

Report of the
THIRD STATE FINANCE COMMISSION
OF
UTTARAKHAND
(2011-16)



Govt. of Uttarakhand

June 2011

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ABBREVIATIONS

ARV	Annual Rental/Rateable Value	PURA	Providing Urban Amenities in Rural Areas
AE	Advance Estimate	RE	Revised Estimate
ATR	Action Taken Report	QE	Quick Estimate
BE	Budget Estimate	SFC	State Finance Commission
CAG	Comptroller & Auditor General	SGRY	Sampoorna Grameen Rozgar Yojana
CAGR	Compounded Annual Growth Rate	Sq. Km	Square Kilometer
C&P	Circumstances and Property (tax)	SSFC	Second State Finance Commission
CDO	Chief Development Officer	TSFC	Third State Finance Commission
DPRO	District Panchayat Raj Officer	TFC	Thirteenth Finance Commission
DRDA	District Rural Development Agency	TOR	Terms of Reference
DHQ	District Head Quarter (Integrated Development of small and Medium Towns)	TOT	Training of Trainer
EFC	Eleventh Finance Commission	UPCL	Uttarakhand Power Corporation Limited
ERP	Enterprise Resources Planning	ULBs	Urban Local Bodies
FRBM	Fiscal Responsibility and Budget Management (Act)	UPKPZPA	Uttar Pradesh Kshetra Panchayat and Zila Panchayat Adhiniyam, 1961
FSFC-U	First State Finance Commission of Uttaranchal	UPMA	Uttar Pradesh Municipalities Act, 1916
GIS	Geographic Information System	UPMCA	Uttar Pradesh Municipal Corporation Act, 1959
GP	Gram Panchayat	UPSFC	Uttar Pradesh State Finance Commission
GSDP	Gross State Domestic Product	UPPRA	Uttar Pradesh Panchayat Raj Act, 1947
IDSMT	Integrated Development of Small and Medium Towns	VAT	Value Added Tax
IIPA	Indian Institute of Public Administration	ZP	Zila Panchayat
IT	Information Technology		
JNNURAM	Jawaharlal Nehru National Urban Renewal Mission		
KP	Kshetra Panchayat		
MLA	Member of Legislative Assembly		
MP	Member of Parliament		
MPLADS	MP's Local Area Development Scheme		
NFC	National Finance Commission		
NN	Nagar Nigam		
NP	Nagar Panchayat		
NPP	Nagar Palika Parishad		
NPRE	Non Plan Revenue Expenditure		
NSDP	Net State Domestic Product		
O&M	Operation and Maintenance		
PC	Planning Commission		
PRIIs	Panchayati Raj Institutions		

CHAPTER-1

INTRODUCTION AND TERMS OF REFERENCE

1.1 The present Commission is the third State Finance Commission constituted by the State of Uttarakhand since it came into being in the year 2000. The Commission has been constituted in exercise of the powers conferred by Article 243 I and 243 Y of the Constitution of India read with section 32 A of the Uttar Pradesh Panchayat Raj Act 1947 (U.P. Act No. 26 of 1947) which is applicable to Uttarakhand. The First State Finance Commission was constituted on 31st March 2001 with Shri R. K. Dar as the Chairman and Sri L.M. Pant, Additional Secretary Finance as the Member Secretary. The recommendations of the first Commission were applicable from 1st April 2001 to 31st March 2006. The Second State Finance Commission was constituted on 30 April 2005 with Shri G. C. Srivastava as Chairman, Dr B. K. Joshi as Member and Shri L. M. Pant, Additional Secretary Finance as the Secretary. Shri Pant was later designated as the Member-Secretary. The recommendations of this Commission covered the five **year** period from 1st April 2006 to 31st March 2011. The present Commission was constituted on 2nd December 2009 vide Government of Uttarakhand, Finance Department Notification 799/XXVII(1)/2009 with Shri Indu Kumar Pande IAS (Retd.), former Chief Secretary Uttarakhand as the Chairman. Later Shri T. N. Singh, Former Additional Secretary, Finance was appointed as Member-Secretary. Subsequently Shri T. N. Singh left the Commission on his appointment as Member Uttarakhand Public Service Commission, and Shri L. N. Pant, Budget Officer, Finance Department was designated as the Secretary. After some time Dr M. C. Joshi, Additional Secretary Finance was designated as a Member. Copies of the relevant notifications are placed at Annexure-1-A. The recommendations of the Third State Finance Commission will take effect from 1st April 2011 for the next five years. The Commission was initially given a term of one year, which was subsequently extended by six months.

1.2 The notification constituting the Commission prescribes the following mandate for it:

1. The State Finance Commission shall review the financial position of the Panchayats and the Municipalities and make recommendations to the Governor as to:
 - (a) the principles, which should govern-
 - (i) the distribution between the State and Gram/Kshetra/Zila Panchayats and Urban Local Bodies, of the net proceeds of taxes, duties, tolls and fees leviable by the State which are to be or may be divided amongst them under Part-

IX and IX-A of the Constitution and the allocation between Panchayats and the Urban Local Bodies at all levels of their respective shares of such proceeds;

(ii) the determination of taxes, duties, tolls and fees, which may be assigned to or appropriated by the Gram/Kshetra/Zila Panchayats or, the Urban Local Bodies;

(iii) the principles which should govern grants-in-aid to the Gram/Kshetra/Zila Panchayats or Urban Local Bodies from the consolidated fund of the State.

(b) the measures for strengthening the financial position of Gram/Kshetra/Zila Panchayats and Urban Local Bodies.

(c) any other matter, which the Governor may refer to the Commission in the interests of sound finance of Gram/Kshetra/Zila Panchayats and Urban Local Bodies;

2. In making its recommendation, the State Finance Commission shall have regard, among other considerations to:

(a) the revenue resources of the State Government and the demands thereon, in particular, on account of expenditure on civil administration, debt servicing and other committed expenditure or liabilities;

(b) the liabilities of Panchayats and Urban Local Bodies in respect of implementation of schemes entrusted to them under Article 243-G and 243-W and works entrusted to them at appropriate levels;

(c) the revenue resources of Panchayats and Urban Local Bodies at all levels based on the potential for raising resources for the next years and targets fixed for additional resources mobilisation along with tax efforts made in this direction;

(d) the matching efforts of the Panchayats and Urban Local Bodies with the devolution amount.

(e) the Scope for improvement in fiscal management as well as organisational streamlining consistent with economy in expenditure and efficiency in administration;

(f) the maintenance and upkeep of capital assets and

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maintenance expenditure on those plan schemes, which are entrusted to these bodies and are to be completed by 31 March, 2015.

- (g) the Commission may make an assessment of the debt position of the Panchayats and Urban Local Bodies at all levels as on 31 March, 2011 and suggest such corrective measures as are deemed necessary keeping in view the financial requirements of the State;
 - (h) if the funds available at local level do not meet full requirement of expenditure on Plan side after the new arrangement, then the Commission will make specific recommendation regarding the arrangement of funds for expenditure on both Plan and Non-plan side; and
 - (i) the use of information technology and right-sizing of staff.
3. In discharging its responsibilities, the State Finance Commission shall have the following powers;
- (a) It can ask for any information or document from any Officer or Authority;
 - (b) It can send for any person for evidence or to produce a document;
 - (c) The Commission will determine its own procedure;
 - (d) Any other powers, as may be laid down.

Administrative Arrangements

1.3 The Chairman joined on December 02, 2009 and the Member-Secretary on December 21, 2009. After the departure of the Member-Secretary the new Member joined on October 10, 2010. It took some time for the Commission to get office space in premises rented for the purpose and for the necessary staff and equipment to be assembled. As in the case of the Second Commission, the staff of the Finance Commission Cell in the Finance Department were concurrently assigned to work in the Commission. The same problems of sharing the staff that were faced by the Second Commission were also faced by the present Commission.

The names of persons who worked in the Commission is given in Annexure-1-B.

Activities

1.4 The Commission initiated its work by issuing a press note inviting suggestions and views from interested and knowledgeable persons at large on the terms of reference of the Commission (see Annexure-1-C). The

Secretary also wrote to the Mayor Nagar Nigam Dehradun and Chairpersons of all Nagar Palika Parishads and Nagar Panchayats inviting their suggestions and views on the terms of reference of the Commission.

1.5 The Commission thereafter prepared questionnaires for eliciting information from the various local bodies. Separate questionnaires were prepared for the three tiers of PRIs viz., Zila Panchayat, Kshetra Panchayat and Gram Panchayat, for the sole Nagar Nigam and for other urban local bodies viz., Nagar Palika Parishads and Nagar Panchayats. After finalisation, the questionnaires along with instructions on how to fill them were printed and sent to all local bodies. They were asked to fill and return them by 31st May, 2010. A workshop in this regard were also held with DPROs of PRIs, E.O.s of ULBs. and other dignitaries (Annexure-1-D). However, very few filled-in questionnaires were received by the designated date. It took considerable follow-up effort to get the questionnaires back.

1.6 Separate meetings with heads of urban local bodies, including the Mayor of Dehradun, Chairpersons of ULBs of Garhwal division and Zila Panchayat Chairpersons and Kshetra Panchayat heads of Dehradun district and Chairpersons of ULBs in Dehradun & Hardwar Districts and other public representatives were held at Dehradun on October 25 and 26, 2010 respectively. The purpose of these meetings was to explain the scope of work and approach of the Commission as well as to hear the views of these important stakeholders on their expectations from the Commission and the problems faced by them.

1.7 The Chairman and the Secretary visited various districts for hearings from the heads of local bodies, elected representatives as well as the general public and civil society representatives. Annexure-1-E.

Acknowledgements

1.8 The Commission would like to acknowledge the signal contribution of Dr. B.K. Joshi who acting as the Advisor/Consultant to the Commission brought along with him his rich experience of having been associated with both the earlier State Finance Commissions and the planning department of the State and as a social scientist of repute.

1.9 The Commission would like to thank Chief Secretary, Uttarakhand Sri Subhash Kumar and his predecessor Sri N.S. Napalchayal and Principal Secretary, Finance Sri Alok Kumar Jain and his team of officers, Principal Secretary Urban Development Sri Raju and Smt. Nidhi Mani Tripathi, Director, Local Bodies, Dr. Rakesh Kumar, Former Secretary, Panchayati Raj for their support and co-operation. We are thankful to Mr. Vipin Kumar from

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Mussoorie for providing us valuable information regarding management of plastic waste in ULBs.

1.10 The Commission would especially like to thank Mr. Anup Wadhawan PRC, who helped us in getting information from other States.

1.11 We would also like to thank the district magistrates of all districts along with their team of officials and officials of various municipal bodies and panchayati raj institutions who facilitated our field visits as well as helped us in data collection.

1.12 The Commission would also like to place on record its deep appreciation for the services rendered by Sri L.N. Pant, Secretary of the Commission for his signal contribution not only with regard to logistics and secretarial assistance but also in drafting and finalising the report. His experience as the Budget Officer in the State Government came in quite handy and he co-ordinated with various State Government departments very well.

1.13 The World Bank Report regarding 'Urban Public Finance in Developing Countries' by Bahl & Linn, the RBI study "Municipal Finance in India-An Assessment," Uttarakhand Urban Development Project, revised final draft report, "Report of Committee on Indian Urban Infrastructure and Services" (Dr. Isher J. Ahluwalia Committee) and other publications provided useful insight into municipal finances.

1.14 We would also like to thank Uttarakhand Academy of Administration and its Centre for Good Governance for their support and study.

1.15 The Commission would like to place on record its appreciation for the contribution of the staff of the Finance Department, notably Sri Amit Verma, Sr. Research Officer, Sri G.S. Saxena, Research Officer, Sri Tej Pal Singh Rawat, Research Assistant, Sri B.C. Sanwal, Research Assistant; Sri Dinesh Chandra, Research Assistant, Sri Puran Singh Rawat, Office Assistant, Sri Kushal, Anusewak, Sri Ramesh Chand, Anusewak and Sri Narayan Singh Bist, Anusewak.

1.16 We are thankful to Sri M.K. Atreya, Stenographer who almost single handedly handled the typing work.

CHAPTER-2

ISSUES AND APPROACH

2.1 The approach of the Commission has been shaped on the one hand by the constitutional mandate for State Finance Commissions and the Terms of Reference provided to the Commission which flow from the Constitution, and on the other by the specific circumstances and problems of local bodies – municipalities in urban areas and panchayats in rural areas—in Uttarakhand. The constitutional mandate is delineated in articles 243 I and 243 Y of the Constitution of India which specify the functions of State Finance Commissions as reviewing the financial position of the panchayats and municipalities and making recommendations regarding: (i) the principles which should govern the distribution of the net proceeds of state's revenues (taxes, duties, tolls and fees leviable by the state government) between the state government and local bodies; (ii) the inter se distribution of the shares among local bodies; and (iii) measures to strengthen the financial position of panchayats and municipalities. The ToR of the Commission, while including the above points, also emphasises that in making its recommendations the Commission should take into consideration the revenue resources of the state and the demands thereon, the revenue resources of panchayats and urban local bodies, their revenue potential, tax efforts, scope for improvement in fiscal management as well as organisational streamlining keeping in view the need for economy of expenditure and efficiency in administration.

2.2 The 'core task' of the Commission thus consists of recommending the principles for sharing of revenues between the state government and the panchayats and municipalities and inter se distribution of the shares among the latter. The Commission is accordingly required firstly, to make an assessment of the finances of the State Government, which would include its resource position, resource raising capacity and expenditure requirements, especially expenditure on committed items, and liabilities, chiefly interest on debt and debt repayment. A proper assessment of the State's finances can be done only in the context of the prevailing economic situation and background, which would include, among other things, recent trends in the rate of economic growth on the one hand and of state revenues on the other and the expected growth both in the medium term as well as long term.

2.3 Parallel with the assessment of the State's Finances the Commission has also to make an assessment of the finances of urban local bodies and panchayats. The assessment includes their resource base, capacity to raise resources, and expenditure requirements in terms of the functions assigned to them. Past trends in both revenue and expenditure growth would have to be taken into account. The Commission had the benefit of the reports of the two

earlier Finance Commissions, especially their analysis and views on their terms of reference based on a fairly large body of primary data collected by them.

2.4 In approaching its task the Commission has had to contend with a number of important issues and be sensitive to them. These issues can broadly be classified into two groups: those that are common to a number of states, being national in scope, and those that are specific to Uttarakhand. Among the former the following deserve special mention:

- the ubiquity of urban growth and urbanisation all over the country in recent years;
- the failure of urban governance structures to keep pace with the rapid spread of urbanisation leading to the growth of peri-urban centres which though urban in all essential respects continue to be classified and governed as rural areas;
- general reluctance of State Governments to bring about effective decentralisation and transfer of funds, functions and functionaries in accordance with the intentions of the 73rd and 74th amendments to the Constitution.

2.5 Among the Uttarakhand specific issues which the Commission has to take into account while addressing its Terms of Reference the following deserve mention:

- the generally low level of civic services being provided by urban local bodies;
- lack of capacity in both urban and rural local bodies;
- transfer of many municipal functions and responsibilities to para-statal bodies such as the Jal Sansthan, Development Authorities etc.
- systemic inefficiencies that have been built up over the years as the local bodies suffered a decline in importance;
- poor governance systems;
- serious data gaps which make it difficult to arrive at a proper assessment of the existing status, needs and requirements and identify gaps in delivery of services, and set up proper monitoring systems;
- the nature and pattern of settlements—a large number of small-sized towns and villages spread across the state resulting in relatively higher cost of services, which is further exacerbated by the mountain terrain and topography in much of the state;

- the state is quite new, being only ten years old and the full complement of administrative structures and systems and personnel are still not fully in place.

2.6 Being a new state, Uttarakhand has not yet formulated its own legislation for rural and urban local bodies. The relevant U. P. Acts consisting of the Uttar Pradesh Municipal Corporation Act, 1959, the Uttar Pradesh Municipalities Act, 1916 for the urban local bodies, and the U. P. Panchayat Raj Act, 1947 and U. P. Zila Panchayat and Kshetra Panchayat Act, 1961 for Panchayat Raj Institutions continue to govern the local bodies, urban and rural, in Uttarakhand, with only minor amendments. Reference has been made above to the mountain terrain and topography that characterise the state. This has some obvious implications for governance which need to be specifically addressed. For instance, the cost of construction and provision of services is much higher in the mountains than in the plain areas. The scattered nature, small size and accessibility constraints of human settlements, coupled with diseconomies of scale, inadequate returns on investment, limited working season due to the harsh climate, and environmental considerations and sensitivities in the mountain areas pose many difficult challenges to both development programmes and governance. These challenges are further compounded by regional variations in development performance and potential, general reluctance noticeable on the part of government functionaries to serve in the mountain areas, especially the more remote ones, vulnerability to natural calamities, inadequate administrative capacity and inadequate monitoring and review of development programmes and projects. This makes effective decentralisation involving transfer of maximum possible funds, functions and functionaries to the lowest levels an imperative in the state.

2.7 The Thirteenth Finance Commission has in its report (Para 10-127) recommended a template for the reports of the State Finance Commissions. According to the template the SFC should review the status of implementation of the recommendations of the previous SFC, assess the finances of the state, status of decentralised governance and devolution, physical services provided by local bodies, finances of ULBs and PRIs, the gap in financial resources of these bodies and make recommendations regarding devolution based on this review and assessment. It has also suggested recording of best practices and making recommendations for strengthening and improving databases, capacity building, computerisation, e-governance and improved monitoring and evaluation systems.

2.8 Though it is highly desirable that our report follows the template, we have, unfortunately, not been able to do so fully and consistently, mainly because there are large data gaps at various levels. Disaggregated data on

expenditure on various services, existence of any physical benchmarks and quality norms for delivery of different services are lacking. In fact, there are no norms even for staffing pattern in local bodies. The monitoring mechanism at the state government level is also weak in terms of capacity.

2.9 The philosophical foundation of fiscal equalisation, according to C. Rangarajan and D.K. Srivastava (*Federalism and Fiscal Transfers in India*), is based on the notion of equal rights and equal treatment of all citizens in all the states of a federation. Theoretically, this notion also holds true for all citizens, whether urban or rural, within a state. The basic objective of equalisation, therefore, is to ensure fiscal justice to all without any distinction. However attractive and sound this principle may appear in theoretical terms, in practice it is always subject to the total fund flow in different areas. Therefore, in its attempt to devise a framework for tax devolution and disbursement of grants to local bodies the Commission has tried to factor in the specificities of the state in an objective manner, whenever it has been possible to do so, supplemented by observations made in the course of its visits to different places in the state. The Commission has tried to broadly follow the approach taken by various national finance commissions. It has tried to work out a scheme of transfers that is objective and transparent and is based on equity and efficiency.

2.10 As pointed out by the Second State Finance Commission of Uttarakhand, the principal modes of fiscal transfers are tax-sharing and grants-in-aid. The present Commission too has relied on both these methods. While the share in taxes constitutes the entitlement of local bodies over which they have full control in terms of end-use, grants-in-aid are tied to specific purposes. They are given to take care of needs and demands that are specific to particular places and locations and which do not fit into the general sharing principle or formula adopted by the Commission.

Vertical Transfers

2.11 The mandate of the Commission requires it to review the financial position of the Panchayats and Municipalities and make recommendations regarding the principle which should govern the distribution between the State and the Panchayats (Gram, Kshetra and Zila) on the one hand and the Urban Local Bodies (Nagar Nigam, Nagar Palika Parishads and Nagar Panchayats) on the other, of the net proceeds of taxes, duties, tolls and fees leviable by the State Government as provided for in Parts IX and IXA of the Constitution. In making these recommendations the Commission is to have due regard to the revenue resources of the State and the demands on them due to various expenditure needs and liabilities.

2.12 In discharge of the constitutional mandate we have made an assessment of the finances separately of the State and of the Urban Local Bodies and the Panchayats at various levels. We have analysed the finances of the rural and urban local bodies in relation to their functions and have tried to assess expenditure requirements of both the State Government and the local bodies (rural and urban).

2.13 We have made an assessment of the finances of the State Government on the basis of income and expenditure details contained in the State's budget, data available in the Report of the Thirteenth Central Finance Commission and the forecasts of revenue and expenditure for the period 2011-12 to 2015-16 prepared by the Finance Department and reassessed by us. For the finances of the rural and urban local bodies we sent out detailed questionnaires separately to the urban and rural local bodies. The response to the questionnaire has been good as the following numbers show: Nagar Nagam – 100%; Nagar Palika Parishads – 100%; Nagar Panchayats – 100%; Zila Panchayats – 100%; Kshetra Panchayats – 81 % (77 out of 95); Gram Panchayats – 93% (6996 out of 7541). Some additional information was also sought from the urban local bodies through a supplementary questionnaire. Two Nagar Palika Parishads and four Nagar Panchayats failed to submit their response to it.

2.14 Our assessment of the finances of the Dehradun Nagar Nigam, Nagar Palika Parishads, Nagar Panchayats and Zila Parishads is based on the analysis of the filled-in questionnaires received from these bodies. In the case of the Kshetra Panchayats the only information that we could glean from the response to the questionnaire was the total fund-flow, which includes mainly grants for centrally-sponsored plan schemes and some grants from the state government. The Second State Finance Commission had, for the first time, recommended a share in devolution to the Kshetra Panchayats to be spent on works covering more than one Gram Panchayat. The filled-in questionnaires received from the Kshetra Panchayat did not provide any information on the end-use of State Finance Commission devolution amounts. The information provided by the Gram Panchayats through the filled-in questionnaires was also of not much use in making any assessment of their finances. Consequently we commissioned a study on these two aspects to the Centre for Good Governance, Uttarakhand Academy of Administration, Nainital.

2.15 The Second State Finance Commission has highlighted the fact that according to the Constitution, vertical transfer of funds between the State Government and local bodies include not only the share of taxes, but the net proceeds of taxes, duties, tolls and fees. This leads to some ambiguities. Thus, while duties are quite akin to taxes, fees are contingent on provision of some service and are in the nature of a *quid pro quo*. Non-tax revenue also includes

royalties on mining, forest products as well as certain fees for which disaggregated data may not be available in the state budget.

2.16 We have, therefore, confined our recommendations to sharing of the state's own taxes, and have also made certain observations regarding assignment of tax powers and levy of fees and royalties etc. Based on this we have determined the aggregate share in percentage terms of the State's tax revenues to be transferred to local bodies. Any increase in tax revenues, would, on the other hand result in a higher share for the local bodies. Tax revenues of the state have shown a secular growth during the last ten years i.e. after the state came into existence. Hence we do not anticipate any decline or negative growth, at least during the period covered by the Commission's award.

Horizontal Transfers

2.17 In recommending horizontal transfers we have kept in mind the specific issues and problems mentioned earlier viz., limited revenue-raising capacity of some municipalities, differing needs on account of a large floating population of pilgrims and tourists in some places, cost disabilities on account of lack of proper roads, remoteness and isolation etc. In accordance with the equity and equalisation criterion, we have tried to factor it in the devolution formula so as to compensate the local bodies for specific disabilities or special circumstances. The need assessment has been done on the basis of criterion explained in our report. A portion of the devolution amount has also been earmarked for providing incentives and disincentives in order to encourage the local bodies to augment their revenues, adopt sound financial management systems and practices, improve service delivery by making it efficient and user-friendly and generally encourage good governance.

2.18 The detailed list of share of each local body based on devolution formula from divisible pool is annexed at Annexure-II-A.

CHAPTER-3

STATUS OF IMPLEMENTATION OF PREVIOUS SFC RECOMMENDATIONS AND ACTION TAKEN REPORT THEREON

3.1 A comprehensive Action Taken Report prepared by the State Government on the recommendations of the First State Finance Commission dated July 3, 2004 was made available to the Commission. All the recommendations made by the FSFC were accepted by the State Government, as the accompanying Statement 1 shows. Twenty seven recommendations were accepted without any change, while in the case of three recommendations the government even went beyond the recommendation of the FSFC. Thus in one case (Recommendation 5) the State Government on its own agreed to provide matching contribution of about ₹ 7.5 crores per year @ 25% of the transfer amount recommended by the 11th Finance Commission; in the second (Recommendation 7) Zila Panchayats were also included in the joint venture for provision of civic services in a cluster, consisting of the headquarters of the Kshetra Panchayat and Municipalities (where in existence) and the immediately contiguous Gram Panchayats; and in the third (Recommendation 10) the proposed scheme of devolution to Nagar Panchayats was accepted with the addition that w.e.f 2003-04 Nagar Panchayats were also provided devolution on the same per capita rates as the Nagar Palika Parishads, and w.e.f 2003-04 the devolution amount for all ULBs was increased by 25%.

3.2 Unfortunately, in most of the cases acceptance of the recommendations did not lead to their implementation. The only recommendations that were actually implemented were the ones that related to devolution to ULBs and PRIs. Even in this case, the attempt by the FSFC to build in some limited buoyancy into its award by providing for variation by +/- 25% in the devolution amount in the year following a similar increase/decrease in the State's own revenues was ignored except in a limited way by granting 25% increase in devolution to ULBs from 2003-04. The result, as pointed out by the SSFC, was that while in the first year the SFC devolution was 9% of the State's own revenue, by the terminal year of the award it came down to 5.6% resulting in considerable loss to the rural and urban local bodies. The other recommendations, although accepted by the State Government, have remained un-implemented even till today. The Second State Finance Commission too reiterated many of the same recommendations, without much effect. They now also find a place in the report of the present Commission.

3.3 The ATR on the recommendations of the SSFC submitted on October 5, 2006 is very brief. It has only three points. Two points deal with the devolution scheme recommended by the Commission, and the third with “Other Matters”. The devolution scheme in respect of ULBs was accepted by the State Government with the modification that local bodies whose recommended devolution amount was lower than what they received in 2005-06, should not suffer any reduction in the amount of devolution, and they should continue to receive what they had been getting earlier. In regard to devolution to PRIs it was mentioned that this “will be done according to the process recommended by the Commission *as an interim measure*” (emphasis added). However, subsequently on 24.3.2011 the second ATR was submitted, virtually at the end of the award period.

3.4 The conclusion is inescapable that the ATR is seen simply as a necessary ritual that has to be gone through. No seriousness seems to be attached to the reports of the SFCs by the State government. Many important recommendations designed to facilitate the growth of municipalities and PRIs as important units of local self-government made by the two SFCs of Uttarakhand have received short shrift. Consequently these bodies continue to be weak and heavily dependent on the government for almost everything: funds, functions, functionaries, powers etc., in short for their very reason for existence. The only saving grace is that the Uttarakhand Government has not only accepted, but also implemented, the recommendations of both the SFCs dealing with the devolution of funds to the ULBs and PRIs. This is much better than what many other State governments have done. On the whole, however, the reports of the two SFCs in Uttarakhand have not received the kind of serious consideration that they deserved. The government would have been perfectly within its right to reject any recommendation made by the Commissions, but only after due consideration. Not considering the reports at all, or taking no action after accepting its recommendations, betrays a sense of indifference to, and lack of trust in, the work of a Constitutionally mandated institution. Such laxity on the part of the State Government only reinforces the conviction in the minds of the people that the State is not really serious about decentralisation of power, and nor is it committed to empowering institutions of local government to develop into institutions of self-government as envisaged by the 73rd and 74th Constitution Amendments.

Statement 1 : ATR on the First State Finance Commission

Recommendation of the SFC	Decision of the State Government
(1) Devolution to Gram Panchayats	
The devolution of funds to Gram Panchayats as per the UPSFC recommendations valid for 1996-2001 was to be based on two factors: population (weight of 80%) and area (weight of 20%). However, in actual practice, while the two factors were taken into account upto the Block (Kshetra Panchayat) level, and finances were allocated on this basis to them, the area data at the Gram Panchayat level could not be firmed up, and therefore the Gram Panchayat-wise allocations within each Block were based on the population factor alone. In the present Commission's view the impact of the area factor, though having a weight of only 20%, led to extraordinarily large variations in the inter-Gram Panchayat level of devolution, ranging from ₹ 15 per capita to ₹ 307 per capita in 2000-2001. Clearly, such a wide range could not have been intended by that Commission. The technical explanation for this extreme variation appears to be that area figures for the hill districts included vast wastelands, differing ratios of forest area etc. in different Kshetra Panchayats, and no clear guidance was available on which categories of land to include in, or exclude from, the area data for the purpose of devolution. District-wise figures under various categories of land use are cited in Annexure 1.2, and the inter-district variations therein illustrate the obvious difficulties which come in the way of deciding what item of land use to include, or to exclude, for the purpose at hand. At the same time, commonsense suggests that considerations of equity between differently placed Gram Panchayats must be allowed for, in the scheme of devolution in a hill State like Uttaranchal, given the vast rural area, and the varying physio-geographic and demographic situation of the Gram Panchayats. It is apparent that these varying situations directly relate to the dispersal and size of settlements, the costs of delivery of services and of the creation of assets, the very different requirements of time as well as effort and money to be spent in accessing administrative, supply and service centres, and so on. After considerable research and deliberation on possible options, the Commission reached the conclusion that, along with population, due weight should be given to an objective, simple, and equitable factor, i.e., the comparative distance of Gram Panchayats from the nearest railhead. Given the fact that there are more than 7000 Gram Panchayats, a case-by-case determination by the Commission was not feasible and, in any case, would have been impractical to implement. The Commission therefore decided to bring the Gram Panchayats under an appropriate number of classes. (20.1 – 20.4).	Recommendation accepted

2. The Gram Panchayats would be classified into 5 classes based on the distance of the headquarters of their respective blocks from the nearest railhead as follows: (1) 0 to 49 Km. (2) 50 to 99 Km, (3) 100 to 149 Km, (4) 150 to 199 Km, and (5) 200 Km and above. (20.7)	Recommendation accepted
3. Gram Panchayats within each Block would be listed separately in a list of "Isolated Gram Panchayats" if their headquarters village was located at a distance of more than 10 km from a motorable road, and/or at a distance of more than 50 km. from their respective Block headquarters. The devolution to each Gram Panchayat would be calculated as follows: Gram Panchayats in Blocks of Class(1) @ ₹ 30 per capita, Gram Panchayats in Blocks of Class (2) @ ₹ 45 per capita, Gram Panchayats in Blocks of Class (3) @ ₹ 60 per capita, Gram Panchayats in Blocks of Class (4) @ ₹ 75 per capita, Gram Panchayats in Blocks of Class (5) @ ₹ 90 per capita. This would entitle the Gram Panchayats to devolution of ₹ 29.95 Crores per annum plus an additional amount estimated to be within ₹ 1 Crore per annum for meeting the requirements of the listed Isolated Gram Panchayats. Data compiled and analysed by the Commission showed that no more than 10% to 15% of the Gram Panchayats of any Block would be isolated from the Block headquarters. (20.9 – 20.11) 4. All Gram Panchayats would be classified into only 5 classes. The devolution would be made in rounded per capita terms. The per capita entitlement of the Gram Panchayats would remain unchanged as long as the State's gross tax revenues trends from year to year remained within a range of 25%. The Gram Panchayats entitlement would change in multiples of 25% at a time, and such a change would materialize only in the year following a cumulative change in State revenues by +/- 25%. (20.6)	Recommendation accepted Recommendation accepted
5. These transfers would be utilized only for common civic services, primarily for street lighting and sanitation, in public places, bus stands, shopping areas etc.; maintenance and running charges of these services would be collected from the residents. (20.13)	Recommendation accepted. Also the State Government will provide matching contribution @ 25% of the transfer amount recommended by the 11th Finance Commission. This comes to about Rs 7.5 crores per year.

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6. Gram Panchayat-wise figures of population as per the Census 2001 are not yet available, hence in the interim the distribution may be made in the following manner (i) withhold in a pool ₹ 5 per capita for distribution after the Census 2001 data is available, (ii) distribute the balance entitled amount on the basis of Gram Panchayat population as per 1991 census. (20.14)	Recommendation accepted
(2) Devolution to Kshetra Panchayats	
7. In order to close a major gap in the institutional arrangements, and to promote the joint provisioning of essential civic services in a cluster, consisting of the headquarters of the Kshetra Panchayat and Municipalities (where in existence) and the immediately contiguous Gram Panchayats, the Commission recommends an annual grant-in-aid of ₹ 3 lakhs each per annum to those Kshetra Panchayats with Census 2001 population upto 50,000 (45 in number) and a grant-in-aid of ₹ 5 lakhs each to those Kshetra Panchayats which have more than 50,000 population (50 in number). (20.15) The Pramukh of the KP, supported by the BDO and his team would: Lead a Joint Venture of these local bodies and the actual service providers. Organise the Venture as a Cooperative or Registered Society, as soon as possible after the start of work; negotiate time-bound agreements between (a) the town and village local bodies involved, including for establishing the successor Society; (b) the local bodies, the Society and the public sector agencies for upgrading drinking water supply (common points and private lines, as may be), providing street lighting (or for common supply of street as well as domestic lighting supply) through single-point metered supply, billing and payment; (c) the participating bodies and private or contracted suppliers of sanitation as well as other civic services in the area; collect charges, on the basis to be determined by the local bodies/Society so as to cover costs of running and maintaining the civic services; ensure viable, self-sufficient management of the system that is created; within a short period of time, expand and diversify activities to involve private and institutional sector participation for the all round development of the sub-regions as growth centres (a) for trade, tourism, appropriate services, etc., (b) on a planned cluster road-cum-walking paths network (c) to be democratically/voluntarily implemented (technical help could be arranged through the Chief Town Planner, or through private consultants if the project area is large and viable enough).	Recommendation accepted with the addition that Zila Panchayats can also be made part of the joint venture

In view of the considerable benefits of such a Joint Venture for the Gram Panchayats adjoining each Kshetra Panchayats headquarter, it is necessary to ensure their commitment also, and give them a stake in its functioning. The Commission accordingly recommends that the Gram Panchayats immediately adjoining the KPs headquarters should dovetail their civic services, and commit a minimum of 50% of their devolution amount towards the joint provisioning arrangement. Any other nearby Panchayats which may be interested to participate may also do so, on making a similar commitment towards the Joint Venture. The performance of the Kshetra Panchayats in this context should be reviewed regularly by the Zila Panchayat and the District Magistrate with a view to encourage speed, innovation, quality and delivery of an expanded range of services, as well as sound financial management and transparent practices. A report on the working of these Ventures should be placed before the District Planning Committee also. (20.15-20.17)	
(3) Devolution to Zila Panchayats	
8. As in the case of Gram Panchayats, the Commission has decided that all Zila Panchayats should be classified into only 5 classes. The devolution would be made in rounded per capita terms which would remain unchanged as long as State gross tax revenues trends from year to year remained within a range of 25%. The entitlement would change in multiples of 25% at a time, and such a change would materialise only in the year, following a cumulative change of State revenues by +/- 25%. The results of this process are given in the Enclosure 20.2. (20.19)	Recommendation accepted
9. While recommending devolution, the Commission also recommends that in a year, initially 70% of entitled amount be released to each Zila Panchayat; the release of the remaining 30% must be linked to the financial and democratic good performance of each Zila Panchayat to be judged as per the criteria suggested by the Commission in its report. (20.20)	Recommendation accepted
(4) Devolution to Urban Local Bodies	
10. All Nagar Palika Parishads and Nagar Panchayats would be classified into only two classes. The devolution would be made in rounded per capita terms to ensure certainty, stability, and transparency of entitlements. With a view to ensure a minimum viable capacity of each NPP and NP to discharge its functions and deliver civic services, the Commission identified a floor level of entitlement for those Municipalities which were located at district headquarters equivalent to that of 10,000 population, and for all others a floor level equivalent to that of 5000 population size. (21.2)	Recommendation accepted with the amendment that w.e.f 2003-04 Nagar Panchayats will also be provided devolution on the same per capita rates as the Nagar Palika Parishads. Also w.e.f 2003-04 the devolution amount for all ULBs will be increased by 25%.

The Commission recommended devolution @ Rs 250.00 per cap.to Nagar Nigam Dehradun, and to NPPs located within 50 kms. of railhead, and Rs 300.00 per cap to NPPs located more than 50 kms. from railhead. Nagar Panchayats located within 50 kms. of railhead were provided Rs 175.00 per cap and those located more than 50 kms. from railhead were provided Rs 225.00 per cap. (21.2)

ULBs with a very low population density have to bear heavy expenditure in providing civic services and accessibility. NPPs and NPs whose population density is 25% or less than the average, will be provided twice the normal devolution. (21.2)

2 NPPs that are remote and environmentally sensitive and which have to cater to a large number of tourists, will be provided additional amount of Rs 100.00 per cap. (21.2)

There would be 12 Nagar Palika Parishads and Nagar Panchayats which remain in a deficit even after devolution of funds recommended by the Commission. The Commission, therefore, further recommends that these Municipalities be given in addition grants-in-aid equal to the amount of such deficit for 2002-2003 and 2003-2004 totalling Rs 167.97 lakhs. (21.6)

In the case of Kshetra Panchayats, the Commission has recommended Joint Provisioning of Essential Civic Services in a cluster consisting of headquarters municipality or panchayat and the immediately contiguous panchayats. The Commission recommends that a similar treatment be accorded to the Municipalities, which are located at the Kshetra Panchayat headquarters, and they be called upon to discharge similar responsibility for undertaking Joint Provisioning of essential civic services in the headquarters cluster, as envisaged for the Kshetra Panchayat. It is recommended that identified Municipalities, which have a population in 2001 of more than 50000 may be sanctioned a grant of ₹ 5 Lakhs per annum and those which have lesser population may be given a grant of ₹ 3 Lakhs per annum w.e.f. 2002-2003. In the Commission's assessment, there are in all 29 such municipalities, of which 4 are in the bracket of more than 50000 population and 25 below the 50000 population mark. Accordingly, for this purpose the Commission recommends grants-in-aid of ₹ 95 lakhs per annum from 2002-2003. Details of these bodies are given at Enclosure 21.3. In the case of these Municipalities, their performance shall be reviewed regularly by the CDO and the DM. (21.8)

Large number of pilgrims visit the holy places of Gangotri, Badrinath and Kedarnath. Their congregation not only puts pressure on the sensitive environment, but also results in large scale demands for sanitation and other civic services arrangements. For meeting these special needs, the Commission recommends an annual grant-in-aid of ₹ 5 Lakh to each of these Municipalities from 2002-2003. (21.9)

In recognition of the special problems of an extreme nature, the Commission recommends that slum upgradation measures may be intensified in four select places and for this purpose, a sum of ₹ 1 crore each per annum for four years commencing

including grants in aid of ₹ 7.70 crore. (21.13) from 2002-2003 may be sanctioned to Nagar Nigam Dehradun and the municipalities of Hardwar, Haldwani and Rudrapur. They should be asked to prepare and get approved from the State government medium term projects for the purpose. (21.12) Thus, in all the Commission recommends a total devolution of ₹ 56.23 crores per annum to Municipalities including grants in aid of ₹ 7.70 crores. (21.13) 11. Municipalities are not harnessing to acceptable standards their potential to raise own resources. The Commission, therefore, recommends that initially in a year only 70% of the entitlement should be released and the release of remaining 30% be linked to their financial and institutional performance for which the Commission recommends the following criteria: (i) The fulfilment of revenue increases as per norms recommended by the Commission (15%). A State Level Monitoring Committee chaired by the Finance Secretary should determine this entitlement. (ii) The progress towards more democratic good governance (15%) as judged by: (a) the grievance removal mechanisms and community mobilization (b) regularity and quality of proceedings of their councils and committees (c) grading achieved in audit for budgeting, account keeping, timely placement of audit reports before the Parishad/ Panchayat. A committee chaired by the Divisional Commissioner and convened by the Director Local Bodies or his nominee should determine the entitlements in this regard. In the case of Badrinath, Kedarnath and Gangotri, which do not have elected bodies in place, this component of 15% would be held in abeyance till they are constituted as per the law. (21.5)	Recommendation accepted
12. The 6 ZPs of Kumaon Division do not levy the C&P Tax. These ZPs have ignored the reiteration by government to all ZPs to impose (or revise, as per new Rules) C&P Tax. The UPSFC (1996-2001) had also recommended that all ZPs should levy C&P tax; government had accepted the recommendation and issued instructions. Yet, the ZPs of Pithoragarh, Almora, and Udham Singh Nagar actually resolved to reject the proposal to levy the tax. The Commission is of the firm view that this situation is financially disastrous for these ZPs and calls for most urgent rectification by the ZPs themselves, and also through initiatives of political and administrative authorities having influence over them. (10.7)	Recommendation accepted. All Zila Panchayats will compulsorily levy C&P Tax and rules will be amended accordingly.
13. An extremely radical decline has taken place in the ZPs' share of revenues from the sale-price of resin, from Rs 34 lakhs in 1996-97 to ₹5.56 lakhs in 2000-01. In the case of forestry products ZPs are entitled to a 20% share in the revenues earned by the Forest Department from Civil and Panchayat Forests (net of administrative charges of 10%). The decline from ₹15.39 lakhs in 1998-99 to ₹4.48 lakhs in 2000-01 is not explained. There appears to be some bottleneck in the transfer process from Forest Department to the ZPs. A district as well as a State level Monitoring Committee consisting of Finance, Forest, and Panchayati Raj Department officials should be constituted to	Recommendation accepted

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smoothen out the system. (10.10)	
14. The reach of the ZPs in the rural areas of the districts is inevitably constrained by staff strength, costs of collection and mobility. In this context, recourse could be taken to a neglected provision of the law which entitles the ZP to utilise the services of Gram Panchayats for collection of C&P tax on commission basis. (10.15)	Recommendation accepted
15. The scope for mobilization of resources from banks and development finance institutions has not been exploited by the ZPs. Projects that are financially viable in the medium and long-term should be developed by ZPs, with support of professional consultants where necessary, so that asset-building and infrastructure development through self financing means could be undertaken. (10.16)	Recommendation accepted
16. ZPs could increase their efforts to enter the market as fair competitors for undertaking contract work for construction projects. It is high time that such business and commercial possibilities be explored by ZPs. ZPs also need to develop working systems for undertaking joint projects with other agencies - government, quasi-government, corporate and private. (10.17)	Recommendation accepted
17. The forecast of revenues of ZPs is made on the following basis: non-tax revenue will grow at an annual rate of 5 per cent; tax revenue shall be levied by all ZPs. ZPs shall levy it at a uniform rate (3 per cent) and reach per capita realisation specified for each ZP; and all demands would be recovered, or written off where they are irrecoverable. There would be 100% realization of current demand. Arrears would be recovered over the next two years, 50% in 2002-03 and 100% in 2003-04. (10.18-10.23)	Recommendation accepted
18. The main weaknesses of the system of levy, assessment and recovery of Property Tax in the Municipalities of Uttaranchal generally, may be enumerated here. This crucial tax is a source of considerable harassment and anxiety for ordinary citizens. The tax is managed quite inefficiently, and its functioning as a whole is non-transparent. While it is for the government to reform the entire operation and make it an effective instrument, the Commission is compelled to discourage financial disorder or laxity in respect of this major source of revenues of the Municipalities. (11.11)	Recommendation accepted
19. The weaknesses in the property tax regime are many: poor coverage, and lack of timely enumeration of new properties for inclusion in the tax-lists; exemptions under the law given to certain types of property; Tax Committees of the Municipalities have exceptional powers to revise and reduce assessed taxes in a non-transparent manner. All this needs to be done in a disciplined manner. (11.12)	Recommendation accepted
20. A fresh look needs to be taken by the government on the provision of law exempting for 10 years the new areas included in	Recommendation

1999 in the Nagar Nigam, Dehradun. It had led to sub-standard, un-even provision of civic services in these areas, as even a casual visit to the localities would show. In Pauri, a UP government order of 1977 had been cited to the effect that no property tax would be payable on property located in villages within urban limits, which prima facie appears to be contrary to law, and ought to be cancelled. (11.13)	accepted
21. The matter of levy of property tax on 'dharamshalas' and other visitor facilities at places of importance to the various religious groups, also calls for examination, to determine the precise limits within which exemptions should be admissible. It needs to be stressed that all gatherings of population involved costs to the municipalities for the provision of essential services, which should be covered through levies from the direct participants, in one form or another. (11.13(c))	Recommendation accepted
22. The Commission would stress that since the development of most cities depends in various ways on land-value enhancement, the land records and management practices should be administered properly in the municipalities and by the district collector's set up. (12.16)	Recommendation accepted
23. The Commission also collected information on encroachments so that the data is available to the government to take further steps. According to information collected by the Commission considerable land in urban areas is encroached upon. It may be necessary to amend the law and rules in this regard. (12.17)	Recommendation accepted
24. It may be recalled that the UPSFC (1996-2001) did not recommend the devolution of any share in State resources to the Kshetra Panchayats because it was "not in a position to assess the requirement of Kshetra Panchayats for funds on non-plan revenue account" as long as they were "not endowed with powers to raise their own sources of income through specific Government orders and simultaneously also empowered to look after essential non-plan functions relating to maintenance of capital assets etc..." It had recommended "that in case Kshetra Panchayats were entrusted with the responsibilities of maintenance of some capital assets etc. which at present were supposed to be looked after by Gram Panchayats or any other such statutory body, then 10 per cent of the devolution ... should be earmarked for Kshetra Panchayats out of the share of Gram Panchayats and inter-se distribution of the said amount between Kshetra Panchayats should be on the same criteria/formula as recommended... for Zila Panchayats and Gram Panchayats". Since the State Government did not entrust any of the above responsibilities to the Kshetra Panchayats, they did not become entitled to any finances within the UPSFC Scheme. The absence of independent sources of income translates into weak self-governing institutions. The weakness of Kshetra Panchayats as self-governing institutions results in a number of	Recommendation accepted

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consequences: (i) Their status and relationship with the Block administration are not well defined. (ii) They are not able to articulate an independent role for themselves. (iii) They function as a subordinate agency of the State Government. (iv) The Pramukhs and members of the KP feel that they have no worthwhile development role. The Kshetra Panchayats would be well-advised to take conscious measures to create and develop their own revenue sources. Their taxation powers, as noted earlier, are limited and dependent on the provision of services. However, the Kshetra Panchayats would still be able to utilize their powers to raise finances for development activities (if they chose to do so) by tapping non-tax sources, mainly license fees of various kinds, and generating their own resources. Given their staff structure and strength, they could also take up agency functions for collection and monitoring of the Zila Panchayats' levies. Equally they could act as coordinators and providers of management support for development or civic activities on behalf of groups of Gram Panchayats. (16.12 – 16.14)	
25. The Commission is of the view that a computerised network be developed for monitoring the flow and utilization of funds made available under SFC devolution schemes for Panchayats. (18.6)	Recommendation accepted
26. The number of regular posts in the Zila Panchayats and the Municipalities is determined and sanctioned by government. The Commission made strenuous efforts to ascertain the basis on which the sanctions were accorded, but policy, guidelines or operating orders could not be traced in the U.P. capital or in Dehradun. Apparently, the strength of staff is determined on a case-to-case basis by government. The Commission has collected, compiled, analysed and presented extremely wide range of data. The Commission could not convert itself into administrative reforms body; it would be for the government to take note and devise proper norms, terms and conditions etc., and also to put in place appropriate official procedures in this regard. (18.13 – 18.15)	Recommendation accepted
27. The Commission would emphasize that government should arrive at norms for staffing, along lines which are hinted at in the report. The next step would be to determine numbers and names, and organise (a) re-deployments with other government funded organisations, (b) a VRS, suited to each case. The Commission is of the view that, to succeed, the exercise of right-sizing should be viewed and presented as a justifiable part of a government reform package, rather than as an attempt at cutting costs in any particular segment, in bits and pieces. (18.19)	Recommendation accepted

28. The Commission is strongly of the view that a more accurate accounting framework needs to be laid down by it. The Government of India with the approval of C&AG have already prescribed six minor heads, which have been exhibited distinctly in the State Budget 2002-2003 for transfers to rural and urban local bodies. With a view to ensuring transparency and accountability, the Commission recommends that the State Government should, under each of the six minor heads prescribed for the purpose, open three detailed heads as below: (i) Statutory transfers (to show amounts as decided, on the basis of SFC recommendations) (ii) Specific purpose grants (as per decisions taken on SFC recommendations) (iii) Other grants (of discretionary nature, as per State policy)	Recommendation accepted
29. The UPSFC had painstakingly prepared a new budget format for all the three categories of municipalities which was not implemented. The change to the new budget could have made a lot of difference in bringing about fiscal discipline and better financial management, but the opportunity was not seized. The present Commission would reiterate that the format for the municipal budget should be adopted in Uttaranchal. (22.3)	Recommendation accepted
30. The Commission recommends the following monitoring system for (i) setting up a performance monitoring mechanism, (ii) guidance, training and capacity building of municipal and panchayat officials, both elected and appointed. The mechanism is recommended for both rural and urban institutions. The Commission recommends the constitution of a State Level Monitoring Committee for Institutions of Self-governance (SLMC, for short) under the Chairmanship of the Finance Secretary, with the participation of Secretaries of Urban Development Department, Rural Development Department, Planning Department and Legislative Department. The Commission envisages the following roles for the SLMC: (i) Timely publication of the Report of the Commission, and its dissemination at least up to all blocks and municipalities level, after its release. (ii) Training and orientation of the panchayats and municipalities as well as other concerned stakeholders, to help them understand and appreciate their own relative performance standing, implications of the recommendations of the report on their resources and the initiatives expected to be taken by them. (iii) Coordinate action by the concerned departments, for the implementation of the decisions taken by the government on the recommendations of the report. (iv) Support the concerned departments to speed up the process of bringing in necessary policy and legislative changes. (v) Develop the audit and performance rating systems as well as the necessary formats for the evaluation of the financial and good governance performance of panchayats and municipalities. (vi) Assessment of the performance of Panchayats and Municipalities,	Recommendation accepted

in order to decide on the release of 30% of the devolution amount linked to performance; in case of municipalities, total revenue targets and property tax as per SFC minimum norms have been developed while for the ZPs, C&P tax revenue and per capita total revenue norms have been incorporated. (vii) Monitor the expenditure patterns, especially the expenditure on services (including the payment of electricity bills) as per the minimum SFC norms of ₹ 150 per capita for services in case of Nagar Nigam, and ₹ 100 per capita in case of NPPs and NPs. (viii) Any other action that the Committee may find necessary for improving fiscal management, economy of expenditure, organizational streamlining, and efficiency in administration. (22.5 & 22.6)	

Statement 2A: ATR on the Second State Finance Commission

3.5 The Action Taken Report of the Government of Uttarakhand on the recommendations of the Second State Finance Commission dated 05 October 2006, covers only three points as under:

1. Devolution to ULBs

The recommendations of the Commission regarding devolution to urban local bodies accepted with the following amendment: local bodies whose recommended devolution amount is lower than what they received in 2005-06, should not suffer any reduction in the amount of devolution, and they should continue to receive what they had been getting earlier. The devolution of the recommended amount will be done according to the procedure recommended by the Commission as an interim measure.

2. Devolution to PRIs

Devolution of the amounts recommended to Zila Panchayats, Kshetra Panchayats and Gram Panchayats will be according to the process recommended by the Commission as an interim measure.

3. Other recommendations

3.6 The action report on Second State Finance Commission recommendations, as placed before legislative assembly on 24.3.2011 is as follows:-

**Statement 2B : Second ATR on the Recommendations Second State
Finance Commission**

Recommendation of the SSFC	Decision of the State Government
1. The state government should refrain from standing guarantee for loans to be taken by local bodies and the financial institutions should assess proposals from local bodies for loan independently on merit and credit worthiness of the borrower. (Para 2.20)	Recommendation accepted
2. The own tax revenues of the state should have annual growth rate of 23.5 per cent. (Para 3.14)	Recommendation accepted. Efforts are being made to achieve the target
3. The state should restrict market borrowings to the minimum and maintain it at a prudent level, so that the outstanding liabilities are reduced as much as possible and the state is able to achieve the target set in the FRBM act. (Para 3.15)	The limit of market borrowing is determined by the Finance Ministry, Government of India. Efforts are being made to achieve the targets specified by the FRBM Act
4. In the case of irrigation projects, O&M cost recovery should be fixed at 10 per cent of the expenditure during 2006-07 and it should go up at the rate of at least 2.5 per cent every year, so as to reach the figure of around 25 per cent in 2010-11. (Para 3. 17)	Noted. Irrigation Department will ensure action
5. Cost recovery targets for various services should be as suggested by the TFC, viz. 12.5 per cent annual rate of growth for general services and 25 per cent annual growth rate for both social and economic services. (Para 3.18)	Noted. Department will ensure action
6. Not more than 35 per cent of the revenue expenditure (net of interest payments and pensions) should be on salaries as recommended by the TFC. (Para 3.19)	Recommendation accepted
7. The state should seriously consider levying profession tax as it is a very buoyant source of revenue. A possible option for adoption by Uttaranchal could be to impose the tax at a uniform rate of Rs.500 for various professions including salary earners. (Para 3.26, 3.27)	Recommendation not accepted
8. The state should consider levying an environment or carbon tax on the 19 industries identified by the Ministry of Environment and Forests as polluting industries, if they do not adhere to the minimum ambient standards (MINAS) prescribed by the Pollution Control Board. (Para 3.28)	Permission for setting up such industries is not given
9. The state excise duty on spirits and alcohol should be levied on the maximum retail price (MRP), which is linked to the manufacturing cost of the product; the rates of licence fees of major products should be redesigned. (Para 3.29, 3.30)	Recommendation accepted
10. The design of VAT be rationalised and the rate may be increased for some commodities, in which there is no possibility of diversion of trade. Some of the items having	Recommendation accepted

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VAT rate of 4 per cent may be moved to the general category. (Para 3.31)	
11. The motor vehicles tax and passengers and goods tax should be rationalized in such a way that it is comparable to other states and the state is able to get requisite resources from this tax. The tax procedures also need to be rationalized. (Para 3.32)	Noted. Transport department will ensure action
12. The state government must continue its programme of phased increase in user charges pertaining to power, irrigation, higher education, hospital services and other selected economic and social services. The medium term strategy should consist of the following steps: i. Full-cost recovery of inputs and services provided to the farmers in agriculture, horticulture, animal-husbandry and sericulture; ii. Increase in tuition fees for higher education, especially in engineering colleges; iii. Increase in charges for medical facilities in government hospitals for income tax payers; iv. Control of technical losses (18%) and commercial losses (17.33%) in power sector through better management; v. Increase in royalty rates of sand, bajri and other minor minerals extracted within the state by at least 15 per cent to discourage export outside the state. (Para 3.36)	Recommendation not accepted Recommendation not accepted Recommendation not accepted Recommendation accepted Royalty on most minerals has been enhanced by 25 to 50 per cent vide Industrial Development, Section - 2 Notification No. 2390/VII-2/1857 dated 05 October, 2009
Property Tax	
13. The system of property tax should be made free of any discretion and as objective and transparent as possible by adopting the system of self-assessment based on the unit area method, as has been done in Delhi Municipal Corporation and many other cities in the country. (Para 5.26)	Noted. Urban Development Department to ensure action
14. The minimum rate of property tax should be fixed at 12.5 per cent of ARV for NPPs and 10 per cent of ARV for NPs. Municipalities levying property tax at rates lower than these should be asked to reach the prescribed level within a period of three years i.e. by 2008-09. (Para 5.28)	Noted. Urban Development Department to ensure action
15. The New Tehri NPP and Chamba and Shaktigarh NPs, should not only impose property tax, but also reach the level of 10 per cent, like other NPs by 2008-09. (Para 5.31)	Noted. Urban Development Department to ensure action
16. Modern methods like Geographic Information System (GIS) should be adopted by the state government for mapping of properties in large urban areas so that the leftover properties may be brought on the property register. (Para 5.33)	Recommendation accepted. In the first phase the work is being taken up in Nagar Nigam, Dehradun on a pilot basis.
17. The state government should not take a decision on the revision of salary and allowances of ULB employees on its	Recommendation accepted

own. It should invariably consult the ULBs. The ULBs should also be free to accept or modify any revisions suggested by the state government, in the light of their financial situation. (Para 5.36)	
18. Ten per cent of state's own revenues (both tax and non-tax excluding interest receipts, dividend, profits, royalties from minerals and sale proceeds from forest produce etc.) should devolve on the local bodies in each of the five years of our award period (2006-07 to 2010-11). (Para 6.13)	Recommendation accepted
19. Share of individual ULBs and PRIs should be as indicated in Annexure-IIA (Para 6.34)	Recommendation accepted
20. A major portion of the SFC devolution to local bodies should be spent on provisioning of core civic services, viz. sanitation, solid waste management, drainage and local roads. (Para 6.36)	Recommendation accepted
21. GPs, which do not have a full-time secretary, should appoint a qualified person, preferably from within their area, as secretary on payment of suitable honorarium for which a ceiling can be fixed by the state government. (Para 6.38)	Recommendation not accepted. The Government has created 2409 posts for 7541 gram panchayats on the basis of one Gram Panchayat Secretary for every three GPs
Augmenting Revenue Sources 22. ULBs should get full net proceeds of the additional stamp duty. If the state government wishes to give a share to the development authorities, it may be done out of the normal stamp duty collected by the state government. (Para 7.7)	Additional stamp duty has been abolished
23. State government should amend the relevant legislation(s) to provide for imposition of additional stamp duty in rural areas as well and the collection on this account be passed on to the GP concerned. Until then, the PRIs be given 15 per cent of the stamp duty collections from transfer deeds of rural areas. (Para 7.9)	Recommendation not accepted
24. Additional stamp duty should be transferred to the local bodies directly by the district authorities at the end of every month without the local bodies preferring claims thereof. (Para 7.10)	Recommendation not accepted. Additional stamp duty has been abolished
25. 20 per cent of the total amount of development charges, betterment levy, fee for building permission, etc. collected by the prescribed/development/special development authorities be passed on to the local body concerned. (Para 7.11)	The department to ensure decision by the cabinet
26. A pilgrim-cum-tourist tax be imposed by the state government at a flat rate of Rs.10 per pilgrim/tourist per night on all types of lodging houses including hotels, dharmshalas, guest houses, ashrams etc (even if no lodging charges are payable) to be collected by the ULB/KP concerned. (Para 7.12)	The department to ensure decision by the cabinet
27. Land revenue to be fully assigned to the gram panchayats on the basis of origin, and the state machinery to also collect tax on land at the rate of 50 per cent of the land	Recommendation not accepted

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revenue on behalf of the GPs. (Para 7.16)	
28. Consumption charges for street lights to be recovered in the form of a cess at the rate of 2 per cent levied by the state government on the energy charges payable by all consumers, to be collected and retained by UPCL. (Paras 7.18, 7.19)	Power Department to get a decision taken in this regard by the cabinet
Plan Grants 29. GPs should undertake all works which are for the benefit of the GP area, KPs should take up works which would result in benefit to more than one GP of the block, and similarly ZPs should confine themselves to works of inter-block nature. The state government should monitor these programmes closely, both financially and physically by sending monitoring teams to the field. (Para 8.3)	Recommendation accepted
30. Local bodies should be allowed to engage the manpower required for scavenging work without financial constraints. They should be pulled up if, despite this freedom, they are not able to keep their areas clean. (Para 8.10)	Local bodies are authorised to get sanitation work done through outsourcing
Deficits Grants 31. No deficit grant need be given to local bodies, as all of them are expected to be in revenue surplus, post-devolution. (Para 8.13)	Recommendation accepted
Incentive Grants 32. All ZPs to achieve realization of at least Rs. 3.00 per capita in each of the five years (2006-11) through circumstances and property tax. (Para 8.18)	Recommendation accepted
33. All the municipal bodies to achieve realization of at least Rs. 75.00 per capita in each of the five years (2006-11) through property tax. (Para 8.19)	Recommendation accepted
34. ZPs and ULBs, which achieve the norms laid down in the preceding recommendations, should be given an additional grant as incentive grant amounting to the actual collection made by them. This grant should be disbursed within three months of the close of the financial year in which the norm is achieved. (Para 8.20)	Recommendation accepted
35. Zila Panchayats may consider making some contribution out of the incentive grant to the funds of some or all the GPs of the district depending upon the assistance rendered by them in collection of the C&P tax. (Para 8.20)	Department to get a decision taken in this regard by the cabinet
36. The state government should set up an "incentive fund" with a core amount of Rs. 50 crore, to be replenished through normal budgetary mechanism, as and when required. (Para 8.21)	Recommendation accepted
Grant for non elected local bodies 37. The three non-elected ULBs in the state to be given the following grants-in-aid in lieu of normal devolution: Badrinath ₹ 25 lakh p.a Kedarnath ₹ 15 lakh p.a Gangotri ₹ 10 lakh p.a (Para 8.26)	Recommendation accepted
38. State of Uttaranchal must frame rules to provide for	Recommendation accepted

honoraria and allowances to the elected functionaries of the panchayats in terms of the existing statutory provisions. Since the adhyaksha of a zila panchayat, having been accorded the status of a minister of state by the state government, is entitled to honorarium and allowances as per the conferred status without framing of the necessary rules, honoraria may be given to other entitled elected functionaries of the panchayats also, as per the norms indicated below: Upadhyaksha of a ZP ₹ 750 /- p.m. Pramukh of a KP ₹ 750/- p.m. Up pramukh of a KP ₹ 500/- p.m. Pradhan of a GP ₹ 500/- p.m. Up pradhan of a GP ₹ 250/- p.m. (Para 8.29)	
39. Whenever an elected functionary (including the one who has been recommended honorarium, as above) is asked to attend any meeting other than the regular panchayat meetings, he will be entitled to a meeting fee of ₹ 200/- and also reimbursement of actual travelling expenses, as per the TA rules applicable to class I officers of the state government. The payment of the meeting fee as well as of the travelling expenses will be the responsibility of the organisation /department calling the meeting and the payment will be made to the participant immediately after the meeting. (Para 8.30)	Noted. Panchayati Raj Department to take action
40. To facilitate payment of honoraria to the elected functionaries, without putting financial burden on the panchayats, an additional grant-in-aid to be called "establishment grant" be given to each PRI at the following scale: Each ZP ₹ 9000 p.a Each KP ₹ 15000 p.a Each GP ₹ 9000 p.a (Para 8.31)	Recommendation accepted
Special Provision 41. Special purpose grants are recommend for the following local bodies:- Almora ZP: ₹75 lakh for reconstruction of office building destroyed in a fire. Pauri ZP: ₹ 30 lakh for construction an annexe to the ZP building. Uttarkashi NPP and Bhatwari KP : ₹50 lakh for development of Bhagirathi river front.	Recommendation accepted
Strengthening Local Bodies 42. Uttaranchal should frame its own acts for the PRIs and ULBs, with one act for PRIs and another for ULBs. (Para 9.2)	Recommendation accepted
43. The act for PRIs should clearly demarcate the functions of the three tiers of Panchayats so that each tier has its unique set of functions and there is no overlapping. (Para 9.3)	Noted. Panchayati Raj Department to ensure action
44. Van panchayat be placed under overall guidance and supervision of corresponding gram panchayat, and suitable	Recommendation accepted with the modification that

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amendments be made in Uttaranchal Panchayati Forest Rules 2001 to facilitate this. (Para 9.5)	Van Panchayats will present their annual report to the Gram Sabha
45. District planning committees as per the provisions of article 243ZD of the Constitution should be constituted at the earliest. (Para 9.7)	Recommendation accepted
Reorganising Gram Panchayats 46. Scattered and isolated GPs with very small population be merged with contiguous GP(s) so that every GP has a population in excess of 300 and a voter population of at least 200. (Para 9.9)	Recommendation not accepted
47. Gram Sabha should be convened by rotation in each revenue village within a GP. (Para 9.10)	Recommendation not accepted
48. No audit fee be charged from local bodies for audit of their accounts. Staff strength of state's internal audit office be sufficiently increased to ensure audit of accounts of all local bodies every year. (Para 9.15)	Noted. Urban Development Department to ensure action
Information Technology 49. ERP be introduced in a phased manner starting with a few large ULBs and gradually extended to other ULBs and later to PRIs. (Para 9.19)	Noted. Urban Development Department to ensure action
50. Possibility of introducing the concept of "e-gram" of Gujarat and "e-panchayat" of Chhattisgarh in Uttaranchal be explored (Para 9.20)	Computerisation of Gram Panchayats is under consideration
Administrative Reforms 51. Each GP should have a full-time secretary, who may be appointed by the GP on payment of an honorarium. He should be under the control of the Pradhan and GP and through him under the DPRO. (Para 9.28)	Recommendation not accepted
52. In KPs, link between elected representatives and administration be forged so that they function as a team. (Para 9.28)	Recommendation accepted
53. Local bodies be given the authority to abolish vacant posts no longer needed and in their place create equivalent rank posts in areas needing additional staff. (Para 9.28)	Noted. Urban Development Department to ensure action
54. Other vacant posts be filled immediately and ad hocism be done away with. (Para 9.28)	Recommendation accepted
55. Two stage training programme be organized for elected representatives of all local bodies-one immediately after they are elected and the other after completion of one year in office. (Para 9.28)	Recommendation accepted
56. In devolving functions, over- lapping be avoided and suitability of various local bodies to carry out the responsibility be kept in mind. (Para 9.28)	Noted. Urban Development/ Rural Development Department to ensure action
57. There should be a hierarchical system in the panchayati raj. KPs should supervise works undertaken by GPs and ZPs should supervise works undertaken by KPs. (Para 9.28)	Noted. Panchayati Raj Department to ensure action
58. Training programmes should be organized for officials connected in any manner with the functioning of the state finance commissions. (Para 9.28)	Recommendation accepted

CHAPTER-4

STATE FINANCES-ASSESSMENT OF REVENUE AND EXPENDITURE

4.1 According to para 5(1) of the TOR, the Commission while making its recommendations shall have regard, among other considerations to, the revenue resources of the State Government and the demands thereon, in particular, on account of expenditure on civil administration, debt servicing and other committed expenditure or liabilities. The 13th Finance Commission while recommending a template for reports of the State Finance Commission has also observed that a review of State Finances over a 5 year period which would include a critical analysis of State Finances, impact of implementation of recommendations of previous SFC on state and local finances, direct transfers to local bodies (LBs) by State Government as well as line departments, nature and size of transfers, actual outgo to LBs, direct absorption by states of local body expenditure (salaries, pensions, and other liabilities), and guarantees provided by the State Government on behalf of LBs may be included as part of report of SFC.

