other backward classes in the State of Uttarakhand. It also acts as an agent of the Government/Institutional finance for distribution of loans and subsidies.

Budgetary support extended by the State Government and the amount of interest/dividend accrued/actually paid and the amount of loan overdue from 2007-08 to 2011-12 is as follow:-

(₹ in lakhs)					
H/Acct.	2007-08	2008-09	2009-10	2010-11	2011-12
Budgetary support	948.24	9.32	29.00	744.60	605.74
Loan overdue	414.51	314.69	245.71	183.24	251.25
Interest paid	27.87	14.77	10.13	6.26	3.91
No overdue loan converted into equity					

The Corporation is a non profit making social welfare company. The statutory audit has been completed till the year 2004-05 and the internal audit completed up to 2010-11. No VRS scheme has been introduced by the Corporation.

11-UTTARAKHAND FOREST DEVELOPMENT 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 Uttarakhand Forest Development Corporation is an offshoot of the same and constituted in 2001 for the state of Uttarakhand. The Uttarakhand Forest Development Corporation is a statutory Corporation under the state government's enactment. It has been constituted vide U.P. Forest Corporation Act (Uttarakhand 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. Uttarakhand Forest Development Corporation acts as a support organisation to perform the silviculture 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 Uttarakhand 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 Uttarakhand Forest Development Corporation is such that there appears to be absolutely no need for 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. Computerization 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 addition to meeting certain social obligations by the corporation. The following table exhibits the profit earned before tax in rupees lakhs, in different financial years:

(₹ in Lakhs)					
2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
8534	3119	3792	3689	3464	3725

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

- a. River training & river bank stabilization activities to arrest the havoc of floods in adjoining and downstream areas, by collecting the minor minerals from the swollen river courses.
- b. Regulating the river bed areas through the collection of minor minerals through hand tools and well organized labour force.
- c. Controlling the minor mineral export from the river beds through computerized weighment system.
- d. Providing employment opportunities to the weaker sections of the Society.

B. Collection & Marketing of Medicinal Plants in the State

- a. 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.
- b. The Corporation has established three marketing centres 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 of proper remuneration of their labour in this sector.
- d. The corporation has been instrumental in enforcing scientific & sustainable harvesting system in the state.

The Corporation has taken up the steering seat in the marketing of the medicinal plants. Out of the total turn-over of `20.54 cores (2012-13) for the whole state, the share of the Corporation is `2.38 crores. The medicinal plants cultivators have also started taking up the services of this marketing network for the disposal of their medicinal plants crops.

C. Eco Tourism

- a. The Corporation has taken up eco tourism as an entirely different and unique way. The main impetus is on the upcoming students, who are explained the ecological and environmental importance of flora and fauna. Information dissipation through guided tours, trekks, camps and interaction amongst participants and feedback system is used. The monetary part is not that important as against the ideology of creating awareness for the environment and ecology, amongst the future citizens of India.

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.

12- Doiwala Sugar Mill

Doiwala Sugar Company Ltd. is a state owned Government company. The main business of the sugar mill is to manufacture marketable white sugar. State government holds 100 percent share capital of the company. The mill is very old and the accumulated losses of the mill is `161.39 crores upto financial year ending 31-03-2012. The account of the company has been finalised and audited upto 31-03-2012. Presently the State Government does not have any plan either to

Disinvest/Privatisation of the sugar mill or to implement the VRS scheme for employees. A Diagnostic study by National Federation of Co-operative Sugar Factories Ltd. New Delhi is done for modernization & enhancement of its Crushing Capacity. They have suggested to install Co-generation & Ethenol Plant but due to negative net-worth of the Sugar mill no financial institution are coming forward to finance. Efforts are under process to arrange funds from other sources. The government is giving loan to the company for payment of balance sugar cane price from year to year. The company is a sick industrial company in terms of definition of Sick Industrial Companies (Special Provision) amendment act 1993 since its accumulated losses have exceeded its entire net worth.

13- Kichha Sugar Mill :-

Kichha Sugar Company Ltd. is a state owned Government company. The main business of the sugar mill is to manufacture marketable white sugar. State government holds 100 percent share capital of the company. The mill is very old and the accumulated losses of the mill is `108.56 crores upto financial year ending 31-03-2012. The account of the company has been finalised and audited upto 31-03-2012. Presently the State Government does not have any plan either to Disinvest/Privatisation of above sugar mill or to implement the VRS scheme for employees. A Diagnostic study by National Federation of Co-operative Sugar Factories Ltd. New Delhi is done for modernization & enhancement of its crushing Capacity. They have suggested to install Co-generation & Ethenol Plant but due to negative network of the Sugar mill no financial institution are coming forward to finance. Efforts are under process to arrange funds from other sources. The government is giving loan to the company for payment of balance sugar cane price from year to year. The company is a sick industrial company in terms of definition of Sick Industrial Companies (Special Provision) amendment act 1993 since its accumulated losses have exceeded its entire net worth.

14-Bazpur Co-operative Sugar factory Ltd.

The Bazpur co-operative sugar factory was the first sugar factory in the state to be established in the co-operative sector in 1956. Initial financial needs were met collectively by the government (20 lakhs) and progressive farmers (54.42 lakhs). The factory was opened in 1959 and provided employment to local people and accelerated the development of this backward area. New technologies in sugar production were also incorporated. The production in the plant was gradually increased in different phases. From initial capacity of 1200 T.C.D. to 1600 T.C.D in 1964-65, 1800 T.C.D in 1977-78, 3000 T.C.D in 1981-82 and to a finally 4000 T.C.D in 1991-92. In 1976, a distillery unit was added to the sugar mill. The distillery initially set with a capacity of 25000 liters of rectified spirit per day in 1983-84. Distillery got license for production of R.S. & C.L from 1976 and for I.M.F.L in 1981-82. Presently its Country Liquor is being sold in 6 districts of Uttarakhand. In 1983, the factory also started supplying foreign liquor to the Indian Army through C.S.D. In 1985-86, 5000 litres capacity ENA plant was established. Besides the supply of potable liquor, this unit has also been producing and supplying special denatured spirit.

15-Kishan Sahkari Chini Mills Ltd. Nadehi

The Kishan Sahkari Chini Mills Ltd. Nadehi was commissioned in 1976-77 with a cane crushing capacity of 1250 T.C.D which was expanded to 2000 TCD in 1984-85. This sugar mill crushed 20.39 Qtls sugarcane & produced 182330 qtls sugar & 93495 qtls molasses during last season 2012-13. The accumulated financial losses of this sugar mill, is around `125.00 crore.

Most of the present machinery & equipments of this plant, have become old & hence obsolete. It is not possible to compete with new modern plants & also to stand with them in the market at present. Kashipur chini mill in the private sector locked up last year & therefore now possibility of more cane procurement for this chini mill has gone up.

16-Kishan Sahkari Chini Mills Ltd. Sitarganj.

The Kishan Sahkari Chini Mills Ltd. Sitarganj was commissioned in 1984-85 with a cane crushing capacity of 1250 TCD which was expanded to 2500 TCD in 1988-89. The paid up capital of the company is about `6.84 only. The Government has been providing loans to the mill for payment of sugarcane prices but the mill is not able to repay the loans and the liability is increasing every year.

17-Kishan Sahkari Chini Mills Ltd. Gadarpur

The Kishan Sahkari Chini Mills Ltd. Gadarpur was commissioned in 1986 with a cane crushing capacity of 1250 TCD which was expanded to 2500 TCD in 1995. This sugar mill was running into profit in the early years, but due to reduction in the cane area in the recent years, the mill is not getting sufficient cane hence has run into losses. A proposal for the modernisation of the mill is under consideration under which it is proposed to construct a power plant and Ethanol plant and it is expected that the mill will be able to run in profit again after modernisation.