4.2 We have therefore, tried to analyse the State Finances during the last five years accordingly. The fiscal trends as reflected in key fiscal indicators have been analysed on the basis of data provided by the State Government, the State budget documents and available in audit reports of the CAG.

4.3 In its Restructuring Plan of State Finances, the 12th Finance Commission recommended the norms/ceilings for some fiscal aggregates and also made normative projections for others. It had also recommended the enactment of fiscal responsibility legislation (FRBM) according to which a fiscal correction path was to be formulated for a five year period. The Uttarakhand Fiscal Responsibility and Budget Management (FRBM) Act 2005 was enacted in October 2005 to ensure prudence in fiscal management and fiscal stability. A medium term fiscal frame work has been worked out for the state which prescribes the following targets.

- Reduction of revenue deficit each year starting 1.4.2005 to bring it to nil by 31.3.2009.
- Reduction of fiscal deficit as a percentage of GSDP to below 3% by 31.3.2009; and
- Within 10 years beginning 1.4.2005 and ending 31.3.2015, the State Government would ensure that its total liabilities at the end of financial year 2014-15 shall not exceed 25% of the estimated GSDP for that year.

4.4 The above Act got amended in April, 2011, and prescribes the amended target as follows:

- Reduction of revenue deficit to nil in the four years starting from 1st April, 2011 and ending on 31st March, 2015.
- Reduction of fiscal deficit in the year 2011-12 and 2012-13 to not more than 3.5% of GSDP and 3% in the year 2013-14 and 2014-15.
- To ensure that during the period of four financial years starting from 1st. April, 2011 and ending on 31st March, 2015 the total estimated debt liability does not exceed 41.1, 40, 38.5 and 37.2 percent respectively of its estimated GSDP.
- State Government shall constitute a committee under the chairmanship of Chief Secretary to review the progress against above targets atleast once every six months.

However, the rules under the FRBM Act have not been framed so far.

4.5 After the enactment of the above mentioned legislation the State Budget document reflects the progress in this regard every year including explanations for any deviations/shortfall.

4.6 The 13th Finance Commission has adopted an approach of 'expansionary fiscal consolidation'. It has been observed that fiscal consolidation promotes growth and it refers to measures to improve the quality and effectiveness of the processes of public expenditure and resource mobilisation.

4.7 It is in this background that they have proposed the second round of fiscal responsibility legislation by states. The fiscal consolidation path promotes growth-expansionary fiscal consolidation by incentivising elimination of revenue deficit, so that net public borrowing is directed exclusively towards growth enhancing public investment.

4.8 It has recommended expenditure reforms with thrust on improving supply of goods which is also inclusive by reducing untargeted and regressive subsidies. Some of the measures suggested are (i) performance linked incentives to states and local bodies (ii) measures to improve transparency and accountability (iii) stricter audit procedures (iv) "Institutional deepening" for better expenditure management e.g. creation of local body ombudsman, fiscal council and independent evaluation organisations.

4.9 While reviewing the finances of the states the 13th Finance Commission made the following observations which are quite relevant from Uttarakhand's point of view:

- (i) All special category states were in revenue surplus in 2007-08.

- (ii) Elimination of revenue deficit meant that fiscal deficits were now incurred on account of capital expenditure.
- (iii) Only 4 special category states (including Uttarakhand) out of 11 had fiscal deficits exceeding 3% of GSDP in 2007-08 as compared to 10 in 2004-05.
- (iv) The debt position of six of the 11 special category states worsened by 2007-08.
- (v) The tax-GSDP ratios improved over 2004-08.

Economic Scenario and Growth Analysis:

4.10 The following table shows the annual percentage growth in GSDP and NSDP and per capita GSDP and NSDP at constant (1999-2000) prices

Table 4.1

Annual percentage growth in GSDP and NSDP of Uttarakhand

Year	Percentage Growth Over Previous year at Constant Prices			
	GSDP	Per Capita GSDP	NSDP	Per Capita NSDP
2000-01	12.04	10.06	12.4	10.48
2001-02	5.53	3.66	4.75	2.89
2002-03	9.92	8.15	9.36	7.59
2003-04	7.62	5.83	7.91	6.12
2004-05	12.99	11.14	13.1	11.3
2005-06	5.66	3.97	5.24	3.56
2006-07	9.84	8.13	9.61	7.9
2007-08 QE	9.38	7.69	9.3	7.61
2008-09AE	8.67	7.02	8.63	6.97

Source:- Planning Department, Uttarakhand.

Q.E.= Quick estimate , A.E. =Advance estimate

4.11 As is clear from the above table, average growth in GSDP between 2000-2001 and 2008-09 was 9.07% per year, highest being 12.99% in 2004-05 and lowest 5.53% in 2001-02. In the year 2005-06 it dipped to 5.66%. The reasons cited are (i) negative growth rate in agriculture due to drought conditions (ii) negative growth rate in forestry (iii) a slower growth in manufacturing because many of the new industries established after the concessional industrial package had started production (iv) consequently, the sudden spurt in construction activity in 2004-05 was not sustained in later years. The sectoral composition of GSDP has also undergone a change during this period.

Table- 4.2**Sectoral Composition of GSDP**

Sector	1999-00 (At 1999-00 prices)	2008-09	
		At current prices	At constant prices (1999-00)
Primary	30.10	17.28	17.39
Secondary	18.79	33.11	33.64
Tertiary	51.11	49.61	48.97
Total GSDP	100.00	100.00	100.00

Source: Planning Department Uttarakhand.

4.12 The growth trend reflects the transformation of Uttarakhand's economy with a shift from primary sector to secondary sector, and the share of the tertiary sector remaining more or less constant. As has been outlined in the Uttarakhand Development Report, prepared by the NCAER for the Planning Commission, the secondary sector has performed well because of greater contribution from construction and electricity. The growth performance of trade, hotels, restaurants and communications has been lagging and tertiary sector contribution is attributable to community and social services, perhaps because of higher expenditure on public administration. The concessional industrial package was introduced in the year 2003 for a period of 10 years, but ended prematurely on 31.3.2010. The increased contribution of the secondary sector can also be partially attributed to industrial growth, increased construction activity, increased demand for power necessitating capacity addition to hydro-power generation. The quantum of growth alongwith the change in structure of economy has had a significant impact on State finances as well, in terms of additional resources by way of state taxes.

4.13 While the macro-picture looks encouraging there are major regional variations. The data on DSDP shows that growth has been confined to limited areas.

Table 4.3
District Domestic Product of Uttarakhand – 2008-09 A.E.

S.No.	District	At Constant prices		At Current Prices	
		GDDP	Per capita in ₹	GDDP	Per capita in ₹
1	Uttarkashi	65361	19598	96136	28826
2	Chamoli	112775	26936	158560	37871
3	Rudraprayag	48608	18905	70744	27515
4	Tehri Garhwal	179385	26239	261787	38292
5	Dehradun	501701	34614	727215	50172
6	Garhwal	181292	23006	254912	32348
7	Pithoragarh	120273	23014	171228	32764
8	Bageshwar	47893	16983	72653	25762
9	Almora	166152	23308	233608	32771
10	Champawat	55224	21756	80100	31555
11	Nainital	278787	32325	407192	47213
12	Udham Singh	364327	26082	539839	38647
13	Hardwar	629780	38495	941952	57576
	Total	2751558	28671	4015926	41846

Source-Planning Department, Uttarakhand.

A.E.= Advance estimate.

4.14 There is a distinct hill-plain divide in respect of the per capita DDP. Per Capita DDP at current prices varies between ₹ 25762 (Bageshwar) and ₹ 38292 (Tehri Garhwal) among the hill districts and between ₹ 38647 (U.S. Nagar) and ₹ 57576 (Haridwar) in the plain district with Dehradun lying in between at ₹ 50172. The only exception to this pattern is Nainital, which though predominantly hilly had a per capita DDP of ₹ 47213, perhaps due to the impact of plain areas like Haldwani and Ramnagar.

4.15 This regional variation would impact the revenues of the ULB's in terms of economic base and paying capacity of the citizens, which are by and large reflected in their revenues. Industrial growth has taken place mostly in the districts of US Nagar, Hardwar and Dehradun. It can also be presumed that concomitant growth in services like trade, hotels communications, banking and financial services etc. would also mainly be limited to these regions.

4.16 Above mentioned transformation while posing a challenge for inclusive growth and regional imbalances, has at the same time had a positive impact in time to help improve State Finances as reflected in the growing tax revenues.

Table 4.4
Key fiscal Indicators (₹ in crore)

Sl. No.	Item/Year	2006-07	2007-08	2008-09	2009-10	2010-11 (RE)
1	Tax Revenue	3645.61	4166.45	4551.50	5109.05	6766.37
1a	State's Own Tax Revenue	2513.78	2738.77	3045	3559.1	4326.37
1b	Share in Central Taxes	1131.83	1427.68	1506.5	1549.94	2460.00
2	Non Tax Revenue	3727.60	3724.64	4083.39	4377.08	6554.22
2a	State's Own Non- Tax	646.82	668.38	699.36	631.86	1115.00
2b	Grants	3080.78	3056.26	3384	3745.22	5439.72
3	Total Revenue Receipts	7373.21	7891.09	8634.89	9486.13	13340.59
4	Capital Receipts	1923.86	1977.76	2273.24	3137.22	3354.62
5	Total Receipts	9297.07	9868.85	10908.13	12623.35	16695.21
6	Revenue Expenditure	6476.84	7254.56	8395.36	10657.48	11996.69
6a	Plan	1582.53	1833.86	2174.5	2299.05	2974.1
6b	Non-Plan Revenue expenditure of which	4894.31	5420.70	6220.9	8358.43	9022.6
	i) Interest Payments	964.23	1095.93	1187.5	1337.97	1528.12
	ii) Pensions	527.02	622.87	828.25	1047.30	1042.8
	iii) Salaries	2268.95	2302.28	3349.91	4811.21	5376.69
7	Capital Expenditure	2715.17	3232.00	3169.29	3539.48	4142.73
7a	Plan	1716.23	2352.27	2017.9	1511.11	2143.3
7b	Non Plan	998.94	879.73	1151.36	2028.37	1311.95
8	Capital Outlay	1699.26	2234.82	2016.33	2136.94	2200.34
8a	Plan	1625.26	2156.52	1902.5	1482.47	2179.86
8b	Non Plan	74.00	78.30	113.85	654.27	20.48
9	Loans & Advances	102.38	212.54	121.71	30.05	645.75
9a	Plan	90.97	195.75	115.44	28.65	125.65
9b	Non Plan	11.41	16.79	6.27	1.41	517.17
10	Total Expenditure	9192.01	10486.56	11564.65	14196.96	16914.75
10a	Plan	3298.76	4186.13	4192.40	3810.16	5681.64
10b	Non Plan	5893.25	6300.43	7372.25	10386.80	11233.11
11	Revenue Deficit (-)/Surplus(+)	896.37	636.53	239.53	-1171.34	162.10
12	Fiscal Deficit	-885.77	-1742.40	-1844.96	-2783.31	-1747.15
13	Primary Deficit (-)/Surplus(+)	78.46	-646.47	-657.45	-1445.34	-168.22
14	Total Outstanding Liabilities (at the end of the year)	12145.63	13037.46	14443.35	17029.45	18263.00
15	GSDP (at current prices)	31380	36045	40238	46872	51279
16	Revenue Deficit(-) (as % of GSDP)	2.86	1.77	0.60	-2.50	0.32
17	Fiscal Deficit (as % of GSDP)	2.82	4.83	4.59	5.94	3.41
18	Primary Deficit(-) (as % of GSDP)	0.25	-1.79	-1.63	-3.08	-0.33
19	Total Outstanding Liabilities (as % of GSDP)	38.71	36.17	35.90	0.00	35.61
20	Own Tax Revenue (as % of GSDP)	8.01	7.60	7.57	7.59	7.85

Source: State budget.

4.17 The fiscal position of the State as shown from the above table indicates that while the state was in revenue surplus from 2006-07 to 2008-09, it went into revenue deficit in 2009-10, the revenue deficit being ₹ 1171.34 crore which is 2.50% of GSDP, but it had budgeted for a revenue surplus of ₹ 162.10 crore for 2010-11, which according to the revised estimates is likely to be a surplus of ₹ 568.57 crore and a revenue surplus of ₹ 309.30 crore has been estimated in the budget of 2011-12. The revenue deficit for 2009-10 has perhaps resulted partly due to impact of implementation of Sixth Pay Commission recommendations.

4.18 The fiscal deficit as percentage of GSDP came down from a peak of 9.15% in 2004-05 to 2.82% in 2006-07 but increased to 5.94% in 2009-10 and is estimated to be 3.41% for 2010-11. The financing pattern of fiscal deficit has undergone a compositional shift. Revenue surplus achieved in 2006-07 showed a declining trend and turned into deficit again in 2009-10 and FD was largely managed by internal debt which constituted 66% of FD in 2008-09.

4.19 While there was a primary surplus in 2006-07, in subsequent years there was a primary deficit which increased to 3.08% of GSDP in 2009-10 and in 2010-11 RE the deficit is estimated to be 0.33% of GSDP.

4.20 The State's revenue receipts which peaked at 24.68% of the GSDP in 2006-07 came down to 21.50% in 2008-09 and are estimated to be 23.71% in 2010-11. The State's own Tax Revenue which was 8.01% of GSDP in 2006-07 was reduced to 7.58% in 2008-09 and is estimated to be 7.85% for 2010-11. CAG in its audit report has mentioned that the buoyancy ratio of revenue and State's own taxes with reference to GSDP stood at 0.73 and 0.87 respectively during 2008-09. Thus, for every one percent increase in GSDP, revenue increased by 0.73% and State's own taxes increased by 0.87%, which indicates that the tax effort needs to be stepped up in the State.

Taxes

4.21 The State's tax revenue which was ₹ 3645.61 crore in the year 2006-07 went upto ₹ 4551.50 crore in 2008-09 and ₹ 5109.05 crore for 2009-10 and is estimated to be ₹ 6786.37 for 2010-11(RE), and ₹ 7715.05 for 2011-12 (BE) State's own tax revenue grew from ₹ 2513.78 crore for 2006-07 to ₹ 3045.00 for 2008-09 and it was ₹ 3559.10 crore for 2009-10 and ₹ 4326.37 for 2010-11 (RE) showing an average annual growth rate of 21.56%. The estimated own tax revenue for 2011-12 is ₹ 4759.73 crore.

Table 4.5
Uttarakhand Own Tax Revenue and Growth Rate

(₹ in crore)

Item	2006-07	2007-08	2008-09	2009-10
Tax Revenue	2513.78	2738.77	3045	3559.10
Sales tax/VAT	1361	1628	1910	2247
Excise	373	442	528	705
Motor vehicle tax	141	155	167	185
Stamp & Registration	546	424	357	399
Land Revenue	15	23	17	9
Others	77.78	66.77	66.0	14.1

Source- State Budget

Growth Rate

Item	2006-07	2007-08	2008-09	2009-10
Sales Tax / VAT	34.22	19.62	17.32	17.64
Excise	27.30	18.50	19.46	33.52
Motor Vehicle Tax	22.61	9.93	7.74	10.78
Stamp & Registration	63.96	-22.34	-15.69	11.76
Land Revenue	66.67	53.33	-.26.09	-47.06
Others		-14.15	-1.15	-78.00

Source: State Budget.

4.22 State's own tax revenue witnessed a significant growth after the state switched over from sales tax to VAT in the year 2005. VAT is the major contributor to the State's own tax resources, its contribution being 62.73 % of State's tax revenue in the year 2008-09, and is estimated to be 66.75% for 2010-11 (RE). Next in importance is the share of State Excise, followed by Stamp duty and Motor Vehicle Tax.

4.23 Receipts under Stamps and Registration have been falling over the years, although they seem to have picked up marginally in 2009-10. One reason which has been cited is that the transactions increased while the concessional industrial package was announced and now since the package period is over land transfers for industrial purposes have come down. At the same time there has been a rate reduction due to conditionalities of JNNURM and the 2% additional duty which was the share of local bodies has been done away with. This is also likely to adversely impact municipal finances, which we have analysed while reviewing the Municipal finances.

4.24 On VAT there is not much elbow room as far as the rate structure is concerned. However, the challenge is to bring hitherto untaxed areas into the tax net thereby widening the base. Eateries, restaurants etc. are the potential areas, more so in a state where tourist numbers are increasing.

4.25 In the case of State Excise and Motor Vehicle tax, any increase in rate has to be done after careful consideration because such a move can also be counter-productive on account of competing rates in neighbouring states resulting in smuggling and shifting of business. Thus the tax structure for motor vehicle taxation and excise should be periodically reviewed and rationalised keeping in view the structure and practices in neighbouring states. However, there is a need to tighten the enforcement machinery so as to plug the leakages.

4.26 Since a large number of tourists visit the state and there is seasonality to it, bar licences to hotels and restaurants for a limited period at reasonable fees is likely to yield higher excise revenues.

4.27 Since the State has horticulture as its thrust area and has a large number of sugar mills, alcohol industry consisting of distilleries, breweries and wineries could be encouraged which would result in value addition within the state.

4.28 The Hotel receipts tax base needs to be widened. Rates could be rationalised and a simpler compounding mechanism needs to be put in place which ensures better compliance and reduced transaction costs. The urban local bodies could also be authorised to levy and collect the tax below a certain threshold tariff. As was recommended by SSFC that a pilgrim/tourist tax or environmental cess be assigned to ULBs, we feel that all the lodging houses i.e. hotels, dharamshalas, guest houses, ashrams etc., even if no lodging charges are payable, which are not being charged any tax under the hotel receipts tax may be taxed at a flat rate to be levied, collected and appropriated by the ULBs and Zila Panchayats in their respective jurisdiction.

4.29 Since GST legislation is still under consideration we have worked out the forecast based on present tax systems and revenue instruments.

4.30 It has been observed in the Report of the CAG on State Finances for 2008-09 that the State's own resources vis-à-vis the projections made by the 12th Finance Commission (TFC) reveal that Tax Revenue at ₹ 3045 crore during 2008-09 exceeded the normative assessment of ₹ 2171 crore made by TFC for the year while Non-Tax Revenue at ₹ 775 crore was less by ₹ 76 crore as compared to TFC projections. The projections made by the State Government in its Fiscal Correction Path were more or less achieved in respect of Tax Revenue and exceeded the target by ₹ 42 crore under Non-Tax Revenue. Tax reforms at the National level have focussed on rationalisation of rates and tax laws so as to ensure better compliance by making processes simpler, making tax payment easier and better enforcement. Since levy of new taxes or major enhancements are always politically not very palatable at the State level, therefore it would be worthwhile to focus on rationalisation, better

administrative arrangements and compliance mechanisms to mobilise more resources with the existing instruments.

4.31 Hotel receipts tax which was being administered by the tourism department in the state has since been transferred to the commercial tax department which has a better outreach and enforcement mechanism which is likely to lead to better collection.

4.32 Similarly with regard to various taxes more focussed attention needs to be paid to tax-administration, reducing the cost of collection and encouraging voluntary compliances and widening the base by way of periodic surveys, exchange of information between various government departments and greater convergence.

Table 4.6
Non Tax Revenue (₹ in crore)

Item	2006-07	2007-08	2008-09	2009-10
Non Tax Revenue	647	668	699	632
Forest	188	210	207	236
Power	172	144	171	56
Mining	63	73	64	74
Others	224	241	257	266

Source: State Budget.

4.33 Non-Tax Revenue of ₹ 647 crore for the year 2006-07 constituted 8.78% of revenue receipts which decreased to ₹ 631 crore in 2009-10 and is estimated to be ₹1115 crore for 2010-11. The estimates for 2010-11 also include receipts from Uttar Pradesh on account of pension payments made by Uttarakhand on UP's behalf.

4.34 The major contributors to the State's non-tax revenue have been Forest & Wildlife (₹ 207 crore for 2008-09), Power (₹171 crore for 2008-09) and non-ferrous and metallurgical industries which includes royalty on picking of river bed material and minor minerals like boulder, grit, clay etc. (₹ 64 crore for 2008-09). The contribution from various other user charges, fees etc. like irrigation rates, educational fees, hospital charges, fees in medical colleges etc. is relatively very low. This is an area where the full potential needs to be exploited. Revenue from Power Sector was envisaged to be a major contributor to the resources of the state by way of receipts from sale of power, royalty on hydro-power generation, UJVNL contribution to Power Development Fund for funding future power projects, and increased collection by way of electricity duty due to increased consumption. However, the power scenario has not turned out to be very optimistic. The capacity addition to hydro power generation has been very slow. In the state sector only Maneri Bhali (320 MW) has been added to the capacity in recent years. Pala Maneri and Bhaironghati

projects have been cancelled. Among the large projects Vyasi Project (120 MW) is likely to be commissioned earliest i.e. by 2014-15. However a few smaller projects like Asi Ganga-I&II, Sobla, Kaldigad, Kaliganga I & II, Madmaheswar with a total capacity of around 50 MW are likely to be commissioned by 2012. Thus, state's own generation has not kept pace with the rising demand. The losses of UPCL, the distribution company have been mounting. The accumulated losses till the year 2009-10 were ₹ 1628.73 crore.

4.35 CAG had undertaken a performance audit of Hydro Power Development through private sector participation. It has been observed in the audit report that while power consumption during the period 2000 to 2008 has grown more than five times, generation has not kept pace with it. As a result of which State is able to meet only 52% of its power needs from its own resources. It has been pointed out in the report that only 3124 MW out of an identified potential of 20000 MW has been harnessed so far. Out of 48 projects undertaken by the IPPs in the State during the period 1993 to 2006, only 10% projects with a capacity of 418.05 MW were completed and operational by March 2009. Consequently the envisaged power generation of 2000 MW could not be achieved.

4.36 According to data provided by UPCL the aggregate transmission and commercial losses for three years have been as follows:-

Table 4.7

UPCL Aggregate Transmission and Commercial Losses

	2009-10(Actual)	2010-11(Estimated)	2011-12(projected)
Transmission	24.53%	22.53%	20.53%
Collection losses	6.47%	5.00%	4.00%
AT&C losses	29.41%	26.40%	23.71%

Source: UPCL.

4.37 The commission was informed that the ATC losses which were 53% in 2003-04 were reduced to 33.37% in 2008-09.

4.38 Since demand for most part of the year exceeds states own generation, costlier power is being purchased to cater to local demand, thereby causing losses to the distribution company. In the absence of a long term purchase agreement, full cost recovery of expensive power is not being achieved. This would make the sector unsustainable in the long run. Thus, early completion of ongoing projects by effective monitoring, reduction in AT&C losses, long term power purchase agreements ensuring adequate cost recovery needs to be part of the strategy to put the power sector back on the rails.

4.39 Metering right from the generation point to the consumer at all levels must be done and effectively monitored. IT enablement of the process,

alongwith better enforcement mechanism would help in checking losses which also includes leakage and pilferage. Since major part of the revenue comes from a limited number of consumers and Dehradun, Hardwar, Udham Singh Nagar and Nainital are among the high load districts, greater attention needs to be paid in these districts to check power theft and improve recovery and collection.

4.40 The commission was apprised by UPCL that total outstanding amount against ULBs for Public Lamps/Street lighting is around ₹ 128.99 crore and the annual billing for 2009-10 was ₹ 22.36 crore which is estimated to be ₹ 25.71 crore for 2010-11 and ₹ 29.57 crore for 2011-12.

4.41 Thus the power sector with it's revenue potential and impact on state finances needs a focused attention and improvement, both in terms of performance and financial management. It is likely to affect long term sustainability of State's development. Since the tax base and the possibilities of further industrialization are limited, the power sector has to be efficient, sustainable and a contributor to state resources and a catalyst for the State's development.

4.42 An effective monitoring mechanism needs to be evolved which constantly monitors the hydro-power generation programme for IPPs, State PSUs, as well as CPSUs alongwith a single window system for facilitation wherever needed. The time and cost over runs on State PSUs (UJVNL, PITCUL and UPCL) projects would adversely affect the State finances, because it would involve higher funding from state plan budget.

4.43 Receipts from Forests as well as mining have a good potential. The rates need to be revised periodically and rationalization of the structure and better enforcement mechanisms need to be put in place.

4.44 The fees in technical institutions like Pantnagar University and medical colleges need to be revised. A merit-cum-means based scholarship scheme needs to be devised to support the needy and meritorious students. Subsidies to those who can afford to pay a higher fees should be done away with.

Table 4.8
Revenue Receipts from Irrigation

(₹ in lakh)

Year	Revenue receipt from Irrigation	Non tax revenue (other than- Irrigation)	Total receipt of revenue
2006-2007	223.667	517.908	741.57
2007-2008	240.833	654.312	895.14
2008-2009	233.350	631.393	864.74
2009-2010	243.616	586.766	830.38

Source: Irrigation Department.

4.45 Irrigation rates were fixed in the year 1995 and have not been revised since. Rates must have some bearing on the operational and maintenance expenses. On the pattern of Swajal the government must gradually move towards a more participatory approach with adequate user charges. The marginal productivity of water, in case of public irrigation is very high when used in conjunction with HYV seeds, fertilisers, power and other inputs. It is the richer farmers who derive larger benefits because only they can afford the cost of these inputs.

4.46 All user charges / fees etc. need to be periodically reviewed and indexed to prices in a manner that any increased in costs is taken care of by way of price indexing at least in regard to input costs.

Expenditure

4.47 Total expenditure of the State increased at an average rate of 16% per annum during 2004-09. An increase of ₹ 829.00 crore (9%) in total expenditure in 2008-09 over the previous year was due to an increase in revenue expenditure (₹ 1139 crore) out of which ₹ 813 crore was due to increase in salaries and wages as a result of implementation of Sixth Pay Commission recommendations. Revenue expenditure which constituted 69.17% of the total expenditure in 2007-08 went upto 75% in 2008-09 and 2009-10, whereas capital expenditure declined from 30% to 27.40% in the year 2008-09 which further declined 25.07 in 2009-10. The revenue expenditure of the state increased by 66% from ₹ 5036 crore to ₹ 8395 crore during the period 2004-09 at an annual average rate of 14.01%. Non-Plan Revenue expenditure (NPRE) of the state increased by 59.57% during the same period. Grant-in-aid to local bodies during 2008-09 were reduced by ₹ 35 crore.

Table 4.9
Actual NPRE vis-à-vis M.T.F.P.

(₹ in crore)		
Non plan revenue expenditure	Actuals	MTFP
2008-09	6220	6146.84
2009-10	8358.43	7180.52

Source: AG Finance account and State Budget.

4.48 Thus for the year 2009-10 for which actuals are available NPRE exceeded the normative assessment by ₹ 1174 crore (16.40%), but was more or less the same as had been projected by the State Government in MTFP for the year 2008-09.

Table 4.10
Components of Committed Expenditure

(₹ in crore)

Item	2007-08	2008-09	2009-10 Actual
Salary	2232	3045	4388
Interest	1096	1188	1338
Pension	623	828	1047
Other	1470	1159	1585
Total	5421	6220	8358

Source: AG Finance account and State Budget.

4.49 The expenditure on salaries (excluding salary given by means of grants-in-aid) increased from ₹2232 crore in 2007-08 to ₹ 4388 crore in 2009-10 thereby showing an increase of ₹ 2156 crore, or almost hundred percent, due to implementation of Pay Commission recommendations. The expenditure on salaries for 2009-10 and the budget estimates for 2010-11 also include the arrears of payment for earlier years. Therefore the expenditure is likely to stabilise after 2010-11. The Government staff strength on 01-04-2010 is 246299 out of which 68031 posts are vacant. Once the vacant positions are filled the expenditure is likely to go up further. Thus the committed expenditure constitutes 88.11% of revenue receipts, 58.87% of total expenditure and 199.43 % of own revenue.

4.50 There is a strong case for right sizing in the government. In the prevailing environment where pay-scales and allowances are linked closely with the central government pay-scales and allowances, there has been a growing demand of various staff unions for a package which consists of the best of both. The increased expenditure on salaries upsets the projections for the fiscal correction path and ultimately leads to curtailment of plan and capital expenditure. While the 12th FC norms for expenditure under the salary head were 35% of revenue expenditure, it accounted for 48% net of interest payments and pensions in 2008-09. However, it also included payment of arrears, therefore it would be worth while to analyse the data after the arrears are fully paid off and the normal increase is reflected in the expenditure. Since salary is a major part of revenue expenditure and 'wage restraint' is difficult to implement in the face of employee pressure, there should be a policy for 'hiring restraint' coupled with redeployment, right sizing and out sourcing of services. Any other measure would amount to cosmetic changes having little impact on overall expenditure.

4.51 The State government has implemented a contributory pension scheme for employees recruited on or after 1st October 2005 to mitigate the impact of rising pension liabilities in future. The commission was informed that the issue regarding apportionment of pension liabilities of pensioners between Uttar

Pradesh and Uttarakhand has been settled and Uttarakhand would be receiving money from U.P. for the payment made to U.P. pensioners.

4.52 The financial assistance to local bodies in the year 2008-09 (as per the actuals) was less than in 2007-08, while there was no shortfall in tax receipts. The following table shows the financial assistance to Local Bodies.

Table 4.11
Financial Assistance to Local Bodies, 2006-07 to 2010-11

(₹ in crore)					
Name	2006-07	2007-08	2008-09	2009-10	2010-11(R.E)
ULBs	96.63	110.93	106.20	122.47	198.97
PRIs	174.65	198.85	168.57	202.25	356.02

Source: AG Finance Account, State Government Budget.

4.53 As per the recommendations of the 12thFC, the level of interest payments relative to the revenue receipts should have fallen to 15% by 2009-10. The interest payments as per actuals for 2008-09 were 13.76% and for 2009-10 were 14% of the revenue receipts. CAG in its report for 2008-09, (for which actuals are available), has analysed the quality of expenditure in terms of adequacy of expenditure (adequate provisions for providing public services), efficiency of expenditure use and the effectiveness (assessment of outlay-outcome relationship for select services) and has observed that Development Expenditure, Social Sector Expenditure and Capital Expenditure in 2005-06 as well as in 2008-09 was higher than the national average.

4.54 Efficiency of expenditure use has been worked out in terms of improvement in terms of allocation towards development expenditure, and ratio of capital expenditure to total expenditure and it has been observed that although there were inter year variations in development, revenue and capital expenditure during 2004-05 to 2008-09, the overall development expenditure increased by 68% over the period 2004-09.

4.55 As per the information provided by the education department annual expenditure per child on primary education and secondary education for the year 2009-10 is Rs. 13742.36 and Rs. 31702.32 respectively. This mainly relates to day schools. There is an urgent need to link outlays to outcomes in terms of quality of education. At the same time alternate delivery systems should also be explored. Sector specific reform agenda may be worked out so as to ensure value for money. Similarly per capita expenditure on medical health care works out to be ₹ 717.00 in 2010-11 (RE). Here again sector specific strategies need to be worked out for efficiency gains. These are two sectors where government will continue to play an important role. However, efficient

sustainable and workable PPP models should be experimented with for improvement in quality and outreach.

4.56 As far as Outlay-Outcome relationship in expenditure is concerned a strong and efficient IT enabled Management Information system needs to be put in place.

4.57 Another important aspect of expenditure is the efficient operations of the assets which have been created over the years. Asset maintenance and operation also needs to be monitored closely and consistently by way of MIS for ensuring adequate returns on investment.

4.58 Regarding the financial results of ten major Irrigation Projects with a capital outlay of ₹ 596.47 crore at the end of March 2009 it has been observed that the revenue realised from these projects during 2008-09 (₹ 5.91 crore) was very low compared to the capital outlay (0.99%) and was about 20% of direct working expenses (₹ 33.94 crore). In this way a sum of ₹ 28.03 crore came through budgetary support, indicating the extent of subsidy.

4.59 This goes to show that a large part of revenue expenditure also goes by way of subsidies. Although subsidies as a measure for internalising the externalities, and as a shield against market failures play an important role as a policy instrument for developmental planning and welfare, but long-term continuance of some subsidies proves counter productive to the overall health of the economy due to increased deficits, perpetuating inefficiency and creating excessive dependence on the state. At the same time targeting of subsidies becomes very important, otherwise it leads to pilferages. In a study undertaken in the state of Uttar Pradesh by Centre of Advanced Development Research it was estimated that the total amount of subsidies in the State budget during 1998-99 was about ₹ 3,637 crore which was about 2.38% of the SDP against a stipulated level of 0.5%. No such exercise has been undertaken for the State of Uttarakhand. It would be worthwhile to review the subsidies, monitor them constantly and phase out where they have outlived their utility and to ensure proper targeting. Some States have already moved towards conditional cash transfers. A gradual transition to conditional cash transfers would result in checking leakages and pilferages and better targeting of subsidies.

4.60 The micro-economic cost of unjustified subsidies is reflected in increased fiscal deficits whereas high subsidies resulting in low user charges also produce micro-economic distortions. The reform agenda should therefore focus on periodic review and phasing out of subsidies which have outlived their utility, and make it more transparent, setting limits on duration of any new subsidy.

4.61 **Fiscal Liabilities**- Outstanding fiscal liabilities of the state are shown in the following table:

Table 4.12
Outstanding Fiscal Liabilities

(₹ in crore)					
Head	2005-06	2006-07	2007-08	2008-09	2009-10
Loans & Advances	468	459	443	424	419
Internal Debt	9094	10093	11235	12442	13657
Public Account	1113	1201	1356	1887	2953
Total:	10675	11753	13034	14753	17029

Source: A.G. Finance Accounts.

4.62 The State's outstanding fiscal liability which was ₹14753 crore in 2008-09 was composed of Loan & Advances from GoI ₹424.0 crore, Internal Debt ₹12442 crore and ₹1887.0 crore as Public Account liabilities. The buoyancy of these fiscal liabilities with respect to GSDP during 2008-09 was 1.02, which denotes that for each percentage point increase in GSDP fiscal liabilities grew by 1.02%. These liabilities stood at 1.9 times State Revenue Receipt.

4.63 The commission was informed that a sinking fund for amortization of debt has been created and the present balance alongwith interest is around ₹1208 crore as on 31st December 2010. This can help avoid shocks when major repayments are due.

Table 4.13
Estimated Schedule of Repayments

(₹ in crore)				
Head	2012-13	2013-14	2014-15	2015-16
Market Loans	949.87	763.87	308.85	1170.19
National Small savings fund	234.00	245.61	255.06	293.89
NABARD	180.00	150	200	210.00
Cooperatives	15.00	15	15	15
Power Bond	57.20	57.20	57.20	57.20
Government of India Loans	25	27	30	34
Total	1461.07	1258.68	866.11	1780.28

Source- A.G. Account.

Thus in 2012-13, 2013-14 and 2015-16, major repayments on account of market borrowings are going to fall due.

The following table shows the outstanding guarantees from 2005-06 to 2010-11.

Table 4.14
Yearwise Outstanding guarantees from 2005-06 to 2009-10

	(₹ in crore)				
Year	2005-06	2006-07	2007-08	2008-09	2009-10
Outstanding amount	1353.81	1716.00	1677.00	1802.00	1510.99

Source:- AG Finance Account.

4.64 Outstanding guarantees as on 31.3.2009 constitute 21 % of revenue receipts. Major amount of guarantee belongs to the energy department. With the financial health of UJVNL deteriorating the liability may fall on the Government unless adequate measures are taken to improve the financial health of the UJVNL which in turn is dependent on the fiscal health of UPCL.

The guarantee redemption fund of State Government being maintained by the RBI has an amount of about ₹32 crore in it as on 31st December 2010.

Debt Sustainability

4.65 When the State was formed the 11th Finance Commission award had already been implemented. Since the region was part of U.P. prior to November 2000, it did not receive any revenue gap grant till the 12th Finance Commission award. Revenue Gap was partially bridged by way of borrowings as a result of which the debt liability increased.

4.66 Debt sustainability of the State for the period 2006-07 to 2009-10 has been shown in the following table.

Table 4.15
Debt Sustainability of the State for the Period 2006-07 to 2009-10

Indicator/debt sustainability	2006-07	2007-08	2008-09	2009-10
Debt stabilisation, quantum spread +primary deficit	(+)1033	(+) 347	(+) 172	(-)1113
Sufficiency of Non debt receipt (Resource gap)	(+)993	(-)859	(-) 99	(-)940
Net availability of borrowed fund	357	212	164	261
Burden of interest payment (IP/RR ratio)	13.07	13.89	13.76	14.10

Source- A.G. Account.

- (i) Rate spread= GSDP Growth Rate-interest rate
Quantum spread= Debt x rate spread
For debt sustainability
Quantum spread+Primary Balance >= 0
- (ii) Incremental Non-Debt receipts to cover incremental interest liabilities and incremental primary expenditure.
- (iii) Net availability of Borrowed Funds is ratio of debt redemption (Principal + interest payments) to total debt receipts, and indicates the extent to which debt receipts used in debt redemption indicating net availability.

4.67 From 2006-07 to 2008-09, quantum spread together with primary deficit remained positive which is likely to be negative for the year 2009-10 because the primary deficit has gone up from ₹ 657.45 crore in 2008-09 to ₹1445.34 crore in 2009-10 (pre actual). However the debt-GSDP ratio for 2008-09 has been 40.52% which is higher than the Twelfth Finance Commission's recommendation of 30%. The State will have to tread a cautious path so as to move towards debt stabilisation in the coming years.

State Public Sector Undertakings:

4.68 The State has a limited number of PSUs with the important ones being the three power utilities, UJVNL, PITCUL and UPCL, (the generation transmission and distribution companies) and State Road Transport Corporation (UTC). Apart from that the two divisional development corporations, namely Kumaon Mandal Vikas Nigam, Garhwal Mandal Vikas Nigam along with their subsidiary companies, Uttarakhand Forest Corporation, Uttarakhand Jal Nigam, Uttarakhand Infrastructure Development Corporation, Terai Seed Development Corporation, Hiltron etc. are the other PSUs. The fiscal health of the power utilities has been discussed while reviewing the non-tax revenue. For other corporations, the accounts have not been audited for a number of years and some of them like Hiltron have lost their relevance in the present context, so have the sugar mills owned by the State whether directly or as a shareholder in the co-operative sector, because of unviable capacities, little technical upgradation, lack of shareholding by the farmers and increased competition by the private sector.

4.69 The whole PSU scenario needs to be revisited and restructured so that it does not become a drain on the State's finances. One of major impediments in restructuring is the employees job related issues. It is recommended that a VRS coupled with redeployment policy needs to be put in place and the State should gradually move towards divestment, especially with regard to sugar industry, power distribution, tourism and industry related functions of KMVN and GMVN. While PSU's like Hiltron be wound up tourism and industry related functions of KMVN and GMVN be run on a PPP mode. The government own sugar factory at Doiwala be privatised and the State Government should dilute its share holding in co-operatives sugar mills. And increase the share of the farmers in the true spirit of co-operatives. Part of the cane prices payment to farmers can be by way of shares.

State Government's Revenue & Expenditure forecasts

4.70 The following table reflects the revenue and expenditure projections of the State government for next five years beginning 2011-12, as provided by the Finance Department of the State government.

Table 4.16
The Projections of Revenue and Expenditure of State Government for
Next Five Years

(₹ in crore)

Item	Year				
	2011-12	2012-13	2013-14	2014-15	2015-16
State's Own Tax	4665.72	5372.66	6188.94	7131.83	8221.32
Hotel Receipt Tax	9.06	10.42	11.98	13.78	15.84
Land Revenue	9.28	10.21	11.23	12.35	13.59
Stamps & Registration	511.45	562.60	618.86	680.75	748.82
State Excise	784.28	898.00	1028.21	1177.30	1348.01
Tax on Sales, Trade	3014.13	3511.46	4090.85	4765.84	5552.20
Taxes on vehicles	253.15	289.85	331.88	380.00	435.10
Taxes & Duties on Electricity	75.00	80.00	85.00	90.00	95.00
Other Taxes and Duties	9.37	10.12	10.93	11.81	12.75
Non Tax Revenues	1502.99	1551.53	1003.08	1057.85	1116.08
Forestry and Wild Life	279.41	293.38	308.04	323.45	339.62
Power	227.25	232.25	237.25	242.25	247.25
Metallurgical	108.91	119.80	131.78	144.96	159.46
Fiscal Services	66.86	71.21	75.84	80.76	86.01
General Services	128.42	136.76	145.65	155.12	165.21
Social Services	50.92	54.23	57.75	61.51	65.50
Economic Services.	41.23	43.91	46.76	49.80	53.04
Pension Receipts From UP	600.00	600.00			
Share in Central Taxes	2679.00	3160.00	3727.00	4396.00	5055.40
Plan Grants	4219.38	4641.32	5105.45	5615.99	6177.59
Non Plan Grants	713.39	713.39	713.39	713.39	713.39
Incentive Grants	300.00	300.00			
Recovery of Loans & Advances	31.40	34.54	38.00	41.80	45.98
Loan Receipts	1595.16	1796.10	2022.36	2277.12	2564.04
Total Receipts	15707.04	17509.54	18798.22	21233.98	23893.81
Non Plan Expenditure					
Salary Excl Arrear	4109.78	4479.66	4882.82	5322.28	5801.28
Interest Payment	1599.46	1756.62	1908.30	2079.08	2286.99
Pension Excl Arrear	1089.00	1197.90	1317.69	1449.46	1594.40
General Services	367.97	391.88	417.36	444.48	504.14
Social sector	907.52	980.12	1058.53	1143.21	1333.44
Economic sector	662.56	705.21	750.81	799.57	851.54
Local Bodies @	156.24	156.24	156.24	156.24	156.24
Loan Repayment	725.87	1498.58	1335.54	932.03	1500.00
Total Expenditure Non-Plan	9618.39	11166.21	11827.29	12326.35	14028.04
Plan Expenditure	6525.62	7178.18	7896.00	8685.60	9554.16
Loan and Advances	165.59	182.15	200.37	500.00	600.00
Total Expenditure	16309.60	18526.54	19923.65	21511.95	24182.20
Fiscal Deficit	-1471.85	-1254.52	-1812.25	-1623.06	-1352.43
GSDP	53172	59870	67412	75904	85467.90

Note: @ Excluding SFC devolution to local bodies from 2011-12.

4.71 For tax revenue forecasts, tax receipts as per the treasury data for 2009-10 has been taken as the base and a growth rate between 10% to 15% has been assumed for various taxes.

Table 4.17
Growth Rate Taken for Projection

Sl.No.	Head	Growth Rate
1	Hotel receipt tax	15%
2	Land Revenue	10%
3	Stamp duty and Registration fee	10%
4	State Excise	14.5%
5	VAT	16.5%
6	Motor Vehicle Tax	14.5%
7	Electricity Duty	-
8	Others	14.5

4.72 For non-tax revenue in forestry a growth rate of 5%, and for non-ferrous mining 10% has been assumed. Non-tax revenue projection from power sector is missing, perhaps because the state government has not been actually getting the due revenue which is funding the losses of the distribution company.

4.73 For non-plan expenditure while assuming 2009-10 to be the base year for salary (excluding the arrears in the base year) a 8% annual growth has been assumed. Similarly a 10% growth for pensions has been assumed after exclusion of arrears in the base year. The forecasts as per the Thirteenth Finance Commission have been taken for interest payments. For general services, social services and economic services expenditure growth of 6.5%, 8% and 6.5% respectively has been assumed.

4.74 However the D.A. increase for the calendar year 2010-11 has been 18% which is likely to change the expenditure projections on account of salary. The tax receipts also should reflect the impact of higher prices on receipts on account of VAT which is ad valorem.

Commission's Reassessment of the Forecast.

Taking the revised estimate of the Financial year 2011-12 as a base year commission has reassessed the tax revenue assuming growth rate as shown in Table 4.18.

Table 4.18
Re-assessment of Revenue (2010-16)

₹ in crore

Tax Revenue	2010-11 RE	Growth Rate Assumption for forecast	2011-12	2012-13	2013-14	2014-15	2015-16
Hotel Receipt Tax	8.00	15.00%	9.20	10.58	12.17	13.99	16.09
Land Revenue	11.73	10.00%	12.91	14.20	15.62	17.18	18.89
Stamp duty & Registration Fees	425.65	10.00%	468.22	515.04	566.54	623.20	685.52
State Excise	686.93	14.50%	786.54	900.59	1031.17	1180.69	1351.89
VAT	2888.00	16.50%	3364.52	3919.67	4566.41	5319.87	6197.65
Motor Vehicle Tax	225.30	14.50%	257.97	295.37	338.20	387.24	443.39
Electricity Duty	72.00	10.00%	79.20	87.12	95.83	105.41	115.96
Others	8.68	14.50%	9.94	11.38	13.03	14.92	17.09
Total	4326.30		4988.50	5753.95	6638.97	7662.50	8846.48

IMPACT OF 13th FINANCE COMMISSION ON THE STATE FINANCE

4.75 The report of the 13th Finance Commission was presented in the Parliament on 25th February 2010. The recommendations of the commission are valid for 5 years i.e. from 1st April 2010 to 31st March, 2015. The 13th Finance Commission has recommended the following allocation to the State of Uttarakhand.

Share of State in the Central Taxes

4.76 The 13th Finance Commission has increased the share of states from 30.5% to 32% in the net proceeds of shareable central taxes, wherein the share of Uttarakhand is 1.120%. It is estimated that the state will receive a total amount of ₹16245 crore during the 5 year period, whereas the corresponding amount during the 12th Finance Commission period was ₹5762 crore. Thus, the increase is of ₹10483 crore, which is almost a 182% increase.

4.77 While the state received a revenue gap grant of ₹ 5114 crore during the 12th Finance Commission period, it has not been recommended by the 13th Finance Commission. However it is heartening to note that for better financial performance an incentive grant has been recommended, which the state would receive for three years beginning fiscal i.e. 2010-11. An amount of ₹ 1000 crore would be available in the following manner:-

Yr. 2010-11 – ₹400 crore

Yr. 2011-12 – ₹ 300 crore

Yr. 2012-13 – ₹ 300 crore

Grant to Local Bodies:

4.78 The commission has recommended grant of ₹ 781 crore for local bodies for the five year period in which the allocation of Rural Panchayats is ₹ 591 crore, and of urban bodies is ₹ 190 crore. Out of Rs. 781 crore, ₹ 270.51 crore is for the performance linked grant and the rest is for the basic grant. The commission has recommended special purpose grant also. During 12th Finance Commission period the local bodies grant was ₹196 crore denoting an increase of ₹ 585 crore.

Calamity Relief Fund:

4.79 The 13th Finance Commission has recommended grant of ₹ 605 crore for the calamity relief purposes out of which ₹ 585 crore would be for calamity relief fund and ₹ 20 crore will be for capacity building.

Other Grants:

4.80 The commission has also recommended the following grants:-

(i) ₹ 197crore upgradation grant for the development of primary education for a 5 year period, (ii) for reforms in the judicial System, ₹ 102 crore grant has been recommended which would include setting up of morning and evening courts, legal aid, etc. (iii) ₹ 36 crore as the incentive for unique identification number programme, (iv) District Innovation fund for each district wherein Uttarakhand would be allotted ₹ 13 crore for 13 districts. (v) ₹5 crore for creating a data base of state Government employees and pensioners.

4.81 The commission has also recommended a grant of ₹ 205 crore for forest and environment for the five years, For the four year period 2011-12 to 2014-15 an amount of ₹ 329 crore has been recommended for maintenance of roads and bridges. However the state has also to make matching contribution for this purpose.

4.82 Keeping in view the special circumstances of the state, the commission has also recommended ₹ 700 crore special purposes grants which include the following:

- (i) Dehradun sewerage scheme of ₹ 150 crore.
- (ii) Police training and upgradation of police infrastructure – ₹ 70 crore.
- (iii) Tourism development – ₹ 100 crore.
- (iv) Establishment of five nursing training colleges – ₹100 crore.
- (v) Construction of new Legislative Assembly building – ₹ 88 crore.

- (vi) Cultural Development – ₹ 45 crore for state level museum and auditorium (cultural centre).
- (vii) Creation of International level sports complex at Haldwani ₹ 25 crore.
- (viii) For upgradation of Uttarakhnad Board of Technical education Roorkee – ₹ 17 crore.
- (ix) ₹ 105 crore for development for the border areas in 5 border districts which would include construction of residences for village level staff and community development- cum- marketing centres.

The guidelines for release and utilisation of grant recommended by the 13th Finance Commission for rural and urban local bodies (Local Bodies Grant) have been issued by Ministry of Finance Department of expenditure in October 2010. (Annexure –IV-A).

4.83 The State Government will have to work out a strategy for effective and timely utilisation of various grants and it needs to be constantly monitored.

CHAPTER 5

STATUS OF DECENTRALISED GOVERNANCE

A. Brief Historical Overview

5.1 Modern local government in India has a rather long history extending to the earliest years of British rule under the East India Company, when a municipal body was established in Madras in 1688 followed soon thereafter by Bombay and Calcutta. These earliest corporations neither had any legislative backing, having been set up on the instructions of the Directors of the East India Company with the consent of the Crown, nor were they representative bodies as they consisted entirely of nominated members from among the non-native population. They were set up mainly to provide sanitation in the Presidency towns, but they did not prove to be very effective in this task. Act X of 1842 was the first formal measure for the establishment of municipal bodies. Though applicable only to the Bengal Presidency it remained inoperative there. Town Committees under it were, however, set up in the two hill stations of Mussoorie and Nainital in 1842 and 1845 respectively, on the request of European residents. Uttarakhand thus has the distinction of having some of the earliest municipalities established in the country, outside the Presidency towns. Their record too was not very encouraging. When the Government of India passed Act XXVI in 1850 the municipal bodies of Mussoorie and Nainital were reconstituted under it.

5.2 The motivation for establishing municipal bodies in the initial years was not any commitment to local government on the part of the British. Rather it was inspired by the desire to raise money from the local population for provision of civic services. In the words of the Directors of the East India Company: “the people would more willingly and liberally disburse five shillings towards the public good being taxed by themselves, than sixpence imposed by our despotical powers”. A secondary motive was the desire for “mentoring native political leadership and ameliorating the causes of political dissent in India, while at the same time reinforcing the structure of colonial rule by directing native political aspirations towards constructive forms of self government”. The transformation of municipal bodies from a body of Europeans to representation of the native population, and from a nominated to an elected body was a slow and long-drawn process. It was only accomplished in stages over the second half of the nineteenth and first half of the twentieth century.

5.3 An important date in the evolution of modern local government in India is 1882 when Lord Ripon initiated his famous reforms outlined in the

Resolution on Local Self-Government of 18th May. The general principles underlying the resolution bear repetition as they underline the liberal values that motivated it and also provided the template for organisation of local government for many years to come. They may be summarised as follows:

- Political education is the primary function of local government, of greater importance than administrative efficiency
- Rural boards, similar to municipal boards, to be set up: the unit of administration to be small – the subdivision, tahsil or taluks
- All boards should contain a two-thirds majority of non-officials, preferably elected
- Chairmen of all local boards should preferably be non-officials
- Elections to begin immediately in more progressive towns and be extended gradually to smaller towns and the countryside
- ‘Control should be exercised from without rather than within’
- Each province to interpret the general directions of the Resolution according to local conditions.

5.4 Unfortunately, as usually happens, the above principles were not fully followed in the legislation passed subsequently. The legislation reflected the prejudices of the administrators, some of whom were not fully in tune with the liberal ideals of the Resolution. The main bone of contention was whether the Chairman should be a non-official or the District Officer. The Heads of all major provinces were in favour of the District Officer.

5.5 A truly noteworthy, and perhaps even a revolutionary, feature of Lord Ripon’s Resolution was that the rural areas were also brought within the framework of local self-government, six years before there were any rural councils in England. The Resolution envisaged a two-tier structure of rural local bodies with the ‘sub-division, taluka or tehsil ordinarily forming the maximum area to be placed under a local board’; the district board being only a supervising or co-ordinating authority. In the course of implementation, however this provision was subverted in most of the provinces. The provincial acts entrusted the district boards with all the funds and most of the functions, with provision for the delegation of functions and money to the lower bodies at the discretion of the district boards. Since the district boards themselves were short of funds and without adequate functions, the lower level bodies hardly got any functions or money. The district boards were, in practice, largely nominated bodies dominated by the local landlords, who considered it beneath their dignity to contest elections. In fact the elected members were generally looked down upon by the nominated members. They could hardly be called effective institutions as they had few resources, though they may have been given impressive functions. They were fully

subservient to the district administration. Ripon's desire was to develop rural local government on the foundations of the ancient village system. But this remained only a pious wish.

5.6 The next important landmark in the evolution of local government in India was the appointment of the Royal Commission upon Decentralisation in 1907 "to enquire into the financial and administrative relations of the Government of India and provincial governments – and of 'authorities subordinate to them', and to report 'whether by measure of decentralisation or otherwise', the system of government might be 'simplified and improved'. The Commission submitted its report in 1909. The recommendations of the Royal commission upon decentralisation may be summarised as follows:

- The village must be the foundation of any system of associating the people with the administration.
- It was no longer possible to restore the ancient village system, but the panchayat should be re-established as the instrument of a new kind of village government
- The village headman should become the *sarpanch* with other members being elected informally. The functions of the village panchayat should include petty civil and criminal cases, sanitation, minor public works and building and managing village schools. They should not be burdened with taxation. They should be supervised by district officers and not by district boards.
- The funds of district boards should be augmented by (a) transferring all of the land revenue cess (b) authorising them to raise the cess to two annas in the rupee (12.5%) and (c) giving block grants to the poorer boards on a long term basis and not tying funds to specified purposes. Non-local duties like plague and famine relief and upkeep of trunk roads should become provincial responsibilities. They should be given a freer hand in the field of education, public works and medical services. The District Magistrate should continue to be the chairman of the district board, but he should function as a 'constitutional' head abiding by the feelings of the board. Control from above should be strictly limited with the provincial government intervening only to suspend or abolish a board if it failed to discharge its statutory obligations.
- Taluka and tehsil boards should again be established as the 'principal agencies of local government'. They should be assigned specific duties: management of minor roads, primary

education and rural dispensaries, and given 50 per cent of the district board income.

- Urban bodies should be almost entirely free of official control. The chairman and a majority of members should be elected non-officials. Committees should be set up for routine supervision of different services. Municipal boards should have full powers of taxation as well as control over budgets. They should be relieved of non-local duties like famine relief, town police, and maintenance of district headquarters hospital. Municipal administration must be strengthened by appointment of competent persons as Executive Officer, Medical Officer of Health and Engineer. Higher control was to be similar to that recommended in the case of district boards: the provincial government intervening only to suspend or abolish a municipal board if it failed to discharge its statutory obligations.

5.7 In the United Provinces, village panchayats were set up under the U.P. Village Panchayat Act, 1920. Panchayats of five to seven members were constituted for a circle consisting of the village and its surroundings. The chairmen and members were either elected or nominated. Their primary function was to act as a petty court in civil and criminal cases. They were also given responsibility for sanitation and education and also made responsible for maintenance of tanks, wells and village tracks, which were financed by grants administered by the district officer and fines realised in discharge of the judicial functions. Supervision over these bodies was exercised by the District Magistrate and the revenue staff.

5.8 In 1922 a new District Boards Act was drafted in U.P., this time by the provincial government which sought to emancipate the boards from official control. The bill faced considerable opposition in the Legislative Council, especially from the Muslim members and the landowners. The former succeeded in getting separate representation for Muslims. The latter were opposed to the power given to district boards to raise the cess on land revenue from five per cent to six-and-a-half per cent. Ultimately they relented when they succeeded in linking this proposal to the imposition of a tax on circumstances and property on non-agricultural income. The Act specifically stipulated that a board might not increase land revenue cess unless it simultaneously imposed the circumstances and property tax.

5.9 After independence the trajectory of local government in India has been shaped largely by the imperatives of development within a centralised framework and the reluctance of state governments to permit local bodies—both urban and rural – to emerge out of their stranglehold. In fact, in many

instances, local bodies today may be said to be less powerful than they were in the past. The most important development related to local government soon after independence was the report of the Balwantrai Mehta Committee, 1957. This committee, it may be recalled, had been appointed to study the Community Development (CD) projects and National Extension Service (NES), initiated for the uplift of rural areas in 1952 and 1953 respectively. The Committee found that the progress of CD and NES was hampered by the absence of “a representative and democratic institution which will supply the local interest, supervision and care necessary to ensure that expenditure of money upon local objects conforms with the needs and wishes of the locality” and which would be invested with adequate power and appropriate finances in order to enable it to evoke local interest and excite local initiative in the field of development. The Committee recommended the creation of a three-tier system of democratic decentralization (which later came to be known as the Panchayati Raj System), consisting of the village Panchayat at village level, the panchayat samiti at block level and the Zila Parishad at district level, and recommended that the entire development administration should be handed over to these bodies.

Based on the recommendations of the Balwantrai Mehta committee most of the states established a three-tier panchayati raj structure. Unfortunately, the experience of the working of these bodies was none too happy. Many states, it turned out, were not fully committed to the principle of democratic decentralization. As a result, despite the existence of legislation, panchayats in many cases remained a neglected lot. Elections were not held for years at a stretch, and they were hardly given any powers, functions or role.

5.10 In 1977 another committee under Ashok Mehta was appointed which submitted its report in 1978. The main recommendations of this committee were:

- The 3-tier system of Panchayati Raj should be replaced by the 2-tier system: Zilla Parishad at the district level and Mandal Panchayat consisting of a group of villages covering a population of 15,000 to 20,000
- Zila Parishad should be the executive body and made responsible for planning at the district level
- Development functions should be transferred to the Zila Parishad and all development staff should work under its control and supervision
- Panchayat Raj institutions should have compulsory powers of taxation to mobilise their own financial resources

- There should be a regular social audit by a district level agency and by a committee of legislators to check whether the funds allotted for the vulnerable social and economic groups are actually spent on them
- The state government should not supersede the Panchayat Raj institutions. In case of an imperative supersession, election should be held within 6 months from the date of supersession
- Nyaya Panchayats, presided over by a qualified judge, should be separate from development Panchayats
- The Chief Electoral Officer of the state, in consultation with the Chief Election Commissioner, should organise and conduct the Panchayati Raj elections
- Seats for SCs and STs should be reserved on the basis of their population

5.11 States like Karnataka and Andhra Pradesh reconstituted their panchayati raj system on the lines recommended by the Ashok Mehta Committee. Most of the other states, however, persisted with the old system. Finally in 1993, the 73rd and 74th amendments to the Constitution created a uniform structure of rural and urban local government in the country.

B. Rural Areas

5.12 The structure of rural decentralised governance in Uttarakhand, consisting of three tiers of panchayati raj institutions – Gram Panchayats at the village level (either for one village or for a group of villages), Kshetra Panchayats at the level of the development block and Zila Panchayats at the district level – corresponds closely with the provisions of the 73rd amendment to the constitution. The existing structure of Panchayati Raj Institutions (PRIs), inherited from Uttar Pradesh, is still governed in essential respects by the relevant legislation of the parent state viz. U.P. Zila Parishad and Kshetra Panchayat Act, 1961 and U. P. Village Panchayat Act, 1947 as adopted by Uttarakhand. Though these Acts predate the 73rd Constitutional Amendment, they were brought into conformity with it by making necessary amendments in 1994. After the passage of the 73rd CAA states had the option of either passing new legislation or amending their existing legislation in order to conform to the provisions of the CAA. Uttar Pradesh chose to amend its existing legislation. The new state of Uttarakhand has made only minor modifications to the Act. The modifications deal mainly with the size of Gram Panchayats i.e. minimum and maximum population, number of members and population size of territorial constituencies.

5.13 The Zila Panchayats of today have evolved from the District Boards established by the British in the erstwhile United Provinces early in the last

century. Thus the District Boards of Nainital, Almora, Pauri and Dehradun came into existence between 1918 and 1923. After independence the District Boards were renamed as Zila Parishads by the U.P. Zila Parishad and Kshetra Panchayat Act, 1961, and Zila Panchayats by the conformity Act of 1995.

5.14 The Kshetra Panchayats were made part of the three-tier panchayat structure in 1961 following the recommendations of the Balwantrai Mehta Committee Report. Initially known as Kshetra Samities they came to be designated as Kshetra Panchayats by the conformity legislation of 1995. Though they have been in existence for almost twenty-five years, there is, as yet, little clarity about their role and functions within the three-tier panchayati raj system. They have neither been assigned any independent functions or sources of revenue, nor do they have any employees, office premises, or money for office expenses. They are dependent on the Development Blocks for all these facilities.

5.15 Village level or Gram Panchayats, as they are known today, have existed as formal institutions in the state in some form since 1920. In that year the then government enacted the United Provinces Village Panchayat Act to “assist in the administration of civil and criminal justice in the rural areas and also to effect improvement in the sanitation and other common concerns of the villagers.” The U.P. Panchayat Raj Act, 1947, replaced the earlier Act as it was felt that village Panchayats constituted under the 1920 Act were not representative bodies and their scope of work too was restricted. The U.P. Panchayat Raj Act, 1947 was amended in 1994 to conform to the provisions of the 73rd Constitutional Amendment. It may be relevant to mention here that rural local bodies of the modern genre came into existence in British India on the recommendations of the Royal Commission upon Decentralization, 1919. To be fair, the Royal Commission was only echoing the ideas of Lord Ripon’s resolution of 1882 in this regard, which unfortunately were not translated into reality largely due to opposition by almost all provincial administrations; the only exception being the Central Provinces & Berar.

5.16 There are at present 7,541 Gram Panchayats (for 15,761 inhabited villages), 95 Kshetra Panchayats and 13 Zila Panchayats in the state. After the formation of the new State in 2000 the government tried to bring about some rationalisation of the Gram Panchayat structure. The results seem to have been quite the opposite. For instance, the minimum and maximum population of Gram Panchayats was fixed at 300 and 1000 in the hilly parts of the state and 1000 and 5000 for the plains. The ostensible reason was to prevent the proliferation of small rural bodies. Contrary to what was intended the number of Gram Panchayats has only increased over the years. Thus according to the report of the First State Finance Commission there were 7055

Gram Panchayats in 2002; this number stood at 7227 in 2006 according to the report of the Second State Finance Commission; and it has now further increased to 7541. Furthermore as the report of the Second State Finance Commission points out as many as 812 Gram Panchayats had a population less than 300 “the smallest being with a population of merely 39”.

5.17 The structure of PRIs in the state is non-hierarchical with each level more or less independent of the higher tier. Also there is no clear demarcation of functions between Kshetra Panchayats and Zila Panchayats on the one hand and Kshetra Panchayats and Gram Panchayats on the other, creating unnecessary and avoidable confusion. The U.P. Zila Panchayat and Kshetra Panchayat Act, 1961 assigns almost similar functions to Zila Panchayats and Kshetra Panchayats. Almost similar functions are also assigned to the Gram Panchayats by the U.P. Panchayat Raj Act, 1947.

5.18 There is large variation in the size, in terms of both population and area, of Zila Panchayats in Uttarakhand. The population of ZPs varies from slightly less than 2 lakhs in Champawat to almost 10 lakhs in Hardwar (both according to the 2001 census figures), and their area ranges between just under 1000 sq. kms. (Champawat) to near 8000 sq. kms. (Uttarkashi).

Table 5.1: Population and Area of Zila Panchayats

Zila Panchayat	Population (2001)	Area (sq. kms.)*
Almora	578361	3665
Bageshwar	241659	1080
Chamoli	320000	7448
Champawat	198865	993
Dehradun	510199	3048
Hardwar	990085	1960
Nainital	762909	3422
Pauri Garhwal	624740	5329
Pithoragarh	462289	8856
Rudraprayag	224707	1971
Tehri Garhwal	544901	3565
Udham Singh Nagar	832600	2995
Uttarkashi	272095	7999

*Rounded off.

Source: TSFC questionnaire

5.19 Over the years, as the government expanded its role, many functions that in the past had been performed by District Boards and Zila Parishads were taken over by the State Government. Zila Parishads ceased to run schools and dispensaries, which were taken over by the education and health departments of the State Government. Simultaneously, the financial position of the Zila Parishads also became weaker. On the other hand, the expenditure

of the Zila Parishads on salaries and allowances of its staff steadily increased because the state government prescribed the salary scales and allowances payable to the staff at par with those of State Government employees. In brief, the Zila Parishads became a pale shadow of their former selves in terms of functions and status, and came to be heavily dependent on grants from the State Government. Their problems were compounded by the fact that they remained superseded for years at a stretch and were placed under the administrative control of the district administration. Thus, they lost whatever little autonomy they may have enjoyed in the past.

5.20 Despite the fact that village Panchayats in the State have a long history they continue to be weak institutions and lack sufficient powers and financial resources. As a result they are dependent on the State Government for both direction and finances. As mentioned above, the Act of 1947 (as amended in 1994) gives the Gram Panchayats almost the same functions as are available to the Kshetra Panchayats and Zila Panchayats, resulting in duplication and avoidable confusion. Moreover, the State Government has not actually transferred any of these functions to the Gram Panchayats. An attempt was made in 1999 by the Uttar Pradesh Government to transfer some functions like primary education, health, minor irrigation etc. Some government personnel connected with these functions were also to be placed under the control of the Panchayats. Though necessary orders had been issued in this regard, they were not actually given effect to in the face of stiff opposition from the affected personnel. In 2005 the Uttarakhand Government also decided to transfer 14 functions to the Panchayats. These functions are: horticulture and food processing, social welfare, agriculture, drinking water and sanitation, food and civil supplies, medical health and family welfare, women and child development, minor irrigation, primary education, adult and non-formal education, libraries, cultural activities, rural housing, and poverty alleviation. Government Orders in respect of 10 functions have also been issued. Once again, this remains, as yet, only a paper exercise because it has not been accompanied by detailed activity mapping or a transfer of necessary funds and functionaries.

5.21 The absence of administrative support has emerged as one of the major weaknesses of the Gram Panchayats in Uttarakhand. As a result they are unable to do many things expected of them as institutions of self-government at the village level. The only administrative support available to them is the Secretary of the Gram Panchayat, but every GP does not have a full-time Secretary. There is such a shortage of personnel at the level of Secretary to GPs that it is quite the norm for one secretary to be responsible for a number of Gram Panchayats, at times as many as ten. For 7541 GPs in the state there are only 1232 Secretaries in position. Of these, only 412 (as against a

sanctioned strength of 670) belong to the cadre of Gram Panchayat secretary in the the Panchayati Raj Department. Another 412 are Village Development Officers from the Rural Development Department. The rest – 141 in all – are multi-purpose workers drawn from departments like, social welfare, health, irrigation, tubewell and agriculture. The number of multi-purpose workers from the different departments are health – 36 of whom 19 are in Tehri; irrigation – 64 of whom 54 are in Hardwar; tubewell–40 of whom 34 are in Udham Singh Nagar; and agriculture – 1 who is in Hardwar.

5.22 The district-wise break-up of the personnel – both in terms of sanctioned posts and those filled in – is given in the accompanying table 5.2. The break-up of GP Secretaries belonging to various departments is also provided. Overall, at the state level there are 1232 personnel from various departments working as secretaries in 7541 Gram Panchayats, giving an average of about one secretary for about 6 GPs. At the district level the distribution of personnel is highly skewed in favour of the three plains districts of Hardwar, Udham Singh Nagar and Dehradun which have on average one secretary between 2 and 4 GPs, and Nainital being slightly higher at about 5. In all other districts, which are mountain districts the average number of GPs under a secretary ranges between 7 (Tehri Garhwal, Rudraprayag, Pauri Garhwal, Uttarkashi and Pithoragarh), 9 (Bageshwar, Champawat and Chamoli) and as high as almost 11 in Almora. Clearly the plains and Nainital are the preferred places of posting.

Table 5.2:
District-wise Position of Staff in Gram Panchayats (2010)

District	Staff in position	Panchayati Raj Deptt		Rural Dev. Deptt.	Social Welfare Deptt.	Other Deptts.	No. of GPs
		Sanctioned posts	In position				
Almora	109	95	40	67	2	0	1146
Bageshwar	46	35	17	29	0	0	397
Chamoli	63	39	20	42	1	0	601
Champawat	33	24	14	19	0	0	290
Dehradun	106	46	37	60	4	5	403
Hardwar	148	40	39	52	2	55	302
Nainital	100	27	29	62	1	8	460
Pauri	170	118	74	91	1	4	1208
Pithoragarh	93	65	33	59	1	0	669
Rudraprayag	46	27	20	26	0	0	323
Tehri	140	75	55	65	0	20	979
U.S. Nagar	114	44	18	54	0	42	309
Uttarkashi	64	36	16	36	5	7	454
Total	1232	670	412	662	17	141	7541

Source: Panchayati Raj Directorate, Government of Uttarakhand, 2010.

C Urban Areas

5.23 There is today an inexorable trend towards higher urbanisation at both the national level and the state levels. Uttarakhand, like most other parts of the country, is experiencing steady migration from rural to urban areas, growth of new townships and change in the character of peripheral rural areas into peri-urban areas. Since urban areas offer advantages of economies of scale and agglomeration due to higher population densities, sharing of infrastructure, availability and sharing of human resources, sharing of services, better transportation and communication facilities, increased employment opportunities and increasing growth potential, they act as magnets attracting people from the rural areas. Such a trend can easily be discerned in the state along the highways, yatra routes, tourist destinations and in the vicinity of industrial areas. Some examples of such small townships are Agastamuni and Pipalkoti along the yatra route, Barechhina, Khairna, Satpuli and Bhikiyasain along highways, and Selakui, Bhagwanpur and Pantnagar in the vicinity of industrial areas. Kausani is a typical example of a village which having become an important tourist destination is still classified as a rural area. Though it is a popular tourist attraction the civic services here are woefully inadequate. Thus while the growing population and changing character of the area creates an increasing demand for civic services, it puts heavy pressure on the existing infrastructure, that is inadequate to begin with. The problem gets further compounded by a large floating/transitory population, often characterised by seasonality and periodicity. There has, so far, been little effort to bring the peri-urban areas within the ambit of municipal bodies. The resistance is primarily because on becoming urban the people on one hand lose the benefits of rural development programmes like Indira Awas Yojana, MNREGA, SJSY etc. and on the other become subject to municipal taxes. Although there is a provision for exemption of property tax in the initial years, but this provision tends to create inequity because while the older constructions with low values are subject to tax the new high value areas are either exempt or taxed at lower rates. Such a trend can be observed in Dehradun and Roorkee.

5.24 Even though disaggregation of GSDP by urban and rural areas is not available, there is sufficient indirect evidence to show that the urban share in GSDP has been increasing over the years. This can be inferred from the changing structure of economy. The contribution of the primary sector has come down from 32% to 17% while that of the secondary and tertiary sectors has gone up from 68% to 83%. The urban centres are clearly the engines of growth for the future. It is therefore extremely important that both economically and socially the city infrastructure is upgraded and maintained and service delivery is made efficient and cost effective.

5.25 Increasing urbanisation and concentration of population leads to pressure on urban infrastructure, which if not properly addressed result in traffic congestion and bottlenecks, increased pollution, slums, environmental degradation, filth and squalor. Roorkee, Dehradun, Haldwani, Haridwar, and Kashipur can be cited as some of the examples of urban degradation in Uttarakhand.

5.26 The urban landscape of Uttarakhand consists of 63 municipal bodies consisting of one old Nagar Nigams (Dehradun) and two recently notified Nagar Nigam, Hardwar and Haldwani. (See Annexure-5-A & 5-B) 30 Nagar Palika Parishads and 30 Nagar Panchayats, 12 Census Towns and 2 Industrial Townships There is a large variation in the population and area of municipal bodies in the state as the following table shows:

Table 5.3:
Population and Area of Urban Local Bodies in Uttarakhand: 2001

Urban Local Body	Population (2001)	Area (sq. kms.)
Nagar Nigam		
Dehradun	4,26,674	52.00
Nagar Palika Parishad		
Almora	30,154	7.36
Bageshwar	7,803	5.50
Bajpur	21,792	2.40
Bhowali	5,512	21.16
Chamoli-Gopeshwar	19,833	15.02
Dogadda	2,998	2.00
Gadarpur	13,645	3.40
Haldwani-Kathgodam	1,58,896	10.61
Hardwar	1,77,509	15.07
Jaspur	38,937	4.02
Joshimath	13,204	11.49
Kashipur	92,967	5.46
Khatima	14,335	8.40
Kichha	30,503	4.02
Kotdwara	24,947	2.59
Manglaur	42,584	1.32
Mussoorie	26,075	64.75
Nainital	38,630	11.73
Narendranagar	5,304	10.36
Pauri	24,743	42.00
Pithoragarh	44,964	9.00
Ramnagar	46,205	2.42
Rishikesh	66,189	10.00
Roorkee	97,516	8.11
Rudraprayag**	2,250	1.00

Urban Local Body	Population (2001)	Area (sq. kms.)
Rudrapur	88,676	12.43
Sitarganj	22,027	2.00
Srinagar	19,658	9.00
Tanakpur	15,811	1.20
Tehri	25,423	37.05
Uttarkashi	16,218	12.02
Vikasnagar	12,486	9.00
Nagar Panchayat		
Badrinath*	1,682	2.01
Barkot	6,095	5.00
Bhimtal	5,874	3.95
Chamba	6,580	4.00
Champawat	3,959	5.00
Devprayag	2,769	8.75
Dharchula	6,324	15.19
Didihat	4,806	4.00
Dineshpur	8,856	5.00
Doiwala	8,043	8.00
Dwarahat	8,092	2.87
Gangotri*	605	8.00
Gauchar	7,303	15.00
Herbertput	9,243	8.80
Jhabrera	9,384	0.09
Kaladhungi	6,128	1.16
Karnaprayag	6,977	25.00
Kedarnath*	482	2.75
Kelakhera	7,782	4.50
Kirtinagar	1,040	1.56
Landhaura	16,036	0.82
Laksar	18,242	5.00
Lalkuan	6,524	4.25
Lohaghat	5,829	5.00
Mahua Dabra	6,103	5.00
Mahua Kheraganj	8,858	0.27
Muni-ki-Reti	7,880	1.81
Nandprayag	1,704	2.15
Shaktigarh	4,776	1.80
Sultanpur	7,714	4.00

*Non-elected bodies; **The area and population of Rudraprayag have been increased substantially since 2001; authenticated figures for the same are awaited.

Source: TSFC questionnaire.

5.27 If we leave aside the three Nagar Nigams (population 4,26,674,158896 and 177509), we find that the Nagar Palika Parishads range in population from a low of only 2,998 (Dogadda) to a high of 97516 (Roorkee). This is indeed a very wide range. Similarly, the population of Nagar Panchayats too spans a rather wide range from a low of 1,704 in Nandprayag to a high of

16,036 in Landhaura and 18,242 in Laksar. In fact, the population of Landhaura and Laksar exceeds that of at least 9 Nagar Palika Parishads (excluding Rudraprayag). On the other hand the population of the Census Towns ranges from a low of 3,739 (Dharchula Dehat) to a high of 22,947 (Nagla) and 24,921 (Raipur). The lowest is more than that of three Nagar Panchayats (excluding the three non-elected bodies of Badrinath, Gangotri and Kedarnath) and one Nagar Palika Parishad (excluding Rudraprayag), while the highest two are more than that of all Nagar Panchayats and 14 Nagar Palika Parishads. It is obvious that there is a need to revisit the classification of ULBs in Uttarakhand. Perhaps the results of the 2011 census may be the right occasion to do this. It may be mentioned that the census frame for 2011 has listed 42 census towns in Uttarakhand instead of the 12 in 2001.

5.28 According to the U. P. Municipalities Act, 1916, applicable to Uttarakhand, the minimum population prescribed for a Nagar Panchayat is 5000. From the above table it is clear that 6 Nagar Panchayats (Champawat, Devprayag, Didihat, Kirtinagar, Nandprayag, and Shaktigarh) and the Dugadda Nagar Palika Parishad do not fulfill this condition.

5.29 The area figures for ULBs seem to be quite erratic, and cannot be fully relied upon. Some of the NPPs and NPs are reported to have extremely small area which does not really make much sense. For instance, among NPPs Rudraprayag is reported to have an area of only 1 sq. km. and Tanakpur and Manglaur 1.20 and 1.32 sq. km. respectively. In the case of NPs the area of Jhabrera is shown to be only 0.09 sq. kms., of Mahua Kheraganj only 0.27 sq. kms. and of Landhaura just 0.82 sq. kms. At the other extreme there are Mussoorie with an area of 64.75 sq. kms., Pauri with 42 sq. kms. and Tehri with 37.05 sq. kms. The commission was informed that the reason for these anomalies is that when notifications were issued for constituting the municipal bodies their area was not clearly specified. It was to be determined by a subsequent survey, which has not taken place in most of the municipalities. To get round the problem posed by very low and relatively high area figures, the Commission, while accounting for area in deciding horizontal devolution, have decided to group the ULBs into different area bands, thereby moderating to some extent the impact of extremely low and high values for area.

5.30 The ULBs of Uttarakhand are governed by the municipal legislation of Uttar Pradesh viz. U.P. Municipal Corporation Act, 1959, which is applicable to the Municipal Corporations and U.P. Municipalities Act, 1916, which is applicable to the Nagar Palika Parishads and Nagar Panchayats. Like the Zila Panchayats, municipal bodies of Uttarakhand also have a fairly long history.

Some of them, as mentioned earlier came into existence as far back as the end of the nineteenth century.

5.31 A comparison of the present status of ULBs with their status during the decades of the 1950s and 1960s shows that many important functions that the ULBs performed in the past have been taken over by the State Government. In the past, municipalities of Uttarakhand were running primary schools, dispensaries, veterinary hospitals, managing water supply and generating and distributing electricity (e.g. Mussoorie and Nainital) apart from solid waste management and sanitation, street lighting, maintenance of roads, parking, abattoirs, slaughter houses, cremation grounds etc. Now their functions are confined primarily to solid waste management/sanitation, street lighting and maintenance of some internal roads. A few ULB's are still maintaining public libraries and auditoriums and have assets like buildings, shops in municipal markets etc. Primary schools were taken over by the Basic Shiksha Parishad, water supply by the Garhwal and Kumaon Jal Sansthan (now the Uttarakhand Jal Sansthan) and electricity generation and distribution passed into the hands of first the U.P. State Electricity Board and now the Uttarakhand Power Corporation. All properties and assets connected with these functions were also transferred to the department/agency to which the function was transferred without any compensation whatsoever being paid to the ULBs. In the past municipalities also had the power to approve building plans as per their bye-laws and ensure that the plans were followed in actual practice. This power has now passed into the hands of the Development Authorities in places where such authorities exist, or into the hands of the Prescribed Authorities in the remaining places, designated as Regulated Areas. The ULBs have also lost some important sources of revenue like octroi and toll tax, which were abolished by the state government. Development charges and fees for approval of building plans are also no longer available to them as these are now collected and kept by the Development Authorities or Regulated Areas. The ULBs, thus, have suffered a serious loss of independence which has eroded their status as self-governing institutions. Instead, they have been transformed into subordinate agencies of the State Government. The situation today is such that they cannot do many things without the permission of the State Government. They cannot make any appointments unless the State Government creates the posts and grants permission to fill them. Personnel in supervisory positions belong to centralized services, who are appointed and transferred by the State Government without reference to the ULBs.

5.32 Local Bodies in Uttarakhand (both urban and rural) have so far been unable to access plan funds from the state sector because they were not represented in the existing District Planning Committees. In the absence of

any allocations for the local bodies (rural or urban) the District Plans were merely a compilation of departmental schemes. This is so because the state government had failed to constitute District Planning Committees envisaged by Article 243ZD of the Constitution, which provides that at least four-fifths of the members of the Committee should be from among elected members of the District Panchayats and Municipalities in the district. Hopefully the situation will improve now as District Planning Committees, as mandated by Constitution, have now been constituted in the State.

5.33. There has been some noticeable progress towards decentralisation in urban governance in recent years. The motivation has been the reform conditionalities necessary for receiving funds under some Centrally Sponsored Schemes like the Jawaharlal Nehru National Urban Renewal Mission (JNNURM) and the Backward Region Grant Fund (BRGF) . Though only three cities (Dehradun, Hardwar and Nainital) are covered by JNNURM in Uttarakhand, the reform agenda under the programme has a state-wide application. The important reforms implemented in Uttarakhand as a result of these programmes include the constitution of District Planning Committees (DPCs), transfer of certain functions to ULBs, reduction in Stamp Duty, creation of Monitoring Committee under respective Mayor/President for O&M of water supply, reform of rent control, repeal of urban land ceiling legislation.

5.34 Many of these reforms have the effect of strengthening the decentralisation process. For instance the constitution of the DPCs, elections to which have been held recently, will give a voice to the ULBs and PRIs in a district in the formulation of the district plan. As a result district plans will now have a greater likelihood of addressing the needs and aspirations of various rural and urban settlements. Similarly, the creation of a Monitoring Committee under the Mayor/President for O&M of water supply, taking up of new schemes and inclusion of the evaluation of the Monitoring Committee in the annual reports of the concerned officers will also hopefully ensure that the Jal Sansthan works in coordination with the ULB. Another important measure relates to the implementation of a provision for public disclosure. This has been done through a Government Order and is to be incorporated in the proposed legislation for ULBs. Some reforms like reduction in the rate of Stamp Duty from 10% to 5% for men and 4.5% for women, though necessary from the larger perspective, are likely to have an adverse effect on the finances of the ULBs as they will now have to do without the 2% additional Stamp Duty that was being passed on to them. Other reforms to promote decentralisation are reported to be in process. These include transfer of some functions to ULBs, convergence of city planning functions in ULBs and enactment of Community Participation legislation. The JNNURM has made a

number of reforms mandatory for the mission cities and also prescribed a time-frame for their implementation. These relate more to efficiency in functioning of ULBs and provision of services to the citizens than to deepening the process of decentralisation on a state-wide basis.

5.35 As has been observed by the 13th Finance Commission there has been considerable progress in the empowerment of PRIs and municipalities since the Tenth Finance Commission first made a provision for explicitly supporting local bodies through grants, subsequent to the passage of the 73rd and 74th amendments to the constitution in 1993.

CHAPTER-6

ASSESSMENT OF FINANCES OF ULBs

6.1 As Dr. Isher Ahluwalia Committee in their *Report on Indian Urban Infrastructure and Services* has observed "Urban local governments in India are among the weakest in the world both in terms of capacity to raise resources and financial autonomy." The financial condition of a majority of municipalities is very weak. It has undergone a significant deterioration subsequent to the implementation of the recommendations of the Sixth Pay Commission. There is today a mismatch between the revenue instruments assigned to the ULBs and their expenditure functions. Expenditure is constrained by the revenue resources, both in terms of own revenue and devolution and grants from the state government. When revenue is inadequate, it leads to under-spending on various services affecting the quality of service. Since the urban issue relates to management of growth with significant financial implications, the financial aspect of ULB management has to be dealt with in the context of overall management of Urban Local Bodies.

6.2 Theoretically, urban local bodies need to have powers for local taxation which leads to revenues commensurate with expenditure responsibilities. While there has not been enough assignment of taxation powers to the local bodies, whatever sources are available are also not being fully exploited. There is a growing dependence on transfer from the state government and very little effort to raise revenues locally. The government has also constrained their revenue raising powers. A particularly telling example of the latter is the recent Government Order imposing a stay on revision of property tax rates by the ULBs. (Annexure-VI-A). Apart from being an uncalled for encroachment on the domain of the ULBs, it is also a retrograde step that has seriously constrained the possibility of enhancing their revenue by the ULBs.

6.3 Bahl and Linn in their seminal work on *Urban Public Finance in Developing Countries* have observed that fiscal problems of cities will, sooner or later, occupy more of the attention of central governments as more cities face the challenge of improving public services. At the same time, along with migration to urban areas, the formal sector economy and overall taxable capacity also grow. Theoretically, this is where the local governments are in a better position to expand the urban tax base because they are better able to identify the liability for property taxes, automobile related taxes, business licences and user charges. Moreover, local governments are in a better position to mobilise more resources through user charges for investment in maintenance of infrastructure. However, this pre-supposes assistance and support from the central government in transferring necessary powers and technical assistance to implement such programmes and help in understanding which taxes they can levy and collect efficiently.

6.4 In a study of *Municipal Finance in India* by the Department of Economic Analysis and Policy, Reserve Bank of India (2007), it has been pointed out that the constitutionally in-built imbalance in functions and finances assigned to various levels of government eventually reflect in high dependency of local bodies on the State Government for funds. Globally it has been the experience that rural-urban migration and *in situ* transformation of rural habitations into towns cannot be stopped. The policy intervention needed is to promote healthy and orderly urban growth, which also helps to bridge the urban-rural divide. Urbanisation involves shift from low productivity rural pursuits to high productivity non-agricultural activities. It also requires more governmental intervention by way of planning, capacity creation and upgradation, because higher population density generates externalities which need to be addressed through public regulation and public involvement in service provision. We have tried to address the issue while discussing municipal governance. A study by NIPFP of municipalities in India, has documented the problems of vertical imbalance, horizontal imbalance, inadequate exploitation of existing resources by local bodies, high cost of administration and collection of local taxes and arbitrary system of fiscal transfers from State Government to ULB's as the common feature of municipal finances in the country.

6.5 The authority of ULBs to raise resources flows from the State legislation, namely, U.P. Municipal Corporation Act 1959 and U.P. Municipalities Act, 1916 as applicable to Uttarakhand. While a Municipal Corporation under the U.P. Municipal Corporation Adhiniyam, 1959 has statutory revenue raising powers under Sec. 172, no such power is with the NPPs and NPs. It is a discretionary power under sec.128, to levy taxes like property tax, trade tax, profession tax, theatre tax, vehicle tax, dog tax, animal tax, cinema tax, water tax, drainage tax, scavenging tax, conservancy tax etc. In actual fact property tax is the main tax levied by the municipal bodies. All ULBs, except three, have been levying property tax. The three ULBs that do not levy the tax are Tehri from among NPPs and Chamba and Shaktigarh among NPs. Apart from property tax the ULBs also have a variety of non-tax sources of revenue. The main sources of non-tax revenue for the ULBs are licence fees, tehbazari, income from property fines and entry fees into certain areas.

6.6 The revenue base of Municipal bodies consists mainly of (i) their own tax and non tax revenues (ii) transfers from state government by way of devolution and grants in aid and (iii) other receipts. Since the urban local bodies are statutorily not permitted to incur budget deficits, and because of constraints on their market- borrowing ability in the absence of credit rating, they are hardly able to take recourse to 'debt financing', thus leading to a very high dependence on the State government.

6.7 The analysis of finances of ULB's has been done on the basis of information provided by them in response to the questionnaire of the Commission.

Nagar Nigam, Dehradun

6.8 As is clear from the Table below, for the Dehradun Nagar Nigam government grants constitute more than 80% of total revenue receipts, whereas own resources constitute only around 17% of total receipts. There are also wide fluctuations from year to year in receipts under different heads. For instance rent receipts were ₹ 1.58 crores in 2006-07 which went down to ₹ 0.072 crore, in 2009-10.

Table 6.1

Receipt - Municipal Corporation Dehradun, (2006-10)

(₹ in lakh)

S.No.	Head	Year				
		2006-07	2007-08	2008-09	2009-10	Average
i-	Tax revenue					
1-	Property tax	251.34	296.78	290.81	342.17	295.28
2-	Show tax	1.11	2.28	3.01	1.80	2.05
3-	Advertisement tax	42.78	55.61	57.71	38.96	48.77
4-	Other sources	1.15	0.16	0.51	0.20	0.51
	Total (i)	296.38	354.83	352.04	383.13	346.60
ii-	Non tax revenue					
1-	Licence fee	14.35	15.37	8.49	22.81	15.26
2-	Rent (House, shop and other)	158.76	11.13	8.68	7.29	46.47
3-	Parking fee	15.95	12.51	11.84	9.48	12.45
4-	Slaughter house fee	4.22	4.72	3.97	4.18	4.27
5-	Other sources	115.01	132.73	173.16	13.38	108.57
	Total -non tax revenue	308.29	176.46	206.14	57.14	187.02
	Grants					
iii-	State Finance Commission	1793.00	2146.33	1852.63	2146.33	1984.57
iv-	12th Finance Commission	68.58				68.58
v-	Income from other sources					
	(a) MLA Fund	5.63	8.89	1.30		5.27
	(b) MP Fund	1.00	1.92		6.22	3.05
	(c) Other	789.84	2.25	1228.45	284.00	576.14
	Total Grant	2658.05	2159.39	3082.38	2436.55	2584.09
	Total income (i+ii+iii+iv+v)	3262.72	2690.68	3640.56	2876.82	3117.70
	Property Tax as % of Total Tax revenue	84.80%	83.64%	82.61%	89.31%	85.09%
	Property Tax as % of Own Revenue	41.57%	55.86%	52.10%	77.72%	56.81%
	Own Revenue as % of Total Income	18.53%	19.75%	15.33%	15.30%	17.23%

Source: TSFC-Questionnaire

Nagar Palika Parishads

6.9 The aggregate receipts for all NPPs for the four years from 2006-07 to 2009-10 is given in the following table.

Table 6.2
Aggregate Receipts for NPPs: 2006-07 to 2009-10

(₹ in Lakh)

S.No.	Head	Year				
		2006-07	2007-08	2008-09	2009-10	Average
i-	Tax revenue					
1-	Property tax	630.51	688.51	710.62	739.36	692.25
2-	Show tax	4.32	5.53	4.22	5.53	4.90
3-	Advertisement tax	30.51	47.34	30.28	50.20	39.58
4-	Conservancy tax	0.07	6.67	0.12	0.10	1.74
5-	Water tax	25.52	29.22	27.66	29.21	27.90
6-	Stamp duty	566.19	651.92	1346.64	248.82	703.39
7-	Other taxes	119.48	185.57	153.10	162.59	155.19
	Total (i)	1376.59	1614.76	2272.64	1235.82	1624.95
ii-	Non tax revenue					
1-	Tehbazari	174.38	221.68	217.68	255.08	217.20
2-	Licence fee	110.56	48.29	129.82	57.58	86.56
3-	Rent (House, shop and other)	372.68	476.92	479.15	573.54	475.57
4-	Parking fee	47.07	37.33	79.13	111.77	68.83
5-	Slaughter house fee	18.75	29.05	24.61	21.63	23.51
6-	Other sources	818.53	803.06	711.37	795.87	782.71
	Total (ii)	1541.97	1616.32	1641.77	1815.47	1653.88
	Grants					
iii-	State Finance Commission recommendation	6023.61	7118.41	6611.70	7558.25	6827.99
iv-	12 th Finance Commission recommendation	399.19	180.30	0.00	7.80	146.82
v-	Income from other sources					
	(a) MLA Fund	84.93	65.24	174.03	104.33	107.13
	(b) MP Fund	35.66	18.00	85.91	67.74	51.83
	(c) Other	7068.38	1886.40	2258.80	2791.66	3501.31
	Total Grant	13611.77	9268.35	9130.44	10529.78	10635.08
	Total income (i+ii+iii+iv+v)	16530.33	12499.42	13044.84	13581.06	13913.92
	Property Tax as % of Total Tax Revenue	45.80%	42.64%	31.27%	59.83%	42.60%
	Property Tax as % of Own Revenue	21.60%	21.31%	18.15%	24.23%	21.11%
	Own Revenue as % of Total Income	17.66%	25.85%	30.01%	22.47%	23.57%

Source: TSFC Questionnaire.

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6.10 Comparable aggregate data for Nagar Panchayats on total receipts for the four year period 2006-07 to 2009-10 is presented below.

Table 6.3
Aggregate Receipts for NPs: 2006-07 to 2009-10

(₹ In Lakh)

S.No	Head	Year				Average
		2006-07	2007-08	2008-09	2009-10	
i-	Tax revenue					
1-	Property tax	56.10	63.11	60.40	75.22	63.71
2-	Show tax	0.00	0.00	0.00	0.00	0.00
3-	Advertisement tax	0.37	1.00	0.66	0.93	0.74
4-	Conservancy tax	0.00	0.00	0.00	0.00	0.00
5-	Water tax	13.51	13.75	13.97	15.68	14.23
6-	Stamp duty	5.64	7.77	0.00	34.06	11.87
7-	Other taxes	11.65	15.10	15.20	14.47	14.11
	Total Tax revenue	87.27	100.73	90.23	140.36	104.65
ii-	Non tax revenue					
1-	Tehbazari	58.97	72.08	88.34	88.66	77.01
2-	Licence fee	8.47	9.13	8.93	10.67	9.30
3-	Rent (House, shop and other)	19.55	18.57	25.40	58.99	30.63
4-	Parking fee	25.99	24.92	31.08	29.60	27.90
5-	Slaughter house fee	0.48	0.54	0.71	0.70	0.61
6-	Other sources	122.64	121.79	99.87	131.31	118.90
	Total (ii)	236.10	247.03	254.33	319.94	264.35
	Grants					
iii-	State Finance	1260.43	1432.30	1395.45	1559.92	1412.03
iv-	12 th Finance Commission	80.16	46.25	0.00	0.00	31.60
v-	Income from other					
	(a) MLA Fund	38.19	32.91	95.03	45.53	52.92
	(b) MP Fund	4.66	6.55	15.44	17.09	10.94
	(c) Other	2216.37	562.59	433.30	439.77	913.01
	Total Grant	3599.81	2080.60	1939.22	2062.31	2420.49
	Total income (i+ii+iii+iv+v)	3923.18	2428.36	2283.78	2522.61	2789.48
	Property Tax as % of Total Tax Revenue	64.28%	62.65%	66.94%	53.59%	60.88%
	Property Tax as % of Own Revenue	17.35%	18.15%	17.53%	16.34%	17.27%
	Own Revenue as % of Total Income	8.24%	14.32%	15.09%	18.25%	13.23%

Source: TSFC Questionnaire.

6.11 A similar pattern of dependence on government grants is evident in the case of all other ULBs as well. For Nagar Palika Parishads as a whole the share of government grants was 78% of total receipts in 2009-10 and the average for the four year period from 2006-07 to 2009-10 was 77%. In the case of Nagar Panchayats the share of grants in total receipts was 82% in 2009-10 and the average for four years, 2006-07 to 2009-10, was 86%.

6.12 The foregoing figures clearly underline the fact that all categories of ULBs in Uttarakhand are heavily dependent on government grants. In only two NPPs, own resources constitute more than 50% of total revenue receipts. These are Ramnagar (58.55%) and Nainital (51.87%). In three other NPPs viz., Almora (42.58%), Mussoorie (33.68%) and Kashipur (44.91%) the share of own resources in total receipts, though less than half is still substantial. Similarly among the NPs, Kaladhungi (64.33%) has the highest contribution of own revenue to total revenue, followed by Herbertpur (37.32%), Mahua Kheraganj (33.76%) and Jhabreda (32.91%).

6.13 Among NPP's Gopeshwar, Tanakpur, Sitargunj, Uttarakashi and Rudraprayag, and among NPs Karnaprayag, Nandprayag, Devprayag, Kirtinagar, Kelakhera, Shaktigarh and Barkot are able to raise less than 10% of total revenues from own sources. It is noteworthy that except Kelakhera and Shaktigarh all other NP's are situated on the yatra route to the Himalayan shrines of Badrinath, Kedarnath and Yamunotri and have a small permanent population but a large floating population.

6.14 In terms of per capita own revenue, Mussoorie has consistently been the best performer (₹ 1410.35 in 2009-10 and the average for the four-year period from 2006-07 to 2009-10 being ₹1273.42), with Nainital being a close second (₹ 1198.50 for 2009-10 and a four-year average of ₹796.87), Rudraprayag a distant third (₹ 698.22 for 2009-10 and a four year average of ₹ 680.44) and Almora being fourth (₹481.79 for 2009-10 with an average of ₹. 436.46).

6.15 The average own revenue contribution to total receipts for NPP's as a whole was 22.84%. While the contribution of 12 NPPs was above the average, that of 20 was below the average. Similarly for NPs while the average own contribution was 13.82%, the contribution of 14 fell below the average and of 13 was above average.

Analysis of Revenue of ULBs

6.16 The following two tables provide information on the annual growth (CAGR) in revenue and per capita revenue for the ULBs. Growth in tax and non-tax revenue is shown separately. Also shown is per capita tax and non-tax revenue. The information is grouped into a few categories to facilitate ease of interpretation. Data for each ULB is given in the annexed tables.

Table 6.4 (A)

ULBs Grouped According to Growth Rate of Tax & Own Revenue : 2006-07 to 2009-10

Growth Rates (%)	Nagar Palika Parishads		Nagar Panchayats*	
	Tax Revenue	Own Revenue	Tax Revenue	Own Revenue
Negative	14	10	3	6
Less than 5	7	4	7	2
5 – 9.9	0	2	6	6
10 – 19.9	6	7	2	4
20+	5	9	6	9
All	32	32	24	27

*The three non-elected Nagar panchayats are not included.; information in respect of three Nagar Panchayats not available.

Source: TSFC Questionnaire.

Table 6.4 (B)

ULBs Grouped According to Per Capita Tax & Own Revenue: 2006-07 to 2009-10

PC Tax Rev.(₹)	NPP	NP	PC Own Rev.(₹)	NPP	NP
< 25	4	10	< 100	4	8
25 – 49	8	5	100 – 199	12	8
50 – 99	7	7	200 – 299	8	5
100- 199	9	3	300 – 499	4	3
200 +	4	2	500 +	4	3
All	32	27	All	32	27
Average	99.04	68.59	Average	247.93	234.62

*The three non-elected Nagar panchayats are not included.

Source: TSFC Questionnaire

6.17 Annual Growth in tax revenue during 2006-07 and 2009-10 shows considerable variation among both NPPs and NPs ranging from negative growth to over 20 per cent growth. On the whole the variation was somewhat lower among NPs as compared to NPPs. As many as 14 of the 32 NPPs had negative growth as against 3 out of 23 among NPs. In Roorkee, Bhowali and Kichha NPPs the negative rates were the highest at 41.81 per cent, 34.21 per cent and 31.58 respectively. Among NPs, on the other hand, the highest negative rate was 7.38 per cent in Karnaprayag. At the other extreme 5 NPPs, or 15.6 per cent, had a growth rate of tax revenue in excess of 20 per cent, with the highest rate being 67.76 per cent in Ramnagar, followed by 44.68 per cent in Pauri and 41.53 per cent in Narendranagar. The performance of NPs was better in this respect too with 6, or 26 per cent registering a growth rate in excess of 20 per cent, the highest being 71.29 per cent in Bhimtal and 69.24 per cent in Herbertpur.

6.18 A similar pattern is visible in the case of non tax revenue also. Ten NPPs posted a negative growth rate as compared to 6 NPs. The maximum negative rate was 29.85 per cent in Haldwani among NPPs and 42.22 per cent in Bhimtal among NPs. On the other hand 9 NPPs and 9 NPs registered a growth in excess of 20 per

cent, with the NPs again performing better in percentage terms. The highest rates of growth of non-tax revenue among NPPs were 45.67 per cent in Kichha and 43.24 per cent in Srinagar, while Gochar and Didihat NPs registered growth rates of 101.45 per cent and 67.95 per cent respectively among NPs.

Relative Financial Performance of ULBs

6.19 We have attempted to analyse the relative financial performance of ULBs on two dimensions, per capita own revenue and growth rate (CAGR) of own revenue. On both these dimensions the NPPs and NPs have separately been classified into three categories of high, medium and low performers in the following manner. In the case of per capita own revenue, the average for all the ULBs is calculated. The average is then divided by three. When the value obtained is added to the average value we get the lower point of the high category. All ULBs scoring above this value are included in the high category. Similarly by subtracting one-third of the average value from the value we get the upper point of the low category. All ULBs scoring less than this value are included in the low category. ULBs scoring between the upper point of the low category and the lower point of the high category are then included in the middle category. This procedure could not be followed in the case of growth rate of own revenue since a number of ULBs – both NPPs and NPs – were found to have a negative rate of growth, which in some cases was rather high, which tended to distort the average value. Hence we have decided on the cut-off points for high, medium and low on an intuitive basis after examining the data. The cut-offs for the low, medium and high categories on the two dimensions for NPPs and NPs are as follows:

Nagar Palika Parishads

Per capita own revenue collection

Low-less than ₹200; Medium-₹201-₹400; High-more than ₹ 400

CAGR Low-less than 7.5%; Medium – 7.5%-15%; High – more than 15%

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Per capita own revenue collection Low – less than ₹ 140; Medium – ₹ 140- ₹280; High – more than 280

CAGR

Low – less than 5%; Medium – 5%-10%; High – more than 10%

6.20 The distribution of the NPPs and NPs falling in the low, medium and high categories on these two dimensions shows the following pattern:

High	Srinagar Tehri Uttarkashi	Joshimath, Pauri, Narendra Nagar, Gadarpur, Kashipur, Kichha	Bageshwar, Nainital, Ramnagar
Medium	Gopeshwar Hardwar	-----	-----
Low	Tanakpur*, Rishikesh*, Vikasnagar*, Manglaur, Roorkee*, Haldwani*, Kotdwara*, Bazpur*, Jaspur, Rudrapur*, Sitarganj*	Bhowali*, Dugadda^ Pithoragarh*, Khatima	Almora, Mussoorie, Rudraprayag
CAGR			
Per cap →	Low	Medium	High

[*These NPPs have a negative CAGR, in some cases as high as 37% (Roorkee) and 23 % (Bhowali).

^In Dugadda the CAGR was zero.]

6.21 The figure shows about one third of the NPPs rank low and only three rank high on both the dimensions viz., CAGR of own revenue and per capita own revenue. A majority are placed in the low category on either of the two dimensions. Thus 18 NPPs (56 percent) have a low growth rate of own revenue, while 16 (50 percent) have low per capita own revenue. The performance of only nine NPPs, those falling in the three cells above the diagonal linking the high-high cells, may be considered satisfactory. The rest, especially those in the three cells below the high-high diagonal, need to improve their performance.

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6.22 The distribution of the NPs falling in the low, medium and high categories on these two dimensions is depicted below. Information on only 27 of the 30 NPs has been presented. The three non-elected NPs of Badrinath, Kedarnath and Gangotri have not been included in the analysis on account of their special character. They are not really comparable with the others on either of the two counts on which data has been compiled.

Kelakhera, Mahuadabra, Shaktigarh	Jhabrera, Dharchula, Didihat, Dineshpur, Mahuakheraganj	Gauchar, Champawat, Lohaghat, Herbertpur, Kaladhungi

High	Dwarahat, Laksar, Barkot	Karnaprayag	Muni-ki-Reti
Medium	Nandprayag*, Doiwala*, Landhaura, Bhimtal*, Chamba*, Devprayag	Sultanpur	Lalkuan, Kirtinagar*



[*These NPs have a negative CAGR, in some cases as high as 28% (Bhimtal) and 11% (Chamba)]

6.23 In general the performance of NPs is much better than that of NPPS. Almost the same number of NPs lie above the high-high diagonal as there are below it. There are eleven, or about 41 per cent in the former category and ten, or 37 per cent in the latter category. A worrying feature of the distribution for both the NPPs and NPs is the rather large number located in the quadrant representing the low-low classification. These represent the most difficult problem. These ULBs need to improve their performance significantly in both per capita own revenue generation as well as the growth rate of own revenue.

Property Tax

6.24 Property Tax is the single most important tax for the ULBs. In many cases it is also one of the most important sources of own revenue. For Nagar Nigam Dehradun it constituted 85.09% of total tax revenue and 56.81% of own revenue. For NPPs as a whole, it contributed 45.58% of total tax revenue and 22.84% of own revenue, while for NPs it had a share of 61.88% of tax revenue and 18.72% of own revenue. The relatively lower share of property tax in total tax revenue in the case of NPPs as compared to NPs may be due to the higher receipts from additional stamp duty. As additional stamp duty has now been abolished as part of the reform agenda following the implementation of the JNNURM, the dependence of ULBs on property tax is likely to be much higher in future. The two tables below show the rate of house tax and last date of its revision.

Table 6.5
Distribution of Municipalities by House tax rates

S.No.	Tax Rate	No. of Municipalities
1	5 percent	15
2	6 percent	1
3	7 percent	2
4	7.50 percent	1
5	8 percent	1
6	10 percent	11
7	12.50 percent	2
8	15 percent	1
9	Not levied	3
10	Inadequate information	4
11	No Response	22
	Total	63

Source: TSFC Questionnaire

Table 6.6
Last date of fixation of house tax

S.No.	Date	No. of Municipalities
1	Before 2005-06	31
2	After 2005-06	20
3	No Response	9
4	Not applicable	3
	Total	63

Source: TSFC Questionnaire

6.25 While comparing the above data with that given in the report of the SSFC we find that the share of property tax which was 59.28% of own revenue, in Dehradun Nagar Nigam, 24.50% in NPPs and 20.33% in NPs in year 2004-05 stands at 56.81% for NN Dehradun 22.40% for NPP's and 17.56% for NP's taking the average from 2006-07 to 2009-10.

6.26 From the above analysis it transpires that property tax, known as "Bhumi Bhawan kar", is the single most important tax being levied by almost all ULB's, barring New Tehri, Chamba and Shaktigarh. In Uttarakhand property tax is levied on an "Annual Ratable Value" basis. In the annual value system the base is defined as the expected or notional rental value of a property. It has been observed by Bahl and Linn in their work on *Urban Public Finance in Developing Countries*, that in theory, a discounted stream of net rent payments is equivalent to the capital value of the property, hence the capital and annual value basis are equivalent. In practice, there is no such equivalence because annual value systems are not based on market rents any more than the capital value systems are based on market prices. There is usually a wide divergence between assessed annual value and the market value. Three reasons have been cited for this viz., legally allowable reductions in annual value, rent controls, and assessment difficulties particularly for non-residential properties. In order to overcome the

above mentioned difficulties, in some places owner occupied properties are assessed on a different basis than the rented premises. Ideally the assessment procedure should be objective, which means that a manual describing the assessment method should exist, so that there is a certain degree of standardisation and there is horizontal and vertical equity. Some of the municipalities in some developing countries are following capital value systems and site value methods, which is a derivative of capital value system, and have the potential for improving the efficiency of land use.

6.27 The revenues from property tax depend upon the tax base, rate structure, valuation principles, and tax administration which would inter alia include timely reassessment of value, enumeration of new properties/construction and bringing them in the tax net, surveys and inspection and punitive action against the defaulters.

6.28 The 13th Finance Commission has observed that there are serious shortcomings in the municipalities to-day which hinder efficient collection. Absence of a formal count of properties is one of the major handicaps in exploiting the true potential of property tax in India. It has observed that there is tremendous scope for improvement in revenue from property tax, even without increasing the rates, and indeed, even without any structural alteration of the basis of levy. In its view it is "urgently required that the municipalities in India complete formal registration of all properties, whether assessable or not. This needs to be followed by the complete assessment of all registered properties and collection of the demands raised on assessable properties at a minimum of 85 percent efficiency " (para 10.80 of 13th F.C. Report).

6.29 It has recommended, (i) broadening the tax base by instituting a Geographical Information System (GIS) for mapping properties in all cities with a population of more than 1 lakh (ii) establishing a Central Valuation Board in each state on the lines of West Bengal Central Valuation Board in order to standardise property valuation, setting guidance values and subsequent updating (iii) improving collection efficiency, identifying tax evasion and delinquency and enforcing penal clauses.

6.30 The property tax reforms in Ahmedabad include (i) updating of municipal record of properties 2) reassessment of all existing properties whose assessed value was grossly inadequate 3) punitive actions like disconnection of water supply and drainage services against property tax defaulters, attachment of movable and immovable property. ARV has been replaced by 'area based property tax system' where tax is calculated on the total carpet area making adjustments for factors like location, age, type of use and nature of occupation (whether owner/tenant). Similarly in Hassan Municipal Corporation, Karnataka optimisation of property tax collection by use of GIS is being implemented.

Property Tax in Uttarakhand

6.31 The FSFC had outlined the weaknesses of the property tax regime and administration in Uttarakhand while observing that the tax is managed quite inefficiently and it's functioning as a whole is non-transparent. It is related to poor coverage in terms of assessment of properties, liberal exemptions, revision and reduction by tax committees in a liberal and non-transparent manner, hesitation in taxing properties belonging to religious trusts, accumulation and non- collection of arrears, lax manner in which quinquennial revision is done. Very little has changed since its report. We are pained to observe that the position has deteriorated. In 31 ULB's of which we have the information, quinquennial assessments which had fallen due have not been made. Also, no institutional mechanism or standardised procedure exists for survey of properties.

6.32 The Commission recommends that 'Unit Area System' of computation based on self assessment principle, be started in Dehradun Nagar Nigam, Hardwar, Roorkee, Haldwani, Kashipur and then gradually extended to other NPPs & NPs.

6.33 The aggregate receipts for the NPPs by way of additional stamp duty was ₹ 7.03 crore (average between 2006-07 to 2009-10) which constituted 43.2% of their own tax revenue and for NPs it constituted 11.34% of their tax revenue. It's abolition as a measure of JNNURM reforms is going to have an adverse impact on the finances of the ULBs. It is recommended that profession tax be levied in the State and assigned to ULBs in the urban areas and to ZPs in rural areas and C&P tax may be replaced by it. Among the States levying profession tax Tamil Nadu has authorised its Municipal Council and Town Council to collect the tax.

Table 6.7
Balance of Municipal Revenue and Expenditure (Average of 2007-08 to 2009-10)

Name of ULB	Total Revenue Income (₹ In Lakh)	Per Capita Revenue Income (₹)	Revenue Expenditure (₹ In Lakh)	Per Capita Revenue Exp. (₹)	Total Revenue Surplus/ Deficit as against Revenue Income (₹ In Lakh)	Per Capita Revenue (+) Surplus/ (-) Deficit (₹)
Nagar Nigam						
1 Dehradun	2558.34	599.60	1808.80	423.93	749.54	175.67
Nagar Palika Parishad						
1 Almora	303.18	1005.43	410.43	1361.10	-107.25	-355.67
2 Bageshwar	113.91	1459.87	104.53	1339.57	9.39	120.30
3 Gopeshwar	249.84	1259.72	154.93	781.19	94.91	478.53
4 Joshimath	200.65	1519.62	151.46	1147.05	49.19	372.56
5 Tanakpur	96.66	611.37	138.88	878.38	-42.22	-267.01
6 Mussoorie	1006.06	3858.32	1014.93	3892.34	-8.87	-34.02
7 Rishikesh	395.07	596.89	281.73	425.64	113.34	171.24
8 Vikasnagar	128.63	1030.17	185.77	1487.85	-57.15	-457.69
9 Hardwar	1335.59	752.41	1317.62	742.28	17.97	10.13
10 Manglaur	154.41	362.60	157.28	369.33	-2.87	-6.73
11 Roorkee	651.22	667.81	518.50	531.71	132.72	136.10
12 Nainital	691.28	1789.49	777.88	2013.67	-86.60	-224.18
13 Haldwani	856.72	539.17	1106.51	696.38	-249.79	-157.21
14 Ramnagar	286.91	620.94	183.26	396.62	103.65	224.33
15 Bhowali	36.89	669.33	34.40	624.15	2.49	45.17
16 Dugadda	24.77	826.11	40.68	1356.90	-15.91	-530.80
17 Kotdwara	227.85	913.35	230.60	924.37	-2.75	-11.02
18 Pauri	338.29	1367.28	213.32	862.16	124.98	505.12
19 Srinagar	133.97	681.52	230.21	1171.06	-96.23	-489.54
20 Pithoragarh	406.43	903.89	260.65	579.69	145.78	324.21
21 Narendranagar	68.50	1291.38	120.81	2277.65	-52.31	-986.27
22 Tehri	276.60	1088.00	306.90	1207.17	-30.30	-119.17
23 Bajpur	118.73	544.83	48.94	224.59	69.79	320.24
24 Gadarpur	108.08	792.06	67.00	491.02	41.08	301.04
25 Jaspur	208.49	535.45	217.84	559.48	-9.35	-24.02
26 Kashipur	594.95	639.96	395.05	424.94	199.90	215.03
27 Khatima	140.37	979.21	125.45	875.13	14.92	104.08
28 Kichha	170.55	559.13	195.25	640.10	-24.70	-80.98
29 Rudrapur	649.64	732.60	245.63	276.99	404.01	455.61
30 Sitarganj	112.10	508.92	77.46	351.66	34.64	157.26
31 Uttarkashi	248.90	1534.74	182.41	1124.76	66.49	409.98
32 Rudrapur	157.07	6981.04	23.40	1040.15	133.67	5940.89
Total	10379.96	831.87	9519.71	31075.10	860.25	68.94

Chapter 6 : Assessment of Finance of ULB

Nagar Panchayat

Name of ULB		Total Revenue Income (₹ In Lakh)	Per Capita Revenue Income (₹)	Revenue Expenditure (₹ In Lakh)	Per Capita Revenue Exp. (₹)	Total Revenue Surplus/ Deficit as against Revenue Income	Per Capita Revenue (+) Surplus/ (-) Deficit (₹)
1	Dwarahat	47.71	1543.12	26.18	846.81	21.53	696.31
2	Gochar	110.16	1508.47	129.39	1771.74	-19.23	-263.27
3	Karnaprayag	120.25	1723.52	156.79	2247.19	-36.54	-523.67
4	Nandprayag	20.43	1198.75	40.41	2371.67	-19.99	-1172.93
5	Champawat	47.86	1208.98	68.88	1739.75	-21.01	-530.77
6	Lohaghat	58.50	1003.55	35.69	612.23	22.81	391.32
7	Doiwala	45.40	564.51	16.63	206.81	28.77	357.70
8	Herbertpur	125.73	1360.31	40.35	436.55	85.38	923.76
9	Jhabreda	38.64	411.73	22.76	242.58	15.87	169.15
10	Laksar	95.93	525.87	79.28	434.58	16.65	91.29
11	Landhaura	60.38	376.51	42.60	265.63	17.78	110.88
12	Kaladhungi	62.28	1016.26	17.95	292.97	44.32	723.29
13	Lalkuan	68.60	1051.50	47.41	726.70	21.19	324.80
14	Bhemtal	41.90	713.37	53.46	910.06	-11.55	-196.69
15	Dharchula	112.96	1786.21	63.95	1011.17	49.01	775.04
16	Didihat	45.32	942.99	47.87	996.05	-2.55	-53.06
17	Chamba	47.09	715.60	53.26	809.42	-6.17	-93.82
18	Devprayag	39.01	1408.88	38.94	1406.40	0.07	2.48
19	Kirtinagar	21.74	2090.36	21.54	2070.83	0.20	19.53
20	Muni ki Reti	111.29	1412.34	72.61	921.45	38.68	490.89
21	Dineshpur	83.00	937.22	32.38	365.59	50.62	571.63
22	Kelakhera	56.86	730.70	18.24	234.39	38.62	496.32
23	Mahuadabra	47.02	770.39	14.11	231.25	32.90	539.13
24	Mahuakherag	46.69	527.03	13.94	157.32	32.75	369.72
25	Shaktigarh	40.36	844.99	47.52	995.04	-7.17	-150.06
26	Sultanpur	52.31	678.16	85.01	1102.02	-32.70	-423.86
27	Badkote	130.03	2133.39	49.93	819.14	80.10	1314.25
Total		1777.45	945.85	1337.07	24225.34	440.38	234.34

Non elected Panchayat

1	Badrinath	41.54	2469.68	16.38	973.84	25.16	1495.84
2	Kedarnath	15.87	3293.22	11.96	2480.64	3.92	812.59
3	Gangotri	11.87	1962.53	10.59	1750.96	1.28	211.57
Total		69.29	2502.23	38.93	5205.44	30.36	1096.30
Grand Total		14785.07	792.70	12704.51	681.15	2080.53	111.55

* Revenue income includes own revenue and Grant from SFC

6.34 The above table shows the revenue balance position. Since uniform accounting norms are not being followed in the State, it is quite possible that there may be misclassification between capital and revenue heads and between various revenue heads also, which may show a negative revenue balance in number of cases. It may be pointed out that the ULBs normally under spend on civic

services as they are supposed to have a balanced budget since they cannot borrow without the permission of state government and revenue deficit cannot be funded by debt. An assessment of under spending on a normative basis is not feasible because head wise expenditure data is not available to the Commission. Salary head covers all salary payment and cannot be disaggregated by various services, although the major part of it is attributable to solid waste management and sanitation. Similarly there is an outstanding liability of ULB's amounting to ₹128.99 crore on account of unpaid power bills to UPCL. The expenditure data does not reflect the actual situation.

6.35 Any monitoring system in future needs to prescribe a uniform budget format along with accounting procedure whereby disaggregated data on important expenditure heads is truly reflected and analysed for assessment on 'normative basis' along with 'fiscal balance' approach.

Table 6.8
Expenditure of ULB's
Nagar Nigam

(₹ in lakh)

Head	Year				
	2006-07	2007-08	2008-09	2009-10	average
Revenue expenditure					
Establishment					
Salary and other allowances	1236.81	1276.48	1257.23	1765.86	1384.10
Pension	94.12	189.88	112.85	124.33	130.30
Office expenditure	2.63	3.49	1.56	2.32	2.50
Total (i)	1333.56	1469.85	1371.64	1892.51	1516.89
Sanitation	127.45	90.04	89.36	91.12	99.49
Street light	101.29	62.09	38.66	79.48	70.38
Others	76.21	62.74	68.52	82.07	72.39
Total(ii)	304.95	214.87	196.54	252.67	242.26
Building repairs	15.30	19.31	4.70	4.31	10.91
Total Rev Exp.(i+ii+iii)	1653.81	1704.03	1572.88	2149.49	1770.05
Machine and tools	3.89	66.06	39.28	2.20	27.86
Road Construction	576.34	372.32	658.56	744.84	588.02
Sanitation	93.66	6.95			50.31
Street light	148.36		64.08	92.43	101.62
Shops and building repair		6.03	9.93	2.12	6.03
Construction of park				0.56	0.56
Total (i)	822.25	451.36	771.85	842.15	721.90
Other capital expenditure	203.38	16.86	19.86	93.61	83.43
Total Capital Exp.	1025.63	468.22	791.71	935.76	805.33
Grand Total	2679.44	2172.25	2364.59	3085.25	2575.38

Nagar Palika Parishads

(₹ in lakh)

Head	Year				
	2006-07	2007-08	2008-09	2009-10	Average
Salary and other	3938.76	4505.28	4630.99	5939.38	4753.60
Pension	329.20	394.96	473.81	527.75	431.43
Office expenditure	578.63	660.39	666.78	951.03	714.21
Office / Building rent	0.00	0.00	0.00	0.00	0.00
Total (i)	4846.59	5560.62	5771.58	7418.16	5899.24
Maintenance work					
Road	1927.96	2594.60	1502.87	1554.47	1894.98
Sanitation	342.25	515.51	429.55	382.99	417.57
Street light	179.78	194.26	155.52	201.07	182.66
Maintenance Charge	140.02	114.38	218.83	134.09	151.83
User Charge	15.05	38.83	69.38	45.93	42.30
Night Soil Disposal	0.00	1.35	14.51	0.77	4.16
Health	99.22	108.55	101.11	144.80	113.42
Park expenditure	49.12	25.30	36.57	42.03	38.26
Solid Waste Management	71.65	73.28	65.11	65.50	68.89
Education	20.57	15.74	14.07	14.08	16.12
Others	37.76	45.98	29.07	24.02	34.21
Total(ii)	2883.38	3727.78	2636.59	2609.74	2964.37
Building repairs (iii)	221.71	326.99	282.82	224.84	264.09
Tota Rev. Exp.(i+ii+iii)	7951.69	9615.39	8690.99	10252.74	9127.70
Machine and tools	154.92	341.72	241.73	170.05	227.10
Road Construction	2633.87	3755.49	1657.40	1347.87	2348.66
Sanitation	203.80	240.82	202.72	198.85	211.55
Street light	192.85	201.45	172.57	201.64	192.13
Night Soil Disposal	1.60	78.49	19.06	26.93	31.52
Shops and building repair	237.79	416.14	286.51	195.88	284.08
Construction of park	55.67	232.00	86.59	135.31	127.39
Beautification	166.65	383.36	267.71	91.46	227.29
Total (i)	3647.15	5649.47	2934.29	2367.98	3649.72
Interest payment	18.75	11.36	60.42	20.31	27.71
Debt repayment	32.14	1.17	18.97	16.08	17.09
Purchase of land	19.85	0.00	0.00	1.51	5.34
Other capital exp.	379.55	628.19	759.99	1410.21	794.49
Total Capital Exp.	4097.44	6290.19	3773.67	3816.09	4494.35
Grand Total	12049.13	15905.58	12464.66	14068.83	13622.05

Nagar Panchayats

(₹ in lakh)

Head	Year				
	2006-07	2007-08	2008-09	2009-10	Average
Salary and other allowances	339.50	383.56	444.45	582.57	437.52
Pension	6.00	10.20	15.60	23.83	13.91
Office expenditure	113.76	108.16	106.04	111.32	109.82
Office / Building rent	0.45	0.37	0.47	0.44	0.43
Total (i)	459.71	502.29	566.56	718.16	561.68
Maintenance work					
Road	410.26	420.17	355.48	276.26	365.54
Sanitation	66.91	73.32	69.33	110.54	80.03
Street light	66.40	82.54	80.57	74.30	75.95
Maintenance Charge	227.88	130.00	115.30	197.37	167.64
User Charge	25.49	29.59	71.14	32.23	39.61
Night Soil Disposal	0.66	1.45	1.50	2.04	1.41
Health	0.59	3.00	4.11	0.82	2.13
Park expenditure	4.80	14.70	16.17	15.17	12.71
Solid Waste Management	8.78	9.05	11.10	11.06	10.00
Education	0.41	0.12	4.15	3.18	1.97
Others	16.45	17.95	13.26	50.80	24.62
Total(ii)	828.63	781.89	742.11	773.77	781.60
Building repairs (iii)	2.76	15.40	14.98	13.25	11.60
Total Rev. Exp.(i+ii+iii)	1291.10	1299.58	1323.65	1505.18	1354.88
Capital Expenditure					
Machine and tools	16.78	8.04	24.12	18.29	16.81
Road Construction	1427.80	1263.48	771.33	772.92	1058.88
Sanitation	79.28	58.46	48.94	136.84	80.88
Street light	123.73	193.09	114.70	110.43	135.49
Night Soil Disposal	0.18	0.03	0.00	0.40	0.15
Shops and building repair	30.73	145.44	135.04	167.03	119.56
Construction of park	15.13	60.46	25.96	44.02	36.39
Beautification	73.35	70.94	18.68	53.42	54.10
Total (i)	1766.98	1799.94	1138.77	1303.35	1502.26
Interest payment	0.00	3.38	6.76	1.97	3.03
Debt repayment	0.00	0.00	1.20	1.38	0.65
Purchase of land	0.00	2.94	0.00	2.49	1.36
Other capital expenditure	125.82	92.06	77.38	110.29	101.39
Total Capital Exp.(i+ii+iii+iv+v)	1892.80	1898.32	1224.11	1419.48	1608.68
Grand Total	3163.90	3197.90	2547.76	2924.66	2963.56

Source: TSFC Questionnaire

ULB's at a glance

Name of ULB's	Salary 2009-10	Salary Exp./Total Exp. %	Salary /Own Revenue %	Salary/Total Rev. %	Per capita Salary Exp.(in ₹)	CAGR /Tax Revenue	CAGR/ Own Revenue
Nagar Nigam	1765.86	57.24	401.09	61.38	413.87	8.93	-10.04
Nagar Palika Parishads	5939.38	42.22	191.98	43.60	475.99	-3.53	1.80
Nagar Panchayats	554.06	18.94	125.66	22.73	294.83	18.67	13.72
Non Elected Panchayats	28.51	38.18	146.95	33.12	1029.61	4.16	-6.27

6.36 For NN Dehradun total revenue expenditure for the year 2009-10 was ₹ 21.49 crore as against own revenue of ₹ 4.40 crore and total revenue (own revenue+SFC grants) of ₹25.86 crore. Out of total revenue expenditure of ₹ 21.49 crore, the salary expenditure was ₹ 17.65 crore which works out to about 82.15%. Thus the gap between the salary expenditure and own revenue was ₹13.25 crore. Thus for NN Dehradun salary expenditure was about 400% of its own revenue. For NPPs, only Ramnagar and Kichha were able to meet the salary expenditure for 2009-10 from their own revenues. All other NPPs were dependent on the SFC grant to meet their salary expenditure. Salary expenditure as a percentage of total expenditure among the NPPs was highest in Rudraprayag NPP and lowest in Srinagar NPP. The average for all NPPs was 58.01%. In 17 NPPs salary expenditure was higher than the average and in 15 NPPs it was lower. Salary expenditure as a percentage of own revenue for NPPs as a whole works to 55.80% with 15 NPPs being above the average and 17 below the average.