Topic Note No. 45

DEBT CONSOLIDATION AND RELIEF FACILITY (DCRF) :

- (a) **Whether FRBM Act has been passed? If yes, please specify the date of enactment. A copy of the Act may be enclosed.**

The FRBM Act has been enacted on 31-10-2005. Necessary amendments in the Act were made on 08-04-2011 to bring it in line with the recommendations of the 13th Finance commission.

- (b) **Whether FRBM Rules have been framed? If yes, a copy of the rules may be enclosed.**

FRBM Rules have not been framed.

- (c) **Whether the annual targets specified under FRBM Act and Rules are adhered, details of implementation be provided.**

Under the FRBM Act 2005, the Revenue Deficit was to be brought to zero within four years beginning 1st Apr 2005 and ending 31st Mar 2009. The FD/GSDP ratio was to be brought down below 3% by the end of 2008-09 and the Debt/GSDP ratio to be brought down to 25% by 31st Mar 2015. After the 2011 amendment, revised targets have been fixed as per the recommendations of the 13th Finance Commission. The Revenue Deficit is to be brought down to nil in four years starting from 1st Apr 2011 and ending on 31st Mar 2015. The FD is to be brought below 3.5% of GSDP in 2011-12 and 2012-13; and to be brought down 3% of GSDP in 2013-14 and 2014-15. The Debt/GSDP ratio has to be kept below 41.10%, 40.00%, 38.50% and 37.20% by 2011-12, 2012-13, 2013-14 and 2014-2015 respectively.

The annual targets specified under FRBM Act and the actual achievement is given in the following table.

Table No 45.1

Sl. No.	Year	RD		FD/GSDP		Debt/GSDP	
		Target	Actual	Target	Actual	Target	Actual
1.	2005-06		73.95		6.27		36.85
2.	2006-07		-896.37		2.41		33.01
3.	2007-08		-636.53		3.80		28.43
4.	2008-09	NIL	-239.53		3.29		25.78
5.	2009-10	NIL	1171.35		3.93		24.07
6.	2010-11	NIL	12.92	3.5	2.22	42.00	23.89
7.	2011-12	NIL	-716.09	3.5	1.46	41.10	23.35
8.	2012-13 (RE)	NIL	-1226.17	3.5	3.09	40.00	23.27

Note: (-) indicates surplus

- (d) **If Fiscal Correction Path (FCP) has been drawn up for the period 2005-06 to 2012-13, a copy of the FCP/revised FCP may be furnished.**

Yes, FCP has been drawn up for the period 2005-06 to 2012-13 as follows:

Table No 45.2
Outcome Indicators of the States' Own Fiscal Correction Path

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	R.E.
A. STATE REVENUE ACCOUNT:							
1. Own Tax Revenue	2513.78	2738.77	3044.98	3559.11	4405.48	5616.56	6050.26
2. Own Non-tax Revenue	646.82	668.38	699.36	631.66	678.06	1136.07	1517.43
3. Own Tax + Non-tax Revenue (1+2)	3160.60	3407.15	3744.34	4190.97	5083.54	6751.63	7567.69
4. Share in Central Taxes & Duties	1131.83	1427.68	1506.52	1549.94	2460.07	2866.10	3272.88
5. Plan Grants	1630.14	1721.06	2114.36	2599.96	2629.36	3354.51	5531.67
6. Non-Plan Grants	1450.65	1335.20	1269.67	1149.26	1435.20	719.18	839.24
7. Total Central Transfer (4 to 6)	4212.62	4483.94	4890.55	5295.16	6524.63	6939.79	9643.79
8. Total Revenue Receipts (3+7)	7373.22	7891.09	8634.89	9486.13	11608.17	13691.42	17211.48
9. Plan Expenditure	1582.53	1833.86	2174.47	2299.05	2472.50	2321.12	3290.43
10. Non-Plan Expenditure	4894.31	5420.70	6220.89	8358.43	9148.58	10654.20	12694.90
11. Salary Expenditure	1787.55	2472.33	3349.91	4811.21	4966.14	5511.88	6505.22
12. Pension	527.02	622.67	828.25	1304.65	1141.72	1135.10	1439.80
13. Interest Payments	964.23	1095.93	1187.51	1510.91	1479.58	1769.21	2119.08
14. Subsidies - General							
15. Subsidies - Power							
16. Total Revenue Expenditure (9+10)	6476.84	7254.56	8395.36	10657.47	11621.08	1297.32	15985.32
17. Salary+Interest+Pensions (11+12+13)	3278.80	4191.13	5365.67	7626.77	7587.44	8416.19	10064.10
18. as % of Revenue Receipts (17/8)	44.47%	53.11%	62.14%	80.40%	65.36%	61.47%	58.47%
19. Revenue Surplus/Deficit (8-16)*	-696.38	-631.53	239.53	-1171.34	-1291	716.10	1226.16
B. CONSOLIDATED DEBT:							
1. Outstanding debt and liability	12145.63	13037.46	14443.35	17029.45	19806.99	21752.77	24939.58
2. Total Outstanding guarantee	1712.44	1676.60	1676.60	1801.60	2042.28	1739.45	1570.15
C. CAPITAL ACCOUNT							
1. Capital Outlay	1699.26	2234.82	2016.30	2136.74	1854.85	2317.31	4547.27
2. Disbursement of Loans and Advances	102.38	212.54	121.77	30.06	59.68	246.84	371.26
3. Recovery of Loans and Advances	19.50	68.43	53.56	554.83	84.87	490.57	368.10
4. Other Capital Receipts	1904.36	1225.68	1417.20	1613.11	2382.29	2335.52	3357.00
D. GROSS FISCAL DEFICIT (GFD) #:	885.77	1742.40	1844.90	2783.30	1842.50	1757.07	1627.82
GSDP (₹ Crs.) at current prices	29881.13	35591.35	40159.26	63352.18	75475.73	93161.72	107548.25
Actual/Assumed Nominal Growth Rate (%)	15.92%	13.42%	12.83%	19.27%	13.67%	12.35%	15.44%
*(-) indicates surplus.							

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

Table: 45.3

(₹ in crore)

Total incentive fund allocated to Uttarakhand	I st instalment released for (2000-01)	II nd instalment released for (2001-02)	III rd instalment released for (2002-03)	Total
44.77	7.33	8.29	8.97	24.59

- (f) 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:

Table: 45.4

Amortisation schedule of repayment of Principal and Interest.

(₹ in crore)

Year	Annual repayment schedule prior to consolidation	Interest payment due prior to consolidation	New amortisation schedule after consolidation	Schedule of interest payment after reset of interest at 7.5% per annum
2005-06	50.21	125.17	-	-
2006-07	5.84	23.31	-	-
2007-08	-	-	13.08	16.77
2008-09	-	-	13.08	16.68
2009-10	-	-	13.08	15.69
2010-11	-	-	13.08	14.71
2011-12	-	-	13.08	14.71
2012-13	-	-	13.08	12.75

Amount received under Debt waiver.

Table: 45.5

(g) Details of debt write-off available

(₹ 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	Actual	-	73.95		1878.2	
2006-07	Actual	960.73	-896.37	64.33	885.77	13.08
2007-08	Actual	896.40	-636.53	259.88	1742.4	9.41
2008-09	Actual	635.52	-239.53	395.25	1844.9	13.08
2009-10	Actual	241.27	1171.35	-930.07	2783.3	3.68
2010-11	Actual	-1171.34	12.91	-1184.24	1842.5	-13.08*

Note: (-) indicates surplus * recovery of debt relief granted in 2008-09

(h) **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.**

State government in each financial year lays before the State Legislature a Medium Term Fiscal Policy with three years rolling targets for the prescribed fiscal indicators.