6.37 Similarly among the NPs, Gochar, Herbertpur, Kaladhungi, Chamba, Muniki Reti, Kelakhera, Mahuakhera and Sultanpur met their salary expenditure for 2009-10 from their own sources. On the aggregate, salary expenditure as a percentage of total revenue expenditure was 41.67% and salary expenditure as a percentage of own revenue was 28.17%. In 16 NPs salary expenditure as a percentage of total revenue expenditure was higher than the average and for 11 NPs it was below the average, the highest being in NP Sultanpur Patti and lowest in NP Gochar.

6.38 Similarly salary as a percentage of own revenue for NPs as a whole was 28.17%. The highest was in NP Kirtinagar and lowest in NP Gochar. In 14 NPs it was higher than all NP average and for 13 it is lower than all NP average.

Analysis of Expenditure of ULBs

6.39 As in the case of the analysis of revenue, the following two tables provide information on the annual growth (CAGR) in expenditure and per capita expenditure for the ULBs. Growth in revenue and total expenditure is shown separately. Also shown is per capita revenue and total expenditure. The

information is grouped into a few categories to facilitate ease of interpretation. Data for each ULB is given in the annexed tables.

Table 6.9
ULBs Grouped According to Growth Rate of Revenue Expenditure and Total Expenditure: 2006-07 to 2009-10

Growth Rates (%)	Nagar Palika Parishads		Nagar Panchayats*	
	Revenue Exp.	Total Exp.	Revenue Exp.	Total Exp.
Negative	6	16	6	12
Less than 5	4	-	1	2
5 – 9.9	7	4	6	2
10 – 19.9	12	9	7	3
20+	3	3	7	4
All	32	32	27	23

*The three non-elected Nagar panchayats are not included.; information in respect of four Nagar Panchayats not available.

Source: TSFC Questionnaire

Table 6.10
ULBs Grouped According to Per Capita Revenue Expenditure and Per Capita Total Expenditure: 2006-07 to 2009-10

PC Rev. Exp. (₹)	NPP	NP	PC Total Exp.(₹)	NPP	NP
< 500	7	8	< 500	2	
500 – 999	12	10	500-999	10	
1000 – 1999	11	6	1000 -1999	14	
2000 +	2	3	2000 +	6	
All	32	27	All	32	
Average	1002.44	950.34	Average	1162.79	1591.73

*The three non-elected Nagar panchayats are not included.

Source: TSFC Questionnaire

6.40 There was a fair degree of variation, ranging from negative growth to over 20 per cent, in annual growth in expenditure during 2006-07 to 2009-10 among both NPPs and NPs. On the whole the variation was not less than that of revenue. Among NPPs and NPs negative growth in revenue expenditure was recorded in 6 of each. As for total expenditure, while 16 NNPs saw negative growth, the number among NPs was 12. The highest negative growth rate of revenue expenditure among NPPs was 16.70 per cent (Kichha) as compared to 29.67 per cent (Nandprayag) among NPs. In the case of total expenditure the comparative rates were 24.23 per cent (Vikas Nagar) among NPPs and 34.66 per cent (Jhabrera), 33.11 per cent (Mahuadabra) and 30.70 per cent (Doiwala). At the other extreme 3 NPPs had a growth rate in excess of 20 per cent in both revenue and total expenditure, with the highest rate being 23.67 per cent for revenue expenditure (Tehri) and 26.45 per cent for total expenditure (Pithoragarh). Expenditure growth in excess of 20 per cent was recorded in 7 NPs in terms of

revenue expenditure and in 4 in terms of total expenditure, with Gochar recording the highest in both revenue and total expenditure at 80.89 per cent and 79.48 per cent respectively.

Table 6.11
Staff Position in Urban Local Bodies

S.No	District	Name of ULB	Class I and II		Class III		Class IV		Total	
			Sanctioned	Filled	Sanctioned	Filled	Sanctioned	Fill ed	Total Sanctioned posts	Total Posts Filled (including contractual)
Nagar Nigam										
1	Dehradun	Nagar	46	18	107	89	903	883	1331	1263
Nagar Palika Parishad										
1	Almora	Almora	6	0	31	29	290	251	327	352
2	Bageshwar	Bageshwar	1	1	9	8	37	38	47	67
3	Chamoli	Gopeshwa	1	1	12	12	10	10	23	69
4		Joshimath	1	1	12	13	25	19	38	55
5	Champawat	Tanakpur	1	1	13	12	61	55	75	68
6	Dehradun	Mussoorie	15	6	73	52	272	182	360	305
7		Rishikesh	6	2	49	26	128	113	271	229
8		Vikasnaga	1	1	8	8	47	41	56	50
9	Hardwar	Hardwar	12	9	53	47	739	563	804	985
10		Manglaur	7	1	15	13	12	11	89	76
11		Roorkee	5	5	6	6	201	201	213	213
12	Nainital	Nainital	9	6	33	32	455	433	497	471
13		Haldwani	8	6	61	57	471	488	540	551
14		Ramnagar	3	1	13	12	136	119	152	170
15		Bhawali	1	0	17	10	50	21	68	34
16	Pauri	Dugadda	0	0	8	3	13	12	27	22
17		Kotdwar	4	1	12	6	84	79	100	108
18		Pauri	0	0	7	8	46	46	53	62
19		Srinagar	1	1	10	10	39	39	50	50
20	Pithoragarhh	Pithrogarh	1	1	18	16	23	27	42	57
21	Tehri	Narendra	1	1	10	8	23	18	38	31
22		Tehri	1	1	9	27	45	47	55	122
23	U.S.Nagar	Bajpur	1	1	2	2	18	18	21	37
24		Gadarpur	0	0	8	13	27	28	35	41
25		Jaspur	1	0	9	5	72	71	108	92
26		Kashipur	2	2	16	15	231	216	318	302
27		Khatima	1	1	10	11	64	64	75	90
28		Kichha	2	2	8	8	31	31	41	41
29		Rudrapur	5	5	40	21	104	95	149	232
30		Sitarganj	2	2	12	13	33	15	47	45
31	Uttarkashi	Uttarkashi	1	0	45	51	76	76	122	216
32	Rudraprayag	Rudra prayag	3	3	9	9	0	0	12	30
		Total	103	62	638	563	3863	3427	4853	5273

Third State Finance Commission

Nagar Panchayat

1	Almora	Dwarahat	0	0	2	5	6	7	8	16
2	Chamoli	Gocher	1	1	2	1	18	21	21	41
3		Karnaprayag	0	0	2	1	6	6	8	13
4		Nandprayag	0	0	2	3	2	2	4	8
5	Champawat	Champawat	0	0	2	2	6	6	28	28
6		Lohaghat	0	0	7	7	10	10	30	30
7	Dehradun	Doiwala	0	0	1	1	0	0	1	1
8		Herbertpur	0	0	13	13	8	8	21	42
9	Hardwar	Jhabrera	0	0	3	1	2	2	5	34
10		Laksar	0	0	2	3	4	4	17	18
11		Landhaura	3	1	2	2	9	8	14	38
12	Nainital	Kaladhungi	0	0	2	3	6	9	8	15
13		Lalkuan	0	0	4	4	13	11	17	19
14		Bheemtal	NA	NA	NA	NA	NA	NA	NA	NA
15	Pithoragarh	Dharchula	1	1	12	12	8	8	21	44
16		Didihat	0	0	4	4	6	6	10	17
17	Tehri Garhwal	Chamba	0	0	0	0	0	0	0	14
18		Devprayag	0	0	6	6	19	19	25	25
19		Kirtinagar	2	2	3	3	11	10	16	15
20		Muni ki Reti	1	1	8	8	14	13	23	31
21	U.S.Nagar	Dineshpur	0	0	9	9	15	15	24	38
22		Kelakhera	0	0	3	3	7	7	10	10
23		Mahuadabra	0	0	6	6	1	1	7	11
24		Mahuakheraganj	0	0	3	3	7	7	14	14
25		Shaktigarh	0	0	2	2	6	5	8	8
26		Sultanpur	0	0	2	2	24	24	29	32
27	Uttarkashi	Barkote	0	0	4	4	7	7	11	32
		Total	8	6	106	108	215	216	380	594

Non elected Panchayat

1	Chamoli	Badrinath	1	1	2	1	6	6	9	37
2	Rudraprayag	Kedarnath	0	0	3	3	1	1	12	12
3	Uttarkashi	Gangotri	0	0	3	3	12	1	51	40
		Total	1	1	8	7	19	8	72	89
		Grand Total	158	87	859	767	5000	4534	6636	7219

6.41 As Dr. Isher Ahluwalia Committee has observed governance is the weakest and most crucial link which needs to be repaired to bring about the urban transformation so urgently needed in India.

6.42 The existing organisational capacities both in terms of numbers as well as management skills and technology application are very weak. The human resource development for efficient management of urban services has to be focussed upon. The number of sanctioned posts per thousand of population are 3.12 for Municipal Corporation, Dehradun and vary from 0.93 for Pithoragarh to 13.81 for Mussoorie. While Mussoorie (13.81) and Nainital (12.87) have the highest number of sanctioned posts in per capita terms it does not truly reflect the position because both are important tourist destinations attracting a very large floating population which does not get factored in this analysis. In terms of salary expenditure the maximum among the NPPs is in Hardwar at ₹ 9 crore followed

by Nainital ₹ 6.52 crore, Haldwani ₹ 6.11 crore. The minimum expenditure on salaries is in Dugadda at ₹ 22 lakhs. Aggregate salary expenditure for NPPs as a whole for 2009-10 is ₹59.39 crore, which is 57.92% of total revenue expenditure and 191.98% of total own revenue. Similarly for NPs the maximum salary expenditure among the NPs is in Herbertpur at ₹41.85 lakh followed by Lalkuan ₹40.70 lakh. Lohaghat ₹ 31.53 lakh. The minimum expenditure on salaries is in Mahuakheraganj ₹3.02 lakhs. The aggregate salary expenditure for NPs as a whole for 2009-10 is ₹5.54 crore, which is 38.08% of total revenue expenditure and 125.66% of total own revenue.

6.43 The variations in per capita terms can be explained because no standard staffing norms have been prescribed in the state. In the absence of any staffing norms, the staff has been sanctioned on an adhoc basis. It is recommended that staff norms be worked out for different size of municipalities based on functional responsibility and affordability, and possibility and practicability of outsourcing of services. In the absence of regular staff, local arrangements are being made on an adhoc basis.

6.44 As per the information with the commission in response to the questionnaire for NN Dehradun, out of 44 sanctioned posts at the class I and II level, i.e. management and supervisory level, only 18 are filled in, thus there is a deficiency of more than 50%. In most of the NPPs and NPs, there are no regular Executive Officers and Junior personnel have been entrusted with the responsibility on an officiating basis. The governance structure is very weak and if immediate corrective measure are not taken, it is likely to deteriorate further which is going to have a deleterious effect on already poor municipal governance. For example, for NPP Almora all the sanctioned post at class I & II level including the engineering wing are vacant. Similar situation obtains for most of the NPPs and NPs. In Mussoorie, as against a sanctioned strength of 19, the number of working employees is only 8 i.e. less than 50%. For NP Doiwala only one post has been sanctioned. The number of working personnel per thousand population varies from 1.27 for Pithoragarh and 1.3 for Kichha to 13.33 for Rudraprayag and 12.19 for Nainital with the average being 4.27 working persons per thousand population for NPPs. Similarly for NPs it varies from 0.12 for Doiwala to 7.07 for Champawat, average being 3.16 working persons per thousand of population. As far as engineering staff is concerned the average for NPPs is 0.15 and for NPs it is 0.03.

6.45 In such a situation any expectations regarding quality in construction works become meaningless. The reliance on parastatals and government agencies goes on increasing causing further dilution in capacity as well as autonomy of the institutions.

6.46 At the same time due to paucity of staff there is no worthwhile financial management. The problem gets compounded further due to lack of expenditure

autonomy where expenditure proposals have to be referred elsewhere to the government or respective departments, causing delay.

6.47 The devolution of funds becomes meaningless unless adequate capacity is there to properly utilise it. As a first measure the Directorate of local bodies needs to be strengthened which then quickly reviews the situation and thereafter staffing norms need to be worked out for various ULBs depending upon functional needs and financial affordability.

6.48 A regular system of recruitment and training needs to be put in place. In fact there has been no recruitment in central services of Urban Local Bodies since 1999. Keeping in mind the future challenges in the urban sector, the staffing requirement has to cater to sound municipal financial management and accounting which inter alia would include resource mobilisation, expenditure management apart from delivery mechanisms for urban services, creation and maintenance of urban infrastructure, asset management, urban environment management etc.

Quantum of flows and utilisation

6.49 For the local bodies of the State (ULBs and PRIs), the 12th Finance Commission had recommended an amount of ₹196 crore for 2005-2010. Out of which ₹162 crore was for PRIs and ₹ 34 crore was for ULBs. The PRIs could only utilise ₹129.60 crore (80%) and ULB's only ₹10.20 crore (30%), thus ₹32.40 crore for PRIs and ₹23.80 crore for ULBs remained unutilised. For ULBs which already have an infrastructure deficit, non-utilisation of grants is a sad commentary on their management. It calls for a closer monitoring by the State Government.

6.50 The primary or core function of ULBs in Uttarakhand now is garbage disposal and sanitation. The Zakaria committee had worked out the norms in terms of spending on core services including Solid Waste Management whereby some bench marking could be done to assess the expenditure and quality of services. However, due to lack and inadequacy of disaggregate data at the municipal level, we have found it very difficult to make a reasonable assessment in this regard. However, it was quite obvious from observations during visits to various towns, the level of services is quite inadequate.

6.51 The R.B.I. Study on Municipal Finance in India has, in its concluding observation, mentioned that the backlog, current and growth needs of infrastructure in cities and towns far exceed the resources at the disposal of ULB's. Vertical imbalance, fiscal dependence and borrowing constraints on the part of municipal managements are affecting the functioning of urban local bodies. These need to be addressed in a holistic manner through comprehensive reforms. In addition, ULB's in Uttarakhand face the challenge of a large floating population,

cost disabilities due to difficult terrain, remoteness and vulnerability to natural calamities.

6.52 An assessment of status of urban infrastructure was done by way of field studies and available data while formulating Uttarakhand Urban Development Project. This is quite relevant from the view point of identifying infrastructural gaps as well as working out a strategy to put existing assets to operation at optimum levels and get reasonable returns on investment and work out the financial requirement to maintain and sustain it.

6.53 Although water supply is not with the municipalities anymore however, it is closely linked with sanitation. As per the revised draft final report of the ADB assisted Uttarakhand Urban Development, of the 63 town in Uttarakhand, 25 towns have an average supply rate of more than 135 lpcd, 32 towns are provided with a supply range of 70 to 135 lpcd, whereas 6 towns have less than 70 lpcd, 135 lpcd being the minimum supply norm for provision of organised sewerage to towns having a population less than a million. It has also been observed that in several hill towns which are located at higher altitude and where the water sources are located at lower attitudes because of multi stage pumping, cumulative energy cost coupled with greater wear and tear makes the cost of water supply quite large and unaffordable to the authority resulting generally in supply rate of 70 lpcd. The distribution system is also deficient in all the towns. It has been reported that although there is no record of unaccounted for water, losses are higher than 50% in some cases. Most of the hill towns have bunched distribution system causing uneven pressure distribution and loss of head.

Sewerage and Sanitation:

6.54 As per the Uttarakhand Urban Development Project report, 20 towns in Uttarakhand are provided with partial sewer net-work with coverage ranging between 30 to 75%. Remaining 43 towns have no organised sewerage system. Only Hardwar and Rishikesh have sewerage treatment plants. The major issues identified relate to rehabilitation of existing net-works, expansion of sewer net-work, provision of low cost toilets to urban poor, sewerage treatment with appropriate technology, lack of revenue from sanitation services, encroachment of drains and unauthorised construction over the sewer lines causing maintenance problem.

Solid Waste Management:

6.55 It has been estimated that 850 MT/day solid waste is generated by 63 urban centres in Uttarakhand, the variation being 200 kg/day for small towns to 200 MT/day for large cities. It has been observed (UK Urban Development Project) that the present collection and transportation involves multiple handling of solid waste, the vehicles and equipment used for collection and transportation of MSW

are old, obsolete and inadequate. No scientific waste processing and treatment facilities exist in any town except Dehradun. Solid waste is generally disposed into open lands, streets, surface drains, hill slopes etc. and sometimes burnt openly creating health hazards and environmental degradation. Bio- Medical Waste in large towns is usually collected at source and handled by a licensed collector for collection and disposed according to rules.

Storm Water Drainage

6.56 Due to its topography, the hill towns by and large do not face the problem of water logging, except where natural drainage has been disturbed by unauthorised constructions. Field studies conducted for the Urban Development Project have found that:-

- (i) storm water drains carry a mix of sewage and solid waste in almost all towns .
- (ii) steep slopes and naked catchment areas create ideal conditions for land erosion.
- (iii) encroachments on drains create maintenance problems.

6.57 The services relating to solid waste management, drainage, sewerage, access roads etc. are quite poor in slum areas and for residents in poverty pockets.

Roads and Transport:

6.58 "A review of the recent Master Plans of different cities prepared by the State Town Planning Department e.g. Hardwar (1985-2001), Tehri- Chamba (1985-2011), Srinagar (1985-2011), Gopeshwar 2016, Nainital (1995-2011), Rudrapur 2021 and Dehradun (2005-2025) reveals that even after the plan period, the actual implementation of roads in all the towns falls far short of planned targets."

6.59 Traffic problems due to congestion and encroachment of roads, inefficient and inadequate public transport, inadequate parking facilities, lack of traffic engineering and effective and efficient traffic management, diffused responsibility between various departments and institutions has been on the increase.

6.60 Lack of convergence between various agencies responsible for planning, creation and maintenances of urban infrastructure along with poor delivery mechanism has led to inadequate services.

6.61 Bahl and Linn have observed that the 'fiscal gap', defined as the difference between the expenditure needs of local governments and the availability of resources to finance these needs, can be redressed in principle in four ways (a) reduction in responsibilities that require local expenditure (b) increase in the capacity of the local authority to raise revenue (c) increase in the amount of

revenues transferred from higher level government and d) increase in the local effort to raise revenue in the face of unchanged revenue raising authority.

6.62 The foregoing provides the context in which we have attempted to examine the financial condition of ULBs in Uttarakhand. Over the years the expenditure responsibilities of ULBs have been reduced and taken over either by government departments or by parastatals. Thus water supply, generation and local distribution of electricity (in Nainital and Mussoorie), and construction and maintenance of important roads within the municipal area have been taken over by State agencies. This does lead to dilution of accountability to the actual/potential beneficiaries. In view of the reluctance of most ULBs to levy and recover user charges and their lax administration combined with the generally low theoretical likelihood of cost-recovery through service charges, the chances of improvement in local finances are rather bleak. Water supply being highly subsidised, the transfer of this responsibility back to the ULBs would further weaken their finances, because at present even the operational expenditure is not being fully recovered. Although the 13th Finance Commission has recommended that the functions taken over by parastatals be restored to the ULBs, the Commission is of the view that this can only be a long term goal, since at present the ULBs neither have the capacity nor the wherewithal to handle them efficiently. A strategy needs to be worked out for a gradual transfer of the functions after the ULBs have been suitably strengthened in terms of capacity.

6.63 As for giving additional sources for raising revenue, it has been the experience that even the available sources like property tax are not being fully exploited. A general reluctance to raise tax rates and undertake periodic reassessment of property values and enumeration of new properties goes to show that before new sources of revenue are assigned to the ULBs it would be more useful to link it to better performance in revenue-raising in general. However, transfer of responsibility for collecting some taxes and royalty etc. that are purely local in nature may be thought of. Such a measure could improve the revenues of ULBs to some extent. Betterment levies by way of development charges which go to the Development Authorities and Regulatory Area Authorities need to be transferred, along with the function, to the ULBs. In the past local bodies did have this power which they have now lost. The development authorities and regulatory authorities do not in any way have a better capacity to discharge this responsibility. Neither do they demonstrate superior accountability than the ULBs.

6.64 As far as increased transfers from the higher levels of government are concerned, the State government too has to contend with a tight fiscal situation. However, given the importance of urban infrastructure and services, especially for a State which is a major tourist destination, there is certainly a case for increased transfers. The 13th Finance Commission has already earmarked ₹190.21

crore for ULBs as against ₹ 34.00 crore granted by the 12th Finance Commission. We have observed that some ULBs have tried to tap non-tax sources, like levy of vehicle fees/ toll for entry into the Mall Road in Nainital & Mussoorie, contract for operation of the ropeway in Mussoorie, and parking fees in Muni-ki-reti, Mussoorie etc. This is an area where there is considerable scope for improvement. It needs to be incentivised.

6.65 It is well known that all cities and towns in the State are facing an acute problem of traffic congestion. The situation is made even worse by the chronic shortage of proper parking space for vehicles in these places. It would, therefore, be worthwhile to transfer suitable government land for parking purposes to the ULBs., which then can be developed on a PPP mode or by access to institutional finance with viability gap funding / quasi equity by the State Government. Various projects which in long terms ensure a steady revenue stream to the ULBs and help in strengthening their finances may be supported by the state government by way of viability gap funding. The State Government already has a scheme for viability gap funding for PPP schemes especially in social sectors, which may be extended to above mentioned projects also.

6.66 In Ahluwalia Committee has observed that improved tax revenues, combined with rational user charges will enable cities to leverage their own resources to incur debt and also access new forms of financing through PPP. Only then can they augment the urban infrastructure base, provide improved quality of services on a sustainable basis to their residents and contribute to the growth momentum of the economy.

6.67 An ambitious scheme for taxi stand cum shopping complex was undertaken by Almora NPP with a ₹ 2.10 crore loan from HUDCO., The preliminary cost estimates were around ₹ 4.50 crore which subsequently due to design changes, prevalent geological conditions, additions and time and cost over runs has gone upto ₹ 8.01 crore. Out of 43 shops which have been constructed only 17 shops have been allotted which earned a premium of ₹36.36 lakhs. There is an outstanding amount of loan alongwith interest of ₹ 2.80 crore payable to HUDCO and ₹ 2.0 crore is the outstanding payment of the construction agency. Since the construction agency has not been paid the full amount the 26 shops have not been transferred to the NPP. It is suggested that the State Government may resolve the issue so that the assets start yielding returns. It may consider the grant of a bridge loan to be adjusted against future devolutions.

6.68 In order to strengthen the finances of the ULBs land as a financing option is quite relevant. In the urban areas the public land is of 3 kinds (i) Nazul land (ii) Gram Samaj land or State Govt. land (iii) Urban Local Bodies land.

6.69 It appears that once a rural area gets converted into Urban area the gram sabha lands do not get vested in the urban body automatically. The gram sabha land should be vested in the ULBs so that they can utilise it for revenue generating projects like parking places, commercial establishment etc. Whenever in a master plan area there is a change of land use, conversion being from a low level of land use to a higher level, the conversion charges accrue to the concerned development authority. Since the ULBs provide the basic urban services they should get a share of it.

6.70 Another area where the municipal assets are being grossly underutilised is management of existing properties. Some ULBs have considerable immovable properties which are yielding very low returns in terms of rental income etc. This needs to be looked into. Renovation and development of such properties by preparing bankable projects, preferably on a PPP basis, will go a long way in improving their financial position. However, given the capacity deficiencies in ULBs, hand-holding will have to be done by the State government and its agencies at all stages.

6.71 With increasing urbanisation, the hitherto rural areas which have attained an urban character need to be brought within the ULB jurisdiction. Dehradun, Haldwani, Almora, Uttarkashi, Bageshwar etc. are some examples of urban centres in Uttarakhand where a fairly large population lives on the periphery, but outside the jurisdiction of the respective ULB thereby exerting pressure on civic services while not contributing anything to its revenues. On the other hand there are some ULBs, like Kirti Nagar, whose population is so small that they are simply unviable. It would be desirable to merge them with the neighbouring ULB's. For example it would make eminent sense to merge Kirti Nagar NP and Srikot GP with Srinagar NPP to form a larger ULB as they form a contiguous urban settlement.

6.72 The 2001 Census listed 12 Census Towns in addition to the municipalities in Uttarakhand. The population of these census towns exceeds 5,000 while that of some like Raipur, Dhalwala, Nagla etc. exceeds 20,000. For 2011 the Census frame has prepared a list of 42 Census Towns. The State government needs to take note of this feature of urbanisation and give some thought on how to address the civic needs of such urban centres, especially which of them need to be formally included in the category of municipal bodies.

6.73 Article 243 Q of the Constitution of India regarding Constitution of Municipalities States that "there shall be constituted in every State :-

- (a) a Nagar Panchayat (by whatever name called) for a transitional area, that is to say, an area in transition from a rural area to an urban area,
- (b) a Municipal Council for a smaller urban area; and

(c) a Municipal Corporation for a larger urban area, in accordance with the provisions of this Part:

Provided that a Municipality under this clause may not be constituted in such urban area or part thereof as the Governor may, having regard to the size of the area and the municipal services being provided or proposed to be provided by an industrial establishment in that area and such other factors as he may deem fit, by public notification, specify to be an industrial township.

In this article, "a transitional area", "a smaller urban area" or "a larger urban area" means such area as the Governor may, having regard to the population of the area, the density of the population therein, the revenue generated for local administration, the percentage of employment in non-agricultural activities, the economic importance or such other factors as he may deem fit, specify by public notification for the purposes of this Part.

The commission is of the view that there should be some institutional mechanism at the state level which periodically reviews the situation and advises the State Government in taking decision regarding constitution of different levels of municipalities, keeping in view above mentioned parameters.

6.74 The mission towns namely Dehradun, Hardwar and Nainital are covered by Jawahar Lal Nehru Urban Renewal Mission Programme (JNNURM).

6.75 Under the programme ₹ 205.34 crore has been provided for the period 2005-12 for Urban Infrastructure and Governance. The projects which have been sanctioned relate to water supply, Solid Waste Management widening of roads and road crossing, sewerage system etc.

6.76 Under the stimulus package ₹ 100 crore has been provided for Dehradun and ₹ 50 crore each has been provided for Hardwar and Nainital. Sewerage schemes for Dehradun and solid waste management scheme for Nainital has been sanctioned under this programme.

6.77 145 City Buses for intra-city transport have also been provided which are being run by the Uttarakhand Transport Corporation.

6.78 For non mission towns under the urban infrastructure scheme for Small and Medium Towns ₹46.07 crore has been provided for the period 2005-12 under which sewerage scheme for Mussoorie has been sanctioned.

6.79 Under Basic services to the Urban Poor Programme ₹ 97.84 crore has been provided for the mission period 2005-12 for the 3 mission towns. The programme relates to slum upgradation and housing to the poor etc. For non-mission towns under the scheme for integrated housing and slum development programme ₹63.8 crore has been provided for the mission period (2005-12).

6.80 Uttarakhand Urban Development Investment Programme is being implemented with the assistance of Asian Development Bank, during the period 2008-2016. The total project cost is ₹ 2000 crore. Out of which the ADB component is ₹ 1400 crore and ₹ 600 crore is the state contribution.

The project is to be implemented in four tranches as following:-

Tranche No.	Period	Estimated cost
First	2008-2012	₹ 344.00 crore
Second	2009-2013	₹ 312.00 crore
Third	2010-2014	₹ 504.00 crore
Fourth	2011-2016	₹ 760.00 crore
	Total	₹ 1920.00 crore

6.81 31 cities/towns have been selected wherein works relating to water supply sewerage, slum improvement, urban roads and traffic management and solid waste management are to be taken up.

6.82 The Commission was informed that a multi-purpose household survey was conducted in all the towns of the State in 2004 and detailed household data was collected by way of door to door survey. However the data has not been compiled and analysed so far and as such was of little use to the Commission. We recommend that the remaining work of the survey including compilation and analysis of data be completed at the earliest as it serves as a useful tool for future planning.

6.83 An effective management information system needs to be put in place which can monitor the finances etc. of ULB's. The Directorate of Local Bodies and the Town and Country Planning department need to be suitably strengthened so as to provide guidance to ULBs. There is a strong need for greater institutional convergence. As of date, there is little town planning in any of the ULBs including the Nagar Nigam Dehradun. The city/ town master plans are mere land use plans which become outdated by the time they are actually notified and implemented. The periodic revision of master plans, formulation of integrated city development plans, addressing issues of road communication, traffic management, water supply, electricity, telecommunication, waste management, provision of various other services is something which needs urgent attention of the State government.

6.84 There is as yet no institutional structure for training and research in urban management and development either in the public sector or at the level of universities or other academic institutions. For the rural bodies there exists a State Institute of Rural Development. Urban management and governance today face new challenges which require out-of-the-box thinking and fresh approaches. Business as usual approach may no longer work. Hence it is important, in our view, for the State Government to set up a training and research institute on

urban management and development. To begin with the institution could be housed in the Uttarakhand Academy of Administration as the latter has the necessary infrastructure and other facilities. Once the institute gets its own premises and infrastructure, it could shift there.

6.85 The whole issue of urban reforms needs to be examined from the point of view of finance and governance reforms. There is an urgent need to bring about a shift from the prevailing administrative culture to a management culture and towards a more professional approach in the working of the ULBs. This is by no means an easy task. It requires a fundamental change in mindsets among all stakeholders and at various levels of the government, and not only in the ULBs. Change in mindsets can only be achieved over a period of time, and with considerable deliberation, preparation and consistent effort. It is well-known that incremental reforms in the political economy are easier to come by. This is what needs to be aimed at.

6.86. As Dr. Isher Ahluwalia Committee in their *Report on Indian Urban Infrastructure and Services* has observed "Large expenditures on Indian cities and towns have to be combined with better governance structures, strong political and administrative will to collect taxes and user charges, and improved capacity to deliver. Cities must be empowered, financially strengthened, and efficiently governed to respond to the needs of their citizens and to contribute to the growth momentum." It has also observed that for "facilitation of the use of additional mechanisms for funding, which will require the strengthening of own finances of ULBs, which in turn, requires reforms in governance at all levels."

6.87 The FSFC had observed that we are not an administrative reforms body, but financial management of ULBs cannot be looked at in isolation and is part of overall management and governance which have a direct bearing on finances as well as service delivery.

6.88 The fiscal responsibility legislation has led to increased accountability and better financial discipline at the State level. However, enacting similar legislation for the ULBs may be a long term reform measure because basic issues like accounting and audit systems need to be suitably addressed first. The financial management systems at ULBs level are almost non-existent. They need to be strengthened.

CHAPTER -7

ASSESSMENT OF FINANCES OF PRIs

A Zila Panchayats

7.1 The analysis of the finances of the Zila Panchayats is based on data provided by the ZPs in response to the Commission's questionnaire. The ZPs had been asked to provide data for five years beginning 2006-07 (the first year of the award of the Second State Finance Commission). Information for the first four years represents actual figures of revenue and expenditure during each of these years, while for 2010-11 (the current year) the ZPs were asked to provide estimated revenue and expenditure figures. Even a casual perusal of the 2010-11 figures shows that the estimates are purely arbitrary, not being based on any verifiable methodology or realistic assumptions (which, in any case, have not been specified). Hence the estimates for 2010-11 have been disregarded in this analysis, though the data provided by the ZPs have been included in the relevant tables below.

Income of Zila Panchayats

7.2 Income of ZPs consists of revenue from own sources, grants from the central finance commission, specific purpose grants from the state and central governments, money received for specified works from the MPs and MLAs Local Area Development Funds, and devolution based on the recommendations of the State Finance Commission. Income from own sources consists of both tax and non-tax revenue.

7.3 ZPs in Uttarakhand have only one source of tax revenue as per the provisions of the U.P. Kshetra Panchayat and Zila Panchayat Adhiniyam, 1961 as applicable to the state of Uttarakhand. This is the Circumstances & Property Tax. Even this tax has not been imposed by all ZPs. Only the seven ZPs of Garhwal division have imposed C & P Tax, while the 6 ZPs of Kumaon division have not. The reason for this is Section 120 (2) of the U.P. Kshetra Panchayat and Zila Panchayat Adhinayam, 1961 which grants some discretion to ZPs that were not realising this tax before the "appointed date". The ZPs of Kumaon division appear to have taken advantage of this discretion and not imposed the tax. The previous two state finance commissions had commented on this anomaly and recommended that all ZPs must impose this tax. The First State Finance Commission had desired that all ZPs should impose the C & P Tax by the third year of its award period i.e. 2003-04. It had recommended withholding 30 per cent of the devolution amount to the ZPs after the third year of award if they did not take specified measures to increase own revenue including imposition of C & P Tax. The Second State Finance Commission gave a 10 per cent weight to tax

effort in its formula for determining the share of the ULBs and PRIs at the district level in the horizontal distribution. Since the C & P Tax by the ZPs is the only tax being levied at the district level it thereby became an important factor in determining the share of all PRIs, and not just the ZPs, at the district level. This is clearly unfair to KPs and GPs as their share in devolution is adversely affected through no fault of theirs. Both these approaches – the direct one of withholding of 30 per cent of devolution amount and the indirect one of building tax effort into the devolution formula have not had any effect on persuading the defaulting ZPs to impose the tax. The non-tax revenue of ZPs consists of tolls, fees, user charges and income from property. The figures of tax revenue of the ZPs for the period 2006-07 to 2010-11 are given below. Only three ZPs out of the seven in Garhwal viz., Hardwar, Pauri and Dehradun have managed to raise some significant amount of revenue from C & P Tax. It is quite obvious that the recovery from C & P Tax is related to the level of economic activity in the district.

Table 7.1
Tax Revenue of Zila Panchayats: 2006-2011

(in ₹)

Zila Panchayat	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)	CAGR 2006-07 to 2009-10 (%)
Almora	0	0	0	0	0	0
Bageshwar	0	0	0	0	0	0
Chamoli	982729	1080596	1141480	1643796	1450000	18.71
Champawat	0	0	0	0	0	0
Dehradun	1802768	2842225	2865900	3320590	4020590	22.58
Hardwar	3013816	4678776	5132872	5395468	1250000	21.42
Nainital	0	0	0	0	0	0
Pauri	2567754	3176982	3272980	3235333	3500000	8.01
Pithoragarh	0	0	0	0	0	0
Rudraprayag	324300	438186	471847	832559	800000	36.93
Tehri	1087000	956200	1020700	1416000	1835000	9.21
U.S. Nagar	0	0	0	0	0	0
Uttarkashi	618000	544000	923000	833000	1100000	10.46
Total	10396367	13716965	14831779	16676746	2520559	17.06

Source: TSFC questionnaire.

7.4 Thus Hardwar district, where the level of economic activity in the rural areas is much higher than in the other, predominantly hill, districts of Garhwal, is able to realise the maximum amount from this tax. The other two good performers in this regard are Pauri and Dehradun. Pauri, in fact had the second highest income among all ZPs in 2006-07, 2007-08 and 2008-09. In 2009-10 it was replaced in second place by Dehradun. The performance of the Dehradun ZP can be explained mainly in terms of the impact of the Doon valley which has a fairly vibrant rural economy and accounts for the bulk of the population of the

district. The really interesting story is that of the Pauri ZP. The fairly robust tax collection here is mainly due to the strong assessment and collection system that has been put in place. The First State Finance Commission had noted this fact when it pointed out that the performance of Pauri ZP was much better than that of the other ZPs of Garhwal in terms of the share of C & P Tax in total revenues and added that this was mainly because “Pauri had spread a wide net which other ZPs may learn from.”

7.5 The growth rate of tax revenue between 2006-07 and 2009-10 shows considerable variation among the ZPs as is evident from the CAGR which varies from a low of 8 per cent in Pauri to a high of almost 37 per cent in Rudraprayag. The CAGR in different ZPs may be grouped as follows: between 8 and 10 per cent – Pauri, Tehri Garhwal and Uttarkashi; between 18 and 23 per cent – Chamoli, Hardwar and Dehradun; and 37 per cent – Rudraprayag. The average for all the ZPs of Garhwal comes to 17 per cent. The outlier in this case is clearly Rudraprayag which has a growth rate more than twice the regional average. The main growth here (almost 100 per cent) has occurred in the last year under consideration i. e. between 2008-09 and 2009-10. It is highly doubtful if growth of this order can be maintained in future, but even if Rudraprayag is able to achieve a growth rate close to the regional average it should stand it in good stead. As it is, it has done remarkably well over the period. In terms of tax collection it started from a level which was almost half that of Uttarkashi in 2006-07; by 2009-10 it had reached the same level.

7.6 Non-tax revenue is being collected by all ZPs as can be seen from Table 7.3. Clearly, the amount of non-tax revenue is quite substantial and far exceeds the amount of tax revenue in those ZPs which have imposed the C & P Tax. The share of tax revenue in own revenue (i. e. tax plus non-tax) is substantial in only two ZPs viz. Dehradun and Pauri where the average for four years exceeds 30 per cent. In the remaining five ZPs the four-year average varies between a low of about 5 per cent (Rudraprayag and Uttarkashi) and a high of 14 to 16.5 per cent (Chamoli, Hardwar and Tehri Garhwal) as can be seen from the following table.

Table 7.2
Tax as Per Cent of Own Revenue (Tax & Non-tax) of ZPs: 2006-07 to 2009-10

Zila Panchayat	2006-07	2007-08	2008-09	2009-10	Average:
Chamoli	13.83	12.15	12.87	16.24	13.77
Dehradun	31.15	37.57	23.24	37.11	32.27
Hardwar	11.51	14.27	13.81	18.43	14.51
Pauri	28.35	33.03	31.04	29.21	30.41
Rudraprayag	4.16	4.56	3.98	6.47	4.79
Tehri Garhwal	13.35	16.11	16.91	19.75	16.53
Uttarkashi	5.61	5.23	5.80	4.22	5.22

Source: TSFC questionnaire.

7.7 As regards the quantum of non-tax revenue the data show that the maximum amount is collected by the Hardwar ZP followed by Uttarkashi and Rudraprayag ZPs. In Hardwar the amount collected exceeded two crore rupees in all years between 2006-07 and 2009-10, and even exceeding ₹3 crores in 2008-09. In Uttarkashi it exceeded one crore rupees in three out of the four years, and in Rudraprayag it crossed the one crore rupees mark in the last two years. The performance of the last two districts has been especially noteworthy as it seems to defy the conventional wisdom that non-tax collections in the mountain areas are limited because of the generally lower level of economic activity. The main drivers of non tax revenue in Uttarkashi are income from investments, licence fees, staging area and coolie agency fees (presumably on the trekking route to Yamunotri) and income from fairs and exhibitions. In Rudraprayag too licence fees and income from investments along with income through lease, rent or sale from property owned by the ZP are the major sources of non-tax revenue. Champawat ZP also shows a higher than average non-tax revenue collection relative to the other mountain districts, largely accounted for by income from fairs and exhibitions (which was as high as ₹ 72 lakhs in 2008-09 compared to about ₹ 22 lakhs in the previous year, and then falling to ₹ 37 lakhs in the subsequent year), income from van panchayats/civil forest, licence fees, income from investments and income from property. There has been a big spurt here in non-tax revenue between 2006-07 and 2007-08 from about ₹ 51 lakhs to about ₹ 92 lakhs, and this level was maintained in the subsequent year, falling just short of one crore. In the following year, however there was almost a 20 per cent decline to about ₹82 lakhs. Such ups and downs in non-tax revenue collections in individual years are to be seen in most of the ZPs. The only exceptions to this pattern are Chamoli, Rudraprayag and Pauri ZPs, where there has been a consistent increase in collection from year to year, although Pauri has witnessed a marginal decline of forty seven thousand rupees between 2006-07 and 2007-08. In the absence of any plausible explanation for this fluctuation, which is quite large in certain cases, it would seem that laxity in collection is the main reason behind it. An intriguing feature of the information given by the Uttarkashi, Rudraprayag and Champawat ZPs in response to the TSFC questionnaire is the unusually large amounts of non-tax revenue included in the miscellaneous category. In terms of share of total non-tax revenue it ranges between 12 and 24 per cent in different years in Champawat, between 12 and 26 per cent in Uttarkashi and between 67 and 77 per cent in Rudraprayag. It may be attributable to Yamnotri & Gangotri yatra in Uttarkashi, Kedarnath yatra in Rudraprayag and Purnagiri fair in Champawat.

Table 7.3
Non-Tax Revenue of Zila Panchayats: 2006-2011

					(In ₹)
Zila Panchayat	2006-07	2007-08	2008-09	2009-10	2010-11
Almora	7745087	8449274	6601326	7894260	6850000
Bageshwar	1752657	3108271	2649169	3551030	3649000
Chamoli	6121712	7812337	7728626	8476835	8770000
Champawat	5097000	9162000	9971000	8173000	8500000
Dehradun	3985095	4723677	9477883	5627606	6157535
Hardwar	23173888	28121079	32046756	23887454	40008000
Nainital	4353000	7737000	7027000	7187000	7127000
Pauri	6489018	6441659	7271403	7841645	9510300
Pithoragarh	2198607	4119753	3087246	4006073	4271740
Rudraprayag	7478001	9181436	11396767	12042564	15501000
Tehri Garhwal	7055800	4980800	5017100	5754700	6737200
U.S. Nagar	6359000	13168000	9276000	15480000	16525000
Uttarkashi	10391000	9855000	14988000	18908000	20170000
Total	92199865	116860286	126538276	128830167	153776775

Source: TSFC questionnaire.

7.8 The growth rate of non-tax revenue reveals a somewhat different picture. The growth rate is very low in Almora and Hardwar ZPs. In both these places revenue collection has been almost stagnant during the period under consideration with the CAGR being less than one per cent in Almora and just over one per cent in Hardwar. While the low rate of growth in Hardwar is somewhat mitigated by the high level of revenue realised, there is no such mitigating factor in Almora. Tehri Garhwal ZP, on the other hand, shows an overall negative rate of growth of almost seven per cent. Since tax revenue, which has a share of only 16.5 per cent in own revenue here, has also been growing at a modest rate of just over 9 per cent there is every likelihood of a serious resource crunch being faced by the ZP. This should be a cause of serious concern for it.

Table 7.4
Growth Rate of Non-Tax Revenue of Zila Panchayats: 2006-07 to 2009-10

Zila Panchayat	CAGR : 2006-07 to 2009-10 (%)
Almora	0.64
Bageshwar	26.54
Chamoli	11.46
Champawat	17.05
Dehradun	12.19
Hardwar	1.02
Nainital	18.19
Pauri	6.52
Pithoragarh	22.14
Rudraprayag	17.21
Tehri Garhwal	-6.57
Udham Singh Nagar	34.52
Uttarkashi	22.09

Source: TSFC questionnaire.

7.9 We have next looked at the relative performance of ZPs on two dimensions, per capita non-tax collection and growth rate (CAGR) of non-tax collection. On both these dimensions the ZPs have been classified into three categories of high, medium and low performers in the following manner. First the average for all the ZPs is calculated. The average is then divided by three. When the value obtained is added to the average value we get the lower point of the high category. All ZPs scoring above this value are included in the high category. Similarly by subtracting one-third of the average value from the value we get the upper point of the low category. All ZPs scoring less than this value are included in the low category. ZPs scoring between the upper point of the low category and the lower point of the high category are then included in the middle category. The cut-offs for the low, medium and high categories on the two dimensions are as follows:

Per capita non-tax collection

Low – less than ₹ 11.91; Medium – ₹ 11.91-₹ 23.83; High – more than ₹ 23.83

CAGR

Low – less than 9.39%; Medium – 9.39%-18.77%; High – more than 18.77%

7.10 The distribution of the ZPs as falling in the low, medium and high categories on these two dimensions shows the following pattern:

High	Bageshwar Pithoragarh	Udham Singh Nagar	Uttarkashi
Medium	Dehradun	Chamoli Nainital	Rudraprayag Champawat
↑ Low CAGR	Pauri Tehri Garhwal	Almora	Hardwar
Per cap →	Low	Medium	High

From the above tabulation it is quite evident that the laggard ZPs are Pauri, Tehri Garhwal, Almora and Dehradun, lying in the quadrants below the diagonal linking the high-high categories. These need to improve their performance significantly in both per capita collection as well as growth rate of tax collection. The next group of ZPs that also need to improve their performance in one or the other dimension are those that lie on the lower and upper end of the high-high diagonal viz., Bageshwar and Pithoragarh on the one hand and Hardwar on the other. The former have low levels of per capita collection, while in the case of the latter the growth rate is low. Chamoli and Nainital ZPs lying in the middle quadrant of the diagonal fall in the medium category on both the dimensions. On the other hand, the best performing ZP is Uttarkashi which alone scores high on both the dimensions. The performance of Udham Singh Nagar, Rudraprayag and Champawat ZPs can be characterised as satisfactory as they rank high on one dimension and medium on the other.

7.11 The question that arises is to what extent have the ZPs been able to tap their revenue potential. We have attempted an answer to this question by relating own revenue of the ZPs (tax and non-tax income) to the Gross District Domestic Product at current prices as estimated by the Directorate of Economics and Statistics of the State government. This has been done by calculating separately own revenue as a percent of total GDDP and of GDDP originating in the primary sector. Primary sector GDDP has been included on the assumption that it is perhaps more relevant for the ZPs whose jurisdiction does not extend to the urban areas. The total GDDP data also includes the output originating in the urban areas. It is common knowledge that the urban areas are responsible for a proportionately much larger share of GDDP than the rural. To that extent, therefore, use of total GDDP does present a somewhat distorted picture, more particularly in respect of those districts that have a relatively larger urban population and concentration of economic activity in urban areas. Since separate GDDP data for rural areas is not available we have, as a corrective, also used GDDP originating in the primary sector. Since GDDP estimates are available for only three years viz., 2006-07, 2007-08 and 2008-09 of the Commission's reference period the analysis that follows is also restricted to these three years.

Table 7.5
Own Revenue of ZPs Relative to GDDP at Current Prices

Zila Panchayat	2006-07 (P)		2007-08 (Q)		2008-09 (A)	
	% of total GDDP	% of primary sector GDDP	% of total GDDP	% of primary sector GDDP	% of total GDDP	% of primary sector GDDP
Almora	0.04	0.12	0.04	0.14	0.03	0.14
Bageshwar	0.03	0.10	0.05	0.17	0.04	0.15
Chamoli	0.06	0.19	0.06	0.23	0.06	0.23
Champawat	0.08	0.21	0.13	0.37	0.12	0.40
Dehradun	0.01	0.12	0.01	0.14	0.02	0.24
Hardwar	0.04	0.23	0.04	0.27	0.04	0.31
Nainital	0.01	0.06	0.02	0.10	0.02	0.09
Pauri	0.05	0.25	0.04	0.26	0.04	0.30
Pithoragarh	0.02	0.06	0.03	0.11	0.02	0.08
Rudraprayag	0.14	0.65	0.15	0.78	0.17	0.96
Tehri Garhwal	0.04	0.17	0.03	0.12	0.02	0.12
U.S. Nagar	0.01	0.05	0.03	0.10	0.02	0.07
Uttarkashi	0.14	0.37	0.12	0.34	0.17	0.51

Note: P denotes provisional estimate, Q denotes quick estimate and A denotes advanced estimate of GDDP

Source: TSFC- Questionnaire

7.12 If the Gross District Domestic Product be considered as representing the economic potential of a district, then the ZPs are quite clearly tapping only a minuscule portion of the potential, irrespective of which measure we use – total

GDDP or GDDP originating in the primary sector. In the case of the first, only three districts are able to reach a figure of about one-sixth to one-ninth of one per cent of GDDP. All others fall far below even this extremely low level. The same is the case in the case of the second measure as well. Though the percentage now is somewhat higher, it still remains very low. Once again the same three districts – Rudraprayag, Champawat and Uttarkashi – perform much better than the others, although in their case too own resources are less than one per cent of primary sector GDDP. Interestingly these three districts, along with Bageshwar, have the lowest levels of GDDP in the State. One of the reasons for better performance is the annual fair at Purnagiri in Champawat, Kedarnath Yatra in Rudraprayag and Yamunotri Yatra in Uttarkashi. It is therefore quite obvious that there is considerable scope for all ZPs to mobilise much higher level of resources than what they are able to do at present. If the relatively economically backward districts can perform better than the others in this respect, there is no reason why the rest should not do even better. Perhaps what is lacking is the right incentive and the political will to take advantage of it.

7.13 Apart from own sources of revenue consisting of tax and non-tax sources, the other sources of revenue of the ZPs are devolution based on the recommendations of the State Finance Commission, funds devolved by the Central Finance Commission, grants from the Central and State governments and allocations from the MP and MLA local area development funds. It needs to be borne in mind that there is a basic difference between the State Finance Commission devolution and funds from other sources. The former is in the nature of an entitlement and therefore untied in nature, whereas all the other sources of funds are tied to specific programmes, projects or uses. Total funds available to ZPs during 2006-07 to 2010-11 from these sources are given in the tables below.

Table 7.6

Second State Finance Commission Devolution to Zila Panchayats: 2006-2011

(In ₹)

Zila Panchayat	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Almora	30339000	27345000	27345000	27345000	27345000
Bageshwar	8077000	9659000	9659000	9659000	10000000
Chamoli	18987000	22721000	22721000	22721000	30132000
Champawat	6914000	8270000	8270000	8270000	8270000
Dehradun	21858000	26227000	26227000	26227000	26227000
Hardwar	30022000	35937000	35937000	35937000	35937000
Nainital	15223000	18220000	18220000	18220000	18220000
Pauri	55539000	66483000	66483000	66483000	66483000
Pithoragarh	19577000	23439000	23439000	23439000	28025000
Rudraprayag	8436000	10079000	10079000	10079000	10079000
Tehri Garhwal	22812000	26632000	26632000	26632000	26632000
U.S. Nagar	22540000	26978000	26978000	26978000	26978000
Uttarkashi	14704000	17582000	17582000	17582000	20000000

Source: TSFC questionnaire.

Table 7.7
Share of Grant from Twelfth Central Finance Commission to Zila Panchayats:
2006-2010

(In ₹)

Zila Panchayat	2006-07	2007-08	2008-09	2009-10
Almora	5538338	5538338		5570338
Bageshwar	1962597	1962579		1977806
Chamoli	4613652	4639957		4647652
Champawat	1668000	1668000		1668000
Dehradun	5311290	5311289		5311290
Hardwar	7283542	7283541		7283542
Nainital	3687000	3687000		3714000
Pauri	13495588	13495588		13495588
Pithoragarh	4757008	4757008		4757008
Rudraprayag	2038328	2038328		2053328
Tehri Garhwal	5405700	5405700		5405700
U.S. Nagar	5477000	5477000		5477000
Uttarkashi	3561000	3561000		3588000

Source: TSFC questionnaire.

Note: The ZPs did not receive their share of Twelfth Central Finance Commission grants in 2008-09 because of non-submission of timely utilisation certificates for the previous year's grant.

Table 7.8
Total Revenue of Zila Panchayats: 2006-2011

(In ₹)

Zila Panchayat	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Almora	144236475	132842912	82579404	111388998	96832338
Bageshwar	43073661	58688125	39483970	88646587	84449000
Chamoli	99629036	142071737	115913644	92250035	117620000
Champawat	44424000	39226000	42346000	45158000	43238000
Dehradun	84268466	80716171	59497096	50220876	51233805
Hardwar	79897397	81955358	73281184	74713064	95738541
Nainital	61980000	80335000	86992000	77333000	96647000
Pauri	155260921	179425106	143558383	157586566	159519888
Pithoragarh	92050940	107119786	115136501	115555996	126694918
Rudraprayag	25793766	28509996	23265811	26055451	68580000
Tehri Garhwal	60878600	77831300	61016500	44820300	103361200
U.S. Nagar	69741000	72466000	73010000	94849000	98980000
Uttarkashi	96329000	67242000	55892000	101026000	142270000

Source: TSFC questionnaire.

7.14 The data in the above tables point to heavy dependence of the ZPs on devolution based on the recommendations of the State Finance Commission. This becomes evident from the table below, which expresses the aggregate amount of SFC devolution to each ZP for the 4-year period 2006-07 to 2009-10 as a percentage of (a) aggregate own revenues i.e., tax plus non-tax revenues; and (b) aggregate total revenues i.e., own revenues plus grants from all sources for the same four year period. It will be seen that SFC devolution as a percentage of own

revenues varies from a low of 92 per cent (or almost as much as own revenues) to about 671 per cent (or almost seven times) in different ZPs.

Table 7.9
SFC Devolution as a Per Cent of ZPs Revenue

Zila Panchayat	Aggregate SFC devolution (2006-07 to 2009-10) as % of	
	Own revenue (tax + non - tax)	Total revenue
Almora	366.16	23.86
Bageshwar	209.80	16.12
Chamoli	249.09	22.71
Champawat	97.90	18.54
Dehradun	275.68	43.81
Hardwar	109.87	45.14
Nainital	265.67	24.24
Pauri	632.77	40.10
Pithoragarh	670.75	20.91
Rudraprayag	91.72	37.32
Tehri Garhwal	376.39	42.00
U.S. Nagar	233.67	33.37
Uttarkashi	118.21	21.05

7.15 The different ZPs can be grouped as follows on the basis of this percentage:

- 90 – 99 per cent: Rudraprayag, Champawat
- 100 – 199 per cent: Hardwar, Uttarkashi
- 200–299 per cent: Bageshwar, Udham Singh Nagar, Chamoli, Nainital, Dehradun
- 300–599 per cent: Almora, Tehri Garhwal
- 600 + per cent: Pauri, Pithoragarh

7.16 SFC devolution also constitutes fairly substantial part of the total revenues of the ZPs. It ranges from a low of 16 to a high of 45 per cent. The grouping of ZPs in this case is as follows:

- Less than 20 per cent: Bageshwar, Champawat
- 20 – 30 per cent: Pithoragarh, Uttarkashi, Chamoli, Almora, Nainital
- 30 – 40 per cent: Udham Singh, Rudraprayag
- More than 40 per cent: Pauri, Tehri Garhwal, Dehradun, Hardwar

7.17 It is noteworthy that Rudraprayag, Champawat and Uttarkashi (the last to a lesser extent than the first two), which have a relatively better performance in mobilising own revenue as a percentage of GDDP also show a relatively lower dependence on SFC devolution than the other ZPs. This only underscores the large untapped potential for raising their revenue by the ZPs. The ZPs will continue to remain dependent on the state government for financial devolution and it would be unrealistic to expect them to become self-sufficient in the short or medium term. The State government possesses much larger resources as well as

more buoyant sources of tax and non-tax revenue. But we should not lose sight of the fact there remains considerable scope for the ZPs to increase their own tax and non-tax revenues. This may require revising and rationalising rates and improving the efficiency of collection.

Expenditure of Zila Panchayats

7.18 Analysis of the expenditure of the Zila Panchayats is based on the information provided by them in response to the SFC questionnaire. Expenditure is classified broadly into revenue and capital heads. The following two tables provide details of revenue and capital expenditure of Zila Panchayats for the period 2006-07 to 2010-11. Information for the first four years is based on actual expenditure, while for 2010-11 it is estimated.

Table 7.10
Revenue Expenditure of Zila Panchayats: 2006-07 to 2010-11

(In ₹)

Zila Panchayat	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Almora	10242200	9797599	8622584	10589903	11198385
Bageshwar	3478367	5145811	4502024	7894839	11110000
Chamoli	7420676	12264944	12386061	21198244	29300000
Champawat	19304000	25898000	26482000	34104000	30260000
Dehradun	7247910	6947860	8610484	9629821	11681000
Hardwar	14300395	17520821	13933400	15551958	18320412
Nainital	6882000	8858000	10809000	15430000	21282000
Pauri	7860521	8607487	9468657	14524077	17472103
Pithoragarh	47717123	87105984	79848323	80689194	86572235
Rudraprayag	7616768	6884888	13756083	12575696	22671000
Tehri Garhwal	9870800	8230800	9755200	11643600	16727000
U.S. nagar	5712000	8699000	8179000	12458000	16389000
Uttarkashi	7957000	12832000	16832000	18482000	24395000

Source: TSFC questionnaire.

7.19 Break-up of revenue expenditure into establishment expenses (salaries and allowances etc.), expenditure incurred on maintenance of assets and expenditure on social services is given after the table on capital expenditure. As regards capital expenditure, it needs to be mentioned that it is not incurred out of the own resources of the ZPs, but is met out of grants from other sources. Capital expenditure is almost exclusively incurred on construction, and the main items of construction are buildings, roads, bridges & culverts, drainage and minor irrigation channels, parks and public conveniences.

Table 7.11
Capital Expenditure of Zila Panchayats: 2006-07 to 2010-11

(In ₹)

Zila Panchayat	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Almora	84948811	133966900	71129943	74999853	135193615
Bageshwar	42000000	52700000	64000001	75000000	86500000
Chamoli	37278623	26962215	34707694	39385950	62500000
Champawat	19366000	19154000	17489000	23397000	21550000
Dehradun	12238000	28575000	34280500	36839600	48954000
Hardwar	24521237	65773758	50106267	65118815	44855129
Nainital	33187000	48920000	59104000	65843000	79485000
Pauri	57659600	58370000	58000000	58480000	65100000
Pithoragarh	33257665	39401900	32417570	34759570	39385000
Rudraprayag	365000	1463000	96000	56000	1415000
Tehri Garhwal	52735800	71894300	54978800	37649700	69299900
U.S.Nagar	77385000	116955000	108678000	110370000	114000000
Uttarkashi	57533000	71622000	46138000	58827000	127700000

Source: TSFC questionnaire

Table 7.12
Establishment & Office Expenses of Zila Panchayats: 2006-07 to 2010-11

(In ₹)

Zila Panchayat	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Almora	8842200	8397599	6942584	9144903	9138385
Bageshwar	3478367	5145811	4502024	7894839	11110000
Chamoli	6044333	7328764	6817995	9060224	10300000
Champawat	5213000	8297000	9019000	12950000	11610000
Dehradun	7195180	6922528	8596329	9629821	9931000
Hardwar	14300395	10526170	10121988	11740546	14509000
Nainital	6749000	8666000	10307000	14396000	19082000
Pauri	6610521	7387487	8248657	12989077	16152103
Pithoragarh	5412160	7081773	6942020	8632260	9385000
Rudraprayag	7216768	6764888	13084083	12575696	21471000
Tehri Garhwal	8090800	6735700	8246200	10808600	12927000
U.S. Nagar	5712000	8699000	8179000	12458000	16389000
Uttarkashi	7715000	9409000	12463000	16911000	19795000

Source: TSFC questionnaire.

Table 7.13
Expenditure of Zila Panchayats on Maintenance of Assets: 2006-07 to 2010-11
(In ₹)

Zila Panchayat	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Almora	1400000	1400000	1680000	1445000	2060000
Bageshwar	0	0	0	0	0
Chamoli	1376343	4936180	5568066	12138020	19000000
Champawat	12000000	13628000	13061000	13687000	13650000
Dehradun	0	0	0	0	1700000
Hardwar	0	0	0	0	0
Nainital	133000	192000	502000	1034000	2200000
Pauri	1250000	1220000	1220000	1535000	1320000
Pithoragarh	42304963	79739211	72706303	71856934	76687235
Rudraprayag	400000	120000	672000	0	1200000
Tehri Garhwal	1780000	1495100	1509000	835000	3800000
U.S. Nagar	0	0	0	0	0
Uttarkashi	242000	3423000	4369000	1571000	4600000

Source: TSFC questionnaire.

7.20 The various items of expenditure as reported by the ZPs deserve a few comments:

- All ZPs have reported expenditure on establishment (salaries and allowances) and office expenses. The level of expenditure on this head does not show any consistent trend. A steady increase in expenditure from year to year would have been quite the normal trend. On the contrary in all ZPs there are variations from year to year: increasing in some years and decreasing in others.
- Four ZPs (Bageshwar, Dehradun, Hardwar and Udham Singh Nagar) have not reported any expenditure on maintenance of assets, which is rather surprising. In the case of the other ZPs there is wide variation in the level of expenditure on this head. In most of the ZPs expenditure varies between ₹ 1.2 to ₹ 55.7 lakhs in individual years, in Champawat it exceeds ₹ 1 crore in all years, while in Pithoragarh it is the highest—ranging between ₹ 4.23 and ₹ 7.97 crores in individual years. It is difficult to understand why there should be such large variations.
- In addition to expenditure on establishment and office expenses and maintenance of assets, three ZPs—Champawat, Dehradun and Pithoragarh—have also reported expenditure on social services. The variation in the level of expenditure is quite large between ZPs. Champawat has reported the highest expenditure on this head – ranging between ₹ 21 lakhs and about ₹ 75 lakhs in individual years. This is followed by Pithoragarh with

expenditure ranging between ₹ 2 to ₹ 3 lakhs. Dehradun, on the other hand has reported rather modest levels of expenditure on social services: between ₹ 14 and ₹ 53 thousand. These variations are explained by the specific items on which the expenditure is incurred—fairs in Champawat and Pithoragarh and provision of medical facilities in Dehradun. It may be mentioned that Champawat hosts a major fair every year at the Purnagiri shrine attended by a large number of devotees from Uttarakhand, U. P. and Nepal. Arrangements for the fair are the responsibility of the Zila Panchayat.

7.21 When we compare the per capita expenditure incurred by ZPs (see table below) we find, quite understandably, that ZPs with a larger population generally have lower levels of per capita expenditure, while those with smaller population have relatively higher per capita expenditure. The exceptions to this general principle are Udham Singh Nagar among ZPs with a large population and Rudraprayag among ZPs with a low population. Per capita expenditure increased in all ZPs between 2006-07 and 2008-09, but in 2008-09 many ZPs viz., Almora, Champawat, Hardwar, Pithoragarh, Tehri Garhwal, Udham Singh Nagar and Uttarkashi recorded a decline. The growth in per capita expenditure was resumed in 2009-10 in these ZPs (except in Tehri Garhwal) although the level of expenditure remained lower than that achieved in 2007-08 in Almora, Pithoragarh, Tehri Garhwal and Udham Singh Nagar. This could be due to lower receipts in that year resulting from non-receipt of Twelfth Finance Commission grants, as noted earlier.

Table 7.14
Per Capita Total Expenditure of Zila Panchayats: 2006-07 to 2010-11
(In ₹)

Zila Panchayat	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Almora	165.24	249.56	138.44	148.58	254.13
Bageshwar	188.19	239.37	283.47	343.02	403.92
Chamoli	139.84	122.72	147.33	189.53	287.18
Champawat	194.38	226.46	221.02	289.03	260.43
Dehradun	29.82	54.36	65.64	69.74	92.79
Hardwar	36.34	77.98	59.95	75.52	59.14
Nainital	81.13	116.99	141.56	164.57	204.04
Pauri	106.32	108.69	109.49	118.47	133.99
Pithoragarh	199.35	311.45	276.38	284.22	310.09
Rudraprayag	35.52	37.15	61.65	56.21	107.19
Tehri Garhwal	112.53	144.02	116.36	88.60	154.63
U.S. Nagar	95.66	144.66	134.53	141.40	150.11
Uttarkashi	240.69	310.38	231.43	284.13	558.98

Source: TSFC questionnaire.