The state was running in revenue deficit since its creation up to the year 2005-06 as it could not get any deficit grant from the 11th Finance Commission as the award period of the Commission started before the creation of the state. After the award of the 12th Finance Commission, the state could eliminate the revenue deficit and became revenue surplus from 2006-07 to 2008-09. However, due to the implementation of the sixth pay commission recommendations the state again went into revenue deficit in 2009-10 and during 2010-11 was having a negligible revenue deficit of rupees 12.92 crores.

The State Government has again eliminated the revenue deficit in 2011-12 and 2012-13 in spite of the fact that it did not get any revenue deficit grant from the 13th Finance Commission. The fiscal deficit has also been brought down to less than 3.5% of GSDP in 2011-12 and 2012-13. The Debt/ GSDP ratio has also been brought down significantly below the levels recommended by the 13th FC. 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.

(i) **Whether the State Government has enjoyed any debt relief in addition to above since 1.4.2000, if so, details thereof.**

(i) No other debt relief has been enjoyed by the state

Topic Note No. 46

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.

No rules have been framed to fix the limit up to which State Government guarantees can be given. In practice, the State Government guarantees are given very sparingly.

- (b) The total outstanding State Government guarantees (Sector/Department wise) as on 31.03.2013 may be given.

The total outstanding State Government guarantees on 31-03-2013 are ₹ 1570.01 crores. The sector/ Department wise break up is follows:-

(₹ in crores)

Sl No.	Department	Balance on 31 th March 2013 (R.E)
Power Department		
1.	Uttarakhand Jal Vidut Nigam Ltd. (Maneri-Bhali Second Phase Jal Vidut Project)	717.00
2.	Uttarakhand Power Transmission Corporation Ltd.	59.40
3.	Uttarakhand Power Corporation Ltd. (R.E.C loan repayment)	140.00
4.	Uttarakhand Power Corporation Ltd.	125.00
Urban Local Bodies Department		
5.	SUDA	15.92
Social Welfare		
6.	Uttarakhand Bahudeshiya Vitta Evam Vikas Nigam Ltd.	7.81
7.	Uttarakhand Alpasankhyak Kalyan Waqf Vikas Nigam Ltd.	5.00
Cooperative Bank		
8.	Uttarakhand State Corporative Bank Ltd. Haldwani	500.00
9.	Uttarakhand State Cooperative Bank Ltd.	
	Total Guarantee	1570.00

- (c) If there have been any defaults on guaranteed loans and budgetary interventions have had to be made, the details may be given from 2007-08 onwards.

There has been no default on loans against Government Guarantees hence any budgetary support was not required.

- (d) What are the liabilities of the State on award of PPP projects (annuitized value) year wise up to the period of the agreement?

The State Government has entered into some PPP projects in the field of health, education, solid waste management and public works. The State Government has to pay its share in these projects as follows:-

SUMMARY OF PROJECTED GRANT FOR PPP PROJECTS

(₹ in lakhs)

PROJECTS	2013-14	2014-15	2015-16	2016-17
Health	4312	8475	8737	8787
Education	-	4557	1363	1363
Solid Waste Management	1675	1736	575	575
PWD	-	3	3	3
Grand Total	5987	14771	10678	10728

However, there is no contingent liability against these projects and the above mentioned amount shall be paid from the Government budget.

Topic Note No. 47

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.

The states own tax revenue collection in the last five years has been as follows:-

Table 47.1 States Own Tax Revenue

Sl. No.	Item	Year				
		2008-09	2009-10	2010-11	2011-12	2012-13R.E.
1.	Luxury Tax on Hotels	6.09	7.13	9.69	14.01	15.00
2.	Land Revenue	17.90	8.27	18.30	10.18	8.55
3.	Stamp & Registration	357.45	398.70	439.50	524.05	573.95
4.	State Excise	528.35	704.63	755.92	843.65	1012.15
5.	VAT	1910.65	2246.84	2940.48	3643.50	4088.10
6.	Motor Vehicles Tax	166.98	184.56	227.26	334.68	275.00
7.	Entertainment Tax	5.87	6.27	12.15	16.52	17.50
8.	Electricity Tax	51.61	2.03	2.00	229.02	60.00

(₹ in crores)

Year wise receipts of own tax revenue and its percentage from GSDP is shown in Table-47.1 to below.

Table 47.2 Own Tax Revenue and ratio of Own Tax Revenue/GSDP

SL. No.	Item	2008-09	2009-10	2010-11	2011-12	2012-13 R.E.	CAGR
1.	Own Tax Revenue	3044.98	3559.03	4405.46	5615.61	6050.25	18.73
2.	Growth Rate %	11.18	16.88	23.78	27.48	7.74	
3.	GSDP (₹ in crores)	56024.76	70736.34	82917.95	93161.72	107548.25	17.71
4.	Own Tax Revenue/GSDP	5.44	5.03	5.31	6.03	5.63	

During the early phase after creation of the state on 9th November 2000, all the taxation departments were facing the problem of acute shortage of staff, lack of office infrastructure, border check posts etc. In addition to this, there was limited capacity at the level of the State Public Service Commission as well as the heads of various departments to make fresh recruitment. After addressing the problem of acute shortage of staff and infrastructure to some extent, all the areas of revenue enhancement are regularly being explored. A Resource Mobilisation Committee headed by Chief Secretary and consisting of the Principal Secretaries/ Secretaries of various important departments has been constituted, which meets regularly to explore and monitor the progress of various resource raising initiatives.

At the same time, emphasis has been given to taxation reforms also. VAT was introduced in the state from 01-10-2005. The VAT rates have been revised occasionally to check tax evasion and also because of the increases made by other states from time to time. The rate of stamp duty on sale of properties and other related documents has been regularly reduced and the stamp duty on sale of property has been brought down to 5% from a high of 12% plus 2% additional stamp duty payable to local bodies. The additional stamp duty of 2% has also been abolished. After showing a decreasing trend initially, the revenue from Stamp and Registration has again picked up. Similarly, the rates of Transport tax and Excise duty have been rationalised. Better enforcement is the main reason for improvement in the tax collection.

(b) Whether any organised 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.

The officers of the directorate of Budget, Fiscal Planning and Resources working under the Finance Department along with several other officials of line departments like Excise, Transport, and VAT etc. were also trained under USAID programme for revenue forecasting. These officials are using these technique and tools to make forecasts to some extent. The absence of detailed data bases is a limiting factor and departments are constantly working to improve their data bases and also to improve their tax collection.

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, dropout rate, IMR, MMR etc.
- (c) Show inter-regional differences in per capita expenditure in State Budgets in some of the important services.

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 holding pattern of the individuals, irrigation facility, and level of urbanization, literacy rates and work participation trends. The key features of disparity are summarised in Appendix-I

Table 48.1: Intra-State Disparity

	Unit	Year	Range		Mean	Standard Deviation	Coefficient of variation (%)
			Minimum	Maximum			
Level of Urbanisation (Urban)	(%)	2011	3.49	55.52	20.29	15.43	76.05
		2001	1.2	52.9	18.10	15.17	83.82
Population Density	(Persons per Sq. Km)	2011	41.18	649	251.07	238.38	94.95
		2001	37	612	202.62	173.60	85.68
Gender Gap in Literacy Rate (Total)	%	2011	10.87	26.43	20.26	4.62	22.80
		2001	14.7	37	27.09	6.85	25.29
Number of Higher Secondary Schools per lakh of Population	Number	2011	8.00	58.00	33.35	15.67	46.99
Number of beds in allopathic hospitals/clinics and PHC per lakh of population	Number	2011	33	191	105.82	43.85	41.44
Length of Metal Roads per thousand sq.Km.	Km	2011	160	1333	644.85	414.20	64.23
Length of Metal Roads per lakh of population	Km	2011	154.73	568.63	318.25	99.58	31.29
Villages connected with Pucca Road	(%)	2011	37.94	99.69	68.14	18.22	26.74

Source: Census of India 2011 and Uttarakhand Statistical Diary, 2011-12

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 76 percent in 2011.
- 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 21 percent in 2011. The indicator of 'number of higher secondary schools per lakh of population' registered a coefficient of variation of 47 percent.
- The coefficient of variation associated with the 'number of beds in allopathic hospitals' Clinic and PHC's is at a level of 41 percent for the year 2011. The range for the indicator also stands very high (33/191).
- The dispersion associated with the physical infrastructures is very significant. Coefficient of variation in the 'length of metal roads per thousands sq. Km.' was at a level of 64.23 percent in 2011.