Financial Health of ZPs

7.22 The overall financial health of the ZPs is based on the extent to which they are in surplus or deficit. The surplus or deficit has been calculated both on revenue account (own revenue minus revenue expenditure) and overall (total revenue minus total expenditure). It may be mentioned that the revenue account surplus or deficit is a better indicator of the financial health of the ZPs than the latter. Total revenue and total expenditure is based on a number of exogenous factors, mainly specific purpose programme and project grants, over which the ZPs have no control. They can neither anticipate the total value of such grants in any given year nor take any steps on their own to increase the receipts. Expenditure in this case is determined by the quantum of receipts. The following table shows the position of the ZPs in respect of both measures.

Table 7.15
Revenue and Overall Surplus or Deficit of Zila Panchayats: 2006-07 to 2009-10
(In 000 ₹)

Zila Panchayat	2006-07		2007-08		2008-09		2009-10	
	Rev. a/c +/-	Overall +/-	Rev. a/c +/-	Overall +/-	Rev. a/c +/-	Overall +/-	Rev. a/c +/-	Overall +/-
Almora	-1097	+49045	+52	-10921	-341	+2827	-1251	+25799
Bageshwar	-1726	-2405	-2038	+842	-1853	-29018	-4344	+5752
Chamoli	+1060	+54930	+1564	+102845	+2052	+68820	+1060	+31666
Champawat	-116	+5754	+865	-5826	+952	-1625	-4777	-12343
Dehradun	-1407	+64783	+643	+45193	+3750	+16605	+218	+4651
Hardwar	+11887	+40476	+22274	-5259	+27058	+9242	+17642	-5958
Nainital	-2396	+21911	-929	+22557	-3280	+17079	-7209	-3940
Pauri	+2446	+89741	+2231	+112448	+2296	+76090	-1912	+84582
Pithoragarh	-3214	+11076	-2962	-19388	-3855	+2871	-4626	+107
Rudraprayag	+586	+17812	+2855	+20162	-1215	+9414	+299	+13424
Tehri	+52	-1728	-799	-2294	-2208	-3718	-3638	-4473
U.S. Nagar	+647	-13356	+4469	-53188	+1097	-43847	+3022	-27979

Source: TSFC questionnaire.

7.23 Taking note of only revenue account, it will be seen that three ZPs (Bageshwar, Nainital and Pithoragarh) report a deficit in all four years; two (Almora and Tehri Garhwal) in three years; one (Champawat) in two years; and three (Dehradun, Pauri and Rudraprayag) in one year. Only four ZPs (Chamoli, Hardwar, Udham Singh Nagar and Uttarkashi) posted a surplus in all four years. Hardwar ZP has the highest revenue surplus ranging between ₹ 1.2 crore and ₹ 2.7 crore in individual years. Revenue surplus in the other ZPs has been as follows in individual years: Udham Singh Nagar between ₹ 6.5 lakhs and ₹ 45 lakhs; Pauri between ₹ 22 and ₹ 24 lakhs; Chamoli between ₹ 11 and ₹ 21 lakh; Rudraprayag between ₹ 3 and ₹ 21 lakhs; Dehradun between ₹ 2 lakhs and ₹ 38 lakhs; and Champawat between ₹ 9 and ₹ 10 lakhs.

7.24 Most of the ZPs are in arrears on account of payment of salaries, dearness allowance, pension, gratuity and provident fund of staff. In some cases the arrears are considerable. The arrears position at the end of each financial year as reported by the ZPs is as follows:

Table 7.16
Arrears of Zila Panchayats (as on March 31): 2006-07 to 2010-11

(In ₹)

Zila Panchayat	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Almora	844800	1411200	1440000	635200	705000
Bageshwar	-	-	-	1112652	2431153
Chamoli	0	0	0	0	0
Champawat	0	0	0	1709000	-
Dehradun	400000	500000	600000	3145000	2970400
Hardwar	0	0	0	0	0
Nainital	-	-	-	-	3115000
Pauri	0	0	0	3118143	3118143
Pithoragarh	-	-	-	3311178	2820000
Rudraprayag	0	0	1503848	1503248	1503255
Tehri Garhwal	-	53200	420800	1943800	1564000
U.S. Nagar	1353755	1385215	1436920	1645860	-
Uttarkashi	0	0	0	0	0

Source: TSFC questionnaire.

7.25 Only three ZPs, Chamoli, Hardwar and Uttarkashi, have reported zero arrears in each year between 2006-07 and 2010-11. All three ZPs, incidentally, had a revenue surplus in all these years. By and large there is a general correspondence between the years in which the ZPs were in revenue deficit and the years in which they had arrears. There are, of course, some notable exceptions. Udham Singh Nagar ZP despite posting a revenue surplus had fairly large unpaid arrears in all years; Dehradun had a revenue deficit in only 2006-07, but it had arrears in all years; despite a revenue surplus in these years Rudraprayag had arrears in 2008-09 and 2009-10; Bageshwar and Pithoragarh, on the other hand, had a revenue deficit in all years, yet they reported arrears only in 2009-10. It is quite likely that some of these anomalies may be due to either poor account-keeping or simply bad or incomplete reporting. The arrears of the ZPs are mainly on account of the unpaid dues (salary revision, dearness allowance, pension, PF, gratuity etc.) of the employees. It would therefore be necessary to examine the strength of employees in each ZP.

Employee Strength

7.26 The staffing pattern in the Zila Panchayats—persons appointed as against sanctioned posts as at the end of the year 2009-10 – for various categories of staff is given in the table below. It will be seen that in all ZPs, except Dehradun, there is a difference between the sanctioned posts and the staff actually appointed. The difference is especially large in the case of Chamoli – 27 appointed against 61 sanctioned; Hardwar – 21 appointed against 43 sanctioned; Rudraprayag – 24 appointed against 48 sanctioned; Almora – 31 appointed against 47 sanctioned; and Bageshwar – 34 appointed against 48 sanctioned. In Champawat, on the other hand, 32 staff members were in place against a sanctioned strength of 32. As many as 16 persons happened to be appointed on contract in Group C and D positions, which was far in excess of the sanctioned strength of these cadres.

Table 7.17
Staff Position in ZPs at the end of 2009-10

Zila Panchayat	Group A & B		Group C			Group D			Total	
	Post sanctioned	Post filled	Post sanctioned	Post filled	Contractual	Post sanctioned	Post filled	Contractual	Post sanctioned	Post filled
Almora	4	-	29	17	-	14	14		47	31
Bageshwar	1	1	33	20	1	14	9	3	48	34
Chamoli	-	-	46	18	1	14	8	-	61	27
Champawat	4	1	15	12	7	3	3	9	22	32
Dehradun	3	3	30	30	-	12	12	-	45	45
Hardwar	3	3	35	15	-	5	3	-	43	21
Nainital	3	2	37	32	-	10	8	-	50	42
Pauri	4	3	43	28	-	13	12	-	60	43
Pithoragarh	3	1	34	29	3	8	5	4	45	42
Rudraprayag	3	2	33	15	2	11	5	-	48	24
Tehri	3	2	33	24	1	14	14	-	50	41
U.S.Nagar	3	1	38	35	-	11	9	-	52	45
Uttarkashi	3	3	30	24	-	9	9	-	42	36

Source: TSFC questionnaire.

7.27 The shortage of staff was most marked in Group A, B and C posts, and not so much in Group D posts. For instance, in Almora no Group A and B posts were filled against a sanctioned strength of 4; in Champawat, Pithoragarh and Udham Singh Nagar only one post was filled as compared to 4, 3 and 3 respectively that were sanctioned. Only three ZPs viz., Dehradun, Hardwar and Uttarkashi had the full strength of sanctioned Group A and B posts in position. Chamoli, incidentally, reported no sanctioned posts in Group A and B. In the case of Group C posts only Dehradun ZP had all sanctioned posts filled in. The difference

between the number of sanctioned Group C posts and those actually filled was most marked in the case of Chamoli (28) followed by Hardwar (20); Rudraprayag (18); Pauri (15); Bageshwar (13); Almora (12) and Tehri Garhwal (9).

7.28 It would be pertinent to point out here that there does not seem to be any clear and objective criterion adopted in sanctioning different category of posts for the ZPs. They do not seem to bear any relation either to population, area or income of the ZPs. It would be advisable for the state government to evolve a proper system in this regard keeping in mind the functions assigned to, and performed by, the ZPs, needs of administrative efficiency and the income (both existing and potential) of the ZPs.

Expenditure on salaries

7.29 The expenditure incurred by the Zila Panchayats on salary and allowances of staff for each year between 2006-07 and 2010-11 is shown below. Figures for the period between 2006-07 and 2009-10 are actual while those for 2010-11 are estimated.

Table 7.18
Expenditure of Zila Panchayats on Salary & Allowances: 2006-07 to 2010-11
(In ₹)

Zila Panchayat	2006-07	2007-08	2008-09	2009-10	2010-11
Almora	3514000	3683290	3594000	4940847	4551800
Bageshwar	2188526	3459332	3899718	5114922	8000000
Chamoli	4061466	4421145	4312999	7216018	7300000
Champawat	2300000	2430000	2600000	4255000	5000000
Dehradun	5312347	5841120	5889039	7936003	7350000
Hardwar	4810294	5723369	6471765	8021526	9000000
Nainital	2954000	5402000	5600000	9769000	12275000
Pauri	5392634	6116653	7282834	11209025	12492103
Pithoragarh	3034565	3415890	4555260	6697480	7050000
Rudraprayag	2978408	3779986	3290172	6750199	10885000
Tehri Garhwal	4126800	3717000	4516400	6859300	7053900
U.S. Nagar	3562000	5276000	5254000	7193000	8164000
Uttarkashi	4491000	4537000	5827000	7169000	10495000

Source: TSFC questionnaire.

7.30 In order to facilitate inter-ZP comparison, average expenditure per employee and per capita expenditure on staff salaries for 2009-10 are given in the following table. Average expenditure per employee varies between ₹ 1,32,969.00 (Champawat) and ₹ 3,81,977.00 (Hardwar) giving a ratio of almost 1:3 between the lowest and highest. Per capita expenditure on employees, on the other hand, has a higher variation: between ₹ 7.52 and ₹ 30.04 or about 1:4.

Table 7.19
Average Expenditure Per Employee and Per Capita Expenditure on Employees
in Zila Panchayats: 2009-10

Zila Panchayat	Average expenditure	(In ₹)
		Per capita expenditure on
Almora	159382	8.58
Bageshwar	150439	21.17
Chamoli	267260	22.57
Champawat	132969	21.39
Dehradun	176356	12.14
Hardwar	381977	7.51
Nainital	232595	19.78
Pauri	260675	18.19
Pithoragarh	159464	16.49
Rudraprayag	281258	30.04
Tehri Garhwal	167300	12.33
U.S. Nagar Nagar	159844	8.28
Uttarkashi	199139	26.35

Source: TSFC questionnaire.

7.31 If we group the ZPs on the basis of average expenditure per employee we get the following results:

Table 7.20
Zila Panchayats Grouped on the Basis of Average Expenditure per Employee

Average expenditure per employee (₹)	No. of ZPs
Less than 1,50,000	1
1,50,000 to less than 2,00,000	7
2,00,000 to less than 3,00,000	4
300,000 and above	1

Source: TSFC questionnaire.

7.32 More than half the ZPs—7 out of 13 – had an average expenditure per employee in the range of ₹ 1.5 lakhs to ₹ 2.0 lakhs, and 4 had between ₹ 2.0 lakhs and ₹ 3.0 lakhs in 2009-10. Only one each fell in the two extreme categories of less than ₹ 1.5 lakhs and more than ₹ 3.0 lakhs. Average expenditure per employee is a function of two variables: number of employees and the group-wise (A, B, C, D) distribution of employees. Thus the fewer the number of employees, the higher the average expenditure per employee; and the more the number of employees in Group A & B the higher the average expenditure per employee. In other words average expenditure per employee varies inversely with the number of employees and positively with the number of employees belonging to Group A & B. Per capita expenditure on employees, on the other hand, is largely a function of the population of the ZPs.

B. Kshetra Panchayats

7.33 The Commission had sent out questionnaires to the Kshetra Panchayats which, among other things, solicited information on their finances viz., income from various sources and expenditure under various heads. Of the 95 Kshetra Panchayats in the state information in respect of finances was received from 76. The number of non-responding Kshetra Panchayats in different districts, with the total number of Kshetra Panchayats in each district in parenthesis, was as follows: Almora – 2 (11), Chamoli – 3 (9), Dehradun – 1 (6), Hardwar – 1 (6), Nainital – 7 (8), Pauri Garhwal – 4 (15), Tehri Garhwal – 1 (9). Thus the non-response varied from a low of about 11 per cent in Tehri Garhwal to a high of 87.5 per cent in Nainital. In five districts viz., Bageshwar, Champawat, Rudraprayag, Udham Singh Nagar and Uttarkashi all the Kshetra Panchayats provided information on income for all the years between 2006-07 and 2009-10, while in Pithoragarh Didihat Kshetra Panchayat provided such information for only one year, 2009-10.

7.34 Compilation of the total income from various sources reported by the Kshetra Panchayats shows that they have a fairly substantial flow of funds (see table below). Almost all of it is in the nature of specific-purpose project money, as they have no income of their own either from tax or non-tax sources. The main sources of funds to them are centrally-sponsored development and employment schemes like MNREGA, SGSY, Sam Vikas Yojana, Indira Awas Yojana, Border Area development Programme, Hariyali Yojana, Sarvabhaum Rojgar Yojana etc., State Government schemes like Deendayal Awas Yojana, Atal Awas Yojana, Uttaranchal Gramin Swarojgar Yojana, MPLADS and MLA Fund. Kshetra Panchayats were also given funds by the Twelfth Central Finance Commission and the State Government in the form of a Kshetra Panchayat Nidhi of ₹ 25 lakhs. The Second State Finance Commissions also provided 30 per cent of the funds devolved to the PRIs to the Kshetra Panchayats for works spanning two or more Gram Panchayats. It may be recalled that the First State Finance Commission of Uttar Pradesh had not recommended any devolution to the Kshetra Panchayats on the ground that they did not have any independent function and were functioning as agents of the Central and State governments in implementing development programmes. The First State Finance Commission of Uttarakhand, while agreeing with this assessment, made a provision of some funds to those Kshetra Panchayats which entered into a joint venture with neighbouring Gram Panchayats for provision of sanitation and other civic services in the headquarters of the Kshetra Panchayat that did not have a civic body. No Kshetra Panchayat came forward to set up such a joint venture.

Table 7.21
Total Income of Kshetra Panchayats(Aggregated at District Level):
2006-07 to 2009-10

(₹ in lakh)

Kshetra Panchayats in	2006-07	2007-08	2008-09	2009-10
Almora	1154.37	1413.65	1628.91	1399.62
Bageshwar	406.28	440.96	611.26	1246.93
Chamoli	865.42	1313.18	1085.33	1430.00
Champawat	498.59	578.85	552.27	835.52
Dehradun	837.09	1067.87	1251.15	1290.11
Hardwar	413.30	1132.18	1211.45	2347.42
Nainital	120.23	132.77	168.81	252.94
Pauri Garhwal	1857.92	2054.78	2033.57	2377.44
Pithoragarh	810.08	1026.24	1464.48	2034.94
Rudraprayag	530.34	498.10	499.30	665.61
Tehri Garhwal	1309.46	1903.20	1869.55	2217.22
U.S. Nagar	930.14	1540.22	1424.14	1812.74
Uttarkashi	545.59	887.90	851.70	1312.34

Note: Data only for Kshetra Panchayats responding to the SFC questionnaire.

Source: TSFC questionnaire.

7.35 Given the large number of Kshetra Panchayats, it is not feasible to analyse the income of each one. An idea of the volume of fund-flow in Kshetra Panchayats can be had by grouping them into a number of income classes based on their total income. The table below shows such a classification on the basis of total income in 2009-10. Just under 4 per cent of the Kshetra Panchayats had a total income less than Rupees fifty lakhs, and a similar percentage had an income in excess of Rupees seven crore in 2009-10. Between these two extremes we find that 22 per cent had an income between Rupees fifty lakhs and Rupees one crore, and the largest proportion – about 32 per cent had an income between Rupees one and two crore. The income of about 29 per cent of Kshetra Panchayats was between Rupees 2 and 5 crore in 2009-10, and another 9 per cent had an income between Rupees five crore and seven crore.

Table 7.22
Kshetra Panchayats Grouped According to Total Income in 2009-10

Income Classes (₹)	No. of Kshetra Panchayats	% of Kshetra Panchayats
< 5000000	3	3.95
>5000000 but <10000000	17	22.37
>10000000 but <20000000	24	31.58
>20000000 but <30000000	9	11.84
>30000000 but <40000000	8	10.53
>40000000 but <50000000	5	6.58
>50000000 but <70000000	7	9.21
70000000+	3	3.95
All Classes	76	100.00

Source: Computed from TSFC questionnaire for Kshetra Panchayats.

7.36 Though the Kshetra Panchayats have also provided data on their expenditure, we have not analysed it separately. The reason is that not having any staff or assets of their own and being dependent entirely on the staff of the Development Blocks with which they are co-terminous, their expenditure is incurred entirely on the execution of development works undertaken by them. This, as was pointed out earlier, is simply an agency function. In fact this feature of their functioning detracts from their constitutional status as an institution of self-government.

7.37 The above observation is supported by the study undertaken for the Commission by the Centre for Good Governance, Uttarakhand Academy of Administration. This study has included information on receipts and expenditure of selected KPs for 2008-09 and 2009-10. Table 7.23 gives information on the receipts of selected KPs under different heads for the two years.

Table 7.23
Percentage Distribution of Receipts of Kshetra Panchayats by Source:
2008-09 & 2009-10

Source	2008-09 (N=57)	2009-10 (N=58)
12 th Finance Commission	1.22	6.11
2 nd State Finance Commission	28.77	32.31
KP Vikas Nidhi	15.26	17.19
MLA Fund	36.54	29.48
MPLADS	9.84	5.26
BRGF	0.94	0.21
BADP	2.37	3.99
Calamity Relief	5.06	5.45
Total	100.00	100.00

Source: Study by Centre for Good Governance, UAA

7.38 In 2008-09, 70 per cent of the receipts of the selected KPs consisted of specific purpose grants from either the State Government or Central Government agencies. State Finance Commission devolution constituted only 29 per cent of the receipts of these 57 KPs. In 2009-10 the share of SFC devolution went up to 32 per cent and of the Twelfth Finance Commission grant to 6 per cent from just over 1 per cent the previous year. Simultaneously the share of grants from the State and Central governments dropped to 62 per cent. Interestingly the contribution of MLA Funds constituted as much as 37 per cent and 29 per cent respectively in these two years.

Table 7.24
Percentage Distribution of Expenditure of Kshetra Panchayats by Purpose:
2008-09 & 2009-10

Purpose	2008-09 (N=57)	2009-10 (N=58)
<i>Khadanja</i>	55	59
Water Tank	7	8
Hand Pump	2	3
Health Centre Maintenance	1	0
School Building Maint.	5	7
Check Dam	2	2
Beautification	3	0
Other Works	25	23
Total	100	100

Source: Study by Centre for Good Governance, UAA

Quite clearly construction of *khadanja*, or brick/stone paved streets have been the most important construction undertaken by the KPs constituting 55 and 59 per cent of total works in 2008-09 and 2009-10 respectively. Construction of water storage tanks come a distant second followed by maintenance of school buildings.

7.39 The problem with development works undertaken by the Kshetra Panchayats is that they are all located within the jurisdiction of some Gram Panchayat. This can, and frequently does, become a source of conflict between the Kshetra Panchayat and the concerned Gram Panchayat. The latter tend to see the former as intruding within its sphere of activity. This situation can be avoided if all the three levels of PRIs are provided a clearly defined and distinct functional domain with no overlapping of functions, and a similar revenue domain that is unique to each which complements the former. Unfortunately, panchayat legislation in Uttarakhand lacks such clarity which gives rise to avoidable confusion and potential conflict among at least the lower two levels of panchayats. The Commission is of the view that Uttarakhand should formulate its own Panchayat Act which should address these problems.

C. Gram Panchayats

7.40 The Gram Panchayats in Uttarakhand have only limited financial powers, and are not exercising even these. Section 37 of the U.P. Panchayat Raj Act makes it mandatory for every Gram Panchayat to impose a surcharge (ranging from 25 to 50 paise in the rupee) on land revenue. In actual practice very few Gram Panchayat are collecting this tax. The State Government has been unable to ensure that Gram Panchayats discharge their mandatory obligation by collecting the tax. Gram Panchayats are authorized to levy a number of taxes such as on visiting cinemas, theatres and similar means of entertainment; on owners of vehicles other than motorised vehicles, located or plied within the area of a Gram Panchayat; on people who expose goods for sale in markets, including periodic markets, and

fairs under the jurisdiction of the Gram Panchayat; on owners of houses where cleaning of privies and drains is done under the aegis of the Gram Panchayat; for cleaning and lighting of streets. They can also charge fees on animals sold in markets owned by, or under the control of, the Gram Panchayat; for use of slaughter houses and staging areas (*paraos*); water charges, provided the Gram Panchayat stores water for domestic water supply; and irrigation charges, provided the Gram Panchayat has constructed or maintained water storage facility for minor irrigation.

7.41 In actual practice very few GPs (all located in the plains districts) have been collecting some of these taxes and fees. Elected representatives of local bodies, whether rural or urban, are in general strongly opposed to any suggestion to impose, revise, enhance or rationalise any tax or fees. They say that they were not willing to face the wrath of their electorate by imposing a financial burden on them. Some were willing to pass the buck in this regard to the state government. The fact that this would go against the principle of self-government seems to be of little concern to them. The reluctance to impose or enhance taxes and fees is a reminder of the general principle: the closer one is to one's electors, the higher the reluctance to impose any financial imposts.

7.42 The Commission had distributed a specially prepared questionnaire to all Gram Panchayats in the State in order to compile information on three broad areas viz., general characteristics, including population, area, availability of facilities and services like school, college, PHC, CHC etc., finances especially income and expenditure for the five year period from 2006-07 to 2010-11 (actuals for the first four years and estimates for the last year), and the situation with regard to audit of their accounts. Filled-in questionnaires were received from 6,961 of the 7,541 GPs in the state, representing 92 per cent of the total. This is without doubt an excellent response. Data from these 6,961 GPs was entered into the computer and analysed. The district-wise distribution of these GPs, along with their total population, number of households, SC/ST population and number of habitations in each is given in the table below.

Table 7.25
Characteristics of GPs Responding to TSFC Questionnaire

District	No. of GPs	Population	No. of HH	% SC Pop.	% ST	Habitation
Almora	1,125	6,30,159	1,26,141	23.5	0.3	4,128
Bageshwar	397	2,24,552	53,030	15.3	0.2	1,133
Chamoli	492	2,45,858	54,158	9.0	1.5	1,554
Champawat	290	1,93,494	38,958	17.7	0.2	1,416
Dehradun	361	4,87,702	1,11,503	15.4	13.3	768
Hardwar	298	9,71,440	1,79,546	23.6	0.6	85
Nainital	421	4,89,007	93,597	16.9	0.5	163
Pauri Garhwal	893	4,07,324	91,069	15.6	0.4	2,531
Pithoragarh	669	3,99,618	85,220	24.5	3.6	2,831
Rudraprayag	316	2,03,397	43,817	17.4	0.2	1,013
Tehri Garhwal	936	4,99,364	1,00,618	14.9	0.7	4,556
U.S.Nagar	309	7,82,020	1,44,891	13.0	12.6	620
Uttarkashi	454	2,64,417	53,946	25.4	1.1	1,470
Total	6,961	57,98,352	11,76,494	19.2	3.6	23,406

Source: TSFC Questionnaire

7.43 A study on “Finances of Kshetra Panchayats and Gram Panchayat” covering 190 GPs (2 from each KP) was also commissioned to the Centre for Good Governance, Uttarakhand Academy of Administration, Nainital in order to supplement the information provided by the GPs and to provide an independent estimate of the income and expenditure of selected GPs and KPs. The findings of this study are discussed later. We take up first an analysis of the responses to the Commission’s questionnaire.

7.44 The above table shows that the largest number of GPs that responded to the Commission’s questionnaire are in Almora district, followed by Tehri Garhwal and Pauri Garhwal. In terms of population, GPs of Hardwar rank highest followed by Udham Singh Nagar and Almora. On the other hand, GPs in Champawat, Rudraprayag, Bageshwar, Chamoli and Uttarkashi have low population, while those in Pithoragarh, Pauri Garhwal, Dehradun, Nainital and Tehri Grahwal fall in the middle category in terms of population. Data on number of households corresponds closely with the population of GPs in the respective districts. Percentage of Scheduled Caste population is highest in the GPs of Uttarkashi, Pithoragarh, Hardwar and Almora (being more that 23 per cent in each of these districts) and lowest in Chamoli (9 per cent) and Udham Singh Nagar (13 per cent). In the remaining districts it varies between 15 and 18 per cent. In the State as a whole it comes to slightly over 19 per cent. Scheduled Tribe population is concentrated in the GPs of Dehradun and Udham Singh Nagar (about 13 per cent each), Pithoragarh (3.6 per cent) and to a lesser extent Chamoli (1.5 per cent). In GPs of all other districts STs constitute less than one per cent of the population. Finally we find that the 6,961 GPs, for which we have data, had a total of 23,406 habitations (locally known as *tokes*). It is noteworthy that the GPs in the mountain districts have many more habitations than those in the plains

districts. The latter tend to be more compact settlements with a larger and concentrated population as compared to the former which have a smaller population spread over a number of settlements. This feature naturally places the GPs of the mountain districts at a disadvantage as compared to those in the plains in terms of the cost of service-delivery, which tends to be much higher. The nature of the terrain and the relative remoteness and problems of accessibility in these areas also push up the cost of construction and of delivery of services.

7.45 Analysis of the finances of Gram Panchayats has been done mainly in respect of receipts. As the GPs do not have any staff of their own nor are they providing any services, their expenditure is incurred exclusively in implementation of various schemes for which they receive grants. Even their share in devolution from the State Finance Commission is spent on works like construction and paving of streets and paths, drains and other similar works. Hence their expenditure has not been analysed separately.

7.46 The main heads of receipts are devolution based on the recommendations of the State Finance Commission, grants from the Central Finance Commission and grants for implementation of various development programmes from the Central and State governments. The total income of the GPs year wise is given in the following table. The table shows income for GPs aggregated at the district level for four years viz., 2006-06 to 2009-10 from three major sources: devolution from the Second State Finance Commission (SSFC), grants from the Twelfth Central Finance Commission (TFC) and others. The last includes grants for implementation of development programmes, either Centrally sponsored or State financed schemes.

Table 7.26
Income of Gram Panchayats: 2006-07 to 2009-10

(₹ in lakh)

District	Second State Finance Commission				Twelfth Finance Commission Grants			
	2006-07	2007-08	2008-09	2009-10	2006-07	2007-08	2008-09	2009-10
Almora	237.32	332.09	313.54	308.37	62.26	72.37	22.47	66.74
Bageshwar	69.84	70.62	82.16	94.99	49.78	149.35	9.86	62.30
Chamoli	84.39	4989.44	92.25	115.25	101.08	NA	64.40	147.59
Champawat	154.52	171.38	171.93	173.48	23.92	27.40	16.51	33.91
Dehradun	209.20	306.35	308.12	308.43	24.57	36.88	33.83	44.07
Hardwar	26.36	57.19	45.04	53.01	63.55	163.68	41.26	83.54
Nainital	189.81	257.80	245.74	248.23	54.23	53.67	45.03	66.26
Pauri	502.21	747.23	586.34	656.40	287.59	328.71	249.59	735.52
Pithoragarh	114.21	113.97	104.69	120.46	84.31	99.30	72.54	92.36
Rudraprayag	123.08	133.54	125.75	142.48	38.48	38.90	16.55	43.99
Tehri	208.11	245.87	249.65	258.65	221.93	167.10	88.55	217.13
U S Nagar	106.45	123.42	20.48	27.06	309.59	49.75	83.54	613.29
Uttarkashi	246.23	276.53	261.70	375.07	66.89	61.35	19.61	61.17
Total	2271.72	7825.43	2609.40	2881.88	1388.18		733.29	2267.86

Table Continued:

District	Other Grants (Central & State Govt.)			
	2006-07	2007-08	2008-09	2009-10
Almora	214.13	260.65	221.11	251.94
Bageshwar	47.31	52.10	25.80	33.40
Chamoli	494.90	682.66	1394.22	1056.25
Champawat	47.31	52.10	25.80	33.40
Dehradun	111.63	131.26	113.36	114.94
Hardwar	250.04	321.71	256.11	266.30
Nainital	34.40	43.00	40.57	93.48
Pauri	463.54	512.45	763.73	896.72
Pithoragarh	121.33	138.06	114.01	214.44
Rudraprayag	29.26	28.83	18.47	18.50
Tehri	624.77	892.00	1260.13	1677.83
U S Nagar	589.28	490.92	537.63	546.57
Uttarkashi	100.11	108.94	113.56	281.42
Total	3133.07	3825.88	4902.19	5571.42

Source: TSFC Questionnaire.

7.47 The following conclusions may be drawn from the above table

- In the GPs of Almora, Champawat, Dehradun, Nainital, Rudraprayag and Uttarkashi districts the contribution of SFC devolution was highest among all sources in all years.
- In the GPs of Chamoli, Hardwar, Pithoragarh, Tehri Garhwal and Udham Singh Nagar districts the contribution of grants from Central and State Governments was highest among all sources of income.
- In the GPs of Bageshwar district the contribution of SFC devolution is the highest in three of the four years; in 2007-08 the contribution of TFC grants is much higher, but the unusual spike in TFC grants this year is quite inexplicable, as is the equally dramatic decline in the following year.
- In the GPs of Pauri Garhwal district the share of Central and State Government grants is highest in 2008-09 and 2009-10, and all amounts, whether SFC devolution or grants from TFC or the two governments, are much higher than in the other districts.
- The share of “others” i.e. grants from Central and State Governments is unusually low in the GPs of Bageshwar, Champawat, Nainital and Rudraprayag when compared to the other districts.
- In the case of the GPs of Chamoli the SFC devolution reported for 2007-08 is absurdly high and hence cannot be relied upon.

7.48 From the foregoing it is clear that the income data reported by the GPs is rather erratic and not quite reliable. To supplement this information we have also analysed the information provided by the study carried out by Centre for

Good Governance, Uttarakhand Academy of Administration. The income and expenditure data for 2008-09 and 2009-10 are given in the following tables.

Table 7.27
Receipt and Expenditure (Major Items) of Sample GPs in 2008-09

(N=180)

Item	Receipt (₹)	% Total Receipt	Expenditure (₹)	% Total Exp.	Exp. as % of Receipt
TFC Grant	1746612	2.69	734148	1.65	42.03
SSFC Devolution	20070169	30.90	18386317	35.08	91.61
MLA Fund & MPLADS*	1294933	1.99	1988311	5.72	153.55
Special Comp. Plan	5897114	9.08	4180826	8.26	70.90
MNREGS	23476429	36.14	19649179	38.76	83.70
Haryali Prog.	3500034	5.39	2071175	5.96	59.18
Swajal	3150168	4.85	979546	1.11	31.10
Other State Govt. Grant	3674390	5.66	1149033	2.07	31.27
Other Central Govt.	1446175	2.23	945018	0.63	65.35
Other Items@	681892	1.05	602336	1.76	88.33
Grand Total	64955219	100.00	50696130	100.00	78.05

*In the sample GPs no money was available from MPLADS. The increase in expenditure over income is due to the unspent amount from the previous year being carried forward to the current year. @ Includes 8 items viz., Calamity Relief, SGRY, Community Development, Wasteland Development, Minor Irrigation, Social Welfare and Grant for Fairs and Festivals, on each of which the receipts were less than one per cent of total receipts, and in some cases only 0.01, 0.02, 0.04 and 0.05 per cent.

Table 7.28
Receipt and Expenditure (Major Items) of Sample GPs in 2009-10

(N=180)

Item	Receipt (₹)	% Total Receipt	Expenditure (₹)	% Total Exp.	Exp. as % of Receipt
TFC Grant	4858708	4.38	1939707	2.26	39.92
SSFC Devolution	26166856	23.57	17961695	20.41	68.64
MLA Fund &	1323372	1.20	1294618	1.29	97.83
Special Comp. Plan*	2117242	1.91	2567052	2.95	121.24
MNREGS	48327880	43.52	37982655	41.31	78.59
Haryali Prog.	2488617	2.24	1852435	3.25	74.44
Education Grant	2180925	1.96	505000	0.89	23.16
Swajal*	13750782	12.38	14290021	20.86	103.92
Other State Govt.	2173250	1.96	889058	1.03	40.91
Other Central Govt.	6509267	5.86	2891598	4.70	44.42
Other Items@	1139312	1.02	907950	0.92	79.69
Grand Total	111036211	100.00	83082289	100.00	74.82

* The increase in expenditure over income is due to the unspent amount from the previous year being carried forward to the current year. @ Includes 9 items viz., Calamity Relief, SGRY, Community Development, Wasteland Development, Minor Irrigation, Antyodaya, Social Welfare, Sam Vikas and Grant for Fairs and Festivals, on each of which the receipts were less than one per cent of total receipts, and in some cases only 0.01 and 0.08 per cent.

7.49 In both the years for which data have been collected viz., 2008-09 and 2009-10, funds received under the National Rural Employment Guarantee Scheme (MNREGS) constituted the largest share of funds received by the GPs. In 2009-10 the share of MNREGS funds went up to almost 44 per cent from about 36 per cent in the previous year, far exceeding the share of SSFC devolution, which came down to about 24 per cent from 31 per cent during this period. The share of Twelfth Central Finance Commission grants in the total receipts of GPs was less than 3 per cent in 2008-09, which went up to slightly over 4 per cent in the following year. When all grants under various development programmes and schemes of the Central and State Government are added up their share in the total receipts of the GPs goes up to 66 per cent in 2008-09 and 72 per cent in 2009-10. This only goes to underline the fact that the agency function of the GPs has come to be far more important than their role as institutions of self-government as envisaged by the 73rd Constitution Amendment.

7.50 An important consequence of this is that the GPs make no distinction between their share of funds, or entitlement, from the State Finance Commission and the grants under various development schemes and programmes. Both are put to the same use viz., minor construction works in the panchayat area as is clear from the following listing of activities undertaken by the sample GPs in the two years for which information has been collected by the UAA study. This calls for serious introspection on the part of both Central and State Governments.

Table 7.29
Works Undertaken by Sample Gram Panchayats in 2008-09 & 2009-10

Work	Gram Panchayats Reporting			
	2008-09 (N=180)		2009-10 (N=180)	
	Number	Per Cent	Number	Per Cent
Khadanja/CC Road	124	68.89	142	78.88
Panchayat Bhawan	77	42.78	55	30.56
Water Storage	57	31.67	61	33.89
Boundary Wall	45	25.00	41	22.78
Hand Pump	28	15.56	41	22.78
School Bldg Maintenance	16	8.89	15	8.33

7.51 The above table shows that GPs have been involved exclusively in undertaking minor construction and repair works with the money received by them, whatever may have been the source of funds. Among construction works link roads (khadanja/CC) has been the most preferred. The only relatively large work undertaken by the GPs was construction of Panchayat Bhawan. It seems that the GPs have got so used to being treated as a petty construction agency that they can't seem to get out of that frame of mind. SFC devolution, which

carries no preconditions, being their entitlement, is also being spent by the GPs on the same items for which grants from other sources, mainly Central and State governments, is also available. A lot of work, therefore, needs to be done to sensitise the GPs and bring home to them, and indeed to all levels of PRIs, the full meaning and implications of the notion of self-government, especially in the context of their constitutional place in the three tier panchayati raj structure. This underlines the need for regular training programmes for elected representatives of PRIs.

CHAPTER-8

THE SCHEME OF DEVOLUTION

8.1 In formulating its scheme of devolution to the PRIs and ULBs the Commission has been guided by certain well-accepted principles of public finance, viz., equity and efficiency. Equity, as distinguished from equality in its absolute sense, emphasises equality in outcomes. Instead of treating everyone identically, equity considerations accept the possibility of giving special consideration to the weaker units in order to bring about some degree of equality and narrowing of differences. In the context of the Commission's devolution scheme equity implies recognising that some PRIs and ULBs need special consideration owing to certain handicaps affecting them. These handicaps could arise due to small size affecting their viability as institutions of self-government, or special problems like being major tourist destinations or transit points imposing a heavy strain on civic services.

8.2 The Commission has tried to ensure a measure of equity by giving special consideration in the devolution formula to local bodies that would be at a disadvantage in the absence of special treatment in three ways. Firstly a minimum population size of 5000 has been fixed for ULBs and 300 for GPs (based on the minimum prescribed in the relevant statutes) so that local bodies with a small population have been compensated to some extent by ensuring a minimum level of devolution based on population. Secondly, as noted earlier, the area figures are rather unreliable for both the ULBs and GPs and we have cases of very small as well as quite large areas. Since area cannot be completely ignored as it constitutes an important factor for determining need for funds, we have tried to even out the adverse impact of very small or very large area by grouping the area of ULBs and GPs in a few bands. Thirdly we have tried to compensate the cost and other disabilities faced by the remote ULBs and GPs by recognising remoteness, measured by distance from railhead, as a factor in the devolution factor. In this case too, instead of absolute distance a few distance bands have been used to ensure some measure of equity between local bodies located near railhead and those situated far away.

8.3 Efficiency in fiscal transfer can mean different things to different people. From the point of view of the recipient it may imply simply higher quantum of transfer, while from that of the giver it could very well mean the opposite i.e., achieving a given result with the lowest amount. In practical terms efficiency should strike a proper balance between these two perspectives. While the legitimate needs of the recipients for funds given their responsibilities have to be respected and provided for, it is also necessary to ensure that the transfer does not lead to a situation which results in wastage of funds. In particular the need for funds must be assessed in relation to

capacity. This is especially important in a situation like that prevailing in Uttarakhand where many PRIs and ULBs do not yet have the capacity to spend more than a certain level. Efficiency also implies fiscal discipline, especially in the use of funds.

8.4 The efficiency criterion has been incorporated into the Commission's devolution scheme by including tax-effort as one of the components. This is designed to reward those local bodies, mainly ULBs and ZPs, as only they have been collecting taxes and non-tax revenues, that have performed well in this respect, and simultaneously penalise those that have been lagging.

8.5 Another principle that is frequently emphasised in this context is autonomy. Autonomy in the context of fiscal transfer from a higher unit of government to a lower one implies some balance in the relationship between the two. Each unit, but especially the higher unit, should respect the fiscal and functional domain of the other and not encroach unnecessarily upon it. The temptation to do so can be great on the part of the former. The local bodies, after all, function under the overall control of the State government. The State government can transfer to them as much power, functions and funds as it deems fit, and hence can also restrict the same. Autonomy follows from another important principle of local government viz. subsidiarity. Subsidiarity implies that a central authority should have a subsidiary role performing only those functions that cannot be performed effectively at a lower or local level. It is therefore extremely important for the State government to ensure that the local bodies are provided a clearly defined fiscal domain, which is exclusively theirs and on which no encroachment takes place. The fiscal domain should correspond closely to the functional domain of the local bodies.

8.6 Unfortunately, it is beyond the remit of the Finance Commission to ensure that the principles of autonomy and subsidiarity are followed in practice. We have, however, given full importance and respect to the principles and many of our recommendations have been made keeping them in mind. We have, in particular, been concerned at the shrinking functional domain of the local bodies and the transfer, over the years, of many functions to either the government departments or parastatal bodies, as well as an increase in the overt interference of the government in the functioning of local bodies despite the mandate of the 73rd and 74th amendments.

8.7 Finally, another principle which we consider of great importance is simplicity. We are strongly of the view that the system of devolution should not be so complex as to render it difficult for the intended beneficiaries, in this case the ULBs and PRIs, to understand the principles and considerations which underlie it. In fact they should be able to easily calculate their share of entitlement for each year with the resources available to them.

Basic Features of the Devolution Scheme

8.8 According to Articles 243 I (I)(a)(i) and 243 Y (I)(a)(i) of the Constitution and Para 3(a)(i) of its Terms of Reference, the Commission is required to make recommendations regarding the distribution between the State on the one hand and the rural and urban local bodies (panchayats and municipalities) on the other of the net proceeds of the taxes, duties, tolls and fees leviable by the State according to the provisions of Parts IX and IXA of the Constitution, and the allocation between the panchayats and municipalities at all levels of their respective share of such proceeds.

8.9 The First State Finance Commission had recommended devolution to urban and local bodies on rounded per capita basis, with local bodies situated at specified distance bands from the railhead getting a higher per capita allocation. The per capita share was to be varied by plus or minus 25 per cent in the year following the increase or decrease in the State's revenue receipts by a like amount. It did not provide for distribution of a specified percentage of the net proceeds of the State's own revenues. However it did estimate that in the first year of its award period (2001-02) the devolution recommended by it would constitute 9.01 per cent of the State's own revenues. Since in the subsequent period no adjustment (increase or decrease) in the per capita amounts payable to the panchayats and municipalities took place as recommended by the FSFC, the Second State Finance Commission estimated that by the fourth year of the award period (2004-05) the share of State's revenues paid to the local bodies came down to 5.96 per cent. This devolution formula, however, had the great merit of being simple and easily understood by all levels of urban and rural local bodies.

8.10 The Second State Finance Commission recommended transfer of "10 per cent of the state's own revenues (both tax and non-tax excluding interest receipts, dividend, profits, royalties from minerals, and sale proceeds from forest produce etc.)." It argued that this "will partially compensate the local bodies for the deprivation they suffered during the award period of the First State Finance Commission, resulting in a precarious financial situation in almost all the local bodies." The salient features of the award of the SSFC were:

- Forty (40) per cent of the devolution amount to go to ULBs and 60 per cent to PRIs
- Inter-se shares of different local bodies to be determined in a two-stage manner: first the district-wise share of ULBs and PRIs to be worked out and within the district, share of each ULB and PRI to be determined

- The shares of the districts were determined separately for rural and urban areas on the basis of population, area, deprivation (based on an index using availability of civic services and facilities viz. sanitation measured by number of houses having latrines and drainage facilities, road density and number of villages electrified with the last factor not being used for urban areas, and assigning equal weight to all the factors), tax effort and, for rural areas only, remoteness (based on an index using distance from railhead along with number of villages having post office, public telephones and bus stop). The weights assigned to these components were: population – 50 per cent; area – 15 per cent; deprivation index – 10 per cent; remoteness – 15 per cent; and tax effort – 10 per cent
- After determining the share of the district the share of each ULB was determined using the same criteria with the same weights
- In the case of the PRIs a further two-step method was followed. First the shares of each of the three tiers was determined using the same distribution as was being followed in the distribution of SGRY allocations, the ratio of the shares of GPs, KPs and ZPs being 50:30:20.
- The share of the KPs was determined on the same basis as that adopted for district-wise devolution for rural areas with two modifications. The deprivation index consisted of only two parameters viz. number of villages electrified and road density since data on sanitation at this level were not available; and no weight was assigned to tax effort as the KPs did not have any tax-raising powers.
- The share of each GP was determined only on the basis of population and area with the former being given a weight of 80 per cent and the latter 20 per cent.

8.11 The above devolution scheme, however, has its own set of problems. Firstly, determining the share of the rural areas first at the district level and then distributing it among KPs and GPs resulted in a serious problem. As is well known the ZPs of Kumaon Division have not been imposing any C&P Tax. Hence the tax effort in their case would be non-existent. While it stands to reason that these ZPs should be penalised for this, passing on this penalty to the KPs and GPs of Kumaon Division as well, which this formula does, is wholly unreasonable as they are made to suffer a loss for no fault of their own, but on account of default by the ZPs. Secondly, the deprivation index includes civic services and facilities like roads, number of villages electrified which are not really the responsibility of either rural or urban local bodies. Today the bulk of the roads in both rural and urban areas are the responsibility of the state PWD. With the ULBs and PRIs looking after only a limited share of the total road length in either the district or even the municipal limits. Even in respect of sanitation facilities the situation is not all that clear. In urban areas responsibility for construction and maintenance of

sewerage is with the Jal Sansthan, while conservancy and waste removal is that of the municipalities. In the rural areas none of the PRIs, more especially the ZPs and KPs are discharging this responsibility. The remoteness index too does not contribute to clarity by including parameters like number of villages having post office, public telephone and bus stop. On the whole the devolution formula devised by the SSFC is rather complex and fails the simplicity test. Quite clearly it is beyond the comprehension of most ULBs, not to mention the PRIs.

8.12 Taking into account the changing pattern of rural-urban population distribution, this Commission is of the view that the urban areas will have to bear a much larger burden of the provision of civic services than in the past. This is not only on account of the natural increase in population but also due to the high rate of rural to urban migration that one witnesses in Uttarakhand. Unfortunately we are handicapped by the fact that we have to work with the 2001 census figures which are already about a decade old and the next decennial census has been completed and some provisional data has been released. There is however little doubt that the share of urban population will continue to increase in the coming years. We have before used projections of the urban population of the State contained in the Report of the Technical Group on Population Projections constituted by the National Commission on Population.¹ The proportion of urban population to total population in Uttarakhand, according to this report, is likely to increase from 25.7 per cent in 2001 (actual figure) to 28.4 per cent in 2011 and 29.8 per cent in 2016, which are the first and final year respectively of our award period. The projected figures of urban population (in thousands) in these years are as follows: 2001 (actual) – 2179; 2011 – 2820; 2016–3165. It is relevant to point that these figures represent the total urban population, which includes the population of municipal bodies, cantonment boards, census towns and industrial townships.

8.13 The second factor that has influenced our approach is the recognition that the existing legislation for PRIs and ULBs in Uttarakhand vests far greater responsibilities on the latter than the former. Hence the municipalities' needs for funds are also much higher. We have to recognise the challenges of governance facing the urban areas. By starving the ULBs of funds and capacity we have only contributed to the deterioration in the urban environment and the poor state of civic services. It is therefore necessary to begin to redress the balance somewhat.

¹ "Population Projections for India and the States, 2001-2026" (New Delhi: Office of Registrar General and Census Commissioner, India, May 2006)

8.14 Keeping the above factors in mind we are accordingly recommending the devolution amount of 10.5 percent of State's own tax revenue which shall be distributed equally between the ULBs and PRIs in the ratio of 50:50. However, for the first two years i.e. 2011-12 and 2012-13, 0.25% over and above 10.5% may be given as grant in aid to ULBs and ZPs where there are arrears of pension and provident fund on a proportionate basis depending on the quantum of arrears. This amount may be earmarked exclusively for payment of pension and provident fund arrears of retired employees. Any left over amount after meeting the above liabilities may become part of formula based devolution.

Devolution Scheme for ULBs

8.15 The distribution of the devolution amount among various categories of ULBs shall be done as follows:

- Nagar Nigams 25%
- Nagar Palika Parishads (30) 60%
- Nagar Panchayats (30) 15%

8.16 The share of the Nagar Nigams Dehradun, Haridwar and Haldwani has been kept at a much higher level mainly because their population is much larger than that of any other municipality. Dehradun also happens to house the state capital, even though as an interim arrangement as yet, houses a number of important national level institutions, is a fast-developing educational hub, and also happens to be an important tourist destination as well as a transit point for many other tourist centres. Similarly, the share of Nagar Palika Parishads has also been kept much higher than that of the Nagar Panchayats. The reason, once again is the much larger population that they have to serve in general and the greater responsibilities assigned to them as well as the higher expectation which people have from them relative to the Nagar Panchayats. The latter, in fact, represent a transitory stage between rural and full urban status. In this context it is useful to remember that the Nagar Palika Parishads in Uttarakhand include two of the oldest municipalities in the country viz., Mussoorie and Nainital², and three whose population was close to one lakh viz., Roorkee, Kashipur and Rudrapur.

8.17 Inter se distribution between the Nagar Nigams would be based on the following criterion:-

1. Population	75%
2. Area	10%

² They were, in fact, the only two municipalities in the country to be established under the Bengal Act of 1842. Later they were reconstituted under the Act of 1850 which led to the establishment of many more municipalities throughout the country.

3. Tax Effort	10%
4. Special Circumstances	5%

In regard to special circumstances Dehradun being the State Capital has been given a weightage of 66.66% out of 5% while Hardwar being a district headquarters has been given a weightage of 33.33%. (Annexure-viii-A)

8.18 *Inter se* distribution of the devolution amount among Nagar Palika Parishads and Nagar Panchayats would be based on a formula giving due consideration to population, area, per capita own revenue, and special circumstances to include whether the ULB concerned was a district headquarter, tourist destination or was located along the yatra route, provided that consideration would be given to only one of these special circumstances in case a ULB qualified under multiple criteria. The weights assigned to these factors would be different for NPPs and NPs. The following weightage scheme is recommended:

	Nagar Panchayat	Nagar Palika Parishad
Population*	65%	60%
Area**	10%	10%
Per capita own revenue	15%	15%
Special circumstances	10%	15%

*Actual population subject to a minimum of 5000.

**For consideration of area, all NPPs would be placed in one of four bands, and all NPs in one of three bands with different weights assigned to these bands as under.

NPPs

Area Bands (sq. km.)	0-10	11-20	21-30	above 30
Weight	50 %	70%	85%	100%

NPs

Area Bands (sq. km.)	0-10	11-20	above 20
Weight	65%	95%	100%

8.19 The reasoning underlying the area bands is twofold. Firstly, Area figures for ULBs are quite unreliable, as in many cases the area in official records is very small, while in actual practice the ULBs have been serving a larger area. This is so because, in many cases in the past, when a rural area was constituted into a municipality, or the area of an existing municipality was enlarged by including adjoining rural areas, the boundaries were defined in broad terms with reference to well-known landmarks. These were to be subsequently confirmed by a detailed survey, which has not taken place. Secondly, there are some municipalities that have an unusually large area,

although there are no settlements or houses in much of the area requiring provision of civic services.

Incentives and Disincentives

8.20 In the first year of the Commission's award period (2011-12) the entire amount of devolution meant for the ULBs would be distributed according to the above formulae. In subsequent years a system of incentives and disincentives as detailed below would be put in place.

ULBs that do not levy property tax would have their share frozen at the initial (first year's) level and they would not be entitled to any increase on account of increase in the tax revenue of the State.

For other ULBs half of the additional amount that becomes available due to the normal increase in the State's tax revenues would be distributed as per the formula, while the other half would be distributed by way of incentive grant and special purpose grant.

ULBs that do not reassess the property tax when such reassessment becomes due, would not get any share from the 50 per cent of additional devolution amount earmarked for incentives and special purpose grant.

On the other hand, every increase of 10 per cent in ULBs own revenue in a given year would result in an increase of 5 per cent in their share of devolution in the subsequent year subject to a maximum of 25 per cent.

8.21 The Commission has observed that the utilisation of the 12th Finance Commission grants by the ULBs has been very poor and only 30% of it has been utilised. Therefore the commission recommends that all those ULBs which ensure full utilisation of the grants of 13th Finance Commission during the period 2010-15 may be given an incentive grant in the year 2015-16 as follows:-

For Nagar Nigams	-	₹ 50 lakhs
For NPPs with population:		
More than 1 lakh	-	₹ 40 lakhs
Between 50000 and 1 lakh	-	₹ 30 lakhs
Between 20000 and 50000	-	₹ 20 lakhs
Below 20000	-	₹ 10 lakhs
For NP 's	-	₹ 5 lakhs

Payment of Street Lighting Charges

8.22 A continuing problem that has defied a solution so far relates to the power consumption bills of ULBs in respect of street lighting. All ULBs in

Uttarakhand have accumulated considerable arrears on account of the unpaid street light bills. According to the information provided by the Director Finance, Uttarakhand Power Corporation Ltd. the accumulated arrears on account of street lighting came to ₹ 128.99 crore as on March 31, 2010, and annual billing amount has been estimated at ₹ 25.71 crore for 2010-11. The UPCL finds itself unable to realise either the arrears or the charges for current consumption. The latter leads to the accumulation of arrears from year to year. Street lighting being a public good, essential for safety and security of the citizens, UPCL is also not in a position to disconnect power supply, as it does in the case of other customers who do not pay their bills, for fear of public outcry. The Commission recommends that from the second year of its award period i.e., from 2012-13 a portion of the additional amount available for devolution on account of the normal growth in the State's tax revenues be set aside for payment to UPCL as the first charge. Only after this is paid should the rest be distributed to the ULBs and PRIs as per the scheme recommended by us. Thus, assuming a 10 per cent growth per year in the tax revenues an additional sum of about ₹ 50 crore will be available for devolution to rural and urban local bodies. We recommend that ₹ 25 crore out of this amount be first paid to UPCL and only the remainder i.e., ₹ 25 crore be distributed on the basis of the formula. It may be pointed out that assuming a normal continuing growth of 10 per cent in the State's tax revenues the additional amount available will be more than ₹ 50 crore in the subsequent years. Hence it is recommended that the amount set aside for payment to UPCL on account of street lighting be increased by 10 per cent every year. This arrangement will, at least, take care of the estimated annual billing.

8.23 We recommend levy of a surcharge on electricity consumption in municipality area, proceeds of which may exclusively be earmarked for payment of electricity charges of ULBs. The surcharge may be collected by the UPCL alongwith electricity charges. Till such time that the surcharge is levied the above mentioned arrangement may continue.

Devolution Scheme for PRIs

8.24 The devolution amount earmarked for the PRIs (50 per cent of the total) would be distributed among the three tiers as follows:

GPs (7541)	50%
KPs (95)	20%
ZPs (13)	30%

8.25 This represents a slight departure from the pattern recommended by the SSFC, especially in relation to the shares of the KP and ZP. The SSFC had also earmarked 50 per cent of the devolution meant for PRIs to the GPs, but it had provided 30 per cent to the KPs and 20 per cent to the ZPs. The logic of

this distribution was the shares of these three bodies fixed by the Ministry of Rural Development, Government of India for distribution of SGRY funds. In the view of the present Commission, such a distribution does not correspond to either the legal status, powers and functions of the ZPs and KPs under the U.P. Kshetra Panchayat and Zila Panchayat Act, 1961 (as applicable to the State of Uttarakhand) or the ground situation. A case may be made for providing a higher share of devolution to the KPs as compared to the ZPs on the ground their number is much larger – 95 KPs as against only 13 ZPs. We do not, however, find much merit in this argument since the KPs have neither any independent functions, functionaries or funds of their own. They also do not own any assets. They seem to be functioning more as an extension of the block structure, and less as independent agencies. Almost all the work that they carry out is in the nature of an agency function on behalf of the government, either State or Central. Furthermore, we have also not been able to get any information regarding the utilisation of the devolution amount provided on the basis of the recommendations of the SSFC. It bears repetition that the SSFC devolution to the KPs was to be spent on works benefiting more than one GP. In addition to the SFC devolution, each KP has also been provided a fund (Kshetra Panchayat Nidhi) of ₹ 25 lakhs per year by the State Government. No information is forthcoming on the utilisation of this amount as well.

8.26 Devolution to different tiers of PRIs would be based on separate formulae. The formula for the ZPs would give consideration to population, area, remoteness (as measured by distance from railhead) and tax effort. The weights assigned to the different components would be as follows:

Population	50%
Area	20%
Remoteness	15%
Tax Effort	15%

8.27 For determination of remoteness, distance from railhead, has been considered because it does impose a definite cost disadvantage on places that are situated at a considerable distance from the rail head as all material has to be transported by road and at times also by headload. However, such a factor also introduces an element of distortion in the distribution since places located at or near a railhead have a feeling of being unfairly treated. To overcome this problem we have decided to place all ZPs in one of four distance bands according to the distance of their headquarters from the nearest rail head. The distance bands and the weight attached to each band shall be as follows:

Distance Band	Weight
0 – 25 kms.	15%
26 – 75 kms.	35%
76 – 150 kms.	60%
More than 150 kms.	100%

Incentives and Disincentives

8.28 A system of incentives and disincentives, similar to the one proposed for ULBs, would be in operation in the case of ZPs as well. Thus, in the first year of the Commission's award period (2011-12) the entire amount of devolution meant for the PRIs would be distributed according to the above formula. ZPs that do not levy C & P Tax would have their share frozen at the initial (first year's) level and they would not be entitled to any increase on account of increase in the tax revenue of the State. For other ZPs half of the additional amount that becomes available due to the normal increase in the State's tax revenues would be distributed as per the formula, while the other half would be distributed by way of incentive grant and special purpose grant. For every 10 per cent increase in their own revenue by the the ZPs who levy C & P Tax, they would be given an increase of 5 per cent in their share of devolution in the subsequent year subject to a maximum of 25 per cent.

8.29 The formula for the KPs would give consideration to population, area, remoteness (as measured by distance from railhead), and number of GPs in the jurisdiction of the KP. The number of GPs within the jurisdiction of a KP provides a measure of the responsibility for development works that is borne by it, since ultimately the KP has to undertake any activity or works in GPs. The weights assigned to the different components would be as follows:

Population	60%
Area	15%
Remoteness	15%
No. of GPs	10%

8.30 For determination of remoteness, as in the case of ZPs all KPs would be placed in one of four distance bands according to the distance of their headquarters from the nearest rail head. The distance bands and the weight attached to each band shall be as follows:

Distance Band	Weight
0 – 25 kms.	15%
26 – 75 kms.	35%
76 – 150 kms.	60%
More than 150 kms.	100%

8.31 Both the previous Commissions had provided funds to the KPs for specific purposes. The FSFC had recommended grants for setting up joint ventures with the nearest municipality (if any) and the GP adjoining the KP headquarter for provision of sanitation in the KP headquarters if the latter was not a ULB. The SSFC had brought the KPs within the framework of devolution with the proviso that they would utilise their share of devolution for undertaking works that benefited more than one GP within their jurisdiction. Experience shows that neither of these attempts to get the KPs involved in provisioning of essential services like sanitation or providing facilities to transcend two or more GPs have been very successful. No joint venture as desired by the FSFC was formed, while we have not been able to get any information on how the devolution amount recommended by the SSFC was utilised. Yet the fact remains that both these issues continue to be very important and need to be addressed. We therefore reiterate that the devolution to the KPs should be used either for undertaking works that benefit or connect two or more GPs within their jurisdiction or for provision of essential civic services e.g., solid waste management, at the headquarters of the KP.

8.32 In the case of the GPs only two factors viz., population and area are proposed to be taken into consideration for devolution. The reason is that reliable data from the GPs is available only in respect of these two factors. There are, however, many GPs whose population is very small. In their case the amount of devolution is bound to be rather low, whatever criteria one may adopt for transfer of funds to them. In order to moderate this problem to some extent we propose that the minimum population norm for GPs shall be 300. This corresponds with the minimum size prescribed for GPs in the hilly parts of the State under the Uttarakhand amendment to the U.P. Panchayat Raj Act, 1947. We propose that the weights assigned to these two factors shall be as follows:

Population	80%
Area	20%

The Commission by its observation considers minimum area to be 200 hect. and maximum area to be 600 hect.

8.33 We would like to mention here that we are handicapped by the fact that we are constrained to work with the 2001 Census data, as the results of the 2011 Census will not be available for quite some time. We accordingly recommend that when the 2011 Census population of each ULB and PRI becomes available their shares should be re-calculated on the basis of the above formulae.

Grants-in-Aid

8.34 Articles 243 I (i) (a) (iii) and 243 Y (i) (a) (iii) of the Constitution and para 3 (a) (iii) of its ToR require the Commission to make recommendations regarding the principles which should govern the grants-in-aid to the local bodies from the consolidated fund of the State. The Commission is conscious of the fact that even though the devolution scheme recommended by it will take care of almost all the needs of the rural and urban local bodies for funds to meet their regular expenditures and also leave some surplus for development related activities, there will still remain some gaps for specific and special needs. These will have to be taken care of through grants-in-aid.

Grants to Non-Elected Local Bodies

8.35 There are three non-elected Nagar Panchayats in the State serving the three important Himalayan shrines of Badrinath, Kedarnath and Gangotri. These three shrines attract a large number of pilgrims between the months of May and November when they are open. For the rest of the year they remain closed as all these places are snow bound and inaccessible during the winter months. The Nagar Panchayats are required to provide essential civic services for the large numbers that visit these shrines everyday during the period they remain open. These three Nagar Panchayats require special treatment as their needs cannot be accommodated within the ambit of the devolution scheme for ULBs recommended by us since their population according to the census is very small. Thus as per the 2001 Census the population of Badrinath NP was 1682, of Kedarnath NP 482, and of Gangotri NP 605. The reason is that during the period when the census count takes place very few people live there as the shrines are closed. After the shrines open the population goes up manifold.

8.36 Thus, keeping in view the special circumstances of these three Nagar Panchayats the previous two State Finance Commissions had seen it fit to recommend grants-in-aid instead of including them in the regular devolution scheme. The FSFC had recommended grants-in-aid of ₹ 5 lakh per year to each of them. The SFSC had increased the grant as follows:

Badrinath	₹ 25 lakhs per year
Kedarnath	₹ 15 lakhs per year
Gangotri	₹ 10 lakhs per year

8.37 We have also decided to treat these three Nagar Panchayats as special cases. We therefore recommend grants-in-aid to them at the following rates:

Badrinath	₹ 50 lakhs per year
Kedarnath	₹ 25 lakhs per year
Gangotri	₹ 25 lakhs per year

8.38 In view of the fact that the working period in these places is very short, being restricted to between April-May and October-November as they are snow-bound for much of the winter months, and no construction or maintenance works can be undertaken during that period, it is recommended that they be provided the grant in two instalments instead of four.

Special Purpose Grants

8.39 We recommend an annual grant in aid of ₹ 15 lakh to Zila Panchayat Uttarkashi for arrangements for Yamunotri yatra.

The Champawat Zila Panchayat

8.40 The Champawat ZP, which is a relatively new institution having come into existence in 1998, does not have an office building of its own. Recognising the necessity of the ZP having its own building the Commission recommends grant-in-aid of ₹ 1.68 crore to it for this purpose to be paid in 2012-13.

Solid Waste Management in Peri-urban Areas and Urbanised Gram Panchayats

8.41 Uttarakhand, like other states, has a number of places which may be called peri-urban areas or urbanised GPs. Peri-urban areas are places adjoining towns and cities, which for all practical purposes are urbanised, but are not included in the jurisdiction of the adjoining municipality, and remain part of a Gram Panchayat. Many peri-urban areas are either included in the urban agglomeration in the census or classified as census towns. Some have a fairly large population e.g., Raipur adjoining Dehradun Nagar Nigam and Dhaluwala adjoining Rishikesh NPP had a population of about 25,000 and 11,500 respectively according to the 2001 census. Urbanised GPs are places that have all the characteristics of urban areas, but remain within rural jurisdictions. The census classifies all such places not classified as a municipal body but fulfilling the following criteria: (i) a minimum population of 5,000; (ii) at least 75 per cent of the male working population engaged in non-agricultural pursuits; and (iii) a density of population of at least 400 per sq. km. as Census Towns. The 2001 census had identified 12 Census Towns in Uttarakhand. Their number in the census frame for 2011 has gone up to 43.