There also exists wide amount of disparity in the decadal population density growth rate observed by each district in Uttarakhand while Almora experiences a negative growth rate of 3.26% US Nagar registers a positive growth rate of 53%. (Annx.48.1)

Demographic Profile

The population density across the districts varies from as low as 41 persons per sq km in Uttarakashi district, to a high of 801 persons per sq km in Haridwar. 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 Dehradun recorded a population density growth rate of about 33 percent, while the Mid hills districts like Almora and Pauri garhwal having negative growth rate (-3.26 & -0.02). High hills districts like Chamoli and Rudraprayag had population density growth rate of only 2 percent in the decade. (refer Annexure 48.1) 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 (30 percent), among the districts it varies from as high as about 56 percent in the capital city of Dehradun to a low of just 3.5 percent in Bageshwar. 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 Almora was as high as 1177 in 2011, while that in urban areas was around 927 females per thousands males in district Bageshwar. The rate of growth in the sex ratio is higher in rural areas for the districts in plains / 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 48.2)

Work Participation Rates

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 hills as per census 2011. Whereas district Hardwar had about 29.5 percent of its population in the work force, Almora had 47.9 percent population in work force.

There exists a wide gender gap in work participation (refer Annexure 48.4) in the plains. High hill districts have very low gender gap in work participation in 2011. The rural occupational pattern suggests a strong inclination towards the primary activities. The percent 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 85 percent of the primary sector in 1991.

The percent share of cultivators and agricultural labourers to the total main workers (refer Annexure 48.5) has also observed a great degree of disparity among the districts. While the share of cultivators to total main workers was around 12 percent in Dehradun, Uttarkashi had a share of 75 percent in 2011. Similarly, the percent share of agricultural labourers varied from a high of 24 percent (Udham Singh Nagar) to a low of 0.93 percent (Chamoli).

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 thousands sq. Km in 2011 varied from 1333 km in Udham Singh Nagar to just 160 in Chamoli. Within each district the percent of villages with 'pucca' roads varies from about 37.94 percent in Champawat to almost 99.7 percent in Udham Singh Nagar. The figure ranges from 37.94 to 84.32 percent for the mid and high hill districts. (refer Annexure 48.6)

The distance of the district Headquarter from the nearest rail head, also serves 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.

State of Tourism Industry

Across Uttarakhand, there is wide disparity in the number of tourist arrivals due to infrastructure facilities and access. The maximum numbers of tourist arrivals has been to Hardwar (13481372) in 2011. Bageshwar (26788) district has been the least preferred district.

Education

Literacy rates

The male, female, Rural and Urban literacy rates (refer Annexure 48.7) have increased marginally over the decade for all the districts.

The literacy rates in the urban region exceed the rural rates. The literacy rate for the year 2011 lies between 73 (Udham Singh Nagar) to 84 percent (Dehradun), while that for the urban regions lies between 76 (US Nagar) to 94 percent (Almora).

The gender gap in the literacy rates (refer Annexure 48.8) 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 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 2011, the number of primary schools available per lakh of population ranged from 80.7 in Hardwar to about 292.6 in Chamoli. Number of Primary school per one lakh population is less than the state figure of 216 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 56.5 percent (Pauri) to about 96.8 percent (Udham Singh Nagar) in 2011. The ratio is relatively higher for the districts in plains/lower hills and high hills as compared to mid hills.

About 01 (Hardwar) to 08 (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 Udham Singh Nagar, Dehradun, Haridwar and Uttarkashi registering the figure of 41,40,33.9,and 31 per cent respectively.

More than 23% of the villages in Uttarakhand have no access to road and the population living there relies on trekking for all livelihood needs. Pauri Garhwal was much ahead of the other districts with 568.6 Km. of metal roads length per lakh population and Hardwar had the lowest 154.7 Km. in 2011.

Health

The number of Primary Health Care (PHC) centers per lakh of population (refer Annexure 42.10) was less than 5.4 for each district in 2011. Champawat ,Dehradun and Haridwar have just about 0.77,1.24 and 1.43 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 Udham Singh Nagar (0.79). The districts in the mid hills category have about 6.6 to 12.8 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 (33), while Nainital had about 191 beds per lakh of population in 2011.

Land Holding Patterns.

Land holdings are 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 20777 hectares in Rudraprayag to more than 1,42,249 in Udham Singh Nagar, the percent of gross irrigated area to gross cultivated area shows sharp differences within the state. Whereas 97% of the total cultivated area in Udham Singh Nagar is irrigated, only 6.2% and 6.9% of the total area cultivated gets irrigated in Chamoli and Almora. 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.

- ❖ The Crude birth rate varies in Uttarakhand from low to high from 14.50 to 22.10 ,the lowest CBR 14.50 in Bageshwar and highest in Haridwar is 22.10.
- ❖ The Crude death rate varies in Uttarakhand from low to high from 4.60 to 8.80, the lowest CDR is 4.60 in Uttarakash and highest in 8.80 Tehri Garhwal.
- ❖ The infant mortality rate varies in Uttarakhand from low to high from 20.00 to 67.00 ,the lowest IMR 20.00 in Rudraprayag, Almora & Pithoragrah and highest in Haridwar 67.00
- ❖ The Neonatal mortality rate varies in Uttarakhand from low to high from 12.00 to 46.00 ,the lowest NNMR 12.00 in Rudraprayag & Pithoragrah and highest in Haridwar 46.00
- ❖ The Sex Ratio at birth varies in Uttarakhand from low to high from 766.00 to 916.00 ,the lowest Sex Ratio at brith766.00 in Pithoragrah and highest in Nanital 916.00
- ❖ The Sex Ratio from (0-6 Years) varies in Uttarakhand from low to high from 816.00 to 921.72 ,the lowest Sex Ratio from (0-6 Years) 816.00 in Pithoragrah and highest in Almora 921.72
- ❖ The No of Doctors per hospital varies in Uttarakhand from low to high from 0.60 to 3.99 ,the lowest No of Doctors per hospital 0.60 in Rudraprayag and highest in Nanital 3.99
- ❖ The No of Paramedical Staff per hospital varies in Uttarakhand from low to high from 3.59 to 10.95 ,the lowest No Paramedical Staff per hospital 3.59 in Pauri Garhwal and highest in Udham singh nagar 10.95.
- ❖ C.D. Ratio in uttarakhand varies from low to high from 23.00 to 111.00 ,the lowest C.D. Ratio 23.00 in Pauri Garhwal and highest in Udham singh nagar 111.00
- ❖ Per Capita consumption of electricity varies in Uttarakhand low to high from 116.68 to 1708.97, the lowest Per Capita consumption of electricity 116.68 in Rudraprayag and highest in Udham singh nagar 1708.97

Population Density

Annexure 48.1

Region / District	Population density Total Persons per sq Km 2011	Population density Total Persons per. Sq. Km 2001	Growth rate by population density
Plains / lower hills			
Dehradun	549.45	414.0	32.72
Haridwar	801.03	612.0	30.89
Udham Singh Nagar	648.66	424.0	52.99
High hills			
Chamoli	48.77	48.0	1.6
Pithoragarh	68.19	65.0	4.9
Rudraprayag	122.12	120.0	1.77
Uttarkashi	41.18	37.0	11.29
Mid Hills			
Almora	198.31	205.0	-3.26
Bageshwar	115.72	108.0	7.14
Champawat	147.03	126.0	16.69
Garhwal	128.97	129.0	-0.02
Nainital	224.56	198.0	13.41
Tehri Garhwal	169.94	148.0	14.83

Source: Census 2001/2011

Demographic Profile of Districts

Region/ District	Level of urbanization (Urban) percent 2011	Level of urbanization (Urban) per cent 2001	Height above sea level (Meters) Dist HQ**	Birth rate * 2001	Sex ratio Rural females per 1000 males 2011	Sex ratio Rural females per 1000 males 2001	Sex ratio Urban females per 1000 males 2011	Sex ratio Urban females per 1000 males 2001	Sex ratio Total females per 1000 males 2011	Sex ratio Total females per 1000 males 2001
Plains/ lower hills										
Dehradun	55.52	52.9	450	20.9	921	915	886	874	902	893
Haridwar	36.66	30.9	300	29.6	889	879	866	844	880	868
Udham Singh Nagar	35.58	32.7	209	29.6	930	915	903	876	920	902
High Hills										
Chamoli	15.17	13.7	1200	23.7	1072	1069	767	735	1019	1017
Pithoragarh	14.40	12.1	1650	24.5	1039	1056	913	866	1020	1031
Rudraprayag	4.10	1.2	750	24.9	1137	1129	697	442	1114	1117
Uttarkashi	7.36	7.8	1158	28.5	968	961	838	727	958	941
Mid Hills										
Almora	10.01	8.6	1700	23.5	1177	1191	848	771	1139	1147
Bageshwar	3.49	3.1	960	25.7	1097	1122	927	812	1090	1110
Champawat	14.77	15.1	1645	29.1	997	1056	890	852	980	1024
Garhwal	16.40	12.9	1650	21.6	1144	1154	917	821	1103	1104
Nainital	38.94	35.3	1938	25	948	921	912	878	934	906
Tehri Garhwal	11.33	9.9	1550	26	1116	1108	817	635	1077	1051

Source: Census 2011, 2001

*Source: Economic and Political Weekly, 2002

**Source: Report of State First Finance Commission of Uttaranchal (2001-2006)

Work Participation Rates

Region/ District	Female		Male		Rural		Urban		Total	
	Work Participation rate percent 2011	Work Participation rate percent 2001	Work Participation rate percent 2011	Work Participation rate percent 2001	Work Participation rate percent 2011	Work Participation rate percent 2001	Work Participation rate percent 2011	Work Participation rate percent 2001	Work Participation rate percent 2011	Work Participation rate percent 2001
Plains/ lower hills										
Dehradun	21.3	12.3	78.7	48	35.2	33.4	33.7	29.2	34.35	31.2
Hardwar	13.9	8.4	86.1	47.8	30.0	30.1	31.6	28.3	30.58	29.5
Udham Singh Nagar	24.8	13.4	75.2	48.6	38.2	33.6	31.6	28.4	35.87	31.9
High Hills										
Chamoli	48.1	43.3	51.9	43.3	47.5	44.6	38.8	35.1	46.20	43.3
Pithoragarh	47.6	42.6	52.4	43.4	47.5	45.1	28.8	27.7	44.78	43
Rudraprayag	53.7	44.4	46.3	44.5	46.7	44.3	45.3	51.8	46.65	44.4
Uttarkashi	46.4	43.6	53.6	48.2	48.7	47.1		33.3	47.65	46
Mid Hills							33.8			
Almora	52.2	48.6	47.8	44.7	49.4	47.9	34.2	32.3	47.90	46.5
Bageshwar	52.5	49.9	47.5	45.2	48.2	48.2	30.5	31.6	47.57	47.7
Champawat	39.3	36.9	60.7	43.5	39.8	42.1	29.9	29.1	38.35	40.2
Garhwal	46.2	37	53.8	40.8	41.9	40.4	29.6	28.2	39.89	38.8
Nainital	31.7	23.7	68.3	48.5	44.4	41.9	31.6	27.2	39.41	36.7
Tehri Garhwal	49.8	42.7	50.2	45.2	46.9	44.5	32.7	38.6	45.31	43.9

Source: Census 2011/2001

Gender Gap in Work Participation Rate and Occupational Structure

Region/ District	Gender Gap in Work participation rate per cent		Rural Occupational pattern Percent 1991		
	2011	2001	Primary	Secondary	Tertiary
Plains/ lower hills					
Dehradun	19.7	35.7	60.7	12.4	27
Hardwar	22.1	39.4	77.2	9.6	13.3
Udham Singh Nagar	18.1	35.2			
High Hills					
Chamoli	1.7	0	80.4	4	15.6
Pithoragarh	2.2	0.8	79.1	3.5	17.5
Rudraprayag	-3.4	0.1			
Uttarkashi	3.4	4.6	85.2	3.4	11.4
Mid Hills					
Almora	-2.1	-3.4	83.3	2.9	13.8
Bageshwar	-2.4	-4.7			
Champawat	8.2	6.6			
Garhwal	3.0	3.8	74.6	3.6	21.8
Nainital	14.4	24.8	80.2	7.3	12.6
Tehri Garhwal	0.2	2.5	84.4	3.7	11.2

Source: Census 2011/2001

Percent share of Workers

Region/ District	% main workers to population 2011	% of cultivators to total main workers 2011	% of agricultural labourers to total main workers 2011	% of household industry workers to total main workers 2011
Plains/ lower hills				
Dehradun	28.77	12.37	4.18	3.68
Hardwar	26.19	17.76	15.34	3.01
Udham Singh Nagar	27.34	21.00	23.87	3.66
High Hills				
Chamoli	29.40	60.47	0.93	2.71
Pithoragarh	30.09	59.93	1.51	2.27
Rudraprayag	32.59	72.05	1.92	1.86
Uttarkashi	38.89	75.44	1.86	1.53
Mid Hills				
Almora	32.30	65.71	2.00	1.35
Bageshwar	30.04	69.23	3.50	2.11
Champawat	24.15	50.99	3.16	1.45
Garhwal	23.93	45.76	2.53	2.08
Nainital	31.05	34.15	6.62	2.32
Tehri Garhwal	26.81	58.78	2.16	1.34

Source: Census 2011

Physical Infrastructure and its access

Region/ District	Length of metal Roads per thousand sq.km (Km) 2011	Length of metal Roads per lakh of population (Km) 2011	Distance of District H.Q from the nearest Rail Head (Km)	% of village having Drinking Water facility 2011	% of village electrified 2011	% of villages connected with Pucca Road 2011
Plains/ lower hills						
Dehradun	1305.0	237.51	0	100	100.0	83.68
Hardwar	1239.4	154.73	0	100	98.8	96.24
Udham Singh Nagar	1333.0	205.51	0	100	100.0	99.69
High Hills						
Chamoli	159.7	327.37	213	100	99.0	50.95
Pithoragarh	212.7	311.93	154	100	98.1	52.62
Rudraprayag	423.5	346.76	139	100	100.0	70.55
Uttarkashi	162.2	393.96	151	100	100.0	56.14
Mid Hills						
Almora	697.7	351.80	90	100	98.4	57.14
Bageshwar	313.0	270.49	184	100	99.1	51.64
Champawat	370.3	251.88	75	100	98.9	37.94
Garhwal	733.3	568.63	106	100	99.9	72.20
Nainital	885.2	394.19	36	100	100.0	84.32
Tehri Garhwal	548.1	322.49	75	99.89	99.5	72.68

Source: 1. Statistical Diary Uttarakhand, 2011-12

2. Report of the First State Finance Commission Uttarakhand.

3. Identification of levels of Development. A Methodological Inter District Analysis in Uttaranchal Directorate of Economics Statistics, Government of Uttaranchal.