8.42 A serious problem afflicting the peri-urban areas is the absence of any formal arrangement for provision of civic amenities. Although water supply and electricity connections are provided by the Uttarakhand Jal Sansthan and Uttarakhand Power Corporation respectively, sanitation, management and disposal of solid waste and provision of street lighting seem to be no one's responsibility. As a result the peri-urban areas and urbanised villages present a rather dismal picture of insanitary conditions with garbage strewn all over

the place. In 2007 the FRDC had written a letter to all District Magistrates (No. 113/07/XII/90(11)2006 dated 2nd April 2007) pointing out that Sections 211, 212 and 213 of the District Panchayats and Kshetra Panchayats Act, 1961 empower the ZPs to take various steps for waste management in rural areas including directing the owner of any land or building to clean, drain or repair any well, tank, water body or land which may pose a health hazard or danger to people living in the vicinity or to make arrangement for collection, transportation, treatment and disposal of solid waste. No visible action seems to have been taken since these directions were issued.

8.43 The Commission is very keen to initiate management and disposal of solid waste in the peri-urban areas, even if on a pilot basis. We therefore recommend that the Zila Panchayats of Dehradun, Hardwar and Nainital should initiate the creation of a suitable institutional arrangement for provision of sanitation and solid waste management services in the peri-urban areas of Dehradun, Hardwar and Haldwani-Kathgodam respectively. They should do this in partnership with the relevant municipality and GPs. A grant-in-aid of ₹ 25 lakhs per year is recommended for this purpose to each of the three above-mentioned Zila Panchayats (a total of ₹ 75 lakhs per year) to be disbursed from the second year of the Commission's award period i.e., 2012-13 as follows:

Zila Panchayat Dehradun	₹ 25 lakhs per year
Zila Panchayat Hardwar	₹ 25 lakhs per year
Zila Panchayat Nainital	₹ 25 lakhs per year

8.44 The ZPs should be asked to prepare a detailed project proposal in this regard, and only after it is approved by the Panchayati Raj Department should the money be released. Broad guidelines for preparation of the project proposal may be prepared by the Panchayati Raj Department in consultation with some experts.

8.45 Based on the results of these pilot ZPs the State Government could think of extending the coverage to other peri-urban areas and urbanised GPs.

Sanitation, Street lighting etc. in Kausani

8.46 Kausani over the years has developed as an important tourist destination. The Commission during its visit observed that there is no institutional arrangement for solid waste management, street lighting etc. We therefore, recommend a special annual grant of ₹ 5.00 lakh for Kausani for which a project may be prepared with the co-operation of and co-ordination with, the local hotel and trade associations, and utilised for the above purpose only.

Durga Sah Municipal Library, Nainital

8.47 The Nainital NPP has been running a public library, known as the Durga Sah library, for almost 100 years. It was shifted to its present building situated on the lakeside in 1942. This building is in need of urgent repairs. The library has a good collection of about 40,000 books, and it is used regularly by a fairly large number of people. The library also needs furniture, computers and other equipment. We are of the view that the holdings of the library should be computerised using some easily available free software. We accordingly recommend a grant-in-aid of ₹ 50 lakhs for the library to be given in 2012-13.

Uttarakhand Academy of Administration

8.48 As we have recommended that State Institute of Urban Development be set up, and housing it initially in Uttarakhand Academy of Administration, the Commission recommends an annual grants of ₹ 25 lakhs to UAA for capacity building/research relating to urban issues.

Establishment Grants

8.49 The SSFC had recommended payment of honorarium to the elected functionaries of ZPs, KPs and GPs at specified rates. No honorarium was recommended for the Adhyaksha of the Zila Panchayat as having been given the status of Minister of State by the State Government, they were entitled to honorarium and other benefits available to such office-holders.

8.50 In order to facilitate payment of the above honorarium without placing a financial burden on the regular funds of the PRIs, the SSFC had recommended additional grant-in-aid in the form of “establishment grant” for each PRI.

8.51 The present Commission, while not, in principle, opposed to the payment of honorarium to the elected functionaries of local bodies, is of the view that this matter does not properly fall within its domain. In our view it is for the State Government to take a view and decision on the matter. We therefore leave it to its judgement to decide on the desirability, quantum and modalities of payment of honorarium to elected functionaries.

8.52 It would be worth while for the State Government to work out a speedy fund transfer mechanism , so that there are no bottlenecks.

CHAPTER-9

BEST PRACTICES

9.1 The template for reports of State Finance Commissions suggested by the Thirteenth Finance Commission includes a chapter on best practices. The idea is to document and describe some of the good practices being followed by rural and urban local bodies so that they may be adopted by other places as well. Many a times, information about a particular good practice pioneered by a local body does not spread to other local bodies in the state, thus nullifying the chances of its dissemination within the state. In this situation documentation and description of the best practices is a good means of spreading information about them. The present Commission, thus has attempted to identify some best practices where either the local bodies are involved or which have an impact on their work and responsibilities. We have described four such projects. Three have been functioning successfully while one has stopped working after demonstrating its utility, owing to apathy on the part of government agencies. These initiatives are “Mission Butterfly” in Nainital, plastic recycling plant in Kathgodam (Nainital), densification and flaking plant at Srinagar (Pauri Garhwal) and participatory solid waste management in the Valley of Flowers region. A short description of each initiative follows.

I Mission Butterfly: Solid Waste Management Programme in Nainital

9.2 Mission Butterfly is a comprehensive solid waste management programme in which a number of stakeholders are involved. It is based on a multi-disciplinary approach. The stake holders are the Nainital Lakes Special Area Development Authority, Nagar Palika Parishad, Nainital, Lok Chetna Manch, an NGO and the people of Nainital.

Approach

9.3 For the purpose of the programme Nainital town is divided into 38 clusters. Each cluster consists of 160 households and all commercial establishments located therein. A "Mohalla Swachhata Samiti" (Neighbourhood Cleanliness Committee) is formed for each cluster. Each household contributes ₹ 25.00 per month to their Mohalla Swachhata Samiti. No payment is realised from poor households. There is an element of cross subsidy in so far as commercial establishments like hotels, restaurants have to pay a higher fee. The Nainital NPP contributes ₹ 2000.00 per month to each Samiti. The contribution of the households is collected by the ASHA workers and deposited in the bank account of the Swachhata Samiti. The Swachhata Samiti pays honorarium to the ASHA worker and swachhaks or cleaners. All

schools and government offices are required to have their own segregation and treatment system which is linked to the main programme. They must compost biodegradable waste in their premises and collect non-biodegradable waste (NBW) in storage sheds.

Processing of Waste

9.4 Biodegradable waste is composted at Narayan Nagar by cow dung, aerobic and vermin composting. The waste is treated with Effective Microbe solution to speed up the decomposition process. The technique is environment friendly as the culture of micro organisms occurs naturally and is an essential ingredient of the soil. The vermin culture also thrives on such bio-dung as the salt content gradually diminishes from the food waste making the medium ideal for earthworms.

9.5 Non-biodegradable waste is collected and stored at the Sukha Tal storage shed. Waste collected in schools and other institutions is also stored at Sukha Tal. This waste is sorted into various components for value addition and transported to the Kathgodam recycling plant which pays a support price.

9.6 Mission Butterfly has been designed in a manner so that solutions for waste disposal are sought above ground. The least technologically preferred solution of sanitary landfill have not been considered as it is not suitable for the hills due to constraints of terrain and the negative impact on soil and ground water. The failure of this technique in Europe and America has also to be kept in mind while devising a waste disposal strategy for the State from a long term perspective.

Problems in Disposing Compost

9.7 Compost that is being prepared has not been able to find a ready market. Horticulturists and agriculturists, who should have been the major buyers, are suspicious that it may contain parasitic annelids leading to ruination of their crops. Although various tests show that the humus does not have any parasites, the farmers remain unconvinced. The Nainital NPP, however, has purchased the compost for use in its gardens at ₹ 2/Kg.

Conclusion

9.8 The ownership of Mission Butterfly is accepted jointly by the Nainital NPP and the local community. As a result when Nainital was included as a mission town in the JNNURM the project was also incorporated in the RFP. It is a good example of integrated solid waste management which has all the elements of environmental, technical, social and policy level sustainability.

This is the first example of its kind in Uttarakhand. The basic concepts mentioned in Schedule II of Solid Waste Management Rules 2000 have been incorporated in the programme. The basic concept and design, which is scientific and economical in terms of O&M, being a replicable one needs to be extended to more towns in the State.

9.9 The basic message of Mission Butterfly which needs to be carried all across Uttarakhand is “Waste is a Resource”.

II Recycling Plant Kathgodam

9.10 A plant to recycle plastic waste e.g. used PET bottles and polyethylene and polypropylene film waste was set up in Kathgodam in January 2010 in PPP mode with land being provided on lease by the Uttarakhand Forest Department and the investment in plant and machinery being borne by an entrepreneur. The total cost of the plant, including lease rent, cost of transfer of land, plant and machinery, civil works, electricity connection and mobilization grant for the entrepreneur came to ₹ 2.23 crore. The plant includes the following machinery:

(1) Grinder/Flaker	used for grinding PET bottles and article waste (200 Kg./hour)
(2) Washer	used for washing film waste (1.5 tons/hr)
(3) Squeezer	used for drying film waste (1 ton/hr)
(4) Agglomerator	used for densifying polyethylene and polypropylene film waste.
(5) Extruder	used for granulation (100 Kg./hr)
(6) Mixute	used for shaping granules for pipe making.
(7) Extruder	used for making HDPE pipe from film waste.
(8) Compacto	used for reducing volume of bottles and other blown waste.

Methodology details

- Secondary raw material (SRM) in the form of post consumer plastic waste is the requisite.
- Plastic waste to be collected from ULBs and ZPs and disposed at the plant against payment.
- The year 2010 was the gestation period and a chain of waste dealers and ULB's was linked with the plant.

Third State Finance Commission

- The material procured in 2010 was about 4 tons per month against the installed capacity of 10 tons per month.
- Waste dealers of Kumaon region are being linked to the plant.

End use disposal

- PET bottle waste: Rudrapur (Uttarakhand), Delhi, Moradabad, Hoshiarpur.
- PVC soles: Agra, Kanpur, Alwar.

Electricity

- The plant has been listed under RTS-6 at par with the STP.

9.11 During the first year plastic waste from the ULBs of Nainital (Mission Butterfly), Haldwani, Rudrapur, Kichha, Kaladhungi, and as far afield as Badrinath, Joshimath and Yamunotri was received and processed by the plant and a total payment of ₹ 51,661.68 was made to these local bodies against the waste supplied. Waste from Badrinath, Joshimath and Yamunotri should have logically gone to the densification plant at Srinagar. Since that plant had closed down it was transported all the way to Kathgodam.

9.12 All operating expenses which include payment for segregation of plastics, electricity charges, wages of labour etc are the responsibility of the entrepreneur. The margin of profit is between 10 to 15 %.

III Densification & Flaking Plant, Srinagar

9.13 A similar plant for recycling of plastic waste was commissioned in Srinagar (Pauri Garhwal district) in January 2005. This plant too was set up in PPP mode. The total investment in the plant including machinery, civil works, electricity etc was ₹ 54 lakhs. Its location was ideally suited to collect waste plastic from the settlements in Garhwal, especially those situated on the Himalayan pilgrimage route to Badrinath, Kedarnath, Gangotri, Yamunotri, Hemkund Sahib and trekking destinations, especially Valley of Flowers. These latter places, it may be recalled, generate large volumes of waste during the yatra season during May to November every year.

9.14 The machinery consisted of the following:

- Grinder/Flaker: for grinding PET bottles and article waste (100 Kg./hour).
- Agglomerator: for densifying polyethylene and polypropylene film waste.
- Extruder: for lump making after agglomeration (100 Kg./hour).

End use disposal

- PET bottle waste: Rudrapur (Uttarakhand), Delhi, Moradabad, Hoshiarpur.
- Polyethylene lumps: Delhi, Noida, Ghaziabad.
- Polypropylene lumps: Delhi, Faridabad Gurgaon.
- PVC soles: Agra, Kanpur, Alwar.

9.15 The first year of the plant's operation (2005) was a gestation year when waste dealers in Srinagar, Pauri and Rudraprayag were linked to it. Only 2 tons/month of waste plastic were collected against an installed capacity of 10 tons/month. The collection increased steadily year by year reaching 8 tons/month in 2008-09. Unfortunately the plant closed down in 2008 as it had to pay commercial power tariff being listed under RTS-7 making its operation unsustainable. Though the FCG and MCG were abolished in December 2007 leading to some hope of the plant becoming viable, RTS-7 was re-imposed in December 2008 and the power tariff increased to ₹ 250/kilowatt as MCG and ₹ 150/kilowatt as FCG. This was the final death-blow which resulted in the closure of the plant, throwing 20 waste segregators and 3 machine operators out of work. Though the entrepreneur continued to procure and stack waste for some time after December 2008, this was discontinued in April 2009. As in the case of the Kathgodam plant all operating expenses, which included payment for segregation of plastics, electricity charges, wages of labour etc were the responsibility of the entrepreneur and the margin of profit was between 10 to 15 %.

9.16 The quantity of waste handled and processed by the plant during the short period of less than four years (2005-06 to 2008-09) that it was in operation is shown in the following table. It will be seen that starting with 20 per cent of installed capacity in 2005-06 the waste handled reached 60 per cent in three years before the plant shut down.

Table 9.1
Quantity of Waste Handled and Processed between 2005-06 and 2008-09

Year	Qty. of waste handled	Flaking	Densification	Extrusion
2005-06	2 tons/month	600 Kg./month	1.2 tons/month	1.2 tons/month
2006-07	4 tons/month	1200 Kg./month	2.6 tons/month	2.6 tons/month
2007-08	6 tons/month	2000 Kg./month	3.4 tons/month	3.4 tons/month
2008-09*	8 tons/month	Plant stopped operations	Plant stopped operations	Plant stopped operations

Source: Forest Department

*The waste was manually segregated and compacted and brought to Dehradun for end-use disposal after mechanical compaction in Delhi.

9.17 The history of the Srinagar plant demonstrates how an inflexible, unthinking and short-sighted implementation of policy can result in drastic consequences. While the approach should have been to assist the plant continue its operations and even expand so that the environmental damage being caused by littering of plastic could be minimised, if not fully eliminated, instead the plant was allowed to meet a premature end. What is intriguing and inexplicable about the whole episode is that the Kathgodam plant which came into existence much later has been allowed the same concessions that were not given to the Srinagar plant. Why two different yardsticks have been adopted for similar plants remains a mystery.

IV Participatory Solid Waste Management in Valley of Flowers Region

9.18 The Valley of Flowers, located in Chamoli district, is a stunningly beautiful high-altitude alpine meadow extending over 87.5 sq. kms. at an altitude of more than 3000 metres above msl. It has been declared as a *World Heritage Site* by UNESCO. Home to more than 300 rare and exquisite flowering plants, it is a much sought after haunt for nature-lovers, botanists and trekkers. Starting from the banks of the Alaknanda river at Govindghat a 14 km. trek takes one to Ghangharia and then on to the famous Sikh Gurudwara of Hemkund Sahib and to the Valley of Flowers. This 19 km. long trail, which passes through the small migratory village of Bhyundar is traversed by a large number of trekkers every year. Unfortunately, many unthinking visitors, mule owners as also locals litter the area with their garbage, which they should be carrying back with them. As a result, considerable garbage, both biodegradable and non-degradable, had accumulated in the area over the years.

9.19 Faced with this situation the Uttarakhand Forest Department initiated a large-scale drive to rid the area of garbage with the assistance of the Bhyundar Eco-development Committee (EDC) and Bhyundar *Mahila Mangal Dal* after the 2003 *Yatra* season. Approximately 100 tons of garbage in 23,180 sacks was removed and transported out by trucks for recycling/disposal in two years time. The success of this drive, which created employment for the local people at their very door-step, generated a lot of interest among the local people as also awareness among them and visitors about the importance of environment conservation, which helped in checking littering in the area. The success achieved in Bhyundar prompted the Forest Department to extend the effort to the Govindghat area as well in 2004.

9.20 The programme has adopted a threefold community participation strategy based on the conservation and livelihoods needs of the area and the people living there. The components of the strategy are: (i) working specifically with the four villages located at the entrance of the area and creating livelihood opportunities for the people living there; (ii) multi-stakeholder partnership to evolve systems for promoting environmentally responsible mass tourism; and (iii) capacity-building, transparency and equity to ensure involvement of all stakeholders.

The programme involved the following steps:

- Establishment of the Bhyundar and Govindghat Eco-Development Committees consisting of local people, at Ghangharia and Pandukeshwar respectively;
- Registration of all shopkeepers, mule/pony operators (388 in number in 2008), dandi-kandi runners (870 in number in 2008), lodge owners and other service providers by the EDCs;
- Regulation and fixing of mutually agreed rates for services of mule, pony, dandi-kandi, porters and other workers;
- Issuing identity cards to all stakeholders;
- Engaging local young men and women to manage the route to the valley and the check posts in order to provide them livelihood opportunities;
- Promoting income generation activities for the local people and developing their capacity in this regard;
- Building capacity of EDC members for upkeep of records;
- Effective coordination among forest department staff, EDC members, Gurudwara Committee and the police;
- Providing wireless communication facilities to EDC members for better communication;
- Assigning and developing suitable sites for stabling mules and ponies;
- Assigning suitable sites as Garbage Collection Centres;
- Providing drinking water and toilet facilities along the trekking route;
- Putting up signages along the trekking route for generating awareness about the environment protection and conservation;
- Policy support for empowering the participation process.

9.21 The approach clearly was to make the solid waste management programme sustainable by combining participation of local people,

empowering them, providing livelihood opportunities to locals especially youth, making the EDCs economically viable by creating a stream of income for them, involvement and support of various stakeholders and providing support to the programme at the policy level.

9.22 The results of the effort in terms of garbage collection, income generation and employment creation are as follows:

- Garbage collected till 2009-10 – 476 tons (1,11,255 bags)
- Garbage sent for recycling till 2009-10 – 372 tons (86,580 bags)
- Net balance with EDC in 2008-09 after meeting all expenses
 - Bhyundar EDC – ₹ 2.37 lakhs
 - Govindghat EDC (Pandukeshwar) – ₹ 1.08 lakhs
- Support staff providing services to EDCs – 100 persons per year

Year wise details of garbage collection and income generated for the EDCs are given in the following table.

Table 9.2
Financial & Physical Achievements of the Bhyundar and Govindghat EDCs

Year	Income (₹)		Expenditure (₹)		Total Garbage Collected (Kgs)	
	Bhyundar EDC	Govindghat EDC	Bhyundar EDC	Govindghat EDC	Bhyundar EDC	Govindghat EDC
2003-04	10,41,770	NA	8,92,855	NA	61,880	NA
2004-05	14,01,709	6,50,590	13,45,364	5,96,939	22,896	14,680
2005-06	15,58,655	9,72,242	15,15,325	9,15,129	17,934	26,520
2006-07	18,02,097	10,12,688	12,39,785	7,75,166	44,100	32,620
2007-08	21,31,815	12,55,014	9,44,924	5,73,534	20,400	23,300
2008-09	18,57,017	13,02,671	16,20,116	11,94,868	27,480	20,000
2009-10	NA	15,05,158	NA	14,68,701	30,100	21,100
2010-11	NA	NA	NA	NA	51,531	52,710

Source: Forest Department.

9.23 The experience of the participatory waste management project in the Valley of Flower region demonstrates how a combination of participation of all stakeholders, an assurance of livelihood support, proper planning, policy support and above all dedicated and imaginative leadership can bring about remarkable results.

CHAPTER-10

INFORMATION TECHNOLOGY, ACCOUNTS, AUDIT AND RIGHT- SIZING OF STAFF

10.1 According to Para 4(i) of the notification constituting it, the Commission is required to suggest measures for use of information technology and right sizing of staff. Also Chapter V(b) and XI of the template for reports suggested by the 13th FC requires the Commission to comment on financial accountability, improving the data-base, enhancing capacity of local bodies, promoting computerisation and use of information technology in their work.

10.2 This chapter reviews the recommendation regarding use of information technology and e-governance by the earlier two State Finance Commissions, the various Central Finance Commissions, the Second Administrative Reforms Commission and some national level studies. It then goes on to make some recommendations on what needs to be done keeping in mind the conditions prevailing in the State and finally looks at the issue of right sizing of staff with the help of IT.

10.3 The FSFC had observed that governments generally, and local governments in particular, “have been left far behind” in the process of change heralded by computerisation and the digital revolution. India has been a major player in the software field at the global level, yet governments have remained quite immune from its impact. The Commission went on to remark that governments “may be regarded as institutions that are at risk of being found on the wrong side in the great ‘information divide’ that is threatening to envelope parts of the developing world”. The FSFC also mentioned the enormous difficulties it faced in obtaining reliable and consistent information from the local bodies. It recommended grants to NPPs and NPs for computerisation of priority operations as part of the devolution scheme. It further observed that ZPs and Nagar Nigam Dehradun should meet their respective requirements for this work from the general transfers. The KPs have already been provided computers.

10.4 The SFSC found that though all the ULBs have been provided computers, the problem lies in their proper utilisation. One reason for the poor utilisation of computers was the non-availability of adequate trained personnel and appropriate software. The progress of computerisation was found to be much slower at the level of PRIs. As in the case of the ULBs, they too suffered from an acute shortage of computer-trained personnel and proper software. The second SFC recommended the introduction of Enterprise Resource Planning

(ERP) in phased manner and exploring the possibility of innovations like e-gram of Gujarat and e-panchayat of Chhatisgarh.

10.5 The Eleventh Finance Commission recommended the institutionalisation of technical guidance and supervision (TGS) arrangements by C&AG. It had also made a provision of ₹ 200 crore for creation of data base by local bodies and ₹ 98.61 crore for maintenance of accounts by them. The Second Administrative Reforms Commission in its report on local government has suggested the development of a national municipal accounting manual. A study by RBI of municipal finance has made out a case for a municipal finance information system.

10.6 Despite the suggestions from various commissions and bodies, there has been no change either in accounting systems of local bodies, or in the use of IT in Uttarakhand. Paras 243-J and 243-Z of Constitution of India enjoin on states to make provision by law for maintenance of accounts by the Panchayats and Municipalities and auditing of such accounts. Rural and urban local bodies in Uttarakhand continue to be governed by relevant legislation of U.P. Neither the Acts nor the corresponding rules dealing with the accounting process have been revised so far by Uttarakhand to accord with its own specific needs. Thus accounts are still kept manually in the manner described in these rules.

10.7 The present Commission finds that though the availability of computer hardware has been solved to a large extent, especially at the level of the ULBs, ZPs and KPs, the problem of trained personnel and appropriate software, especially for accounting purposes persists. Computerisation at present seems to be limited to some basic information like birth and death certificates etc. Very few ULBs are using any software for accounting purposes, and there is hardly any uniformity or standardisation in this respect in the State. Lack of uniformity extends even to the format of budgets being followed by them. There is therefore an urgent need to (a) develop and prescribe uniform budget formats for all ULBs; and (b) identify and prescribe appropriate accounting software for use by ULBs and make its adoption mandatory.

10.8 In this context it would be worthwhile to initiate a pilot-based use of the Panchayat Raj Institution Accounting Software (PRIA) developed by the Panchayat Raj Ministry, Government of India, at the block level to begin with. The accounts of all GPs within a block could be maintained at the block level initially. In the second phase computers could be provided at a cluster level, say Nyaya Panchayat, where the accounts of all the GPs within the cluster could be computerised. Similarly for the ULBs the use of the Municipal Finance Information System (MFIS) developed by the Urban Development Ministry, Government of India is recommended at the district

level. The PRIA software has already been demonstrated to Panchayat offices in Uttarakhand. The Panchayat Raj and Urban Development Directorates must now take the process forward in a pro-active manner and implement the computerisation of accounts to begin with. They should organise a ToT programme for selected personnel to begin with. In the second phase other staff can be trained by the trainers trained in the first phase. The help of NIC could be taken.

10.9 An alternative worth considering may be the use of a central server with web-based software to generate accounts and other information. The advantage of this approach is that it makes real time transactions possible so that data from the local bodies can be transmitted in real time to the Directorates and any other office that may need it. This is possible with the help of SWAN (State wide area net work), as is being done successfully in treasuries. This will require the formation of a core group headed by secretaries of the line departments and consisting of persons having full domain knowledge and a few IT experts. Before any of the above can be accomplished it will be necessary to formulate new Acts and rules to provide the enabling framework.

10.10 The ULBs and PRIs in the state are seriously lagging in the implementation of e-governance initiatives. A beginning should be made, in selected ULBs like the Nagar Nigam and the larger NPPs, for experimenting with on-line payment of property tax and licence fees and public grievances. Gradually it should be extended to the other ULBs. In order to prevent unnecessary duplication of effort the e-governance initiatives of ULBs need to be integrated with the e-governance programme of the State. Apart from economising on scarce resources, this will also help in creating synergy between the two.

10.11 We realise that with the existing staff strength and the available capacities IT enablement and the full realisation of its potential will be a tall order even in the NN and NPPs. Hence outsourcing of functions should be seriously considered, till at least such time as in-house capacity is developed.

10.12 In this regard the example of Karnatak ULBs can be cited, as suggested in a study on "Best practices in the Financial Management of Urban Local Bodies in India," commissioned by 13th Finance Commission, wherein (i) Karnataka Municipal Accounting and Budgeting Rules 2006 (KMABR) were introduced by the Government w.e.f. 01.04.2006.(ii) Karnataka Municipal Accounting Manual (KMAM) was prepared based on National Municipal Accounting Manual (iii) phasewise implementation was carried out in 213 ULBs (iv) for effective implementation of this new system, B.Com graduates are appointed as Accountants and Accounting consultants in ULBs to

Third State Finance Commission

carryout Fund based double entry accounting system and Chartered Accountants Firms were appointed as "Field level Consultants" for ULBs for handholding in the first year (v) extensive training programmes were conducted for accounts and accounting consultants and the other staff of ULBs (vi) monitoring of the implementation was effectively done by Expert Management Cell, specifically created for this purpose.

10.13 The two directorates of Panchayati Raj and Urban Development are at present rather weak institutions. They are not able to discharge their functions of either monitoring the functioning of local bodies, or providing support and guidance to local bodies under their charge. They urgently need to create a good computerised management information system (MIS) to be able to assist and monitor the work of local bodies. The Commission is of the view that both the directorates need to be strengthened and e-enabled by suitably training their personnel so that they can in turn guide the local bodies in their e-governance programme. This will also be of great help to the next SFC as it will have ready access to basic information about ULBs and PRIs instead of having to begin from scratch.

10.14 As we have mentioned earlier that the data collected during multipurpose household survey may be compiled for various projects like data analysis, formulation of accounting software etc. where considerable money has already been spent may be carried to their logical conclusion and made use of.

10.15 As far as audit is concerned concurrent audit is being followed in the Nagar Nigam. An officer is posted for this work. Similarly in the offices of Zila Panchayat there is an arrangement of Financial Adviser who does some sort of pre auditing for each financial transaction.

10.16 The Director Local Fund Accounts have responsibility for audit of local bodies. The status of audit during the period 2006-07 and 2009-10 according to information supplied by the Director Treasuries & Accounts Services of the State Government is given in the table below. The status of audit shows considerable difference between ULBs and PRIs, with the coverage of the former being much better than that of the latter. The number of NPPs audited in individual years ranged between 62.5 per cent (2006-07) and 90.6 (2009-10) and of NPs between 50 per cent (2006-07) and 86.7 per cent (2008-09). The situation with regard to audit of PRIs has been rather disappointing. Sadly, no ZPs or KPs were audited during these four years, though between 14.3 per cent (2009-10) and 23.4 per cent (2006-07) of GPs were subjected to audit. The reason given for this rather overall poor performance is shortage of staff.

Table 10.1
Number of Local Bodies Audited Per Year: 2006-07 to 2009-10

Local Body	2006-07		2007-08		2008-09		2009-10	
	No.	%	No.	%	No.	%	No.	%
Zila Panchayat	-	-	-	-	-	-	-	-
Kshetra Panchayat	-	-	-	-	-	-	-	-
Gram Panchayat	1761	23.4	1357	18.0	1570	20.8	1081	14.3
Nagar Nigam	-	-	-	-	-	-	-	-
Nagar Palika Parishad	20	62.5	28	87.5	24	75.0	29	90.6
Nagar Panchayat	15	50.0	22	73.3	26	86.7	17	56.7

Source: Director, Treasuries & Financial Services

10.17 Ideally, all local bodies should be audited every year. However, as long as the shortage of staff persists in the Directorate of Local Funds Accounts, at least all ULBs and ZPs, 50 per cent of KPs and at least 25 per cent of GPs (the latter two by rotation) should be audited every year.

10.18 The Principal Accountant General, Uttarakhand informed that their office too audits the accounts of local bodies. Audit of Nagar Nigam and Zila Panchayats is carried out annually by them, of Nagar Palika Parishads and Kshetra Panchayats bi-annually, and once in five years of Nagar Panchayats and Gram Panchayats. The Accountant General does not charge any fee for audit. Their audit report for the year 2009-10 has been sent to CAG for vetting. He also informed that under TGS schemes parameters are yet to be finalised with the help of State Government, Local Fund Accounts Department and Directorate of Panchayati Raj.

10.19 A major handicap from which all local bodies, especially ULBs and ZPs, suffer relates to the staffing pattern. As we have remarked earlier there are no staffing norms in these bodies. As a result the distribution of various categories of staff in the different local bodies follows no common pattern and is clearly *ad hoc* in nature. The Commission recommends that norms for staffing in the local bodies should be urgently formulated. While doing so the system prevailing in Kerala and Andhra Pradesh in respect of staffing pattern in ULBs may be usefully taken advantage of. The details of the system prevalent in these two states are reproduced in annexure-X-A.

10.20 Computerisation will go a long way in promoting efficient operation and management, monitoring and also economise on salary expenditure. While various activities connected with computerisation can be outsourced, it must be backed by development of 'in-house' capacity for monitoring, as has been suggested by the Second Administrative Reforms Commission. The time and effort thus saved could be utilised in other productive work

Third State Finance Commission

10.21 The GPs, as we noted earlier, are grossly understaffed. The number of regular secretaries of the GPs is far less than the total number of GPs. While it would not be possible, nor perhaps would it be necessary to, provide a Secretary to each GP, there is certainly a need to increase substantially the number of regular GP Secretaries based on norms of the reasonable number of GPs that should be looked after by each Secretary. More important is the rational deployment of the personnel so that there are no imbalances in the number of GPs under the charge of different Secretaries.

10.22 Another problem afflicting the GPs is the shortage of a sufficient number of Junior Engineers for preparing estimates and scrutinising bills for works executed by them. This leads to unnecessary and avoidable delays in execution of works. This problem could be overcome by having a pool of Junior Engineers at either the Nyaya Panchayat or Block level to which the GPs could have access.

CHAPTER-12

SUMMARY OF RECOMMENDATIONS

State Finances

1. The tax effort needs to be stepped up in the State. **(para 4.20)**
2. The VAT base should be widened. **(para 4.24)**
3. The tax structure for motor vehicle taxation and excise should be periodically reviewed and rationalised keeping in view the structure and practices in neighbouring states. **(para 4.25)**
4. Bar licences to hotels and restaurants for a limited period at reasonable fees may be sanctioned in tourist areas. **(para 4.26)**
5. Sugar cane, molasses and fruit-based alcohol industry should be incentivised. **(para 4.27)**
6. The hotels, dharamshalas, guest houses, ashrams, tent accommodation etc., which are not being charged any tax under the hotel receipts tax may be taxed at a flat rate to be levied, collected and appropriated by the ULBs and Zila Panchayats in their respective jurisdiction. **(para 4.28)**
7. Focussed attention needs to be paid to tax-administration, reducing the cost of collection and encouraging voluntary compliance and widening the base by way of periodic surveys, exchange of information between various government departments and greater convergence. **(para 4.32)**
8. The areas where the full potential of Non Tax Revenue needs to be exploited are Forest & Wildlife, Power, non-ferrous and metallurgical industries. Various other user charges, fees like irrigation rates, educational fees, hospital charges, fees in medical colleges etc. need to be revised. **(para 4.34)**
9. Power sector specially the distribution part, needs special attention, the possibilities of distribution of power in the private sector or through a franchisee should be seriously explored. Metering right from the generation point to the consumer at all levels must be done and effectively monitored. IT enablement of the process, alongwith better enforcement mechanism would help in checking losses and pilferage. Attention needs be paid to check power theft and improve recovery and collection. **(para 4.39)**
10. Tuition fees in technical institutions like Pantnagar University, engineering colleges and medical colleges need to be revised. A merit-cum-means based

scholarship scheme needs to be devised to support the needy and meritorious students. Subsidies to those who can afford to pay higher fees should be done away with. **(para 4.44)**

11. For revising the irrigation rates, the pattern of Swajal i.e. gradually moving towards a more participatory approach with adequate user charges should be adopted. **(para 4.45)**

12 All user charges / fees etc. need to be periodically reviewed and indexed to prices in a manner that any increase in costs is taken care of by way of price indexing at least in regard to input costs. **(para 4.46)**

13. To curb the increased expenditure on salaries, there should be a policy for 'hiring restraint' coupled with redeployment, right sizing and out sourcing of services. **(para 4.50)**

14. There is an urgent need to link outlays to outcomes in terms of quality of education. At the same time alternate delivery systems should also be explored. However, efficient, sustainable and workable PPP models should be experimented with for improvement in quality and outreach. **(para 4.55)**

15. As far as Outlay-Outcome relationship in expenditure is concerned a strong and efficient IT enabled Management Information System needs to be put in place. **(para 4.56)**

16 One of the important aspect of expenditure is the efficient operations of the assets which have been created over the years. Asset maintenance and operation also needs to be monitored closely and consistently by way of MIS for ensuring adequate returns on investment. **(para 4.57)**

17. It would be worthwhile to review the subsidies, monitor them constantly and phase out where they have outlived their utility and to ensure proper targeting. A gradual transition to conditional cash transfers should be aimed at for checking leakages, pilferages and better targeting of subsidies. **(para 4.59)**

18. For PSU, VRS coupled with redeployment policy needs to be put in place and the State should gradually move towards divestment, especially with regard to sugar industry, power distribution, tourism and industry related functions of KMVN and GMVN, which should be run in PPP mode. PSUs like Hiltron be wound up. State owned Doiwala sugar factory should be privatised. Government should dilute its share holding in co-operative sugar mills and increase the share of farmers. Part of the cane price payment to farmers should be by way of share capital. **(para 4.68)**

ULB Finances

19. The 'Unit Area System' of computation of property tax based on self assessment principle may be started in Dehradun, Hardwar, Haldwani Nagar Nigams and Roorkee, Kashipur, NPPs and then gradually extended to other NPPs & NPs. **(para 6.33)**
20. Profession tax be levied and assigned to ULBs and ZPs in their respective jurisdiction and in ZPs, it should replace C&P tax. **(para 6.84)**
21. A regular system of recruitment and training needs to be put in place, as no recruitment has been made in central services of local bodies since 1999. **(para 6.49)**
22. Whenever in a master plan area there is a change of land use ULBs should get the share of conversion charges. **(para 6.69)**
23. There should be some institutional mechanism at the state level which periodically reviews the situation and advises the State Government in taking decisions regarding constitution of different levels of municipalities. **(para 6.74)**
24. The remaining work of multi-purpose household survey be carried to its logical conclusion at the earliest. **(para 6.83)**
25. Integrated city/town planning should be implemented by way of institutionalising the process with greater focus on convergence and periodic revision of master plan. **(para 6.84)**
26. The state Government should setup a training and research institute in urban management. To begin with the institutional structure for training and research in urban management, could be housed in the Uttarakhand Academy of Administration, as it has the necessary infrastructure and other facilities. Once the institute gets its own premises and infrastructure, it could be shifted there. **(para 6.85)**
27. The financial management systems at ULBs level are almost non-existent. They need to be strengthened. **(para 6.89)**
28. All the three levels of PRIs should be provided with clearly defined and distinct functional domain with no overlapping of functions. Government should formulate its own Panchayat Act, to address such problems. **(para 7.39)**

The Scheme of devolution

29. The devolution amount of 10.5 percent of State's own tax revenue which shall be distributed equally between the ULBs and PRIs in the ratio of 50:50. However, for the first two years i.e. 2011-12 and 2012-13, 0.25% over and above 10.5% may be given as grant in aid to ULBs and ZPs where there are arrears of pension and provident fund on a proportionate basis depending on the quantum of arrears. This amount may be earmarked exclusively for payment of pension and provident fund arrears of retired employees. Any left over amount after meeting the above liabilities may become part of formula based devolution. **(para 8.14)**

30. The distribution of the devolution amount among various categories of ULBs shall be done as follows:

Nagar Nigams	25%	
Nagar Palika Parishads (30)	60%	
Nagar Panchayats (30)	15%	(para 8.15)

31. *Inter se* distribution between the Nagar Nigams would be based on the following criterion.

1. Population	75%	
2. Area	10%	
3. Tax Effort	10%	
4. Special Circumstances	5%	(para 8.17)

32. *Inter se* distribution of the devolution amount among Nagar Palika Parishads and Nagar Panchayats would be based on a formula giving due consideration to population, area, per capita own revenue, and special circumstances. The weights assigned to these factors would be different for NPPs and NPs. The following weightage scheme is recommended.

	Nagar Panchayat	Nagar Palika Parishad
Population*	65%	60%
Area**	10%	10%
Per capita own revenue	15%	15%
Special circumstances	10%	15%

*Actual population subject to a minimum of 5000.

**For consideration of area, all NPPs would be placed in one of four bands, and all NPs in one of three bands with different weights assigned to these bands as under.

NPPs

Area Bands (sq. km.)	0-10	11-20	21-30	above 30
Weight	50 %	70%	85%	100%

NPs

Area Bands (sq. km.)	0-10	11-20	above 20	
Weight	65%	95%	100%	(para 8.18)

33. In the first year of the Commission's award period (2011-12) the entire amount of devolution meant for the ULBs would be distributed according to the above formulae. In subsequent years a system of incentives and disincentives as detailed below would be put in place.

ULBs that do not levy property tax would have their share frozen at the initial (first year's) level and they would not be entitled to any increase on account of increase in the tax revenue of the State.

For other ULBs half of the additional amount that becomes available due to the normal increase in the State's tax revenues would be distributed as per the formula, while the other half would be distributed by way of incentive grant and special purpose grant.

ULBs that do not reassess the property tax when such reassessment becomes due, would not get any share from the 50 per cent of additional devolution amount earmarked for incentives and special purpose grant.

On the other hand, every increase of 10 per cent in ULBs own revenue in a given year would result in an increase of 5 per cent in their share of devolution in the subsequent year subject to a maximum of 25 per cent.

(para 8.20)

34. All those ULBs which ensure full utilisation of the grants of 13th Finance Commission during the period 2010-15 may be given an incentive grant in the year 2015-16 as follows:-

Nagar Nigams	:	₹ 50 lakhs
NPPs with population more than 1 lakh	:	₹ 40 lakhs
50000 to 1 lakh	:	₹ 30 lakhs
20000 upto 50000	:	₹ 20 lakhs
below 20000	:	₹ 10 lakhs
NP 's	:	₹ 5.00 lakhs

(para 8.21)

35. From the second year of its award period i.e., from 2012-13, a portion of the additional amount available for devolution on account of the normal growth in the State's tax revenues be set aside for payment to UPCL on account of street lighting as the first charge. Only after this is paid, should the rest be distributed to the ULBs and PRIs as per the scheme recommended by the commission.

(para 8.22)

36. A surcharge on electricity consumption should be levied in municipality areas, proceeds of which may exclusively be earmarked for payment of electricity charges of ULBs. The surcharge may be collected by the UPCL alongwith electricity charges. Till such time that the surcharge is levied the abovementioned arrangement may continue. **(para 8.23)**

37. The devolution amount earmarked for the PRIs would be distributed among the three tiers as follow:

GPs (7541)	50%
KPs (95)	20%
ZPs (13)	30%

(para 8.24)

38. Devolution to different tiers of PRIs would be based on separate formulae. The formula for the ZPs would give consideration to population, area, remoteness (as measured by distance from railhead) and tax effort. The weights assigned to the different components would be as follows:

Population	50%
Area	20%
Remoteness	15%
Tax Effort	15%

(para 8.26)

39. A system of incentives and disincentives, similar to the one proposed for ULBs, would be in operation in the case of ZPs as well. ZPs that do not levy C & P Tax would have their share frozen at the initial (first year's) level and they would not be entitled to any increase on account of increase in the tax revenue of the State. For other ZPs half of the additional amount that becomes available due to the normal increase in the State's tax revenues would be distributed as per the formula, while the other half would be distributed by way of incentive grant and special purpose grant. For every 10 per cent increase in their own revenue by the ZPs who levy C & P Tax, they would be given an increase of 5 per cent in their share of devolution in the subsequent year subject to a maximum of 25 per cent.

(para 8.28)

40. The formula for the KPs would give consideration to population, area, remoteness (as measured by distance from railhead), and number of GPs in the jurisdiction of the KP. The weights assigned to the different components would be as follows:

Population	60%
Area	15%
Remoteness	15%
No. of GPs	10%

(para 8.29)

41. In the case of the GPs only two factors viz., population and area are proposed to be taken into consideration for devolution. we propose that the minimum population norm for GPs shall be 300. Minimum and Maximum area shall be 200 hectare and 600 hectare, respectively, weights assigned to these two factors shall be as follows:

Population	80%
Area	20%

(para 8.32)

Grants-in-aid to Non-elected ULBs

42 Grants-in-aid to Non-elected ULBs are recommended as follows:

Badrinath	₹ 50 lakhs per year
Kedarnath	₹ 25 lakhs per year
Gangotri	₹ 25 lakhs per year

(para 8.37)

Special purpose grant

43. An annual grant in aid of ₹ 15 lakh to Zila Panchayat Uttarkashi is recommended for Yamunotri yatra arrangements. (para 8.39)

44. For constructing the building of Zila Panchayat Champawat, grant-in-aid of ₹ 1.68 crore is recommended for the year 2012-13. (para 8.40)

45. In the peri-urban areas of Dehradun, Hardwar and Haldwani-Kathgodam, a grant-in-aid of ₹ 25 lakhs per year is recommended for the disposal of solid waste, to be disbursed from the second year of the Commission's award period i.e., 2012-13 as follows:

Zila Panchayat Dehradun	₹ 25 lakhs per year	
Zila Panchayat Hardwar	₹ 25 lakhs per year	
Zila Panchayat Nainital	₹ 25 lakhs per year	(para 8.43)

46. For institutional arrangement of solid waste in Kausani, a special annual grant of ₹ 5.00 lakh is recommended. (para 8.46)

47. A grant-in-aid of ₹ 50 lakhs is recommended for NPP Nainital for repairs, renovation and modernisation of the Durga Sah Memorial Library to be given in 2012-13. (para 8.47)

48. An annual grant of ₹ 25 lakhs to Uttarakhand Academy of Administration for capacity building/research work relating to urban issues is recommended till the time the separate Institute is set up for this purpose. (para 8.48)

49. The State Government may decide on desirability, quantum and modalities of payment of honorarium to elected functionaries. (para 8.51)

50. It would be worth while for the State Government to work out a speedy fund transfer mechanism , so that there are no bottlenecks. **(para 8.52)**

Information Technology and Right Sizing of staff

51. There is an urgent need to (a) develop and prescribe uniform budget formats for all ULBs; and (b) identify and prescribe appropriate accounting software for use by ULBs and make its adoption mandatory. **(para 10.7)**
52. A beginning should be made, in selected ULBs like the Nagar Nigam and the larger NPPs, for experimenting with on-line payment of property tax and licence fees and public grievances. Gradually it should be extended to the other ULBs **(para 10.10)**
53. For compensating the lack of staff, outsourcing of functions should be seriously considered, till at least such time as in-house capacity is developed. **(para 10.11)**
54. Both the directorates viz. Panchayati Raj and Urban Development need to be strengthened and e-enabled by suitably training their personnel so that they can in turn guide the local bodies in their e-governance programme. **(para 10.13)**
55. Staffing norms be standardised for ULBs and any deviation be disincentivised. **(para 10.14)**
56. Staff shortage in ULBs as well as PRIs specially EOs and Jr. Engineers be addressed on a priority basis. **(para 10.20)**

(I.K. Pande)
Chairman

(Dr. M.C. Joshi)
Member

Annexure-I- A

(Para 1.1)

GOVERNMENT OF UTTARAKHAND

FINANCE DEPARTMENT

No. 799 / XXVII(1)/2009

Dehradun: Dated: 02:Dec,2009

Notification

Exercise of the powers conferred by Article 243-I and 243-Y of the Constitution of India with section 32-A of the Uttar Pradesh Panchayat Raj Act, 1947 (U.P. Act No.26 of 1947) which is applicable to Uttarakhand, the Governor is pleased to constitute Third State Finance Commission of Uttarakhand consisting of following namely:-

1. Shri Indu Kumar Pande, Retired I.A.S., shall be Chairman of the Commission.
2. The term of Commission will be one year.
3. The State Finance Commission shall review the financial position of the Panchayats and the Municipalities and make recommendations to the Governor as to-
- (i) The principles, which should govern-
the distribution between State, Gram/Kshetra/Zila Panchayats and Urban Local Bodies, of the net proceeds of taxes, duties, tolls and fees leviable by the State which are to be or may be divided amongst them under Part-IX and IX-A of the Constitution and the allocation between Panchayats and the Urban Local Bodies at all levels of their respective shares of such proceeds;
- (ii) the determination of taxes, duties, tolls and fees, which may be assigned to or appropriated by the Gram/Kshetra/Zila Panchayats or, the Urban Local Bodies;
- (iii) the principles which should govern the grant-in-aid to the Gram/Kshetra/Zila Panchayats or Urban Local Bodies from the consolidated fund of the State.
- (iv) the measures for strengthening the financial position of Gram/Kshetra/Zila Panchayats and Urban Local Bodies.
- (v) any other matter, which the Governor may refer to the Commission in the interest of sound finance of Gram/Kshetra/Zila Panchayats and Urban Local Bodies;
4. In making its recommendation, the State Finance Commission shall have regard, among other consideration, to:-
- a. the revenue resources of the State Government and the demands thereon, in particular, on account of expenditure on civil administration, debt servicing and other committed expenditure or liabilities;
- b. the liabilities of Panchayats and Urban Local Bodies in respect of implementation of schemes entrusted to them under Article 243-G and 243-W and works entrusted to them at appropriate levels;
- c. the revenue resources of Panchayats and Urban Local Bodies at all levels based on the potential for raising resources for the next years and targets fixed for additional resources mobilisation along with tax efforts made in this direction;
- d. the matching efforts of the Panchayats and Urban Local Bodies with the devolution amount;
- e. the Scope for improvement in fiscal management as well as organisational streamlining consistent with economy in expenditure and efficiency in administration;
- f. the maintenance and upkeep of capital assets and maintenance expenditure on those plan schemes, which are entrusted to these bodies and are to be completed by 31 March, 2015.
- g. the commission may make an assessment of the debt position of the Panchayats and Urban Local Bodies at all levels as on 31 March, 2011 and suggest such

corrective measures as are deemed necessary keeping in view the financial requirements of the State;

- h. if the funds available at local level do not meet full requirement of expenditure on Plan side after the new arrangement, then the Commission will make specific recommendation regarding the arrangement of funds for expenditure on both Plan and Non-plan side and

i. the use of information technology and right-sizing of staff;

5- In discharging its responsibilities, the State Finance Commission shall have the following power;

- (a) It can ask for any information or document from any Officer or Authority;
(b) It can send for any person for evidence or to produce a document;
(c) The Commission will determine its own Procedure;
(d) Any other powers, as may be laid down.

6- The State Finance Commission shall make its report available on each of the aforesaid matters, covering a period of five years commencing dated 01 April, 2011;

By order and in the name of the
Governor of Uttarakhand

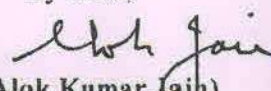
/
Alok Kumar Jain
Principal Secretary,
Finance Department

No. 799 / XXVII(1)/2009 dated: :Dec,2009

Copy to:-

1. Ordered this notification be published in the Uttarakhand Gazette Extraordinary.
2. Ordered that copy of this notification be sent to Chief Secretary and Forest & Rural Development Commissioner.
3. Ordered that copy of this notification be sent Additional Chief Secretary, Government of Uttarakhand.
4. Ordered that copy of this notification be sent to all Principal Secretaries and Secretaries of Uttarakhand Government and also to all Sections of Uttarakhand Secretariat.
5. Ordered that copy of this notification be sent to all Heads of Department and heads of Offices.
6. Ordered that copy of this notification be sent to Officers of the Panchayati Raj, Local Bodies all Divisional/Regional Officers of all the Government department and District Magistrates with the instruction that they should send its copies to all their concerned subordinate units and instruct them for necessary action.
7. Ordered that copy of this notification be sent to all Nagar Nigam, Nagar Palika Parishads and Nagar Panchayats and also to all Gram Panchayats Kshetra Panchayats and Zila Panchayats.

By order,


(Alok Kumar Jain)
Principal Secretary,
Finance Department

उत्तराखण्ड शासन

वित्त अनुभाग-1

संख्या:- 718 / XXVII(1) / 2009
देहरादून दिनांक: 30 अक्टूबर, 2009

विज्ञापित

श्री टी0एन0सिंह, को कार्यभार ग्रहण करने की तिथि से तृतीय राज्य वित्त आयोग (पंचायती राज एवं स्थानीय निकाय) की अवधि हेतु विशेष कार्याधिकारी के पद पर वेतनमान 37400-67000, ग्रेड पे-10000 में पुनर्नियुक्ति के आधार पर तैनात किया जाता है।

2- यह नियुक्ति तृतीय राज्य वित्त आयोग के लिए है।

3- उक्त नियुक्ति निर्धारित अवधि के पूर्व भी बिना किसी पूर्व सूचना के कभी भी समाप्त की जा सकती है।

4- उक्त पदधारक को समय-समय पर निर्गत शासनादेशों के मंहगाई भत्ता एवं अन्य भत्ते अनुमन्य होंगे।

5- उक्त पदधारक को सेवानिवृत्ति के समय मिल रही सुविधाएं जैसे अपर सचिव स्तर का शासकीय आवास, दूरभाष, वाहन की सुविधा आदि भी अनुमन्य होगी।

(राधा रतूड़ी)
सचिव, वित्त

संख्या:- 718 / XXVII(1) / 2009 तददिनांक।

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1- सचिव, सचिवालय प्रशासन, उत्तराखण्ड शासन।

2- राज्य सम्पत्ति अधिकारी, उत्तराखण्ड शासन।

3- श्री टी0एन0सिंह, अपर सचिव, वित्त, उत्तराखण्ड शासन, देहरादून।

4- निजी सचिव, प्रमुख सचिव, मुख्यमंत्री, उत्तराखण्ड शासन।

5- मुख्य कोषाधिकारी, देहरादून।

6- महालेखाकार, (लेखा एवं हकदारी) उत्तराखण्ड, देहरादून।

7- संयुक्त निदेशक, राजकीय मुद्रणालय, रुड़की को राजकीय गजट में मुद्रणार्थ।

आज्ञा से,

(रमेश चन्द्र शर्मा)
संयुक्त सचिव, वित्त

उत्तराखण्ड शासन
वित्त अनुभाग-1

संख्या:- /XXVII(1)/2009
देहरादून:दिनांक: २१ दिसम्बर, 2009

विज्ञप्ति

विज्ञप्ति संख्या:-799/XXVII(1)/2009 दिनांक 02 दिसम्बर,2009 के अनुक्रम में श्री राज्यपाल महोदय श्री टी0एन0सिंह, विशेष कार्याधिकारी तृतीय राज्य वित्त आयोग को कार्यभार ग्रहण करने की तिथि से तृतीय राज्य वित्त आयोग का सदस्य-सचिव नियुक्त करने की सहर्ष स्वीकृति प्रदान करते हैं।

आज्ञा से तथा राज्यपाल,
उत्तराखण्ड के नाम से,

राधा रतूड़ी
सचिव, वित्त।

संख्या: 855/XXVII (1)/2009, तददिनांक।

प्रतिलिपि:-निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

- 1-आदेशित किया गया कि इस विज्ञप्ति को असाधारण गजट, उत्तराखण्ड में प्रकाशित किया जाय।
- 2-आदेशित किया गया कि इस विज्ञप्ति की प्रति अध्यक्ष, तृतीय राज्य वित्त आयोग,उत्तराखण्ड को प्रेषित की जाये।
- 3-आदेशित किया गया कि इस विज्ञप्ति की प्रति श्री टी0एन0सिंह को प्रेषित की जाये।
- 4-आदेशित किया गया कि इस विज्ञप्ति की प्रति मुख्य सचिव, उत्तराखण्ड शासन को प्रेषित की जाये।
- 5-आदेशित किया गया कि इस विज्ञप्ति की प्रति अपर मुख्य सचिव, उत्तराखण्ड शासन को भेजी जाय।
- 6-आदेशित किया गया कि इस विज्ञप्ति की प्रति मुख्य कोषाधिकारी, देहरादून को भेजी जाये।
- 7-आदेशित किया गया कि इस विज्ञप्ति की प्रति अपर निदेशक, वित्त आयोग निदेशालय, उत्तराखण्ड शासन को भेजी जाये।

आज्ञा से,

(राधा रतूड़ी)
सचिव, वित्त।

उत्तराखण्ड शासन
वित्त अनुभाग-1
संख्या:- 159 /XXVII(1)/2010
देहरादून:: दिनांक:: 12 मार्च, 2010

अधिसूचना

श्री राज्यपाल, श्री लक्ष्मी नारायण पन्त, बजट अधिकारी/अपर निदेशक, लेखा एवं हकदारी, उत्तराखण्ड को उनके वर्तमान पदभार के साथ-साथ सचिव, तृतीय राज्य वित्त आयोग नियुक्त किये जाने की सहर्ष स्वीकृति प्रदान करते हैं।

आज्ञा से तथा राज्यपाल उत्तराखण्ड के नाम से,

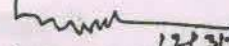
(आलोक कुमार जैन)
प्रमुख सचिव, वित्त

संख्या:- 159 /XXVII(1)/2010 एवं तददिनांक।

प्रतिलिपि:-निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

- 1-आदेशित किया गया कि इस विज्ञप्ति को असाधारण गजट, उत्तराखण्ड में प्रकाशित किया जाय।
- 2-आदेशित किया गया कि इस विज्ञप्ति की प्रति मुख्य सचिव, उत्तराखण्ड शासन को भेजी जाय।
- 3-आदेशित किया गया कि इस विज्ञप्ति की प्रति अध्यक्ष, तृतीय राज्य वित्त आयोग, उत्तराखण्ड को प्रेषित की जाय।
- 4-आदेशित किया गया कि इस विज्ञप्ति की प्रति निदेशक, लेखा एवं हकदारी, उत्तराखण्ड को प्रेषित की जाय।
- 5-आदेशित किया गया कि इस विज्ञप्ति की प्रति श्री लक्ष्मी नारायण पन्त, बजट अधिकारी/अपर निदेशक, लेखा एवं हकदारी, उत्तराखण्ड को प्रेषित की जाय।
- 6-आदेशित किया गया कि इस विज्ञप्ति की प्रति निदेशक, पंचायती राज, उत्तराखण्ड को प्रेषित की जाय।
- 7-आदेशित किया गया कि इस विज्ञप्ति की प्रति निदेशक, शहरी स्थानीय निकाय, उत्तराखण्ड को प्रेषित की जाय।

आज्ञा से,


(एल0एम0 पन्त) 12/3/2010
सचिव, वित्त

उत्तराखण्ड शासन
वित्त अनुभाग-1
संख्या:-260/XXVII(1)/2010
देहरादून दिनांक: 11, मई, 2010

विज्ञप्ति

डॉ बी०के०जोशी, भूतपूर्व कुलपति, कुमौऊ विश्वविद्यालय को कार्यभार ग्रहण करने की तिथि से तृतीय राज्य वित्त आयोग, उत्तराखण्ड (पंचायती राज एवं स्थानीय निकाय) में छः माह की अवधि हेतु सलाहकार के पद पर रू० 35000.00 (रू० पैंतीस हजार मात्र) नियत वेतन के आधार पर नियुक्त किया जाता है।

यह नियुक्ति बिना कारण बताए 6 माह से पूर्व भी समाप्त की जा सकती है।


(एल०एम० पन्त) 11/5/2010
सचिव, वित्त

संख्या:- /XXVII(1)/2010 तददिनांक।

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

- 1- निजी सचिव, अध्यक्ष तृतीय राज्य वित्त आयोग, उत्तराखण्ड को अध्यक्ष तृतीय राज्य वित्त आयोग के अवलोकनार्थ।
- 2- सचिव, तृतीय राज्य वित्त आयोग, उत्तराखण्ड।
- 3- डॉ बी०के० जोशी, भूतपूर्व कुलपति, कुमौऊ विश्वविद्यालय, बसंत विहार, देहरादून।
- 4- निजी सचिव, प्रमुख सचिव, मुख्यमंत्री, उत्तराखण्ड शासन।
- 5- मुख्य कोषाधिकारी, देहरादून।
- 6- महालेखाकार, (लेखा एवं हकदारी) उत्तराखण्ड, देहरादून।
- 7- संयुक्त निदेशक, राजकीय मुद्रणालय, रुड़की को राजकीय गजट में मुद्रणार्थ।

आज्ञा से,


(एल०एम० पन्त)
सचिव, वित्त

उत्तराखण्ड शासन

वित्त अनुभाग-1

संख्या:- /XXVII(1)/2010

देहरादून: दिनांक: 10: सितम्बर, 2010

अधिसूचना

श्री राज्यपाल भारत का संविधान के अनुच्छेद 243 (झ) के साथ पठित साधारण खण्ड अधिनियम, 1897 की धारा 21 के अधीन प्रदत्त शक्ति का प्रयोग करके डॉ एम.सी.जोशी, अपर सचिव, वित्त, उत्तराखण्ड शासन को उनके वर्तमान पदभार के साथ-साथ सदस्य तृतीय राज्य वित्त आयोग नियुक्ति किये जाने की सहर्ष स्वीकृति प्रदान करते हैं।

आज्ञा से तथा राज्यपाल उत्तराखण्ड के नाम से,

(आलोक कुमार जैन)
प्रमुख सचिव, वित्त

संख्या:- 502/XXVII(1)/2010 एवं तददिनांक।

प्रतिलिपि:- निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

- 1-आदेशित किया गया कि इस विज्ञप्ति को असाधारण गजट, उत्तराखण्ड में प्रकाशित किया जाय।
- 2-आदेशित किया गया कि इस विज्ञप्ति की प्रति मुख्य सचिव, उत्तराखण्ड शासन को भेजी जाय।
- 3-आदेशित किया गया कि इस विज्ञप्ति की प्रति अध्यक्ष, तृतीय राज्य वित्त आयोग, उत्तराखण्ड को प्रेषित की जाय।
- 4-आदेशित किया गया कि इस विज्ञप्ति की प्रति निदेशक, लेखा एवं हकदारी, उत्तराखण्ड को प्रेषित की जाय।
- 5-आदेशित किया गया कि इस विज्ञप्ति की प्रति सचिव, तृतीय राज्य वित्त उत्तराखण्ड को प्रेषित की जाय।
- 6-आदेशित किया गया कि इस विज्ञप्ति की प्रति डॉ एम.सी.जोशी, अपर सचिव, वित्त, उत्तराखण्ड शासन को प्रेषित की जाय।
- 7-आदेशित किया गया कि इस विज्ञप्ति की प्रति निदेशक, पंचायती राज, उत्तराखण्ड को प्रेषित की जाय।
- 8-आदेशित किया गया कि इस विज्ञप्ति की प्रति निदेशक, शहरी स्थानीय निकाय, उत्तराखण्ड को प्रेषित की जाय।

आज्ञा से,

10/9/2010
(एल0एम0 पन्त)
सचिव, वित्त

उत्तराखण्ड शासन

वित्त अनुभाग-1

संख्या:-629/XXVII(1)/2010
देहरादून दिनांक: 01, दिसम्बर, 2010

अधिसूचना

विज्ञप्ति संख्या:-799/XXVII(1)/2009, दिनांक 02 दिसम्बर, 2009 के अनुक्रम में श्री राज्यपाल महोदय तृतीय राज्य वित्त आयोग, उत्तराखण्ड एवं आयोग के अध्यक्ष श्री इन्दु कुमार पाण्डे का कार्यकाल दिनांक 02 दिसम्बर, 2010 से 30 जून, 2011 तक बढ़ाये जाने हेतु सहर्ष स्वीकृति प्रदान करते हैं।

आज्ञा से तथा राज्यपाल
उत्तराखण्ड के नाम से

/

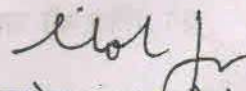
(आलोक कुमार जैन)
प्रमुख सचिव, वित्त

संख्या:-629(1)/XXVII(1)/2010 तददिनांक।

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

- 1-निजी सचिव, अध्यक्ष तृतीय राज्य वित्त आयोग, उत्तराखण्ड को अध्यक्ष तृतीय राज्य वित्त आयोग के अवलोकनार्थ।
- 2-सचिव, तृतीय राज्य वित्त आयोग, उत्तराखण्ड।
- 3-डॉ. एम.सी. जोशी, सदस्य सचिव, तृतीय राज्य वित्त आयोग, उत्तराखण्ड, देहरादून।
- 4-डॉ. बी०के जोशी, सलाहकार, तृतीय राज्य वित्त आयोग, उत्तराखण्ड, देहरादून।
- 5-निजी सचिव, प्रमुख सचिव, मुख्यमंत्री, उत्तराखण्ड शासन।
- 6-मुख्य कोषाधिकारी, देहरादून।
- 7-महालेखाकार, (लेखा एवं हकदारी) उत्तराखण्ड, देहरादून।
- 8-संयुक्त निदेशक, राजकीय मुद्रणालय, रुड़की को राजकीय गजट में मुद्रणार्थ।

आज्ञा से,


(आलोक कुमार जैन)
प्रमुख सचिव, वित्त

Annexure I-B
(Para 1.3)
List of Functionaries

Shri Amit Verma	Sr. Research Officer
Shri G.S. Saxena	Research Officer
Shri Tej Pal Singh Rawat	Research Assistant
Shri B.C. Sanwal	Research Assistant
Shri Dinesh Chandra	Research Assistant
Shri M.K. Atreya	Stenographer
Shri P.S. Rawat	Office Assistant Cum Console Operator
Narayan Singh Bist	Anusewak
Shri Kushal Singh	Anusewak
Shri Ramesh Chandra	Anusewak

उत्तराखण्ड शासन
सचिव, वित्त (कैम्प कार्यालय)
सं०- /कै०का०(तृ.रा.वि.)/ 2010
देहरादून :: दिनांक: ०४-जून, 2010

कार्यालय-ज्ञाप

बजट राजकोषीय नियोजन एवं संसाधन निदेशालय, उत्तराखण्ड शासन में कार्यरत श्री अमित वर्मा, शोध अधिकारी अपने पटल से सम्बन्धित कार्यों के साथ-साथ वित्त आयोग निदेशालय में वरिष्ठ शोध अधिकारी के पद के सापेक्ष तृतीय राज्य वित्त आयोग के कार्यों को भी सम्पादित करेंगे।

2- इस कार्य के लिए श्री वर्मा को कोई अतिरिक्त वेतन/ भत्ते देय नहीं होंगे।

(एल.एम. पन्त)
सचिव, वित्त।

सं०- 5/7 / कै०का०(तृ.रा.वि.)/ 2010, तद दिनांकित।

प्रतिलिपि- निम्नांकित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

- (1) निजी सचिव, प्रमुख सचिव, वित्त, उत्तराखण्ड शासन को प्रमुख सचिव, वित्त के अवलोकनार्थ।
- (2) सचिव, तृतीय राज्य वित्त आयोग को उनके पत्र सं०-37 / तृ रा वि.आ. / 2010, 20 मई, 2010 के क्रम में सूचनार्थ।
- (3) अपर निदेशक, बजट राजकोषीय नियोजन एवं संसाधन निदेशालय, उत्तराखण्ड शासन।
- (4) श्री अमित वर्मा, शोध अधिकारी, बजट राजकोषीय नियोजन एवं संसाधन निदेशालय, उत्तराखण्ड शासन।

आज्ञा से,

(एल.एम. पन्त) 4/6/2010
सचिव, वित्त।

तृतीय राज्य वित्त आयोग, उत्तराखण्ड
संख्या:-14(1) / तृ0रा0वि0आ0 / 2010
देहरादून:दिनांक: 05:अप्रैल,2010.