Literacy Rates

Region/ District	Female		Male		Literacy Rates Rural		Urban		Total	
	Literacy rate percent	Literacy rate percent	Literacy rate percent	Literacy rate percent	Literacy rate percent	Literacy rate percent	Literacy rate percent	Literacy rate percent	Literacy rate percent	Literacy rate percent
	2011	2001	2011	2001	2011	2001	2011	2001	2011	2001
Plains/ lower hills										
Dehradun	78.5	71.2	89.4	85.9	79.1	71.4	88.3	85.4	84.2	79.0
Hardwar	64.8	52.6	81.0	75.1	68.3	58.2	81.9	77.9	73.4	64.6
Udham Singh Nagar	64.4	54.2	81.1	76.2	71.5	62.9	75.9	71.6	73.1	65.8
High Hills										
Chamoli	72.3	63.0	93.4	89.9	80.9	74.2	92.0	89.0	82.7	76.2
Pithoragarh	72.3	63.1	92.7	90.6	80.6	74.5	92.0	90.2	82.2	76.5
Rudraprayag	70.4	60.0	93.9	90.7	80.9	74.1	90.0	81.7	81.3	74.2
Uttarkashi	62.4	47.5	88.8	84.5	74.7	64.7	88.7	87.5	75.8	66.6
Mid Hills										
Almora	69.9	61.4	92.9	90.2	78.9	72.7	94.3	92.5	80.5	74.5
Bageshwar	69.0	57.4	92.3	88.6	79.6	71.4	90.7	86.9	80.0	71.9
Champawat	68.0	54.8	91.6	88.1	79.3	69.4	82.6	80.5	79.8	71.1
Garhwal	72.6	66.1	92.7	91.5	80.4	76.4	90.4	88.3	82.0	78.0
Nainital	77.3	71.0	90.1	87.4	83.0	78.0	85.3	82.4	83.9	79.6
Tehri Garhwal	64.3	49.8	89.8	85.6	74.7	64.8	88.8	86.7	76.4	67.0

Source:- Census 2011/ 2001

Gap in Literacy Rates

Region/ District	Gap in Literacy rate by residence (Urban-Rural) Total percent points	Gap in Literacy rate by residence (Urban-Rural) Total percent points	Gender gap in Literacy rate Rural percent point	Gender gap in Literacy rate Rural percent point	Gender gap in Literacy rate Urban percent point	Gender gap in Literacy rate Urban percent point	Gender gap in Literacy rate Total percent point	Gender gap in Literacy rate Total percent point
	2011	2001	2011	2001	2011	2001	2011	2001
Plains/ lower hills								
Dehradun	9.2	14.0	14.0	18.8	8.2	10.8	10.9	14.7
Hardwar	13.6	19.7	19.3	26.4	11.1	13.6	16.3	22.5
Udham Singh Nagar	4.3	8.7	18.4	24.4	13.3	17.0	16.6	22.0
High Hills								
Chamoli	11.1	14.8	22.8	28.6	8.4	12.0	21.1	26.9
Pithoragarh	11.4	15.7	22.7	29.4	6.0	11.0	20.5	27.5
Rudraprayag	9.1	7.6	24.0	31.1	9.8	1.6	23.5	30.7
Uttarkashi	14.0	22.8	27.4	38.5	13.4	15.4	26.4	37.0
Mid Hills								
Almora	15.5	19.8	24.4	30.2	6.1	6.8	22.9	28.8
Bageshwar	11.1	15.5	23.8	31.7	9.1	8.8	23.3	31.2
Champawat	3.3	11.1	25.6	36.4	11.9	14.5	23.6	33.3
Garhwal	10.0	11.9	22.3	27.2	7.4	9.8	20.1	25.4
Nainital	2.3	4.4	16.2	20.0	7.4	9.8	12.8	16.4
Tehri Garhwal	14.0	21.9	27.0	37.5	10.4	10.9	25.5	35.8

Source:- Census 2011/ 2001

Education Infrastructure

Region/ District	Number of Primary Schools per lakh of population- 2011	Number of Secondary Schools per lakh of population 2011	Number of Higher Secondary Schools per lakh of population 2011	% of villages having Junior Basic School 2011	% of villages having Senior Basic School Boys 2011	% of villages having Senior Basic School Girls 2011
Plains/ lower hills						
Dehradun	92.2	46.2	13.8	94.7	40.0	6.4
Hardwar	80.7	22.7	8.5	93.3	33.9	1.0
Udham Singh Nagar	82.8	25.0	11.8	96.8	41.0	8.0
High Hills						
Chamoli	292.6	75.3	52.6	85.1	21.3	2.1
Pithoragarh	290.6	79.2	42.4	77.5	17.4	4.4
Rudraprayag	286.0	86.7	45.8	89.0	25.2	2.5
Uttarkashi	290.2	104.8	29.1	87.7	31.0	5.4
Mid Hills						
Almora	229.2	37.3	45.3	63.5	8.2	1.6
Bageshwar	261.3	51.2	38.1	59.7	11.8	2.8
Champawat	198.7	41.2	23.5	57.0	14.1	2.3
Garhwal	279.1	64.0	57.8	56.5	9.3	3.0
Nainital	135.9	38.5	21.5	84.8	22.7	6.5
Tehri Garhwal	283.2	78.0	43.5	88.2	22.3	3.4

Source: Statistical Diary Uttarakhand, 2011-12

By Directorate of Economic and Statistics Govt of Uttarakhand

Health Infrastructure

Region/ District	Number of Primary Health Care centre per lakh of population 2010-11	Number of Allopathic Hospitals/ Dispensary and PHC per lakh of population 2010-11	Number of beds in Allopathic Hospitals/ Clinics and PHC per lakh of population 2010-11	% of villages having Allopathic hospital PHC within 3 km. 2010-11
Plains/ lower hills				
Dehradun	1.24	3.42	77	20.22
Hardwar	1.43	1.48	75	25.94
Udham Singh Nagar	1.58	0.79	33	29.34
High Hills				
Chamoli	3.32	6.89	109	19.93
Pithoragarh	3.72	9.52	127	24.20
Rudraprayag	5.37	11.14	120	21.32
Uttarkashi	3.94	7.27	98	28.59
Mid Hills				
Almora	4.82	8.67	150	19.02
Bageshwar	4.62	6.54	82	28.62
Champawat	0.77	6.93	64	10.75
Garhwal	3.93	12.80	175	15.97
Nainital	1.99	7.02	191	42.54
Tehri Garhwal	4.85	9.05	76	16.80

Source: Statistical Diary Uttarakhand: 2011-12

Intra State Regional Disparities

District	Crude birth rate (2011-12)	Crude death rate (2011-12)	Infant mortality Rate (2011-12)	Neo natal mortality rate (2011-12)	Sex Ratio at birth (2011-12)	Sex Ratio 0-6 years (2011-12)	No. of Doctors per Hospital (2010-11)	No. of Paramedical staff per Hospital (2010-11)	CD Ratio 2011-12	Total electricity consumption MUV 2011-12	Population 2011	per capita consumption of electricity 2011-12
(0)	1	2	3	4	5	6	7	8	9	10	11	12
Chamoli	17.40	5.20	27.00	19.00	859.00	889.28	1.08	3.63	29.00	82.41	391605	210.44
Dehradun	17.10	6.60	37.00	27.00	853.00	889.08	2.44	4.67	34.00	1288.04	1696694	759.15
Haridwar	22.10	7.50	67.00	46.00	869.00	877.42	2.00	9.07	40.00	2646.48	1890422	1399.94
pauri Garhwal	19.20	8.00	41.00	28.00	870.00	904.46	0.89	3.59	23.00	383.51	687271	558.02
Rudraprayag	16.60	5.90	20.00	12.00	855.00	904.89	0.60	3.98	30.00	28.27	242285	116.68
Tehri Garhwal	21.60	8.80	58.00	41.00	877.00	896.69	0.86	4.30	30.00	132.03	618931	213.32
Uttarakashi	15.70	4.60	42.00	26.00	871.00	916.28	1.30	7.27	42.00	48.76	330086	147.72
Almora	16.00	5.90	20.00	14.00	876.00	921.72	1.10	8.15	25.00	134.8	622506	216.54
Bageshwar	14.50	7.00	31.00	19.00	827.00	903.74	0.86	7.28	35.00	44.33	259898	170.57
Champwat	17.00	5.50	35.00	24.00	880.00	873.32	1.30	6.95	29.00	43.64	259648	168.07
Nanital	16.80	5.40	30.00	21.00	916.00	902.02	3.99	9.17	39.00	504.13	954605	528.10
Pithoragrah	15.00	6.00	20.00	12.00	766.00	816.00	0.63	6.17	33.00	98.43	483439	203.60
Udham Singh Nagar	18.50	5.40	36.00	27.00	868.00	898.81	2.28	10.95	111.00	2817.92	1648902	1708.97

Topic Note No. 49

PENSION REFORMS INITIATIVE:

- (a) **Whether New Pension Scheme (NPS) has been implemented with regard to State Government Employees?**

New Pension Schemes was implemented for state government employees joining service after 01-10-2005.

- (b) **Whether New Pension Scheme (NPS) has been implemented with regard to State Public Sector Enterprises and Autonomous Bodies Employees?**

New Pension Schemes has been implemented for State Autonomous Bodies vide G.O dated 22 March 2012.

- (c) **A detailed note on fund management system of New Pension Scheme (NPS). Is the contribution received from the subscriber being transferred to the New Pension Fund through the depository or is it being retained in Public Account? If retained in Public Account, rate of interest paid annually? Is budget provision being made for credit of interest on annual basis? If yes, please give year wise details from 2004-05 to 2012-13.**

The details of employees and the amount of pension being sent to the CRA and trustee bank are being regularly sent since September 2010. The following have been appointed as fund managers:-

- 1- SBI Pension Funds Private Ltd.
- 2- LIC Pension Funds Ltd and
- 3- UTI Retirement Solutions Ltd.

For the amount kept in PLA for the period preceding 01-09-2010, interest is being paid from the consolidated fund @. 8% which is the same as is being paid by the Government on GPF deposits. The amount of interest paid on PLA deposit it as follows:-

1- 2008-09	₹ 50.00 lakhs
2- 2009-10	₹ 6.00 crore
3- 2010-11	₹ 9.00 crore
4- 2011-12	₹25.00 crore
5- 2012-13	₹ 20.00 crore
6- 2013-14(BE)	₹ 30.00 crore

- (d) A note on the status of setting up database of employees and pensioners may be provided.**

Database of government employees and pensioners is ready. Software for autonomous bodies, local bodies and aided institutions is ready for data entry which is likely to be completed in 2013-14.

- (e) Whether any other pension reforms have been initiated? If so, the date and details of the reform initiative.**

Pension reform initiative:-

1. Monthly pension payment data is available on treasury portal for the last 6 years.
2. A pensioner can generate monthly pension slip, annual statement and income tax statement online.
3. SMS alert for pension payment on registered mobile numbers.
4. Payment of pension directly to pensioners bank accounts through CINB by Treasury Officers.
5. Online pension paper generation and submission to Director Pension by DDO through Treasury portal. (Proposed)
6. Online processing of pension Directly by Treasury through Central server. (Proposed)
7. Pensioner online verification on the basis of date of birth and not in the month of November only to avoid rush in the treasuries. (Proposed)
8. Pensioners online verification through self service kiosk by Biometric device and smart cards. (Proposed)
9. Pension of class IV employees is sanctioned manually by the DDO. Pension sanctioning process will be computerised for these employees also. (Proposed)

Topic Note No. 50

PUBLIC EXPENDITURE AND FINANCIAL MANAGEMENT (PEFM):

What is the 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, output/outcome budget are being prepared by various Departments. During Financial Year 2013-14, following Departments have prepared output/outcome budget and placed them before the Assembly in the budget session:-

SI No.	Name of Departments
1.	Public Works Department
2.	Uttarakhand Jal Vidyut Nigam Limited (UJVNL)
3.	Sports Department
4.	Industry Department
5.	Jal Sansthan
6.	Peyajal Nigam
7.	Transport Corporation
8.	Animal Husbandry Department
9.	Social Welfare Department
10.	Tourism Department
11.	Ayurvedic Evam Unani Seva Department
12.	Minor Irrigation Department
13.	Information Technology Development Agency
14.	Forest Development Corporation
15.	Swajal Project
16.	Mussooree Dehradun Development Authority
17.	Water Resource Management Directorate
18.	Medical, Health and Family Welfare Department
19.	Uttarakhand Renewable Energy Development Authority
20.	Cultural Department
21.	Higher Education Department
22.	Sanskrit University
23.	Doon University
24.	Kumaon University
25.	G.B. Pant Engg. College, Pauri Garhwal
26.	School Education Department
27.	Uttarakhand University

Preparation of outcome budget is being regularly monitored by a team of officers in Secretariat.

At present, no manual has been prepared and the guidelines are being issued in the light of Government of India's Circular No. F.No. 2(1)Pers/E-Coord/OB/2005 dated 30th December, 2005.

Topic Note No. 51

Brief note on:

(a) Status of computerization of treasuries.

- There are 13 District, 5 Upgraded, One Cyber Treasury, 66 Sub treasuries and one IPAO in the state.
- All 86 Treasuries/Sub Treasuries are working online on central server situated at Directorate Treasury & Finance services, Dehradun.
- Entire workflow of the Treasuries/Sub Treasuries is online. Various activities of the treasures like all kind of Bill Passing, Payroll & Pension Processing, PLA/CCL Payments, Inventory Management of Stamps, all kind of Government Receipts and Accounting is done through Central Server.
- Finance Data Centre hosts servers for online working and all 86 locations are connected to central server through SWAN (State Wide Area Network) with 2 MBPS speed. One VSAT at each location is provided as alternate connectivity.
- Payroll of all 1.5 lakhs Government employees is processed by treasuries/Sub Treasuries and their data base is also maintained by them.
- Pension of all 1.5 lakhs State Government, Defence and Other State pensioners, is processed by the Treasuries/Sub Treasuries through Data base maintained therein.
- Budget allotment from Administrative Department to Head of Department and Drawing & Disbursing Officers (DDO) is online w.e.f. 01 April 2012.
- E-chalan facility is introduced for depositing all kind of government receipts by the citizens.
- E-Payment through NEFT/TRGS into the beneficiary account is introduced in the treasuries/Sub Treasuries w.e.f. 01 April 2013.
- Transaction alerts is provided for salary & pension payment on SMS to the registered mobiles.
- Toll free Help Desk is provided in the Finance Data Centre to support the various users.
- Treasury portal www.ekosh.uk.gov.in provides public interface to various users like DDO, Employees, Pensioners, HOD, Administrative Departments, Finance Department, and Bankers & AG. All the reports provided by the treasuries earlier is now available online to all the stakeholders through Treasury Portal.
- In First phase ₹ Five Crores received from 13th Finance Commission for Employees/Pensioners database creation is utilized.
- DPR is submitted to GOI for approval under MMP for Treasuries to implement Integrated Financial Management System (IFMS) to develop public interface and online data exchange with various agencies/department of the state.