प्रेस विज्ञप्ति

भारत के संविधान के अनुच्छेद 243 (झ) व 243 (म) में अंकित प्राविधानों का अनुसरण करते हुए उत्तराखण्ड शासन द्वारा पंचायतों तथा नगरीय स्थानीय निकायों के सम्बन्ध में सन्दर्भित विषयों पर संस्तुति करने हेतु श्री इन्दु कुमार पाण्डे, सेवानिवृत्त, आई0ए0एस0 की अध्यक्षता में तृतीय राज्य वित्त आयोग का गठन किया गया है।

राज्य वित्त आयोग द्वारा पंचायतों एवं शहरी स्थानीय निकायों के वित्तीय प्रबन्ध एवं आय के स्रोतों में सुधार, संगठनात्मक ढांचे का सरलीकरण, पूँजीगत सम्पत्तियों का रख-रखाव तथा अनुरक्षण इत्यादि की स्थिति का आंकलन किया जाना है। साथ ही राज्य सरकार के राजस्व स्रोतों व राज्य सरकार के दायित्व एवं वचनबद्ध व्ययों को दृष्टिगत रखते हुए त्रिस्तरीय पंचायतों एवं शहरी स्थानीय निकायों को राज्य सरकार द्वारा प्राप्त करों के अंश के आवंटन व सहायता अनुदान के रूप में दी जाने वाली राशि के सिद्धान्त तथा कर, शुल्क इत्यादि, जिन्हें उपरोक्त निकायों को दिया जा सकता है, के सम्बन्ध में संस्तुति देनी है।

इस सम्बन्ध में आयोग उपरोक्त विषयों के बारे में जानकारी रखने वाले व्यक्तियों एवं उत्तराखण्ड के नागरिकों से सुझाव एवं विचार लिखित रूप में आमंत्रित करता है। पत्र सीधे आयोग के सचिव, तृतीय राज्य वित्त आयोग 15/15 ए (भूतल) डोभालवाला, कालीदास मार्ग, देहरादून उत्तराखण्ड को डाक से अथवा ई-मेल द्वारा प्रेषित किये जा सकते हैं। सुझाव एवं विचार दिनांक 30-5-2010 तक प्राप्त हो जाने चाहिए।

(एल0एन0 पन्त)

सचिव

तृतीय राज्य वित्त आयोग

फोन संख्या: 0135-6450443

ईमेल: tsfc.uk@gmail.com

इन्दु कुमार पाण्डे
अध्यक्ष
Indu Kumar Pande
Chairman



स0- 250/त.रा.वि.आ./2010
दिनांक: ::देहरादून:: 16 अप्रैल, 2010.
तृतीय राज्य वित्त आयोग, उत्तराखण्ड
15/15-ए, डोभालवाला,
कालीदास मार्ग, देहरादून।
Third State Finance Commission,
Uttarakhand
15/15-A, Dhobhalwala,
Kalidas Road, Dehradun.
Phone No. 0135-6450443, Fax-2710611

Dear Alok,

As you are aware that under the article 243 (I) & 243 (Y) of the constitution of India. The Governor of Uttarakhand has constituted the 3rd State Finance Commission, a copy of the notification No. 799/xxvii(1)/2009 dt.2.12.2009 is attached herewith. The 3rd State Finance Commission will make its recommendations for the period 1.4.2011 to 31.3.2016. The Para 4 of TOR says that:-

While making the recommendation, the Commission shall have regard among other consideration, to-

- 4(a) the revenue resources of the State Government and the demands thereon, in particular, on account of expenditure on civil administration, debt servicing and other committed expenditure or liabilities;
- 4(e) the Scope for improvement in fiscal management as well as organisational streamlining consistent with economy in expenditure and efficiency in administration.

For this the information related to state finance is needed in the proforma attached.

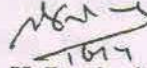
Therefore, I request you to kindly give a short note on state finance and explain the source of data, assumption made for forecasting and choosing the base year etc. Please give also the details of efforts done by the Govt. for containing the non plan expenditure and enhancing the tax revenue (sector wise). If possible please give proposed FRBM act in the light of 13th Finance Commission recommendation.

Encl. As above.

With good wishes.

Yours sincerely

Sri Alok Kumar Jain
Principal Secretary (Finance)
Uttarakhand Shashan
Dehradun


(I. K. Pandey)

अनुलग्नक: 1-ग
प्रस्तर-1.4

इन्दु कुमार पाण्डे
अध्यक्ष
Indu Kumar Pande
Chairman



उत्तराखण्ड शासन

स०- 260/तृ.रा.वि.आ./2010
दिनांक: देहरादून: 16 अप्रैल, 2010
तृतीय राज्य वित्त आयोग, उत्तराखण्ड
15/15-ए, डोभालवाला,
कालीदास मार्ग, देहरादून।

Third State Finance Commission,
Uttarakhand
15/15-A, Dhobhalwala,
Kalidas Road, Dehradun.
Phone No. 0135-6450443, Fax-2710611

प्रिय,

भारत का संविधान के अनुच्छेद-243 (झ) तथा (म) में अंकित प्राविधानों का अनुसरण करते हुए उत्तराखण्ड शासन द्वारा राज्य की पंचायतों तथा नगरीय स्थानीय निकायों के सम्बन्ध में सन्दर्भित विषयों पर संस्तुति करने हेतु शासन के वित्त विभाग की विज्ञप्ति सं०-799/XXVII (1) /2009, दिनांक: 02 दिसम्बर, 2009 जिसकी प्रति पर संलग्न है, जिसके द्वारा तृतीय राज्य वित्त आयोग, (पंचायती राज एवं स्थानीय निकाय) का गठन किया गया है।

उक्त विज्ञप्ति के अनुसार राज्य वित्त आयोग द्वारा ग्रामीण एवं नगरीय स्थानीय निकायों के वित्तीय प्रबन्धन में सुधार, संगठनात्मक ढांचे का सरलीकरण, पूंजीगत सम्पत्तियों का रख-रखाव व अनुरक्षण इत्यादि की स्थिति का आंकलन करने के उपरान्त तथा साथ ही राज्य सरकार के राजस्व स्रोतों व राज्य सरकार के दायित्व व बचनबद्ध व्ययों को दृष्टिगत रखते हुए स्थानीय निकायों को राज्य सरकार द्वारा करों के अंश के आवंटन व सहायता अनुदान के रूप में दी जाने वाली धनराशि के सिद्धान्त तथा कर, शुल्क इत्यादि जिन्हें स्थानीय निकायों को दिया जा सकता है, के सम्बन्ध में संस्तुति प्रदान की जानी है।

आयोग द्वारा इस कार्य हेतु जनपदों का भ्रमण भी किया जाना प्रस्तावित है, जिससे स्थानीय निकायों से सम्बन्धित जनप्रतिनिधियों व अधिकारियों एवं अन्य जानकर व्यक्तियों के अभिमत प्राप्त किये जा सकें।

इस सम्बन्ध में आपको यह भी अवगत कराना है कि राज्य वित्त आयोग को अपने कार्यों के सम्पादन के लिये निम्नलिखित शक्तियाँ प्राप्त हैं:-

क-आयोग किसी अधिकारी या प्राधिकारी से किसी सूचना अथवा अभिलेख को माग सकता है।

ख-आयोग साक्ष्य देने या अभिलेख प्रस्तुत करने के लिए किसी व्यक्ति को बुला सकता है।

इस सम्बन्ध में आपसे अनुरोध है कि आयोग के सन्दर्भित विषयों से सम्बन्धित अपने विचारों से हमें अवगत करायें। आयोग आभारी रहेगा, यदि आपके विचार हमें 31 मई, 2010 तक प्राप्त हो जाएँ।

सदभावनाओं सहित,

भवनिष्ठ,

(इन्दु कुमार पाण्डे)

महत्वपूर्ण / समयबद्ध / तत्काल
सं०- 17 / तृ.रा.वि.आ. / 2010

प्रेषक,

एल.एन. पन्त,
सचिव,
तृतीय राज्य वित्त आयोग,
15/15-ए, डोभालवाला,
कालीदास मार्ग, देहरादून।

प्रेष्य,

मा० प्रधान जी,
समस्त ग्राम पंचायत,
उत्तराखण्ड।

तृतीय राज्य वित्त आयोग

दिनांक: 09 अप्रैल, 2010

विषय:- तृतीय राज्य वित्त आयोग की निर्धारित प्रश्नावली पर सूचना उपलब्ध कराने के सम्बन्ध में।

महोदय/ महोदया,

भारत के संविधान के अनुच्छेद-243-झ व म के अन्तर्गत महामहिम श्रीराज्यपाल द्वारा तृतीय राज्य वित्त आयोग का गठन किया गया है। आयोग द्वारा वर्ष 2011-16 की अवधि के लिये शहरी एवं ग्रामीण निकायों को समनुदेशन दिये जाने एवं अन्य विषयों पर संस्तुति दी जानी है। आयोग को सन्दर्भित विषयों की विज्ञप्ति संलग्न है।

आयोग को अपना प्रतिषेदन प्रस्तुत करने हेतु आपका सहयोग अपेक्षित है। इस सम्बन्ध में ग्राम पंचायतों से सूचना वांछित है, जिसके लिए निर्धारित प्रश्नावली संलग्न कर प्रेषित की जा रही है।

आपसे अनुरोध है कि कृपया संलग्न प्रश्नावली पर सही-सही सूचना अंकित कर आयोग को दिनांक: 30 मई, 2010 तक उपलब्ध कराने का कष्ट करें।

संलग्नक:- यथोपरि।

भवदीय


(एल.एन. पन्त)
सचिव।

पी०एस०यू० (आर०ई०) ०१ वित्त आयोग/१६-१२-०४-२०१०-८,००० प्रपत्र (कम्प्यूटर/रीजियो)।

प्रेषक,

सचिव,
तृतीय राज्य वित्त आयोग,
15/15-ए, डोभालवाला,
कालीदास रोड, देहरादून।

प्रेष्य,

निदेशक,
पंचायतीराज,
उत्तराखण्ड-देहरादून।

तृतीय राज्य वित्त आयोग

::देहरादून:: दिनांक: 12 अप्रैल, 2010

विषय:- रागरत जिला पंचायतीराज अधिकारियों की बैठक के सम्बन्ध में।

महोदय,

कृपया दिनांक: 09.04.2010 को राज्य सूचना आयोग के कार्यालय में सम्पन्न बैठक में आपसे हुई वार्ता का सन्दर्भ ग्रहण करने का कष्ट करें। अवगत कराना है कि वित्त अनुभाग-1, उत्तराखण्ड शासन की विज्ञप्ति सं०-799/XXVII(1)/ 2009, दिनांक: 02 दिसम्बर, 2009 द्वारा तृतीय राज्य वित्त आयोग का गठन किया गया है। श्री इन्दु कुमार पाण्डे आयोग के अध्यक्ष हैं।

तृतीय राज्य वित्त आयोग द्वारा ग्रामीण एवं शहरी निकायों को वर्ष 2011 से 2016 तक समनुदेशन आदि की संस्तुतियों के सम्बन्ध में राज्य सरकार को रिपोर्ट प्रस्तुत की जानी है। इस हेतु समस्त निकायों से सम्बन्धित सूचनाएँ निर्धारित प्रारूप पर उपलब्ध करायी जानी है। वार्ता में आप द्वारा अवगत कराया गया था कि दिनांक: 16.04.2010 पूर्वान्ह में समस्त पंचायतीराज अधिकारियों की बैठक आहूत की गई है। अतः इस अवसर का लाभ उठाते हुये समस्त जिला पंचायतीराज अधिकारियों की एक बैठक तृतीय राज्य वित्त आयोग के कार्यालय में आयोजित की जा रही है, जिसमें पंचायतीराज अधिकारियों को प्रश्नावलियाँ उपलब्ध करायी जायेगी तथा प्रश्नावलियों को भरने के सम्बन्ध में यथा आवश्यक निर्देश भी दिये जायेंगे।

अतः इस सम्बन्ध में एक बैठक श्री इन्दुकुमार पाण्डे, अध्यक्ष, तृतीय राज्य वित्त आयोग के कार्यालय में दिनांक: 16.04.2010 के अपरान्ह समय 4:00 बजे आयोजित की गई है। अतः आपसे अनुरोध है कि कृपया समस्त जिला पंचायतीराज अधिकारियों को उक्त बैठक में अनिवार्य रूप से भाग लेने हेतु निर्देशित करने का कष्ट करें।

भवदीय

(एल.एन. पन्त)

सचिव।

सं०- 18 / तृ.रा.वि.आ. (बैठक) / 2010, तददिनांकित।

प्रतिलिपि- निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।

1- निजी सचिव, अध्यक्ष, तृतीय राज्य वित्त आयोग को अध्यक्ष महोदय के अवलोकनार्थ।

2- समस्त जिला पंचायतीराज अधिकारी, उत्तराखण्ड, को अनुपालनार्थ।

(एल.एन. पन्त)

सचिव।

प्रेषक,

एल.एन. पन्त,
सचिव,
तृतीय राज्य वित्त आयोग,
15/15-ए, डोभालवाला,
कालीदास मार्ग, देहरादून।

प्रेष्य,

मा० अध्यक्ष,
समस्त जिला पंचायत,
उत्तराखण्ड।

तृतीय राज्य वित्त आयोग

दिनांक: 13 अप्रैल, 2010

विषय:- तृतीय राज्य वित्त आयोग द्वारा निर्धारित प्रश्नावली पर
सूचना उपलब्ध कराने के सम्बन्ध में।

महोदय / महोदया,

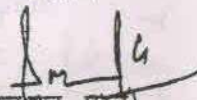
भारत के संविधान के अनुच्छेद-243-अ व म के अन्तर्गत महामहिम श्रीराज्यपाल द्वारा तृतीय राज्य वित्त आयोग का गठन किया गया है। आयोग द्वारा वर्ष 2011-16 की अवधि के लिये शहरी एवं ग्रामीण निकायों को समनुदेशन दिये जाने एवं अन्य विषयों पर संस्तुति दी जानी है। आयोग के सन्दर्भित विषयों की विज्ञप्ति संलग्न है।

आयोग को अपना प्रतिवेदन प्रस्तुत करने हेतु आपका सहयोग अपेक्षित है। इस सम्बन्ध में जिला पंचायतों से सूचना वांछित है, जिसके लिए निर्धारित प्रश्नावली संलग्न कर प्रेषित की जा रही है।

आपसे अनुरोध है कि कृपया संलग्न प्रश्नावली पर सही-सही सूचना अंकित कर आयोग को दिनांक: 31 मई, 2010 तक उपलब्ध कराने का कष्ट करें।

संलग्नक:- यथोपरि।

भवदीय


(एल.एन. पन्त)
सचिव।

Annexure-I-E**(Para 1.7)****Officials with whom discussions were held at Commission's office**

Sl.	Date	Name of Officer	Designation/Address
1	17.5.2010	Sri Anoop Badhawan	Principal Secretary, Urban Development, Uttarakhand Sashan, Dehradun
2	18.5.2010	Sri C.M.S.Bist	Director, Panchayti Raj , Dehradun.
3	25.5.2010	Sri Bhaskara Nand Joshi	Addl.Secretary(Revenue) Uttarakhand Shashan
4	21.6.2010	Sri Pankaj Naithani	Jt.Director, Statistics
5	24.6.2010	Dr.Rakesh Kumar	Secretary (PanchaytiRaj) Uttarakhand Shashan
6	30.6.2010	Sri Niranjana Pant	Director General (Panchayti Raj) CAG Office, Delhi
7	14.7.2010	Sri S. Raju	Principal Secretary Shahrai Vikas, Uttarakhand Shashan
8	14.7.2010	Smt.NidhiMani Tripathi	Addl.Secretary Shahri Vikas Uttarakhand Shashan
9	27.7.2010	Dr. Sen	Visva Bank
10	29.10.2010	Sri HarsBardhan Misra	Up Nagar Adhikari Nagar Nigam, Dehradun
11	31.8.2010	Sri Himanshu	Asstt. Director Uttarakhand Prasasnik Academy, Nainital
12	1.10.2010	Sri P.Singh Rawat	Asstt. Nagar Adhikari Nagar Nigam , Dehradun
13	1.10.2010	Sri S.K. Gupta Sri D.S.Rawat	Secretary (Administration) Jal Sanshthan, Dehradun Sr.Accounts Officer, Jal Sansthan, Dehradun
14	27.10.2010	General Manager Accounts Officer	Uttarakhand Jal Vidyut Nigam Dehradun
15	2.11.2010	Sri Ashwni Atri	Principal Accountant General,
16	23.2.2011	Sri Alok Kumar Jain	Principal Secretary (Finance), Uttarakhand Shashan, Dehradun
17	23.2.2011	Smt. Radha Raturi	Secretary (Finance) Uttarakhand Sashan, D.Dun.
18	31.8.2010	Sri Nav Prabhat	Former Minister, Congress
19	6.9.2010	Sri Shankar Dutt Pande	Zila Panchayat , Champawat.

Annexure I-E

(Para 1.7)

**List of Participants in the meeting with the commission held at Ram Nagar
Conference Hall on Dt. 22.03.2010**

1. S.D.M. Ramnagar.	19.Smt. Maya Devi, Pradhan,
2. Block Development Officer, Ramnagar	BhawaniLari
3. Sri Tula Ram, Pradhan , Mankandpur	20.Sri Sheravalav, Pradhan, Goujani
4. Smt. Radha Bhatt, Pradhan, Bhalaun	21.Smt. Ritu Bhandari, Pradhan,
5. Smt. Minakshi Devi, Pradhan, Jogipura	Chhikya
6. Smt.Shanti Devi] Pradhan, Barakot	22.Sri Vijay Tiwari, Pradhan, Khempur
7. Sri Gopal Singh, Pradhan Laldhang	23.Sri OmPrakash, Pradhan,
8. Sri Ganesh Singh] Pradhan, Dhela	Maldhanchaur
9. Sri Khursi Begam, Pradhan Telipura	24.Sri Ram Swarup, Pradhan Berakhal
10.Smt. Guddee Devi] Pradhan, Narayanpur	25.Sri Mahendra Singh, Pradhan,
11.Sri Param Ram, Pradhan, Shantinagar	Shivlalpur
12.Smt.Radhika Devi, Pradhan, Himmatpur	26.Smt. Harbansh Kaur, Pradhan,
13.Sri Sher Singh, Pradhan, saulde	Tharee
14.Sri Kundan Singh, Pradhan, Rera	27.Sri Leeladhar, Pradhan, Kyaree
15.Smt.Amna Begam, Pradhan, Karanpur	28.Sri Vishan Lal, Pradhan,
16.Smt.Deepa Devi, Pradhan, Kamniya	Gautamnagar
17.Sri Man Singh, Pradhan, Himmatpur	29.Smt. Sarjeet Devi, Pradhan,
18.Smt. Radha Devi, Pradhan, Jassogaja	Sakkanpur
	30.Sri Khushee Ram, Pradhan, Chandlal
	31.Sri Peetambar, Pradhan, Mopalnagar.
- Third State Finance Commission**
- 1.Sri Indu Kumar Pande - Chairman

**Participants in the meeting with the commission held at Bheemtal on Dt.
22.03.2010**

1. Sri Ram Pal Singh, Up Pramukh, Bheemtal	12. Smt. Revti Devi, Pradhan, Saungaon
2. Smt. Shyama Devi, Pradhan, Saldi	13. Smt. Parwati Devi, Pradhan, Saungaon
3. Sri Ramesh Chandra, Pradhan, Jantvalamav	14. Sri Tara Dutt Pradhan, Neerelapane
4. Sri Dhermendra Singh, Pradhan, Jamliyagaon	15. Sri Pooran Chand, Pradhan, Silauripant
5. Sri Laxman Singh, Pradhan, Maluksthal	16. Smt. Nima Devi, Pradhan Thapliya Hehregaon
6. Smt. Leela Devi, Pradhan, Chanauli	17. Smt. Pushpa Devi, Pradhan, Chekveheri
7. Sri Jeevan Chand Pradhan, Pandimat	18. Sri Sovanram, Member, KP
8. Sri LeelaDhar, Pradhan, Swagudigaon	19. Sri Dhniram, Member, KP, Jantvalagaon
9. Sri Balwant Singh, Pradhan	
10. Smt. Bhagwati Suyal, Pradhan, Chapera	
11. Smt. Bhawana Devi, Pradhan, Jeolimat	

Third State Finance Commission

1. Sri Indu Kumar Pande - Chairman

List of Participants in the meeting with the commission held at Pithoragarh on Dt. 7.6.2010

1 Smt. Pushpa Lohia	12 Sri Vishan Lal, Executive Engineer, PWD Pithoragarh.
2 Smt. Reeta, Moonakot	13 Sri Inderjeet Bose, Executive Engineer, PWD, Berinag
3 Smt. Kamla Verma, Gangolihat	14 Sri Yogendra Singh, Pajjal Nigam Pithoragarh
4 Sri Khushal Singh Bhandari, Block Prumukh Berinag	15 Sri P.S. Arya, Executive Engineer, Pajjal Nigam Pithoragarh
5 Sri Deepak Singh Dhanik, Pradhan Sagar Berinag	16 Sri G.P. Singh, A.E. Pajjal Nigam Pithogarh
6 Smt. Meena, Pradhan, Unisizole	17 Sri P.S. Bora, Pradhan Lipik, Nagar Panchayat Didihat
7 Smt. Meena Gangalo, Pradhan Chairman	18 Sri Suresh Chandra Tamta, Zila Siksha Adikari, Pithoragarh
8 Sri S.K. Nathani, Prabhari Reshan Deptt.	19 Sri KheemaNand Joshi, EO, Nagar Palika Pithoragarh
9 Sri Dila Ram Tamta, Pradhan, Avagaon	20 Sri A.B. Joshi, Statistics Officer, Pithoragarh
10 Sri Lalit Mohan Pant, Pradhan, Kanalichhina	21 Sri N.M. Shah, Managar Udyog Directorate
11 Sri Ashok Bhatt, Pradhan, Saungaon	22 Sri Harprasad Gupta, Dy.Gen.Managar, Pithoragarh

23	Sri Tara Joshi, Pradhan Barave	44	L.S. Deniya, Gangolihat
24	Rajendra Singh Aeti, Asstt. District Sports Officer,	45	Sri Umesh Chand Joshi, Executive Engineer, Jal Vidyut Nigam
25	Sri Govind Pande, Pradhan, Gangolikhar	46	Sri Harish Chand Joshi, Distt.Sports Officer, Pithoragarh
26	Sri Prem Chand Pund, Chairman, Gram Panchayat S.Rinipil	47	Dr. B.P.Joshi, Rep.Distt.Auravedik
27	Sri Dayanand Bhatt, Pradhan, Nayar	48	Sri B. Singh, A.D. Dairy Vikas Pithogarah
28	Sri Mohan Chand Pande, Executive Engineer, Irrigation	49	Dr.D.C. Gurani, Chief Vet.Doctor, Pithoragarh
29	Sri V.S. Sr. Treasury Officer,Pithoragarh	50	Sri Rahul Sharma, D.S.Office
30	Sri Jeevanti Joshi, EO, Nagar Panchayat Dharchoola	51	Smt. Radhika Hayanki, Distt. Officer
31	Sri Nandan Singh Chuphal, Asstt.Officer Sainik Kalayan	52	Sri V.K. Vis, Sub divisional Officer, Vidyut, Pithoragarh
32	Sri P.S. Adhikari, Project Manager	53	Sri D.D.Pangati, Sub Divisional Officer Vidyut,Pithoragarh
33	Sri Shankar Dutt Bhatt, DPM Swajal	54	Sri Khyali Ram Loshi
34	Sri R.K. Verma, A.E. U.J.S. Pithoragarh	55	Sri Sunder Singh Deriyal, Assistt.Block Development Officer,Didihat
35	Sri Anil Kumar, AE, RES, Pithoragarh	56	Sri Laxman Singh Bora, Block Development Officer, Dharchula
36	Sri Krishan Singh Apar Zila Sahkari Adhikari	57	Sri Bhopal, B.D.O. Pithoragarh
37	Sri R.S. Chalal,Fisheries Inspector,Pithoragarh	58	Sri T.S. Sariyal, Distt.Employment Officer
38	Sri M.R. Sahayak Vikas Adhikari, Kanalichhina	59	Sri S.C. Kharani,Distt. Social Welfare Officer.
39	Sri S.S. Dhani, Sahayak Vikash Adhikari,	60	Sri P.Singh, Chief Agriculture Officer,Pithoragarh
40	Sri N.D. Pant, Block Development Officer, Moonakote	61	Sri R.A.Khan, Superintending Engineer, Minor Irrigation Pithoragarh
41	Sri Ghanshyam Chaudhari, Executive Engineer, PWD,Deedihat	62	Sri R.C. Tiwari, DDO, Pithoragarh
42.	Sri G.N. Joshi, PD, DDO/CDO, Incharge	63-	Sri Vishal Verma, Prabhagiya Adhikari, Pithoragarh
43.	Sri Rajendra Singh Rawat, Chaiman , Nagar Palika	64.	Sri Parvati Vahmi, Pramukh,Munshyari

65. Smt.Pushpa Lihia,
Pramukh,Pithoragarh
66. Sri Lalit Chand Pradhan Bhoorakot

67.Sri A.C.Pant, Apar Mukhya
Adhikari,Zila
Panchayat
68. Sri Hoshiyar Singh, Kho Block
Pramukh
Dharchoola

69. Sri SurjaNath Singh, DPRO
70.Dr. Narendra Kumar, Zila Udayan
Adhikari
71. Sri N.S.Bist, Apar Distt.Information
Officer
72. Sri G.S. Joshi, Sanrachak,
Distt.Information Kendra, Pithoragarh.

73. Sri N.S. Bist,A.D.I.O.
Third State Finance Commission
1. Sri I.K. Pande - Chairman
2. Sri L.N. Pant - Secretary

**Participants in the meeting with the commission held at Sausa (Pithoragarh) on
Dt. 8.6.2010**

1. Sri Pooran Singh
2. Sri Hari Singh
3. Sri Johar Singh
4. Sri Mohan Singh
5. Sri Hari Singh
6. Sri Khushal Singh
7. Sri Jeevan Singh
8. Sri Khemraj Singh
9. Sri Laxman Singh
10. Sri Mahendra Singh
11. Sri Mahendra Singh

12. Sri Lalit Mohan, Jr.Engineer
13. Sri Jeevan Lal Verma
14. Sri Pooran Chand Malkani,
Incharge Police Station
15. Sri Sohan Lal Verma, Development
Officer, Gram Panchayat

Third State Finance Commission
1. Sri I.K. Pande - Chairman
2. Sri L.N. Pant - Secretary

**List of Participants in the meeting with the commission held at Champawat on
Dt.6.10.2010**

1	Sri A.S. Nayal, D.M.	23	Sri Himesh, Member KP Pati
2	Smt. P.Pande, Chairman,Zila Panchayat, Champawat	24	Sri Mukesh Mehrol, Former Zila Panchayat Member
3	Sri J.Lal, Chairman, Nagar Panchayat, Champawat	25	Sri Hemant Pande, Rep.Sahara Samai, Champawat
4	Smt. N.Mehta, Pramukh, KP Champawat	26	Sri Harish Upreti, Reporter, Hindustan, Champawat
5	Sri Khema Mehta, Pramukh,KP Barakot	27	Sri Yogesh Joshi, Umar Ujala
6	Sri Deewanram, Pramukh, KP Lohaghat	28	Sri Dinesh Pande,Dainik Jagran
7	Sri Harshvardhan Singh Rawat, Chairman, Nagar Palika, Tanakpur	29	Smt.Meenabora, Gram Pradhan Borabunga
8	Sri Mathura Dutt Joshi,Pradhan, Lodu	30	Sri Trilok Singh Pradhan, Dhorakot
9	Sri Surendra Samant, Jr.Pramukh, Barakot	31	Smt.Pushpa Goswami,Pradhan, Chauraketi
10	Sri Gopal Singh Bist, Sr.UpPramukh, Lohaghat	32	Sri ChandraBhavi, Social Worker
11	Sri Nayan Ram, Gram Pradhan, Barakot	33	Sri VastSingh, Social Worker
12	Sri T.R.Joshi, Gram Pradhan,Karoli	34	Sri Shyam Ram , Pradhan, Gram Pulso.
13	Sri S.C. Joshi,EO, Nagar Panchayat Champawat	35	Sri DineshNath Goswami, Pradhan Shaktipur bunga
14	Sri L.S.Bora, Jr.Engineer, Nagar Palika,Tanakpur	36	Smt. Vimla Sajwan, Zila Panchayat Member, Banbasa
15	Sri B.D.Joshi, EO, Nagar Panchayat, Lohaghat	37	Sri Dwarika Prasad Pande,Accountant
16	Sri D.R. Arya, Distt.Horticulture Officer	38	Sri MohanChand Gankoti, Engineer
17	Sri Badri Singh, Member, KP,Lohaghat	39	Sri KanSingh, Zila Panchayat Member
18	Sri K.R. Arya, Block Development Officer, Pati	40	Sri Kaushal Chand Pande Gram Pradhan Chauki
19	Sri Uttam Singh, Member Zila Panchayat, Champawat	41	Sri Prakash Chand Pande,Gram Pradhan Sanalgaon
20	Sri Jeevangiri, V.D.O. Champawat	42	Sri Revadhar, Gram Pradhan, Badoli
21	Sri Harish Chand, P.O.Champawat	43	Sri G.Ram, Gram Pradhan,Viswari
22	Sri S.Dutt Pande, Advocate, Gram Adlee, Social Worker.	44	Sri K.Joshi,Gram Pradhan,Barakot

45	Sri Manoj Singh, Gram Pradhan, Barakot	67	Sri H.S. Mehra, Chief BDO, Champawat
46	Sri Bhagoram, Gram Pradhan Pati	68	Sri S.S. Chief BDO, Lohaghat
47	Smt. Laxmi Devi, Gram Pradhan, Bhudli Pati	69	Sri Kheeva Nand Joshi, Supply Inspector, Champawat
48	Sri Basant Paria, Gram Pradhan, Bungarvyali	70	Sri Deep Chand Pukho, SubProject, Sal
49	Sri Rajesh Joshi, Zila Panchayat Champawat	71	Sri Neevan Misra, Executive Engineer, (Hydel)
50	Smt. Asha Devi, Gram Pradhan Punethi	72	Sri Gopal Singh, Chief Agriculture Officer, Champawat
51	Sri Man Singh Kunwar, Gram Pradhan Mandarvega	73	Sri R.K. Singh, Asstt. Engineer, Payal Nigam Champawat
52	Sri Bhav Singh Gram Pradhan Pachai	74	Sri R.L. Shah, Ex. Engineer, Payal Nigam Champawat
53	Sri N. Mapri, Gram Pradhan, Jaimank Jaisaiv	75	Sri Ramesh Kumar, Gram Pradhan Berkuni
54	Sri Teeka Ram Joshi, Gram Pradhan, Subhanakh	76	Sri Sachin Joshi, Member Zila Panchayat, Champawat
55	Sri P.C. Tiwari, Project Director, DRDA	77	Sri Kailash Chand, Gram Pradhan Gadnot
56	Sri T.S. Brijwal, CDO, Champawat	78	Sri Kheemachand Joshi, Gram Pradhan Raun
57	Sri P.S. Salal, SP, Champawat	79	Sri Madan Singh Bora, Sr. Up Pramukh Pati
58	Sri D.C. Pande, Distt. Information Officer, Champawat	80	Sri Trilok Singh Bhatt Pradhan Saria
59	Sri D.M. Nagarkarki, Arth & Statistics, Champawat	81	Sri Kuldeep Upreti, Accountant, DPRO office, Champawat
60	Dr. R.S. Yadav, Chief Vet. Doctor	82	Sri Lal Mandi Bhat, Pradhan, Paurari
61	Sri Bhagirathi Chauhan, BDO Barakot	83	Sri Ram Dutt Joshi, Mahamantri, BJP Champawat, Social worker
62	Sri Jeevan Chand Joshi, Ex. Engineer, PSGSY, Champawat.	84	Sri Bhuwan Chobey, Member, KP
63	Sri V.K. Singh, Dy. Forest Officer, Champawat		
64	Smt. Vandana, Distt. Shiksha Officer, Champawat		
65	Sri A.L. Hayanki, Ex. Engineer, PWD, Champawat		
66	Sri DD Bhatt, Asstt. Engineer, PWD Lohaghat.		
			Third State Finance Commission
			1. Sri I.K. Pande - Chairman
			2. Sri L.N. Pant - Secretary

**List of Participants in the meeting with the commission held at Nagar Panchayat,
Badrinath on Dt. 12.11.2010**

1. Sri Deva Nand, S.D.M. Joshimath/SriBadrinath.	8. Sri Mukesh, Lineman, Nagar Panchayat, SriBadrinath.
2. Sri Jagjeet Mehta, Reporter, Dainik Jagran, Joshimath/SriBadrinath.	9. Sri Anchal Mehta, Tax Assistant, Nagar Panchayat, SriBadrinath.
3. Sri Dheneshwar, Chairma n, Nagar Panchayat, Sri Badrinath.	10. Sri Daleep Panwar, Peon, Nagar Panchayat, SriBadrinath.
4. Sri Beldev Mehta, Former Chairman, Nagar Panchayat, Sri Badrinath.	11. Sri Rakesh Chand, Peon, Nagar Panchayat, SriBadrinath.
5. Sri Bahadur Singh Molpha, Executive Officer, Nagar Panchayat, SriBadrinath.	
6. Sri Badrinath Bhat, Revenue & Tax Inspector, Nagar Panchayat, Sribadrinath.	
7. Sri Vipin Tiwari, Jr. Engineer, Nagar Panchayat, SriBadrinath.	

Third State Finance Commission

- | |
|------------------------------|
| 1. Sri I.K. Pande - Chairman |
| 2. Dr. M.C. Joshi - Member |
| 3. Sri L.N. Pant - Secretary |

**List of Participants in the meeting with the commission held at Srinagar (Garhwal)
Dt. 10.11.2010**

1. Sri Bhagwati Kishore Verma, S.D.M. Srinagar, (Revenue)	13. Sri Lalit Mohan Sharma, Accountant, Nagar Palika Kotdwar
2. Sri Deepak Badola, Sabhashad, Nagar Palika Duggadda	14. Sri R.Singh Bist, Sabhashad, Nagar Palika, Srinagar
3. Sri Sudhanshu Nautiyal, Sabhashad, Nagar Palika Srinagar	15. Sri A. Badwal, Tax Officer, Zila panchayat Pauri
4. Smt. Asha Bist, Sabhashad, Nagar palika Srinagar	16. Sri Sani Sharma, Peon, Nagar Palika Srinagar
5. Smt. B. Chaudhri, Sabhashad, Nagar Palika Srinagar	17. Sri Anand Bhandari, Peon, Nagar Palika Srinagar
6. Sri H.D. Joshi, Tehsildar, Revenue	18. Smt. Suneeta Joshi, Clerk, Nagar Palika Srinagar
7. Sri R.P. Semwal, EO, Nagar Palika Srinagar	19. Smt. Pooja Rani, Computer Operator, Nagar Palika Srinagar
8. Sri Balwant Singh Bist, Account Clerk, Nagar Palika Srinagar	20. Smt. Shiwani Agarwal, Computer Operator, Nagar Palika Srinagar
9. Sri Badri Prasad, EO, Nagar Palika Pauri	21. Sri R.P. Tamta, Chairman, Nagar Palika Pauri
10. Sri Anil Negi, Jr. Engineer, Nagar Palika Srinagar	22. Sri Sidharth Rawat, Computer Operator, Nagar Palika, Duggadda.
11. Sri Anand Swarup, Zila Panchayat Member, Zila Panchayat	
12. Sri J.L. Nautiyal, EO, Nagar Palika Kotdwar	

Dt. 14.11.2010 (Srinagar – Garhwal)

1. Sri Kishan Panwar, Member, KP, Takoli
2. Sri Dharm Singh, Member, KP, Koti
3. Sri Ranseel Dhanai, Member, KP, Koti
4. Sri Kishore Bahuguna, Member, KP, Koti
5. Smt. Guddee Devi, Gram Pradhan, Dhikwal
6. Smt. Savitri, Gram Pradhan, Develgarh
7. Sri Dharendra Singh Bhandari, Gram Pradhan, Baloree
8. Smt. Asha Rawat, Gram Pradhan, Seet
9. Sri Vijay Ram Godiyal, Chairman, Nagar Panchayat, Kirtinagar
10. Sri Harhlal, Gram Pradhan, Nayalgarh
11. Sri Rajeshwari Rawat, Gram Pradhan, Srikot.

Third State Finance Commission

1. Sri I.K. Pande - Chairman
2. Dr. M.C. Joshi - Member
3. Sri L.N. Pant - Secretary

List of Participants in the meeting with the commission held at Gopeshwar on Dt. 13.11.2010

1. Sri Prembalabh Bhatt, Chaiman, Nagar Palika Chamoli
2. Sri Rishi Prasad Sati, Chairman, Nagar Palika Joshimath.
3. Sri Mukesh Negi, Chairman, Nagar Panchayat, Gauchar.
4. Smt. Manorma Dimri, Chairman, Nagar Panchayat, Karnprayag.
5. Sri M.P. Bhatt, EO, Nagar Panchayat, Karnprayag.
6. Sri Bhagat Singh Bist, Pmumukh, K. Panchayat.
7. Sri S.S. Rawat, Chairman Akhil Bharatiya, Chamoli
8. Sri Man Singh Rana, Ret. Dy. Director, Education.
9. Sri Chakradhar, Sarvokya, Gopeshwar
10. Sri Surendra Singh, Gopeshwar.
11. Dr. D.Joshi, Asstt. Professor, Gopeshwar
12. Sri Bhagwati Prasad, EO, Nagar Palika Joshimath
13. Sri Raghuveer Rai, Account Clerk, Nagar Panchayat, Nandprayag.
14. Sri Prembalabh Sharma, Pradhan Sangh, Tharali khera Vijaypur.
15. Sri S.S. Negi, Clerk, Nagar panchayat Karnpur.
16. Sri Pankaj Dimri, M.L.A. Pirtinidhi, Nagar panchayat, Karnprayag
17. Sri Anil Negi, Sabhasad, Nagar Panchayat, Gopeshwar
18. Sri N. Singh, Sabhasad, Nagar Panchayat, Gopeshwar.
19. Sri D.P. Purohit, Advocate, Income tax
20. Sri Vinodlal, Gram Pradhan, Khar.
21. Smt. Jayanti sati, Member, KP, Lakhighat
22. Smt. Mamta Gaur, Prumukh, KP Hat Chamoli
23. Sri S.S. Negi, Pradhan, Ghat
24. Sri Kailash Negi, Prumukh, Pokhri
25. Sri S.S. Negi, Pradhan, Ghat
26. Smt. Vimla Rawat, Chairman, Zila Panchayat, Chamoli / Gopeshwar.
27. Smt. Anju Raturi, Gram Pradhan, Nargighat.
28. Sri Vinod Kangasi, Sabhasad, Nagar Palika Gopeshwar.
29. Sri Manmohan Singh, District Planning, Gopeshwar Gochar.
30. Sri Prahlad Sati, District Planning, Joshimath, Karnprayag.
31. Sri L.S. Bist, Zila Panchayat Member, Deval Bhundoli
32. Sri B.S. Panwar, DPRO, Chamoli

33.Sri M,M. Rana, Appar Mukhya Adhikari, Zila Panchayat Chamoli
 34.Sri L.S. Badwal, Asstt. Treasurer, Chamoli
 35.Smt. Anita Negi, Prumukh, Pokhri
 36. Sri Magan Lal Shah, Prumukh, Narayanbagar.
 37.Sri Balbir Singh, Pradhan, Charbang.
 38.Sri Rakesh Singh, Pradhan, Charbang.
 39.Sri Vikram Singh Bist, Pradhan, Sung
 40.Sri Dalvir Singh Rawat, Jr. UpPramukh, Narayanbagar.
 41.Sri B.S. Phonia, Block Development Officer, Pokhri
 42.Sri Rajendra Singh, Prumukh, K. Panchayat.
 43.Smt. Rajni Bhandari, Sr. Prumukh, Narayangan.
 44.Sri Maheshanand Sati, Jr. UpPramukh, Karnprayag.
 45.Smt. Suchita Chauhan, Prumukh, Joshimath
 46. Sri Nandan Singh Bist, Member, Zila Panchayat Chamoli
 47.Smt. Kiran Bist, Sabhasad, Chamoli
 48. Sri Nandram Tiwari, Nagar Palika Parishad Chamoli.

49. Sri S. Kumar Clerk, Nagar Palika Gopeshwar
 50.Sri V.Sermegam, Chief Development Officer, Chamoli
 51. Dr. N.S. Bist, Prof. Economics, Chamoli
 52.Sri Suryakant Puti, Dainik Jagran, Gopeshwar.
 53.Smt. Seteswari, Sabhashad, Nagar Palika Chamoli
 54.Smt. Maheshwari Devi, Prumukh, Block Karali, Gopeshwar.
 55.Sri A. Methani, Reporter, Dainik Jagran, Gopeshwar.
 56.Sri Mahaveer Singh, Gram Pradhan, Luntata.
 57.Sri Jagmohan Singh, Member, KP, Luntata
 58.Sri Mahaveer Singh Bist, Sr. UpPramukh, Karanprayag.

Third State Finance Commission

1. Sri I.K. Pande - Chairman
2. Dr. M.C. Joshi - Member
3. Sri L.N. Pant - Secretary

List of Participants in the meeting with the commission held at Rudraprayag on Dt. 14.11.2010

1.Sri Kishori Nandan Dobhal , Dy.Chairman, Zila Panchayat, Saurajvari, Rudraprayag.
 2.Sri Feth Singh Rawat, Prumukh, K.P. Ukhimath.
 3.Sri Darshan Lal Tiwari,Chairman Nagar Panchayat,Kedarnath, Advisor Samiti, Ukhimath
 4.Sri Sujan Singh Negi, Gram Pradhan Saurakhal, Vikas Khand Jakholi
 5.Sri Sanjay Bangari, Gram Pradhan Lariyasu, Jakholi
 6.Smt. Rekha Jangwan, Gram Pradhan , Bhaigaon State Chairman, Agustmuni.
 7.Smt. Urmila Bahuguna, Zila Panchayat Member, Teegui Narain ward.

8.Sri Leewan Bahuguna, Gram Pradhan, Gram panchayat san.
 9.Smt. Rekha Semwal,Chairman Nagar Palika Rudraprayag.
 10.Smt. Sangeeta kapravan, Sabhasad Nagarpalika Rudraprayag
 11.Sri V.P. Thapliyal, E.O. Nagar Palika Rudraprayag.
 12.Sri Surendra Dutt, Block Development Officer, Agustmuni.
 13.Sri R.S. Panwar, Block Development Officer, Jakholi
 14.Sri M.P. Gaur, EO Nagar Panchayat, Kedarnath
 15.Sri Suneel Kumar, Distt. Development Officer, Ukhimath

16.Sri Nirmal Shah, Zila Panchayat Officer
 17.Sri P.B. Pant, DPRO.
 18. Sri Chandra Mohan, Sabhasad, Rudraprayag
 19.Sri Himpal Singh, Sabhasad Rudraprayag
 20.Sri Chandra Mohan Gusai,Parshad, Rudraprayag.
 21.Sri M.S. Ramola, Prumukh, Agstmuni.
 22.Sri Vikram Singh Negi, Chairman Pradhan Sangh, Agstmuni.
 23.Sri Chamdiprasad Semwal, BDC Member, Agstmuni.
 24.Sri A. Chand, Member Zila Panchayat, Kandara
 25.Sri Tej Singh, Apper Mukhya Adhikari, Zila Panchayat.
 26. Sri A.S. Rana, Member Zila Panchayat, Agstmuni.
 27.Sri L.S. Negi, Member Zila Panchayat, Agstmuni.
 28.Sri B.S. Budera, Member Zila Panchayat, Setraward

29. Sri N.S. Rawat, Mukhya Vikas Adhikari, Rudraprayag.
 30.Sri Chandiprasad Bhatt, Chairman Zila Panchayat, Rudraprayag.
 31.Sri Inayat Siddiqui, Local Urban Clerk, Rudraprayag .
 32. Sri G.S. Bhatt, District Information Officer, Rudraprayag
 33.Sri Ajai Semwal, Sabhasad Nagar Palika Rudraprayag.
 34.Sri R.C. Thapliyal, Sahayak Vikas Adhikari, Panchayat, Jakholi
 35. Sri S.N. Semwal, KP Member, Jakhwari
 36.Sri V.P. Thapliyal, Member KP , Jethi
 37.Smt. J. Bhardwaj, Prumukh KP , Jakholi
 38.Sri Keshav Tiwari, Member Zila Panchayat, Guptkashi.

Third State Finance Commission

1. Sri I.K. Pande - Chairman
2. Dr. M.C. Joshi - Member
3. Sri L.N. Pant - Secretary

List of Participants in the meeting with the commission held at Narendra Nagar (Tehri Garhwal) on Dt. 4th April, 2011

Sl.	Name / Address	Sl.	Name/Address
1	Sri M.D. Joshi, SDM, NarendraNagar	11	Sri K.S. Panwar,BDO, Pratapnagar
2	Sri Ashok Kumar Verma, EO, NagarPalika, Devprayag	12	SriM.C.Joshi,BDO Jaunpur
3	Sri R.L. Uniyal,Sr. Asstt.Nagar Palika Tehri/Chamba	13	Sri Suman Rana, BDO Chamba
4	Sri Anand Singh,EO, Nagar Panchayat, Munikereti	14	Vimi Joshi,BDO,Thauldhar
5	Sri Pradeep Rana,Sabhashad, Nagar Panchayat, Munikereti	15	Smt. Shivrani,BDO,Kirtinagar
6	Sri Goverdhan Joshi,Clerk, Nagar Panchayat Kirtinagar	16	Sri D.N.Saklani,BDO Jakhanidhar
7	Sri P.N.Joshi,Clerk, Nagar Panchayat,Munikereti	17	Sri K.L.Arya,BDO, Devprayag
8	Sri A.S. Gusai,Pradhan Burani Jaunpur	18	Sri R.S.Chand,Gram Panchayat,Kapan
9	Sri J.P. Nautiyal, Pradhan,Maid Jaunpur,Tehri Garhwal	19	Sri Harshpal,Pradhan GP Dnara
10	Sri R.S. Pundeer,Pradhan, GP Auni,Narendranagar	20	Sri Manvendra Singh,Pradhan GP Dadua

21	Sri Phooldas Daundia,Pradhan,GP Khankar,(Narendranagar)	43	Sri Bhagwan Singh Pundeer,Pradhan, GP Barera,
22	Sri Padam Singh Negi,Pradhan,Block Narendranagar	44	Sri Diwan Singh Negi, Pradhan GP Bhitan
23	Sri S.L. Baloni,Pradhan Ghatgaon(Narendranagar)	45	Sri V.R. Godiyal,Chairman, Nagar Panchayat Kirtinagar
24	Sri Roshan Raturi,Gram Pradhan Dhalwala	46	Sri J.P. Shah,Prumukh,Kirtinagar
25	Sri Bhagwan Singh Panwar,Pradhan Gumal village(Narendranagar)	47	Smt.Geeta Rawat,Block Pramukh,Jaunpur
26	Smt.Poonam Gusai,Pradhan, Payal Gaon	48	Smt. Neelam Bist,Block Prumukh,Bhilangana
27	Smt. Rajni Bhatt,Pradhan, Dhasalgaon	49	Smt.Ranjee Sajwal,Block Prumukh, Dhauldhara
28	Sri B.S. Kunwar,Pradhan, PursholGaon,Block Chamba	50	Smt. Parwati Kantura,Prumukh, KP,Narendranagar
29	Sri Joti Kumar Gram Jarhat	51	Smt.Sarita Bhandari,Zila Panchayat Member,Tapowan
30	Sri G.S. Pundir,Member, Zila Panchayat,Vadeer	52	Smt. RushnaDevi,Pradhan GP Silwalgaon
31	Sri M.S. Kumar,Gram Pradhan,Muda Vikas Khand	53	Sri R.C.Lingwal, Accountant
32	Sri Chatar Singh,Chairman Pradhan Sangthan	54	Sri L.S.Negi, Sahayak Vikash Adhikari, Jakhnodhar
33	Sri Ram Singh Negi,EO Nagar Panchayat Kirtinagar	55	Sri B.M.S.Rawat, Sahayak vikas Adhikari,Vikas khand,Narendranagar
34	Sri B.D. Bagshan,EO Nagar Palika Narendranagar	56	Sri T.S. Rawat,Vikas Khand Pratapnagar
35	Sri S.M.Bhadura,Apper Mukhya Adhikari Zila Panchayat,Tehri	57	Sri V.S. Bhandari,Sahayak, Zila Panchayat Tehri
36	Smt.Kusum Sabhashad, Nagar Palika Narendranagar	58	Sri Jaiprakash Pandit, Chairman Nagar Panchayat Devprayag
37	Smt. Roshni ,Sabhashad Nagar Palika Narendranagar	59	Sri S.P. Beni,DPRO, TehriGarhwal
38	Sri J.P.Singh Negi, Sabhashad Nagar Palika Narendranagar	60	Er.Ratan Singh Gunsola,Chairman, Zila Panchayat Tehri Garhwal
39	Smt Shashi Negi,Gram Pradhan Kedarna	61	Sri Asheesh Joshi, Chief Development Officer, Tehri
40	Sri V.P. Reporter, Sahara	62	Sri Dhoom Singh Rawat, Pradhan Gram Panchayat Tachla
41	Sri S.S. Sharma, DDO , Tehri	63	Sri B.P. Chamoli,Gram Pradhan Makhyakot, Narendra Nagar
42	Sri Rajendra Singh RanaChairman, Nagar Palika	64	Sri R.P. Lehera, Gram Pradhan

65	Sri Gulab Singh Barwasa, Gram Pradhan GP Bilol		Third State Finance Commission
66	Sri A.S. Rawat, Gram Pradhan , Sunargaon, Thauldhar	1	Sri I.K. Pande, Chairman
67	Sri K.P. Bhatt, Pradhan, Gram Panchayat, Kaunda, Thauldhar	2	Dr. M.C. Joshi, Member
		3	Sri L.N. Pant- Secretary

List of Participants in the meeting with the commission held at Uttarkashi on Dt. 5th April, 2011

Sl.	Name /Post	Sl.	Name / post
1	Smt.Vinneta Rawat, Block Pramukh, Bhatwari	28	Sri Kant Kothiyal,, Zila Panchayat
2	Sri B.S. Rawat, Chairman, Nagar Panchayat, Barkot	29	Sri P.S. Phonia, EO, Nagar Palika Uttarkashi
3	Sri B.S. Chauhan, Chairman, Nagar Palika Parishad	30	Sri B.P. Semwal, Chairman, Nagar Panchayat, Gangotri
4	Sri Ajai Bahuguna, Sabhasad, Nagar Palika Parishad	31	Sri Uma Shankar Singh, DPRO Uttarkashi
5	Smt. Kusumlata Nautiyal, Sabhasad, Nagar Palika Uttarkashi	32	Sri Vinod Bhooshan Negi Accountant, Zila Panchayat
6	Sri Balwant Rana, Sabhasad, Nagar Palika, Uttarkashi	33	Sri Sohan Gaurola, Upper Mukhya Adhikari Zila Panchayat
	Smt. Savita Bhatt, Sabhasad, Sabhasad, Nagar Palika, Uttarkashi	34	Sri Jai Bharat Singh, SDM Dunda
8	Smt. Anjali Uniyal, Sabhasad Gyansu ward	34	Sri Dharma Nand Nautiyal Asstt. Accountant
9	Sri Digvijay Panwar, Sabhasad, Indira colony, Uttarkashi	36	C.D.O. Uttarkashi
10	Sri Mahaveer Chauhan, Sabhasad Ramleela Maidan, Uttarkashi	37	Sri S.S. Rana, Pradhan Sunali
11	Sri R.S. Bhandari, Chairman,	38	Sri Yashwant Kumar, Block Prumukh, Naugaon (Purola)
12	Sri Asheesh Kumar, Pradhan Chinakholi	39	Sri Vijay Pal Singh, Pradhan, Dhariwali (Naugaon)
25	Smt. Poonam Nautiyal, Pradhan Matlee	40	Sri Chandan Singh Rana, Chairman, Gram Pradhan Sangthan, Bhatwari
26	Sri Dinesh Nautiyal, Member, Zila Panchayat	41	Sri Kalyan Singh Rawat, Pradhan
27	Sri Bharti Chauhan, Member, Zila Panchayat		

- 42 Sri P.S.Rawat,Nagar
Panchayat,Gangotri
43 Sri Bhagwat Semwal,Nagar
Palika Parishad

Third State Finance Commission

44	Sri Jitendra Kuriyal,Jr.Engineer,Nagar Palika Uttarkashi	1	Sri I.K. Pande –Chairman
45	Sri J.P. Uniyal, Accountant, Nagar Palika,Uttarkashi	2	Dr. M.C. Joshi- Member
46	Sri A.S. Pawar,Information	3	Sri L.N. Pant- Secretary
47	Sri I.D. Nautiyal,Sabhasad		

List of Participants in the meeting with the commission held at Kashipur (Udham Singh Nagar) on Dt. 21.04.2011.

Sl.	Name/Des. & Address	Sl.	Name/Des. & Address
1	Sri A.K. Pant, C.D.O.	18	Sri Ravindra Singh, Dainik Jagran
2	A.D.M.	19	Sri Kundan Bist,Amar Ujala
3	Sri Jagat Singh Chauhan, Chief Treasurer, Udham Singh Nagar.	20	Sri Vishal Singh. Punjab Kesri
4	Sri Manoj Kumar Tiwari, D.P.R.O.	21	Sri Jitendra Saxena,Uttaranchal
5	Smt.Chandravati Gautam, Zila Panchayat, Member	22	Sri Vikas Gupta, Sampadak, Goodevening, Uttarakhand
6	Smt. Noorjaha, Chairman, Nagar Palika, Jaspur	23	Sri Shiv Avtar Sharma, Uttar Ujala
7	Sri Jagdish Singh, Gram Pradhan, Dabhora Mustafa	24	Sri Naveen Singh Devpa, Hindustan
8	Sri Ravindra Singh, Gram Pradhan, Dhakiakala	25	Sri Brijesh Kumar, Dainik Prayan
9	Sri Bharat Singh,Gram Pradhan, Karakpur Revipura	26	Sri J. Arora, Amar Ujala
10	Smt. Isratjaha, Gram Pradhan, Kanokh	27	Sri Pappu Kohli, Gram Pradhan
11	Smt. Meena Rana, Gram Pradhan, Jaspur Khurd	28	Sri Kaloo Singh, Gram Pradhan Bhoohni
12	Smt. Reena Kapoor, Zila Panchayat Member, Zila Adhyaksh, Mahila Congress.	29	Smt. Maltee Devi, Pradhan, Gram Panchayat,Chakarpur (Bajpur)
13	Sri M.A. Siddiqui ,Advocate, Rep. Chairman, M.B. Jaspur	30	Sri R. Kumar, Accountant, Nagar Palika, Jaspur
14	Sri Gurjeet Singh, Chairman, Nagar Palika, Bajpur.	31	Sri Sri Y.S. Rathi, Accounts Clerk, Nagar Panchayat, Mahuvakheraganj
15	Sri Shamshuddin, Chairman, Nagar Palika, Kashipur	32	Sri R.A. Rijvi, Accounts Clerk, Nagar Palika, Kashipur
16	Sri Gaffar Ahamad, Chairman, Bus stand	33	Sri Amarjeet Singh, Up pramukh,Kashipur
17	Sri Amarjeet Singh, Pramukh, Kashipur.	34	Sri Gaffar Ahmad,

35	Sri Amar Nath Tiwari, Accounts Clerk, Nagar Palika, Bajpur	46	Sri Shamshuddin, Chairman, Nagar Palika, Kashipur
36	Mohd. Kamil, Accounts Clerk, Nagar Panchayat, Kelakhera	47	Sri Gurjeet Singh, Chairman, Nagar Palika, Bajpur
37	Sri Sanjeev Mehrotra, EO, Nagar Palika, Kelakhera, Sultanpur	48	Sri Sukhvinder Singh, Gram Pradhan, Kanakpur
38	Harswaroop Singh, Member, Nagar panchayat, Sultanpur	49	Sri Chotay Lal
39	Sri Najar Ali, EO, Nagar Palika, Kashipur.	50	Sri Baalveer Singh Chauhan
40	Sri Sarswati Nagpal, Block Pramukh, Kashipur.	51	Sri B.K. Saxena, Gram Vikas Panchayat, Adhikari
41	Sri Ram Kumar Singh, Block Parmukh, Jaspur	52	Sri Madanmohan Pande, Accountant, Panchayat Raj, Udham Singh Nnagar
42	Sri Mustakh, Pardhan, (Jaspur)	53	Sri Harendra Singh, Gram Panchayat, Vikas Adhikari, Bajpur Third State Finance Commission
43	Sri Pratap Singh Yadav, Gram Panchayat Vikas Adhikari, Bajpur		
44	Sri Smt Jaspreet Kaur, Sr. Pramukh, Jaspur	1	Sri I.K. Pande - Chairman
45	Smt. Ravinder Kaur, Gram Pradhan	2	Sri L.N. Pant, Secretary

**List of Participants in the meeting with the commission held at Dehradun on
Dt. 16.4.2010 (Regarding Questionnaire).**

1. Sri Vipin Kumar, Joint Director, Panchayati Raj.	7. Sri R.C. Upreti, D.P.R.O. Nainital
2. Sri Ramesh Chand Tripathi, D.P.R.O. Almora.	8. Sri B.S. Negi, D.P.R.O. Hardwar.
3. Sri Manoj Kumar Tiwari, DPRO, Udhamasinghnagar	9. Sri B.S. Panwar, D.P.R.O. Pauri.
4. Sri Moh. Mushtafa, DPRO, Dehradun	10. Sri A.P. Singh, D.P.R.O. Bageshwar.
5. Sri Mangal Mohan, DPRO, Rudraprayag	11. Sri S.P. Beni, Tehri, D.P.R.O. Tehri.
6. Sri S.R. Arya, D.P.R.O. Champawat	12. Sri D.P. Devrari, Uttarkashi.
	13. Sri S.N. Singh, Pithoragarh.
	Third State Finance Commission
	1. Sri I.K. Pande - Chairman
	2. Sri L.N. Pant - Secretary

General Meeting held at Dehradun on Dt. 15.6.2010
Nagar Nigam / Nagar Palika Parishad/Nagar Panchayat

Meeting regarding Questionnaires

List of Participants

Sl.No.	Name / Address	Sl.No.	Name / Address
1	Sri P.K. Benley, E.O. Landhora	20	Sri P.Singh, Accountant, Nagar Palika, Gopeshwar
2.	Sri Rajendra Seni, Accountant, Landhora	21	Sri B.Das, EO, Nagar Panchayat, Berkot
3	Sri M.L. Shah, E.O. Nagar Palika Tehri	22	Sri RaiSingh Negi, EO, Nagar Panchayat, Kirtinagar
4	Sri U.D. Tiwari, Accountant, Nagar Palika Tehri	23	Sri Goverdhan Prasad Joshi, Account Clerk, Nagar Panchayat, Kirtinagar
5	Sri K.P. Semwal, Account Clerk, Nagar Panchayat, Champawat	24	Sri Lalit Mohan Sharma, Accountant, Nagar Palika, Kotdwar
6	Sri R.C. Pant, E.O. E.O. Nagar Panchayat, Kaladhoongi	25	Sri J.L. Kotiyal, E.O.
7	Sri S.K. Agarwal, E.O. Nagar Palika Manglore	26	Sri Ashok Kumar Verma, EO, Nagar Panchayat, Devprayag
8	Sri D.P. Bhatt, E.O.	27	Sri Harak Singh Rawat, Upper Chief Nagar Officer, Nagar Nigam Dehradun.
9	Sri S.C. Guypta, Accountant, Nagar Palika Rishikesh	28	Sri O.P. Arya, Accountant, Nagar Nigam Dehradun
10	Executive Officer, Nagar Palika Joshimath	29	Sri PromodPuri, EO, Nagar Panchayat, Laksar
11	Sri V.P. Thapliyal, EO, Nagar Palika Ruderaprayag	30	Sri B.L. Arya, EO, Nagar Palika Hardwar
12	Sri K.S. Kunwar, Jr. Engineer, Nagar Palika, Dharchula	31	Sri S.Singh, Accountant, Nagar Palika Hardwar
13	Sri Griver Singh Suphal, Sr. Clerk	32	Sri Khemanang Joshi, EO Nagar Palika Pithoragarh.
14	Sri A.P. Singh Rawat, EO, Nagar Palika Roorkee	33	Sri Sanjeev Mehrotra, Nagar Panchayat, Mahukheragang
15	Sri R.C. Sharma, Accountant, Nagar Palika Roorkee.	34	Sri P.Singh Negi, Accountant, Nagar Palika, Narendranagar
16	Sri R.P. Semwal, EO, Nagar Palika Musoorie	35	Sri Kailash Tiwari, Nagar Panchayat, Karnprayag
17	Sri Anil Negi, Jr. Engineer, Nagar Palika, Srinagar	36	Sri Raghuveerrai, Clerk, Nagar Panchayat, Nandprayag
18	Sri Naveen Kapil, Accountant, Nagar Palika Bageshwar	37	Sri V.S. Panwar, EO, Nagar Palika Kashipur/Jaspur

19	Sri Ishwer Singh Rawat, EO, Nagar Palika ,Bageshwar	38	Sri Budhibalabh, Jr.Engineer Nagar Panchayat, Deedihat
39	Sri V.S. Molpha, EO,Nagar Panchayat,Devprayag	51	Sri Devnath Mishra,Clerk, Nagar Palika Sultanpur.
40	Sri Jaiveer Singh Rath, EO, Nagar Palika, Kicha.	52	Sri Nazar Ali, EO, Nagar Palika, Ruderpur
41	Sri A.Kumar Saxena, Nagar Panchayat Dineshpur	53	Sri G.S. Panwar, EO, Nagar Panchayat, Herbutpur.
42	Sri Ravi Kumar, Accountant, Nagar Palika Jaspur.	54	Sri B.S. Hayanki, EO, Nagar Palika Vikasnagar
43	Sri Phaimkha, EO, Nagar Palika Ramnagar/Gaderpur	55	Sri S.C.Joshi,EO, Nagar Palika Champawat
44	Sri Khushal Singh Rotela,Clerk, Nagar Panchayat, Mahuwadabra	56	Sri Sateesh Chamoli, ,Account Clerk Nagar Palika, Uttarkashi
45	Sri TaraDutt Padiliya, Clerk, Nagar Palika ,Ramnagar	57	Sri Bhagwat Semwal, Clerk, Nagar Palika Uttarkashi
46	Sri Girdhar Gopal, Accountant, Nagar Palika, Musoorie	58	Sri Dilip Kumar, EO, Nagar Palika Bajpur
47	Sri Rajit Kotiyal, Accountant, Nagar Palika Kashipur	59	Sri Amarnath Tiwari, Accountant, Nagar Palika Bajpur.
48	Sri B.D. Joshi,Accountant, Nagar Palika Kashipur	60	Sri S.P. Joshi, EO, Nagar Panchayat, Munikireti, Rishikesh
49	Sri V. Negi, Accountant, Shahri Vikas Directorate	61	Sri Betal Singh, Clerk, Nagar Panchayat, Munikireti,Rishikesh.
50	Sri B.Mohan Singh,Accountant Shahri Vikas Directorate		

Third State Finance Commission

- 1 Sri I.K. Pande - Chairman
- 2 Dr. B.K. Joshi - Advisor
- 3 Sri L.N. Pant - Secretary

MEETING WITH SRI SHIVRAM KRISHNAN, CHAIRMAN, CENTRE FOR POLICY RESEARCH HELD ON 12TH AUGUST, 2010 AT BIJAPUR GUEST HOUSE, DEHRADUN

The following officers /officials were present:

1. Sri Indu Kumar Pande, Chairman, Third State Finance Commission, Uttarakhand, Dehradun.
2. Sri B.K. Joshi, Advisor, Third State Finance Commission,Uttarakhand.
3. Sri Alok Kumar Jain, Principal Secretary, Finance, Govt. of Uttarakhand, Dehradun.
4. Sri L.M. Pant, Secretary, Finance, Govt. of Uttarakhand, Dehradun.
5. Sri L.N. Pant, Secretary (TSFC).
6. Sri S. Raju, Principal Secretary, Urban Development, Govt. of Uttarakhand, Dehradun.
7. Dr. Rakesh Kumar, Secretary, Panchayati Raj, Govt. of Uttarakhand, Dehradun.
8. Smt. Nidhi Mani Tripathi, Additional Secretary, Urban Development, Govt. of Uttarakhand, Dehradun.