- (b) Whether any initiatives towards departmentalisation of accounts. If so, whether Principal Accounts, Pay & Accounts Office have been set up in departmentalised Ministries/Departments.**

Accounts of the State are complied by Accounted General and there is no proposal to departmentalize the accounts.

- (c) Status of computerisation of the tax administration. Is there a state wise network for financial management to trace real time transactions?**

(I) Commercial Tax Department:-

Commercial Tax Department has been computerized under Mission Mode Project (MMP). Following Services are provided online to the registered dealers:

- Online Registration under VAT
- Online Payment of VAT and CST
- Online Return Submission under VAT.
- Online Generation of Transit Pass/Trip sheet for Import of Goods
- e-Forms
- e-Assessment
- e-Appeal
- Online Legal Application
- Business Intelligence Reporting

The following additional services are being developed under the project:-

- Commercial Tax Portal
- SMS Services
- e-Refund
- Online Grievance redressal System

(II) Stamp and Registration:-

The stamp and registration department has 46 sub registrar offices in the state out of which 18 sub registrar offices have been computerised so far which accounts for more than 90% of the total registrations. Under the computerised process, the registered documents are made available to the public on the same day. The computerisation process has now been stabilised and the remaining sub registrar offices are also being computerised. It is proposed to provide for online registration of marriages under the Compulsory Registration of Marriage Act.

Horizontal connectivity has been provided under the SWAN facility in the four plain districts of Dehradun, Haridwar, Udham Singh Nagar and Nainital. Other districts are also proposed to be connected under the SWAN facility. A uniform software is proposed to be implemented based on a Centralised Architecture located in the data centre of the finance department.

(III) Transport Department:-

The transport department is being computerised in a phased manner since 2005-06. The software's "Vahan" (Registration of Vehicles etc.) and "Sharthi" (Driving Licenses) developed by NIC with the help of Ministry of Surface Transport, Government of India, have been working. Backlog entries of old

records is also being done. State register of all the registration and licences is being proposed to be prepared by networking of all the offices.

(IV) State Excise Department:-

The following services of the Excise department are computerized

- Online Generation of Permits
- Online Payment of Excise Duty

(d) Status of debt and guarantee recording and management.

CS-DRMS software developed by the Commonwealth Secretariat is being used for debt management. The state Government has given very few guarantees and the same are being monitored manually by the budget department.

(e) Whether any system being followed to track transfers and expenditures on the lines of Central Plan Scheme and Monitoring System (CPSMS) adopted by Government of India.

There is no system to track transfer and expenditure on the lines of CPSMS. However provision is being made in the DPR submitted to GOI under mission mode project.

(f) What is the status of implementation of specific grants recommended by the 13th FC on the following:

(i.) Incentivising UID programme (Para 12.70).

The State of Uttarakhand is now under the mandate of RGI-NPR for the enrolment of residents for issuance of UID by UIDAI.

Under this arrangement the enrolment will be done through the Census Commissioner office and NPR data is to be augmented with photograph, biometric (10 fingers) and Iris scan. The RGI has empanelled agencies like ECIL, ITI etc. who in turn have engaged agencies under them to carry out the enrolment in field.

As per the portal of UIDAI, till date approximately 10 lakhs UID have been generated for Uttarakhand over the last 2.5 years (these are through various agencies like Banks, Post Office, Financial Institutions like Karvy etc.) The total enrolment through NPR route is approximately 2 lakhs+, out of which the UID generated figure is not available.

(ii) Incentive for reducing IMR (Para 12.75).

The 13th FC has not prescribed any procedure or laid any condition for utilization of the incentive grant for reducing IMR. The IMR reduction is as a result of the better implementation of various educational, nutritional and health schemes. The amount of incentive is determined on the basis of the result of the survey under the Sample Registration System. Uttarakhand has received a grant of ₹ 42.51 crores for the year 2012-13.

(iii) Improvement of Administration of Justice.

The following grants have been recommended by the 13th Finance Commission to Uttarakhand for improving delivery of justice:-

		₹ in crores
SI No.	Purpose of grant	Amount
1.	Operation of morning/evening Courts	42.80
2.	Lok Adalats and Legal Aid	5.14
3.	Training of Judicial Officer	4.28
4.	Training of Public Prosecutors	2.57
5.	Heritage Court Building	7.70
6.	State Judicial Academy	15.00
7.	Establishment of ADR centres	17.66
8.	Appointment of Court Managers	7.07
Total		102.22

An amount of ₹ 20.44 crores was released by Gol in the year 2010-11 and an amount of ₹ 10.22 crores was released in the year 2011-12. Work plans of about ₹ 50 crores have been approved by the HLEC and various activities have been undertaken by the judicial department for utilization of the above grants.

(iv) *Setting up a Centre for Innovation in Public Systems (CIPS) and District Innovation Fund.*

For taking up various projects under the District Innovation Fund, a district level committee and a State Level Review and Monitoring Committee has been constituted as follows:-

District Level Committee:

District Collector: Chairman

Chief Development Officer: Member Secretary

Distt Economics and Statistics Officer: Member/Convenor

Project Related Distt Level Officer: Member

Project Related NGOs or Others: Special Invitee Member

State Level Review and Monitoring Committee:

Director Economics & Statistics: Chairman

13th FC Nodal Officer: Member

13th FC related State Planning Commission Officer: Member

In addition of these committees, the High Level Monitoring Committee under the chairmanship of Chief Secretary also monitors the scheme. The details of various projects undertaken under the scheme have been given in topic note No- 29

(v) *Enhancing quality of statistical system.*

Strengthening and improving of the Statistical System in States/UTs is one of the major recommendations of the Rangarajan Commission which was set up in the year 2000. In line with the recommendations, the FC-XIII grant is focused on improving statistical system at district level. To empower and strengthen the statistical frame work and system to provide comprehensive and standardized economic and social data support to policy and decision making, the Thirteenth Finance Commission (FC-XIII)

has recommended a grant of ₹ one crore per district, therefore the share of Uttarakhand is ₹ 13 crores.

To avail of the grant recommended by FC-XIII, guidelines have been issued by the Department of Expenditure, Finance Commission Division, Ministry of Finance GoI. As per the guidelines, the grant may be used to strengthen operations, such as census, surveys, maintenance of administrative records, development of Business Register, setting up of geographical information system and data bases, developing statistical meta-data databases, imparting training to officials at district and State Headquarter levels, providing network connectivity where it does not exist, etc. The broad objective of this grant is to empower and strengthen the statistical framework and system to provide comprehensive and standardized economic and social data support to policy and decision making.

Keeping this scope in mind and the milestones intended to be achieved as per the guidelines, the expenditure plan has been prepared to perform the following listed tasks to up-date the District Domestic Product (DDP) estimates and other basic level statistics for local area development for making the local level policy decisions and to increase the capacity building of the statistical staffs of the districts and at State Headquarters.

- Preparation and maintenance of Business Registers at District Level.
- Establishment of Network among districts and state headquarters.
- Collection and compilation of farm activity data.
- Collection and compilation of receipts and payments data of all the local bodies.
- Pooling of the Central and State sample survey data (NSSO different round data pooling).
- Collection and compilation of micro level data of organized as well as unincorporated sector.
- Consolidation and maintenance of all kinds of district level different data in each district.
- Provide necessary computer hardware and software to the statistical personnel.
- Improvement, updating and maintenance of different kinds of block and village level basic statistical data.
- Capacity Building, specially the technical and professional skill development of statistical personnel of each district, and at the State headquarter.
- The State received the first instalment of ₹ 2.60 crore of the grant in the year 2011-12 and so for the State has spent the first instalment.

(V) Grant for setting up of an employees and pensioners data base.

Uttarakhand has received a grant of Rs. 5 crore for employee and pensioners data base creation. The entire amount has been spent for the purpose. Software for creating employees data base for autonomous bodies has also been developed.