9. Sri Gupta, Urban Development,
10. Sri G.S. Saxena, Research Officer,
Directorate of Finance, Govt. of
Uttarakhand, Dehradun.
11. Sri Amit Verma, Research Officer,
Budget, Govt. of Uttarakhand,
Dehradun.

12. Sri Dinesh Chandra, Research
Assistant, Directorate of Finance,
Govt. of Uttarakhand, Dehradun.
13. Sri Tejpal Singh, Research Assistant,
Directorate of Finance, Govt. of
Uttarakhand, Dehradun.

List of Participants in the meeting with the commission held at Dehradun on

Dt. 25.10.2010

Urban Local Bodies

1. Sri Vinod Chamoli, Mayor, Nagar Nigam Dehradun.	12. Sri S.S. Accountant, Nagar Palika Parishad, Roorkee.
2. Sri Pramodpuri, Executive Officer, Nagar Palika Parishad, Laksar.	13. Sri Lahri Singh, Executive Officer, Nagar Panchayat, Landhora(Hardwar)
3. Sri Pradeep Batra, Chairman, Nagar Palika Parishad, Roorkee.	14. Sri Rajendra Pal Seni, Accountant Nagar Panchayat Landhora(Hardwar)
4. Sri Pradeep Bansal, Chairman, , Nagar Palika Parishad, Roorkee.	15. Sri Ramkumar, Chairman, Nagar Panchayat, Landhora (Hardwar.
5. Sri O.P. Uniyal, Chairman, Nagar Palika Parishad	16. Sri Kamal Jora, Chairman, Nagar Palika Parishad, Hardwar.
6. Smt. Prem Lata Rawat, Executive Officer, Doiwala	17. Smt. Akhtri Begam, Chairman, Nagar Palika Parishad, Manglore.
7. Sri Suresh C hand Gupta, Accountant , Nagar Palika Parishad	
8. Sri Ashukumar Verma, P.A. Nagar Palika Parishad, Hardwar.	
9. Sri R.S. Bist	
10. Sri P.S. Rawat	
11. Sri Deep Saran, Chairman, Nagar Palika Parishad Rishikesh	

Third State Finance Commission

1. Sri I.K. Pande - Chairman
2. Dr. B.K. Joshi - Advisor
3. Sri L.N. Pant - Secretary

List of Participants in the meeting with the commission held at Dehradun on

Dt. 25.10.2010

1. Smt. Vimla Negi, Pramukh, Block, Vikashnagar,	5. Smt. Kamla Chauhan, Pramukh, Block, Kalsi.
2. Sri KhemSingh Pal, Pramukh, Block, Raipur.	6. Sri Vipin Kumar, Pramukh, Sahespur.
3. Sri Rajeev Rathor, Pramukh, Block Narson.	
4. Smt. Madhu Chauhan, Chairman, Zila Panchayat, Dehradun.	

Third State Finance Commission

1. Sri I.K. Pande - Chairman
2. Dr. B.K. Joshi - Advisor
3. Sri L.N. Pant - Secretary

**List of Participants in the meeting with the commission held at Dehradun on
Dt. 9.11.2010 regarding Audit.**

The following officers were present:-

1. Sri V.S. Bist, Executive Officer, Zila Panchayat, Dehradun.	4. Sri M.S. Bist, M.N.L.P. Nagar Nigam Dehradun.
2. Sri Mahendra Singh Negi, Account Officer, Zila Panchayat, Dehradun.	5. Sri O.P. Arya, Account Officer, Nagar Nigam, Dehradun.
3. Sri N.K. Pande, Upnagar Adhikari, Nagar Nigam Dehradun.	Third State Finance Commission
	1. L.N. Pant - Secretary

**List of Participants in the meeting with the commission held at Dehradun on
Dt. 9.11.2010 regarding Audit of State Rural & Urban Local Bodies.**

The following officers were present:-

1. Sri G.K. Pant, Director, Treasury & Finance Services, Dehradun.	5. Sri Ashwani Atri, Principal, Accountant General, Dehradun.
2. Sri Manoj Kumar Singh, Auditor, Grade-1, Treasury & Finance Services, Dehradun.	6. Sri Amarjeet Singh, Sr. Auditor, Accountant General, Dehradun.
3. Sri Panni Ram Arya, Assistant Director, Treasury & Finance Services, Dehradun.	Third State Finance Commission
4. Sri Ravindra Singh, Assistant Auditor, Treasury & Finance Services, Dehradun.	1. Sri I. K. Pande - Chairman
	2. Dr. B.K. Joshi - Advisor
	3. Sri L.N. Pant - Secretary

List of Participants in the meeting with the commission held at Kashipur (Udham Singh Nagar) on Dt. 21.04.2011.

Sl.	Name/Des. & Address	Sl.	Name/Des. & Address
1	Sri A.K. Pant, C.D.O.	11	Sri Ravindra Singh, Dainik Jagran
2	A.D.M.	12	Sri Kundan Bist, Amar Ujala
3	Sri Jagat Singh Chauhan, Chief Treasurer, Udham Singh Nagar.	13	Sri Vishal Singh, Punjab Kesri
4	Sri Manoj Kumar Tiwari, D.P.R.O.	14	Sri Jitendra Saxena, Uttaranchal Deep
5	Smt. Chandravati Gautam, Zila Panchayat, Member	15	Sri Vikas Gupta, Sampadak, Goodevening, Uttarakhand
6	Smt. Noorjaha, Chairman, Nagar Palika, Jaspur	16	Sri Shiv Avtar Sharma, Uttar Ujala
7	Sri Jagdish Singh, Gram Pradhan, Dabhora Mustafa	17	Sri Naveen Singh Devpa, Hindustan
8	Sri Ravindra Singh, Gram Pradhan, Dhakiakala	18	Sri Brijesh Kumar, Dainik Prayan
9	Sri Bharat Singh, Gram Pradhan, Karakpur Revipura	19	Sri J. Arora, Amar Ujala
10	Smt. Isratjaha, Gram Pradhan, Kanokh	20	Sri Pappu Kohli, Gram Pradhan
21	Smt. Meena Rana, Gram Pradhan,	39	Sri Kaloo Singh, Gram Pradhan

	Jaspur Khurd		Bhoohni
22	Smt. Reena Kapoor, Zila Panchayat Member, Zila Adhyaksh, Mahila Congress.	40	Smt. Maltee Devi, Pradhan, Gram Panchayat, Chakarpur (Bajpur)
23	Sri M.A. Siddiqui, Advocate, Rep. Chairman, M.B. Jaspur	41	Sri R. Kumar, Accountant, Nagar Palika, Jaspur
24	Sri Gurjeet Singh, Chairman, Nagar Palika, Bajpur.	42	Sri Sri Y.S. Rathi, Accounts Clerk, Nagar Panchayat, Mahuvakheraganj
25	Sri Shamshuddin, Chairman, Nagar Palika, Kashipur	43	Sri R.A. Rijvi, Accounts Clerk, Nagar Palika, Kashipur
26	Sri Gaffar Ahamad, Chairman, Bus stand	44	Sri Amarjeet Singh, Up pramukh, Kashipur
27	Sri Amarjeet Singh, Pramukh, Kashipur.	45	Sri Gaffar Ahmad,
28	Sri Amar Nath Tiwari, Accounts Clerk, Nagar Palika, Bajpur	46	Sri Shamshuddin, Chairman, Nagar Palika, Kashipur
29	Mohd. Kamil, Accounts Clerk, Nagar Panchayat, Kelakhera	47	Sri Gurjeet Singh, Chairman, Nagar Palika, Bajpur
30	Sri Sanjeev Mehrotra, EO, Nagar Palika, Kelakhera, Sultanpur	48	Sri Sukhvinder Singh, Gram Pradhan, Kanakpur
31	Harswaroop Singh, Member, Nagar panchayat, Sultanpur	49	Sri Chotay Lal
32	Sri Najar Ali, EO, Nagar Palika, Kashipur.	50	Sri Baalveer Singh Chauhan
33	Sri Sarwati Nagpal, Block Pramukh, Kashipur.	51	Sri B.K. Saxena, Gram Vikas Panchayat, Adhikari
34	Sri Ram Kumar Singh, Block Pramukh, Jaspur	52	Sri Madanmohan Pande, Accountant, Panchayat Raj, Udhansinghnagar
35	Sri Mustakh, Pradhan, (Jaspur)	53	Sri Harendra Singh, Gram Panchayat, Vikas Adhikari, Bajpur
36	Sri Pratap Singh Yadav, Gram Panchayat Vikas Adhikari, Bajpur		Third State Finance Commission
37	Sri Smt Jaspreet Kaur, Sr. Pramukh, Jaspur		1. Sri I.K. Pande - Chairman
38	Smt. Ravinder Kaur, Gram Pradhan		2. Sri L.N. Pant - Secretary

List of Participants in the meeting with the commission held at Kashipur (Udham Singh Nagar) on Dt. 21.04.2011.

Sl.	Name/Des. & Address	Sl.	Name/Des. & Address
1	Sri A.K. Pant, C.D.O., Udhamsinghnagar	6	Sri Ravindra Singh, Dainik Jagran
2	A.D.M., Udhamsinghnagar	7	Sri Kundan Bist, Amar Ujala
3	Sri Jagat Singh Chauhan, Chief Treasurer, Udhamsinghnagar.	8	Sri Vishal Singh. Punjab Kesri
4	Sri Manoj Kumar Tiwari, D.P.R.O.	9	Sri Jitendra Saxena, Uttaranchal
5	Smt. Chandravati Gautam, Zila Panchayat, Member	10	Sri Vikas Gupta, Sampadak, Goodevening, Uttarakhand
11	Smt. Noorjaha, Chairman, Nagar	35	Sri Shiv Avtar Sharma, Uttar Ujala

	Palika, Jaspur		
12	Sri Jagdish Singh, Gram Pradhan, Dabhora Mustafa	36	Sri Naveen Singh Devpa, Hindustan
13	Sri Ravindra Singh, Gram Pradhan, Dhakiakala	37	Sri Brijesh Kumar, Dainik Prayan
14	Sri Bharat Singh, Gram Pradhan, Karakpur Revipura	38	Sri J. Arora, Amar Ujala
15	Smt. Isratjaha, Gram Pradhan, Kanokh	39	Sri Pappu Kohli, Gram Pradhan
16	Smt. Meena Rana, Gram Pradhan, Jaspur Khurd	40	Sri Kaloo Singh, Gram Pradhan Bhoochni
17	Smt. Reena Kapoor, Zila Panchayat Member, Zila Adhyaksh, Mahila Congress.	41	Smt. Maltee Devi, Pradhan, Gram Panchayat, Chakarpur (Bajpur)
18	Sri M.A. Siddiqui, Advocate, Rep. Chairman, M.B. Jaspur	42	Sri R. Kumar, Accountant, Nagar Palika, Jaspur
19	Sri Gurjeet Singh, Chairman, Nagar Palika, Bajpur.	43	Sri Sri Y.S. Rathi, Accounts Clerk, Nagar Panchayat, Mahuvakheraganj
20	Sri Shamshuddin, Chairman, Nagar Palika, Kashipur	44	Sri R.A. Rijvi, Accounts Clerk, Nagar Palika, Kashipur
21	Sri Gaffar Ahamad, Chairman, Bus stand	45	Sri Amarjeet Singh, Up pramukh, Kashipur
22	Sri Amarjeet Singh, Pramukh, Kashipur.	46	Sri Gaffar Ahmad,
23	Sri Amar Nath Tiwari, Accounts Clerk, Nagar Palika, Bajpur	47	Sri Shamshuddin, Chairman, Nagar Palika, Kashipur
24	Sri Evan Hasan, Clerk, Nagar Panchayat, Mahukheraganj	48	Sri Gurjeet Singh, Chairman, Nagar Palika, Bajpur
25	Mohd. Kamil, Accounts Clerk, Nagar Panchayat, Kelakhera	49	Sri Sukhvinder Singh, Gram Pradhan, Kanakpur
26	Sri Sanjeev Mehrotra, EO, Nagar Palika, Kelakhera, Sultanpur	50	Sri Chotay Lal, A.D. Panchayat, Kashipur
27	Harswaroop Singh, Member, Nagar panchayat, Sultanpur	51	Sri Baalveer Singh Chauhan
28	Sri Najar Ali, EO, Nagar Palika, Kashipur.	52	Sri B.K. Saxena, Gram Vikas Panchayat, Adhikari
29	Sri Sarwati Nagpal, Block Pramukh, Kashipur.	53	Sri Madanmohan Pande, Accountant, Panchayat Raj, Udhansinghnagar
30	Sri Ram Kumar Singh, Block Pramukh, Jaspur	54	Sri Harendra Singh, Gram Panchayat, Vikas Adhikari, Bajpur
31	Sri Mustakh, Pradhan, (Jaspur)		
32	Sri Pratap Singh Yadav, Gram Panchayat Vikas Adhikari, Bajpur		Third State Finance Commission
33	Sri Smt Jaspreet Kaur, Sr. Pramukh, Jaspur		1. Sri I.K. Pande - Chairman
34	Smt. Ravinder Kaur, Gram Pradhan		2. Sri L.N. Pant, Secretary

Annexure: II-A

Share From Divisible Pool of Urban Local Bodies (Para 2.18)

S.No.	District	Name of ULB	Population 2001	Area	Average PC Own Revenue	Share from divisible pool
Nagar Nigam						
1	Dehradun	Dehradun	426674	52.00	125.06	0.0695421
2	Haridwar	Haridwar	177509	11.91	327.32	0.0332161
3	Nainital	Haldwani	158896	10.62	162.94	0.0222418
		Total	763079	74.53	125.06	0.1250000
Nagar Palika Parisad						
1	Almora	Almora	30154	7.36	436.46	0.0118034
2	Bageshwar	Bageshwar	7803	5.00	390.49	0.0054639
3	Chamoli	Gopeshwar	19833	15.02	131.42	0.0085738
4		Joshimath	13204	11.19	205.87	0.0066858
5	Champawat	Tanakpur	15811	1.01	73.78	0.0033645
6	Dehradun	Mussoorie	26075	64.75	1273.42	0.0211882
7		Rishikesh	66189	10.00	158.44	0.0181785
8		Vikasnagar	12486	1.40	463.90	0.0035710
9	Hardwar	Manglaur	42584	1.32	46.24	0.0089101
10		Roorkee	97516	7.74	372.68	0.0261262
11	Nainital	Nainital	38630	37.05	796.87	0.0207902
12		Ramnagar	46205	2.46	272.25	0.0114797
13		Bhowali	5512	1.32	310.73	0.0014545
14	Pauri	Dugadda	2998	2.59	260.92	0.0012419
15		Kotdwar	24947	2.59	134.74	0.0056306
16		Pauri	24742	41.44	259.48	0.0141527
17		Srinagar	19658	7.77	106.10	0.0074059
18	Pithoragarh	Pithrogarh	44964	8.99	246.63	0.0144098
19	Tehri	Narendranagar	5304	10.36	176.86	0.0047514
20		Tehri	25423	37.05	69.84	0.0129142
21	U.S.Nagar	Bajpur	21792	2.62	181.06	0.0051184
22		Gadarpur	13645	3.40	227.85	0.0034007
23		Jaspur	38937	4.00	130.34	0.0087550
24		Kashipur	92967	5.46	246.20	0.0226799
25		Khatima	14335	8.40	283.71	0.0039367
26		Kichha	30503	4.02	236.24	0.0074868
27		Rudrapur	88676	12.43	147.96	0.0238326
28		Sitarganj	22027	2.00	62.39	0.0046684
29	Uttarkashi	Uttarkashi	16218	12.02	132.06	0.0075687
30	Rudraprayag	Rudraprayag	2250	1.00	680.44	0.0044563
		Total	911388	331.76	9005.65	0.3000000
Nagar Panchayat						
1	Almora	Dwarahat	3092	2.87	78.59	0.0012534
2	Chamoli	Gochar	7303	15.00	137.41	0.0044748
3		Karnaprayag	6977	25.00	127.56	0.0055041
4		Nandprayag	1704	2.16	101.82	0.0026402
5	Champawat	Champawat	3959	5.00	244.00	0.0030603
6		Lohaghat	5829	4.50	279.25	0.0020862
7	Dehradun	Doiwala	8043	1.91	116.34	0.0020914
8		Herbertpur	9243	7.33	375.61	0.0037437
9	Hardwar	Jhabrera	9384	0.09	117.59	0.0023677
10		Laksar	18242	3.30	83.65	0.0044188
11		Landhaura	16036	0.82	63.81	0.0036554

S.No.	District	Name of ULB	Population 2001	Area	Average PC Own Revenue	Share from divisible pool
12	Nainital	Kaladhungi	6128	1.16	581.96	0.0029554
13		Lalkuan	6524	4.25	311.24	0.0024066
14		Bhimtal	5874	3.95	187.61	0.0018220
15	Pithoragarh	Dharchula	6324	15.19	219.05	0.0044818
16		Didihat	4806	1.12	174.52	0.0014269
17	Tehri Garhwal	Chamba	6580	4.00	135.11	0.0018593
18		Devprayag	2769	5.18	89.00	0.0027549
19		Kirtinagar	1040	1.50	324.26	0.0013077
20		Muni ki Reti	7880	1.82	595.67	0.0052705
21	U.S.Nagar	Dineshpur	8856	4.50	135.90	0.0024735
22		Kelakhera	7782	4.00	59.75	0.0019053
23		Mahuadabra	6103	2.00	138.13	0.0016710
24		Mahuakheraganj	8859	8.15	166.24	0.0027368
25		Shaktigarh	4776	1.80	66.11	0.0012009
26		Sultanpur	7714	2.00	228.03	0.0024264
27	Uttarkashi	Barkote	6095	5.00	76.91	0.0030051
		Total	187922	133.60	5215.12	0.0750000
Non Elected Panchayat						
1	Chamoli	Badrinath		2.01	1047.56	
2	Rudraprayag	Kedarnath		2.79	190.87	
3	Uttarakashi	Gangotri		0.14	300.00	
		Total		4.94	1538.43	
		Grand Total		522.3	225.4242366	

Annexure: II-A

Share From Divisible Pool of Zila Panchayat (Para 2.18)

S.No.	Name of Zila Panchayat	Population	Area	Share from divisible pool
1	Almora	576062	3656	0.0103821
2	Bageshwar	241659	1621	0.0063579
3	Chamoli	319656	7448	0.0125084
4	Champawat	198943	1710	0.0045918
5	Dehradun	653439	2940	0.0149601
6	Hardwar	1068154	2295	0.0228336
7	Nainital	493859	3384	0.0089476
8	Pauri Garhwal	616236	5162	0.0179199
9	Pithoragarh	406195	7143	0.0113943
10	RudraPrayag	224707	2425	0.0058459
11	Tehri Garhwal	556345	3735	0.0104121
12	Udham Singh Nagar	868643	3296	0.0128939
13	Uttarkashi	272095	7999	0.0109523
	Total	6495993	52814	0.1500000

Annexure: II-A

Share From Divisible Pool of Keshtra Panchayat (Para 2.18)

Name of District	S.No	Name of Block	Population	Area	Share from divisible pool
1-Almora	1	Bhainsiyachhana	26410	126.20	0.0005326
	2	Bhikiyasain	37893	218.60	0.0007480
	3	Chakhutiya	49020	192.10	0.0008482
	4	Dauladevi	62842	324.40	0.0010449
	5	Dwarahat	61556	207.40	0.0010036
	6	Hawalbagh	67258	201.00	0.0010666
	7	Lamgara	47347	214.20	0.0008462
	8	Salt	61540	302.00	0.0010386
	9	Syalde	49262	241.40	0.0008631
	10	Takula	45325	150.10	0.0007811
	11	Tarikhet	69092	243.00	0.0010781
2-Bageshwar	1	Bageshwar	99063	222.00	0.0015556
	2	Garur	63266	141.70	0.0010626
	3	Kapkot	77018	593.50	0.0014042
3-Chamoli	1	Dasholi	36826	795.00	0.0010244
	2	Dewal	23110	511.00	0.0007433
	3	Gairsain	58964	407.00	0.0011221
	4	Ghaat	33576	283.00	0.0007628
	5	Joshimath	24869	3635.00	0.0020660
	6	Karnprayag	41529	288.00	0.0008992
	7	Narayan Bagar	31131	274.00	0.0007588
	8	Pokhari	35417	498.30	0.0009021
	9	Tharali	33848	272.00	0.0007623
4-Champawat	1	Barakot	24523	181.00	0.0005327
	2	Champawat	78845	471.00	0.0012279
	3	Lohaghat	40755	216.00	0.0007314
	4	Pati	46359	244.00	0.0008169
5-Dehradun	1	Chakrata	59466	144.30	0.0009290
	2	Doiwala	151236	175.50	0.0017210
	3	Kalsi	55127	131.70	0.0008503
	4	Raipur	88628	287.90	0.0011597
	5	Sahaspur	120048	354.50	0.0015283
	6	Vikasnagar	124246	224.30	0.0015118
6-Hardwar	1	Bahadarabad	242559	452.30	0.0027605
	2	Bhagwanpur	179740	318.70	0.0020699
	3	Khanpur	41446	129.90	0.0005830
	4	Laksar	138136	281.50	0.0016368
	5	Narsan	173905	254.30	0.0019922
	6	Roorkee	214299	219.30	0.0023767
7-Nainital	1	Betalghat	40007	143.00	0.0006711
	2	Bhemtal	48501	94.00	0.0006922
	3	Dhari	26213	104.00	0.0004709
	4	Haldwani	111780	153.00	0.0013510
	5	Kotabagh	40551	133.00	0.0006286
	6	Okhalkanda	43218	167.00	0.0007194
	7	Ramgarh	37012	142.00	0.0005906
	8	Ramnagar	70841	144.00	0.0009523
8-Pauri	1	Bironkhal	49306	244.00	0.0008765
	2	Dugadda	80593	451.00	0.0012062
	3	Dwarikhal	44094	672.00	0.0009678
	4	Ekeshwar	34083	170.00	0.0006703
	5	Kaljikhaal	35584	235.00	0.0007174
	6	Khirsu	20583	258.00	0.0005204

Share From Divisible Pool of Keshtra Panchayat (Para 2.18)

Name of District	S.No	Name of Block	Population	Area	Share from divisible pool
	7	Kot	28757	183.00	0.0006032
	8	Lansdowne	33195	293.00	0.0006699
	9	Nainidanda	37918	270.00	0.0007270
	10	Pabo	37764	436.00	0.0008050
	11	Pauri	31356	146.00	0.0006082
	12	Pokhara	26758	138.00	0.0005502
	13	Rikhinikhal	33937	330.00	0.0007325
	14	Thalisain	50885	652.00	0.0010612
	15	Yamkeshwar	40566	644.00	0.0009041
9-Pithoragarh	1	Berinag	50413	200.00	0.0009425
	2	Dharchula	51026	2964.00	0.0020516
	3	Didihat	35632	209.00	0.0007724
	4	Gangolihat	70364	314.00	0.0012320
	5	Kanalichhinaa	45162	352.00	0.0009536
	6	Munakot	46030	198.00	0.0008798
	7	Munsiyari	46546	2623.00	0.0019151
	8	Pithoragarh	57216	169.00	0.0008958
10-Rudraprayag	1	Agutmuni	100065	664.50	0.0017157
	2	Jakholi	59897	149.80	0.0010340
	3	Ukhimath	38646	1026.00	0.0011381
11-Tehri	1	Bhilangana	107118	1250.00	0.0019654
	2	Chamba	55447	446.00	0.0009863
	3	Devprayag	52729	420.00	0.0009646
	4	Jakhnidhar	50108	240.00	0.0008669
	5	Jaunpur	63802	485.00	0.0011182
	6	Kirtinagar	44880	179.00	0.0007794
	7	Narendranagar	61156	245.00	0.0009447
	8	Pratapnagar	57627	231.00	0.0009481
	9	Thauldhar	51386	210.00	0.0008618
12-U. S. Nagar	1	Bazpur	102143	286.00	0.0012712
	2	Gadarpur	104201	233.00	0.0012748
	3	Jasipur	98279	232.00	0.0012159
	4	Kashipur	46831	185.00	0.0006683
	5	Khatima	161291	347.00	0.0019020
	6	Rudrapur	109730	307.00	0.0013628
	7	Sitarganj	146584	325.00	0.0017795
13-Uttarkashi	1	Bhatwari	51995	249.00	0.0009639
	2	Chinyalisaur	43962	133.00	0.0007406
	3	Dunda	55848	127.00	0.0008741
	4	Mori	3374	88.83	0.0003973
	5	Naugaon	57685	421.00	0.0010473
	6	Purola	27187	56.00	0.0004979

Annexure: II A

Share From Divisible Pool Gram Panchayat (Para 2.18)

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
District:- Almora				
Block: Syalde				
1	केफलगैर	620	589.00	0.0000340
2	जैखाल	688	254.56	0.0000280
3	उम्राडी	585	365.44	0.0000275
4	ग्वालबीना	479	452.45	0.0000262
5	घनियालपल्ला	376	259.81	0.0000182
6	कफलटाना	524	484.03	0.0000284
7	टिटरी	647	360.43	0.0000293
8	मुनानी	511	314.51	0.0000239
9	चन्थरखाडी	716	265.48	0.0000292
10	गोलना	702	354.12	0.0000309
11	डूगरी	537	225.44	0.0000225
12	बबाडी किचार	389	142.93	0.0000172
13	म0 मटेला	210	96.72	0.0000144
14	कनकोट	334	74.86	0.0000155
15	फडिया	395	108.05	0.0000174
16	ऐराडी रजवार	380	229.48	0.0000176
17	तोलबुधानी	473	415.23	0.0000251
18	पीपलखाल	322	120.20	0.0000151
19	जसपुर	965	201.57	0.0000355
20	ढीका	186	116.96	0.0000144
21	कैहडगॉव	835	495.67	0.0000386
22	बल्मरा	396	161.48	0.0000174
23	तिमिली	805	270.40	0.0000321
24	पैठाना	819	365.18	0.0000349
25	उदयपुर	846	205.87	0.0000319
26	तल्लाभुडा	404	89.44	0.0000177
27	तामाढौन	840	206.40	0.0000317
28	ग्वाली	388	193.22	0.0000172
29	खटलगॉव	511	553.71	0.0000297
30	सटेड	278	187.77	0.0000144
31	तलाई	240	161.62	0.0000144
32	परथोला	462	230.98	0.0000203
33	मंहग्यारी	291	208.26	0.0000146
34	रोटापानी	277	173.33	0.0000144
35	कलझीपाजोशी	344	305.14	0.0000183
36	चचरोटी	729	477.55	0.0000347
37	अफो	294	241.30	0.0000154
38	कल्याणपुर	608	379.56	0.0000285
39	गुमटी	500	193.01	0.0000207
40	पत्थरखोला	357	182.12	0.0000162
41	भरसोली	1133	184.14	0.0000408
42	कोटस्याही	538	161.48	0.0000219
43	सदे	395	126.33	0.0000174
44	बसनलगॉव	441	102.39	0.0000189
45	बबलिया	740	376.78	0.0000327
46	ओखल्यो	538	272.36	0.0000237
47	लालनगरी	668	292.60	0.0000283
48	पालपूर	310	112.10	0.0000147
49	चैककैलानी	158	89.03	0.0000144
50	चम्याडी	509	177.26	0.0000210
51	घुघूती	670	167.95	0.0000261
52	सुरमोली	532	28.61	0.0000218
53	पटलगॉव	415	283.72	0.0000201
54	कफलगॉव	677	455.76	0.0000326
55	बुरषपानी	623	398.51	0.0000295
56	सेरा	408	218.94	0.0000183
57	खडकूमनरिया	346	239.66	0.0000168
58	मंगरूखाल	657	344.81	0.0000292

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
59	सराईखेत	977	524.91	0.0000438
60	मठखानी	1198	407.53	0.0000479
61	सिमगाँव	393	277.62	0.0000192
62	चक्करगाँव	968	639.83	0.0000453
63	गुदलेख	337	227.84	0.0000162
64	बसई	772	503.86	0.0000368
65	इकरोला	736	415.48	0.0000335
66	मसमोली	613	381.63	0.0000287
67	धनयाल	315	134.77	0.0000149
68	चनोली	294	157.53	0.0000144
69	जुनिया	180	185.44	0.0000144
70	चिन्तोली	993	309.56	0.0000391
71	बरंगल	762	375.74	0.0000333
72	कुमालेश्वर	689	329.43	0.0000299
73	सुनोली	365	265.88	0.0000180
74	कलियालिगुण	482	331.49	0.0000234
75	भेलीपार	327	223.02	0.0000158
76	गोगन्यालवासीम	299	154.45	0.0000144
77	कमान	351	135.36	0.0000160
78	रुडोली	675	247.28	0.0000274
79	कुसियाचौन	553	220.16	0.0000229
80	कलझीपा रजवार	366	158.84	0.0000165
81	नैल	1044	386.48	0.0000425
82	म० महरोली	551	219.75	0.0000228
83	त० महरोली	326	188.18	0.0000152
84	कनारीथौड	285	168.36	0.0000144
85	विसराखेत	239	170.38	0.0000144
86	चिचौन	326	101.38	0.0000152
87	नौगांव	286	117.36	0.0000144
88	दुधोडी विरखाल	526	276.01	0.0000234
89	गडस्यारी	364	172.00	0.0000164
90	ऐराडीबिष्ट	657	283.69	0.0000278
91	मल्लाभाकुडा	1004	54.49	0.0000367
92	जनरखाडी	475	171.59	0.0000199
93	गाजर	443	163.10	0.0000189

District:- Almora

Block: Takula

1	बछुराडी	615	96.32	0.0000244
2	फल्याटी चौडा	517	374.75	0.0000255
3	बैगनिया	374	100.29	0.0000167
4	दुमडगांव	387	183.53	0.0000171
5	माला	691	154.60	0.0000268
6	भैसडगांव	418	199.11	0.0000181
7	रस्यारागांव	262	57.47	0.0000144
8	बनौडा	428	80.53	0.0000184
9	सतरासी अरडिया	555	343.59	0.0000260
10	आगर रौलकुडी	338	229.87	0.0000163
11	डिगरा	599	110.89	0.0000239
12	रैत	388	87.82	0.0000172
13	नाकोट	370	108.40	0.0000166
14	बूंगा	535	71.23	0.0000218
15	शैल	510	44.52	0.0000211
16	तीताकोट	201	38.04	0.0000144
17	गुरुडा	865	160.67	0.0000323
18	खीराकोट	875	152.18	0.0000326
19	डौनी	456	130.31	0.0000193
20	कोटली	829	82.96	0.0000312
21	भेटा	537	69.59	0.0000219
22	पच्चीसी	1147	166.04	0.0000413
23	रौल्याणागूठ	203	48.56	0.0000144
24	छानील्वेशाल	1669	152.17	0.0000579
25	धौलडा	315	19.83	0.0000149
26	जीतव	355	49.77	0.0000161

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
27	गोलने	267	51.83	0.0000144
28	जैचोली	629	84.18	0.0000248
29	लखनाडी	874	256.99	0.0000340
30	अधुरिया	320	75.28	0.0000150
31	पल्लूडा	948	22.76	0.0000350
32	जालघौलाड	594	216.92	0.0000241
33	बामनीगाड	294	96.73	0.0000144
34	पडोलिया	673	163.50	0.0000262
35	अर्जुनराठ	649	65.50	0.0000255
36	मझेडामाफी	245	105.44	0.0000144
37	टाना सजोली	608	158.65	0.0000242
38	भंवरी	330	55.85	0.0000153
39	ककराड	468	101.99	0.0000197
40	सुनाडी	713	97.54	0.0000275
41	मल्लाखोली	603	114.13	0.0000240
42	भानाराठ	284	105.63	0.0000144
43	ओलियागांव	51	97.13	0.0000144
44	सोनकोटुली	369	131.52	0.0000166
45	सिमखोला	431	41.28	0.0000185
46	बजेल	611	242.82	0.0000253
47	पाया	346	98.63	0.0000158
48	निरई	402	63.77	0.0000176
49	सूपाकोट	369	171.60	0.0000166
50	उत्तरोडा- घुडदौडा	435	106.57	0.0000187
51	लदयूडा	723	155.80	0.0000278
52	मवेमाफी	396	90.65	0.0000174
53	मालौज	387	136.38	0.0000171
54	बयालाखालसा	951	148.94	0.0000351
55	ववैराली	249	77.30	0.0000144
56	रमेलानुगरी	200	65.16	0.0000144
57	बडगांव	284	57.06	0.0000144
58	खाडीसुनार	420	74.87	0.0000182
59	बले	1001	182.52	0.0000367
60	चनोली	381	108.46	0.0000170
61	नौकाना	240	46.54	0.0000144
62	डोटियाल गांव	953	51.58	0.0000351
63	सुनोली	1375	203.56	0.0000486
64	झिझाड	342	199.11	0.0000157
65	गंगलाकोटुली	455	154.19	0.0000193
66	किरडा	314	106.85	0.0000148
67	पोखरी	310	72.85	0.0000147
68	अझोडा	526	177.97	0.0000216
69	भकुना	1144	145.25	0.0000412
70	भेटुली	688	195.07	0.0000267
71	कोटयूडा	600	216.92	0.0000243
72	खडाउ	126	104.01	0.0000144
73	जाखसौडा	508	125.86	0.0000210
74	पाटिया	651	284.50	0.0000276
75	भटगांव	166	97.53	0.0000144
76	भैसोडी	382	124.65	0.0000170
77	चुराडी	112	30.76	0.0000144
78	बसौली	322	25.50	0.0000151
79	हडौली	531	124.65	0.0000217
80	बीना	535	56.26	0.0000218
81	अमखोली	305	54.33	0.0000145
82	झाडकोट	244	30.35	0.0000144
83	ईसलना	277	62.73	0.0000144
84	लोहना	316	48.93	0.0000149
85	काण्डे	837	84.18	0.0000314
86	नाईढोल	619	34.63	0.0000245
87	थापला	570	205.09	0.0000231
88	पनेरगांव	291	82.96	0.0000144
89	लोद	319	106.43	0.0000150

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool

District:- Almora

Block: Dhauladevi

1	नैलपड	654	187.07	0.0000256
2	चमुवाखालसा	577	238.00	0.0000241
3	पपगाड	318	404.17	0.0000199
4	मन्तोलागूठ	382	777.78	0.0000267
5	फलई जागेश्वर	576	472.69	0.0000298
6	भगरतोला	358	320.02	0.0000191
7	कुंजागूठ	383	243.44	0.0000181
8	कोटलीगूठ	617	202.76	0.0000245
9	काना	595	401.67	0.0000286
10	अण्डोली	485	568.20	0.0000292
11	मटकन्या	712	365.05	0.0000315
12	गैराड मल्ला	686	383.66	0.0000311
13	गैराड तल्ला	414	331.27	0.0000212
14	काफली	930	265.89	0.0000360
15	गुरुडाबांज	1066	605.52	0.0000484
16	चल्थी	547	116.40	0.0000222
17	माडम	530	219.01	0.0000222
18	देवतलीगूठ	305	394.00	0.0000193
19	खोला	1223	295.44	0.0000460
20	वचैराली	694	243.11	0.0000279
21	बरतोली	688	329.42	0.0000298
22	बीना	597	218.14	0.0000243
23	बानठौक	411	157.02	0.0000179
24	मनिआगर	880	214.82	0.0000332
25	गिरचोला	629	333.48	0.0000281
26	सेला	255	110.89	0.0000144
27	चामी	1214	592.54	0.0000529
28	नाकोट	651	222.58	0.0000261
29	अडचाली	493	441.13	0.0000264
30	बमनस्वाल	481	1044.53	0.0000298
31	तालरभैना	345	136.23	0.0000158
32	सेलाकोट	506	371.92	0.0000251
33	कोल	436	246.61	0.0000198
34	धसपड	289	246.76	0.0000155
35	नौगांव	643	2070.75	0.0000350
36	महरागांव	396	36.02	0.0000174
37	बलसूना	369	174.30	0.0000166
38	नायल	288	133.55	0.0000144
39	दुनाड	755	786.96	0.0000385
40	दोडमपलोली	625	339.90	0.0000281
41	ल्वेटालदफोडा	432	374.85	0.0000228
42	चिल	784	875.60	0.0000395
43	तडकोट	467	281.67	0.0000217
44	सिधियामल्ला	433	395.39	0.0000234
45	पाली	1071	363.42	0.0000428
46	गुणादित्य	319	195.08	0.0000150
47	चगेठी	619	312.44	0.0000272
48	कसेडमन्या	736	310.81	0.0000309
49	डुगरा	1757	7080.63	0.0000704
50	भनोली	1182	467.02	0.0000489
51	पालडीगूठ	593	244.03	0.0000248
52	जिगोलीतोली	463	260.22	0.0000210
53	फल्टिया	493	176.85	0.0000205
54	चौनडुगरी	623	451.95	0.0000308
55	मेल्टाजोल	338	322.14	0.0000186
56	दशौलाबडियार	1253	483.62	0.0000515
57	सेली	650	252.20	0.0000268
58	पपोली	558	178.47	0.0000226
59	बालीखेत	313	242.02	0.0000158
60	चमतोला	1019	542.71	0.0000455
61	नायलधूरा	433	471.07	0.0000252

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
62	मानू	675	389.09	0.0000309
63	अनोली	599	206.81	0.0000240
64	भैसाडी	773	363.01	0.0000334
65	भेटाबडोली	319	211.74	0.0000153
66	बिरकोला	364	213.28	0.0000167
67	बेलक	739	453.70	0.0000345
68	दौलीगाड	694	284.85	0.0000290
69	गौली	1206	171.99	0.0000432
70	डसीली	596	342.37	0.0000272
71	दन्या	688	209.63	0.0000269
72	फल्याट	332	232.20	0.0000162
73	चौसाला	889	295.02	0.0000354
74	पोखरी	553	254.69	0.0000237
75	थली	401	290.62	0.0000198
76	बसाण	529	345.07	0.0000252
77	धार	289	331.13	0.0000176
78	कामडी	467	264.66	0.0000213
79	सिरौला	322	201.20	0.0000151
80	मेलगांव	463	159.98	0.0000196
81	गल्ली	557	313.83	0.0000253
82	दियारखोली	624	258.18	0.0000261
83	रौल	498	299.88	0.0000231
84	आरासलपड	1201	509.22	0.0000505
85	मयोली	376	227.84	0.0000175
86	खेती	589	173.68	0.0000236
87	मलाड	357	337.76	0.0000195
88	चौडा	347	144.88	0.0000159
89	कलौटा	574	264.10	0.0000246
90	खोडी	579	288.83	0.0000254
91	नैनोली	452	245.17	0.0000203
92	कुमड	529	219.08	0.0000221
93	धूरा	532	308.35	0.0000244
94	कोला	232	61.67	0.0000144
95	कछियौला	645	303.43	0.0000279
96	सैली	418	252.20	0.0000194
97	बजेला	353	311.16	0.0000188
98	फाराखोली	380	252.85	0.0000182
99	जाजर	407	109.54	0.0000178
100	पड़ाई	342	77.40	0.0000157
101	आटी	424	87.28	0.0000183
102	चितौला	297	66.65	0.0000144
103	सुकना	291	48.63	0.0000144

District:- Almora

Block: Bhasiachanna

1	हरडा	383	58.28	0.0000170
2	न्यौली	732	244.66	0.0000292
3	सल्लाभाटकोट	497	844.50	0.0000304
4	कुंजकिमौला	445	38.11	0.0000190
5	नाली तल्ली	399	90.65	0.0000175
6	नाली मल्ली	552	133.36	0.0000224
7	दशौं	590	75.30	0.0000236
8	भेटाबडिया	501	164.31	0.0000208
9	डालाकोट	438	134.31	0.0000188
10	पभ्यां	435	101.40	0.0000187
11	नौगांव	1282	314.82	0.0000484
12	पेटशाल	772	235.59	0.0000302
13	लिगुणता	994	224.03	0.0000370
14	नेणी	425	114.53	0.0000184
15	भैसियाछाना	980	142.29	0.0000360
16	डुंगरलेख	416	109.27	0.0000181
17	पूनाकोट	561	197.09	0.0000227
18	घुन्योली	114	67.99	0.0000144
19	छानी	353	180.77	0.0000161

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
20	बमनतिलाडी	263	74.87	0.0000144
21	कुमोली	729	235.11	0.0000289
22	सील	524	70.01	0.0000215
23	खासतिलाडी	519	95.75	0.0000213
24	अलई	585	199.45	0.0000234
25	सुपई	845	170.48	0.0000317
26	सिमखल्या	250	72.85	0.0000144
27	पाण्डेतोली	507	55.44	0.0000210
28	कुंजरतोडा	249	176.87	0.0000144
29	कुंजबरगल	186	25.90	0.0000144
30	देवडा	538	285.95	0.0000240
31	थिकलना	644	240.49	0.0000263
32	धौलनेली	444	307.32	0.0000216
33	बौडा	433	273.46	0.0000204
34	त्रिनेली	463	351.75	0.0000232
35	सल्युडी	382	154.63	0.0000170
36	कलौन	526	50.18	0.0000216
37	जिंगल	297	66.80	0.0000144
38	पल्युं	593	248.08	0.0000249
39	डुगरी	757	334.30	0.0000322
40	सल्ला	840	197.49	0.0000315
41	हटौला	669	239.55	0.0000271
42	दियारी	844	537.63	0.0000399
43	कांचुला	622	310.33	0.0000273
44	खाकरीगूठ	546	299.88	0.0000246
45	बबुरियानायल	365	330.72	0.0000196
46	चनोली	335	137.60	0.0000155
47	जोग्युडा	274	115.34	0.0000144
48	दिगोली	409	137.57	0.0000178
49	बूंगा	652	324.57	0.0000286
50	उटियां	251	85.60	0.0000144

District:- Almora

Block: Hawalbagh

1	बेह	418	191.92	0.0000181
2	मेहला	158	70.76	0.0000144
3	कसून	394	153.67	0.0000174
4	वलसा	187	74.88	0.0000144
5	थपनिया	507	186.77	0.0000210
6	वडयूडा	538	104.51	0.0000219
7	स्यूनराकोट	353	307.46	0.0000187
8	सकनियाकोट	406	132.82	0.0000178
9	पोखरी	419	101.85	0.0000182
10	नैनोली	409	177.92	0.0000178
11	मैगडी	263	146.45	0.0000144
12	ज्यूला	344	50.27	0.0000158
13	गवालाकोट	514	321.85	0.0000241
14	तिलौरी	226	62.23	0.0000144
15	सकार	317	141.70	0.0000149
16	डांगीखोला	472	291.56	0.0000221
17	बजगल	207	83.92	0.0000144
18	पटूरा	391	134.36	0.0000173
19	ओडला	314	91.77	0.0000148
20	गल्ली बस्यूरा	691	239.92	0.0000278
21	रणखिला	498	117.84	0.0000207
22	सिलानी	291	86.56	0.0000144
23	रमडा	271	178.47	0.0000144
24	चौना	912	336.44	0.0000371
25	स्यूरा	147	126.68	0.0000144
26	नैणी	320	196.22	0.0000150
27	कनालबूंगा	820	164.50	0.0000309
28	उसकोना	231	37.97	0.0000144
29	नाकोट	222	230.07	0.0000151
30	दाडिमखोला	384	164.27	0.0000171

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
31	बडसीमी	271	82.68	0.0000144
32	भनरगांव	261	64.07	0.0000144
33	भाटनयालज्यूला	694	336.06	0.0000302
34	बसगांव	318	72.70	0.0000150
35	बसर	493	204.99	0.0000206
36	कुचरचौन	456	191.69	0.0000193
37	सल्लारौतेला	505	200.33	0.0000209
38	मटेलाअघार	474	116.47	0.0000199
39	पत्थरकोट	269	169.00	0.0000144
40	स्यूना	444	237.54	0.0000199
41	बंगसर	302	124.49	0.0000144
42	खौडी	474	187.64	0.0000199
43	खाईकट्टा	247	38.04	0.0000144
44	झसियाटाना	646	172.96	0.0000254
45	देवली	700	198.30	0.0000271
46	मटेला	1031	165.25	0.0000376
47	सैनार	369	159.65	0.0000166
48	बडसीमी	792	146.52	0.0000300
49	ढटवालगांव	341	134.59	0.0000157
50	सिद्धपुर	483	503.07	0.0000276
51	चौसली	526	297.39	0.0000239
52	ज्यूडकफून	513	252.57	0.0000224
53	डाल	477	441.93	0.0000259
54	रौन	513	174.35	0.0000211
55	बिमौला	534	223.23	0.0000224
56	धारी	664	242.44	0.0000270
57	ज्यौली	624	249.25	0.0000259
58	चाण	442	319.34	0.0000218
59	खूंट	608	331.89	0.0000274
60	धामसा	1280	329.78	0.0000487
61	कनेली	445	117.18	0.0000190
62	भुल्यूडा	354	79.17	0.0000161
63	चितई	346	41.35	0.0000158
64	सिराड	370	237.07	0.0000175
65	टाटिक	237	163.50	0.0000144
66	फलसीमा	767	177.80	0.0000292
67	फडका	283	86.26	0.0000144
68	तलाडबाडी	273	30.78	0.0000144
69	पाण्डेखोला	521	86.12	0.0000214
70	गरगूठ	1072	88.38	0.0000389
71	सैकूडा	247	42.21	0.0000144
72	चम्पा	489	311.19	0.0000231
73	कटारमल	610	375.12	0.0000285
74	कुज्याडी	469	134.71	0.0000198
75	ढैली	303	183.43	0.0000145
76	देवलीखान	427	218.54	0.0000189
77	कफलकोट	227	74.07	0.0000144
78	नौला	601	137.88	0.0000239
79	कयाला	306	739.46	0.0000243
80	गढवाली	434	154.25	0.0000186
81	गुरना	659	202.42	0.0000258
82	क्वैराला	357	138.41	0.0000162
83	चिनौना	655	190.65	0.0000257
84	रिखे	301	66.49	0.0000144
85	पणकोट	324	56.96	0.0000151
86	केस्ता	339	117.36	0.0000156
87	मनाउ	466	205.99	0.0000198
88	कोटली	360	221.75	0.0000168
89	महतगांव	746	136.20	0.0000286
90	पाखुरा	671	277.37	0.0000280
91	कुटगोली	232	197.90	0.0000144
92	उडियारी	316	95.16	0.0000149
93	छाना	240	56.30	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
94	घुरसौ	328	94.72	0.0000153
95	शैल	1054	57.30	0.0000383
96	मैचौड	213	143.67	0.0000144
97	गधोली	574	138.17	0.0000231
98	मटीना	873	375.86	0.0000369
99	बल्टा	892	137.21	0.0000332
100	चितईपंत	383	116.83	0.0000170
101	पिठोनी	258	154.21	0.0000144
102	बिरौडा	406	144.02	0.0000178
103	स्याली	714	139.39	0.0000275
104	सरकार की आली	1169	10.57	0.0000420
105	रैलापाली	725	192.22	0.0000279
106	बख	1833	76.41	0.0000631
107	सरसौ	1329	86.21	0.0000471
108	लाट	446	216.44	0.0000194
109	दुगालखोला	1395	23.43	0.0000492
110	रैलाकोट	735	121.07	0.0000282
111	खत्याडी	4139	360.08	0.0001402
112	तलाड	582	86.42	0.0000233
113	सैज	263	138.27	0.0000144
114	रैगल	309	247.02	0.0000158
115	डोबा	482	302.42	0.0000227
116	बडगलरौतेला	284	227.64	0.0000151
117	बडगलभट्ट	370	348.16	0.0000202
118	माल	1929	218.66	0.0000666
119	हवालबाग	595	192.22	0.0000238
120	घनेली	618	165.16	0.0000245
121	ज्योली	173	73.66	0.0000144
122	पिल्खा	786	240.10	0.0000308
123	माट	920	225.96	0.0000347
124	बिन्तोला	320	213.76	0.0000154
125	खगमराकोट	357	38.15	0.0000162

District:- Almora

Block: Lamgara

1	दौ घोडिया	120	71.27	0.0000144
2	डामर	495	335.98	0.0000239
3	बोरागांव	362	320.94	0.0000193
4	डोल	2135	840.16	0.0000824
5	स्यूनानी	268	148.52	0.0000144
6	बचकाण्डे	289	115.74	0.0000144
7	निरई	226	93.89	0.0000144
8	तडेनी	316	70.65	0.0000149
9	खांकर	950	282.38	0.0000370
10	खेर्दा	456	128.29	0.0000193
11	अनरियाकोट	625	177.65	0.0000247
12	ढौरा	894	437.48	0.0000390
13	मल्ली चौनली	638	282.28	0.0000271
14	उज्यौला	550	188.58	0.0000223
15	सिलखोडा	426	441.61	0.0000243
16	कोकिलागांव	191	188.19	0.0000144
17	सिरसोडा	311	196.18	0.0000147
18	तुलेडी	391	270.47	0.0000190
19	नैणी	248	269.92	0.0000161
20	नयासंग्रोली	768	271.96	0.0000310
21	सुनाडी	770	134.36	0.0000293
22	मल्ला बिनोला	422	100.77	0.0000183
23	कुंज	403	110.48	0.0000177
24	कालाडुगरा	202	112.96	0.0000144
25	कुटौली	594	136.79	0.0000237
26	बसगांव	270	144.00	0.0000144
27	लवाली	258	109.27	0.0000144
28	आराखेत	281	118.45	0.0000144
29	तल्ला बिनोला	236	131.93	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
30	सांगडसाहू	992	437.85	0.0000421
31	घ्यूलीरोतेला	424	153.35	0.0000183
32	घ्यूलीधौनी	310	106.43	0.0000147
33	कनरा	650	561.32	0.0000343
34	घूरासंग्रोली	840	531.35	0.0000396
35	लमकोट	512	222.18	0.0000217
36	रणाऊ	440	228.66	0.0000195
37	छानाखरकोटा	830	265.89	0.0000328
38	भागादेवली	1257	300.28	0.0000472
39	नाटाडोल	1503	221.77	0.0000531
40	मोरपटयूडी	273	124.24	0.0000144
41	मेरगांव	583	130.60	0.0000234
42	गुठोली	279	140.43	0.0000144
43	उन्यूडा	591	308.38	0.0000263
44	विशोदकोट	335	229.29	0.0000162
45	डौठा	202	106.03	0.0000144
46	भाटकोट	182	87.01	0.0000144
47	गौना	512	360.58	0.0000250
48	तोली	839	454.07	0.0000377
49	पितना	384	182.92	0.0000171
50	फटक्वालडुंगरा	457	274.39	0.0000212
51	मिरोली	250	198.71	0.0000144
52	चुपडा	200	76.49	0.0000144
53	बुधाण	154	99.15	0.0000144
54	टिकर	478	188.99	0.0000200
55	ठांट	714	284.01	0.0000296
56	कल्टानी	416	397.82	0.0000229
57	आनुली	604	284.05	0.0000261
58	बलिया	172	110.42	0.0000144
59	बैगनिया	285	187.33	0.0000144
60	बडियाररैत	390	110.89	0.0000172
61	फूटा	264	215.00	0.0000147
62	त्यूनरा	313	131.52	0.0000148
63	कूरी	536	340.36	0.0000253
64	झालडुंगरा	650	217.23	0.0000259
65	बजेठी	729	191.42	0.0000280
66	जोशीधूरा	302	71.15	0.0000144
67	भटखोला	265	59.59	0.0000144
68	बडयूडा	483	87.82	0.0000202
69	ठानामठेणा	327	242.42	0.0000163
70	बलमा	403	188.18	0.0000177
71	ढैली	755	240.38	0.0000298
72	बाराकोट	850	241.61	0.0000329
73	पुभाऊ	530	146.97	0.0000217
74	सैनोली	561	191.42	0.0000227
75	चौकुना	598	282.88	0.0000259
76	थामथोली	471	107.27	0.0000198
77	कुमाल्सो	235	64.58	0.0000144
78	लोहना	254	122.62	0.0000144
79	सूरी	479	300.02	0.0000225
80	काण्डे	538	273.58	0.0000237
81	सुरखाल	450	228.25	0.0000198
82	सुरचौडा	450	172.08	0.0000191
83	चिरतिनमिना	202	204.14	0.0000145
84	तल्ला भटयूडा	506	218.14	0.0000214
85	उडियारी	410	145.29	0.0000179
86	सेल्टाचापड	534	214.09	0.0000222
87	दाडिमी	747	613.12	0.0000383
88	गणाऊ	410	143.64	0.0000179
89	चौमू	811	418.46	0.0000359
90	फलसीमा	323	119.79	0.0000151
91	सिमल्टी	197	168.35	0.0000144
92	सत्यो	610	362.01	0.0000282

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
93	पलना	617	174.83	0.0000245
94	रतखान	420	489.07	0.0000252
95	भैसोडा	442	269.11	0.0000206
96	भाबू	232	57.47	0.0000144
97	सिलपड	321	126.67	0.0000151
98	कपकोट	1132	416.86	0.0000461
99	गौलीमहर	721	220.16	0.0000282
100	जाख तिवाड़ी	240	200.33	0.0000144
101	बधाण	541	332.66	0.0000253
102	नौरा	549	358.55	0.0000261
103	मलाड़ी	598	248.89	0.0000250

District:- Almora

Block: Dwarahaat

1	म० बिठौली	629	250.70	0.0000261
2	गनोली	518	140.60	0.0000213
3	भटकोट	271	231.11	0.0000151
4	बावन	135	116.32	0.0000144
5	काण्डे	452	414.00	0.0000244
6	पैठानी	460	306.05	0.0000220
7	नैणी-1	201	279.00	0.0000163
8	त० बिठौली	191	215.77	0.0000148
9	ईडा	2042	841.00	0.0000794
10	कुनस्यारी	449	185.25	0.0000191
11	चमीनी	294	190.30	0.0000144
12	तिपौला	424	215.35	0.0000187
13	खलना	325	190.50	0.0000152
14	जमीनीवार	306	1556.08	0.0000243
15	जमीनीपार	189	373.43	0.0000186
16	सिमलागांव	418	203.75	0.0000182
17	बेदुली	444	107.93	0.0000190
18	धरमगांव	728	68.15	0.0000280
19	छत्तगुल्ला	588	309.61	0.0000262
20	बसेरा	557	396.60	0.0000273
21	गुपटली	110	43.38	0.0000144
22	मल्ली मिरई	1682	915.00	0.0000680
23	असगोली	1180	566.01	0.0000512
24	मल्ली किरोली	561	331.70	0.0000259
25	कुमाल्टा	435	115.11	0.0000187
26	धन्यारी	221	196.63	0.0000144
27	कूना	182	92.66	0.0000144
28	पिनोली	127	44.06	0.0000144
29	बडेत	331	190.15	0.0000154
30	मटेला-2	543	175.05	0.0000221
31	भैंट	491	197.91	0.0000205
32	रेराड़ी	406	165.92	0.0000178
33	मनेला	485	185.50	0.0000203
34	बासुलीसेरा	715	105.00	0.0000276
35	च्याली	626	156.21	0.0000247
36	छाना	342	176.04	0.0000157
37	पनेरगांव	588	50.58	0.0000235
38	भण्डरगांव	716	238.77	0.0000285
39	सकुनी	393	129.10	0.0000173
40	मेल्टा	236	36.83	0.0000144
41	मुझोली	1106	426.96	0.0000455
42	कुलसीबी	579	248.90	0.0000244
43	भिडारकोट	463	130.31	0.0000196
44	मल्यालगांव	447	177.66	0.0000191
45	कुवाली	685	180.50	0.0000266
46	नैडी-2	350	218.89	0.0000164
47	रेना	775	263.66	0.0000310
48	धनखोली	280	78.51	0.0000144
49	दैना	191	89.84	0.0000144
50	पागसा	738	115.34	0.0000283

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
51	महतगांव	563	168.76	0.0000227
52	सुतरगांव	558	114.27	0.0000226
53	कुनध्यारी	240	151.20	0.0000144
54	दडमार	578	195.25	0.0000232
55	रतखाल	612	684.00	0.0000340
56	नायल-1	403	320.04	0.0000206
57	पारकोट	550	108.69	0.0000223
58	नायल-2	451	200.73	0.0000192
59	बिन्ता	664	284.75	0.0000280
60	अल्मियांगांव	538	381.05	0.0000263
61	भतौरा	844	244.00	0.0000327
62	ओडचौनलिया	414	91.20	0.0000180
63	कामा	574	119.39	0.0000231
64	नौलाकोट	753	124.65	0.0000288
65	बाडी	95	4.86	0.0000144
66	जाख	381	103.20	0.0000170
67	बैनाली	535	198.30	0.0000218
68	रवाडी	909	144.48	0.0000337
69	डोटलगांव	866	282.88	0.0000344
70	ईडासेरा	488	312.02	0.0000231
71	रावलसेरा	447	92.68	0.0000191
72	उरोली	619	275.60	0.0000264
73	डीडा	785	220.50	0.0000303
74	सिमोली	609	175.35	0.0000242
75	भैसोली	617	189.85	0.0000245
76	दिगोती	487	172.80	0.0000203
77	रियूनी मल्ली	210	280.80	0.0000163
78	मजेठी	108	125.95	0.0000144
79	रियूनी तल्ली	2689	272.75	0.0000920
80	नैनी-3	604	245.35	0.0000251
81	डउगलिया	1054	225.90	0.0000390
82	सेली सुनोली	256	180.60	0.0000144
83	मासर	290	192.25	0.0000144
84	छब्बीसा	416	220.00	0.0000186
85	कफडा	445	255.60	0.0000203
86	सती नौगांव	555	211.35	0.0000228
87	धौलाडगूठ	317	152.50	0.0000149
88	मटेला	349	141.80	0.0000159
89	दुधोली	508	152.00	0.0000210
90	सूरना	679	331.10	0.0000296
91	टोडरा	467	316.05	0.0000225
92	बबुरखोला	799	260.85	0.0000317
93	दलमोटी	223	189.25	0.0000144
94	विजयपुर	922	417.15	0.0000394
95	दैरी	443	115.00	0.0000189
96	घघलौडी	488	51.04	0.0000204
97	कौला	577	272.25	0.0000249
98	नटगागुल्ली	552	397.51	0.0000272
99	बमनपुरी	306	85.00	0.0000146
100	भुमकिया	284	85.00	0.0000144
101	गवाड	569	319.00	0.0000258
102	जामड	728	155.26	0.0000280
103	कोटिला	419	292.00	0.0000204
104	फल्हाडी	416	277.69	0.0000200
105	बयेला	389	327.80	0.0000203
106	वलना	229	292.97	0.0000166
107	तल्ली मिरई	961	240.05	0.0000364
108	रणा	489	245.08	0.0000215
109	बनोली	162	167.00	0.0000144
110	कुईर	474	205.10	0.0000200
111	छतेणा	501	118.05	0.0000208
112	तल्ली कहाली	252	69.80	0.0000144
113	सलना	1214	380.00	0.0000478

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
114	बूगा	361	44.00	0.0000163
115	घनखलगांव	313	60.71	0.0000148
116	तैलीसुनोली	319	73.08	0.0000150
117	नौसार	279	98.57	0.0000144
118	उभ्याडी	352	76.15	0.0000160

District:- Almora

Block: Salt

1	कुन्हील स्यौत्री	278	138.52	0.0000144
2	डुगरा	501	386.40	0.0000253
3	गहणतिमले	291	177.38	0.0000144
4	नैलवालपाली	455	206.84	0.0000195
5	कनगडी	313	111.98	0.0000148
6	मणुली	310	230.80	0.0000154
7	चौना	361	159.82	0.0000163
8	सवोलीरोतेला	259	131.18	0.0000144
9	डगूला	257	302.08	0.0000169
10	डढरिया	370	213.80	0.0000169
11	चमकनाडढरी	459	137.95	0.0000194
12	खुमाड	730	272.10	0.0000298
13	टुकनौली	441	197.08	0.0000189
14	स्याहीलेण	307	221.10	0.0000151
15	जालीखान	439	128.66	0.0000188
16	कोटाचामी	315	167.30	0.0000149
17	सारुड	94	91.50	0.0000144
18	जमरिया	373	397.28	0.0000215
19	भौनडांडा	804	310.76	0.0000331
20	मंगरौ	409	200.64	0.0000179
21	झडगांव	504	246.00	0.0000220
22	नागतले	354	245.37	0.0000172
23	बूडाकोट	552	213.43	0.0000227
24	डूंगरा-2	278	246.00	0.0000155
25	कूपी	181	114.14	0.0000144
26	नेवलगांव 2	422	426.34	0.0000238
27	हरडातडियाल	402	92.36	0.0000176
28	हरडामौलेखी	562	196.96	0.0000227
29	लुहेडा	414	183.10	0.0000180
30	तोल्हो	469	241.66	0.0000208
31	कोटाचामी	315	167.30	0.0000149
32	पीनाकोट	585	179.96	0.0000234
33	बौडतल्ला	482	256.00	0.0000215
34	बौडमल्ला	512	250.00	0.0000223
35	तडम	1248	659.24	0.0000542
36	बडेत	214	78.32	0.0000144
37	अजोलीतल्ली	478	211.49	0.0000203
38	अजोलीमल्ली	392	179.56	0.0000173
39	अछरौन	791	182.93	0.0000300
40	भकराकोट	405	329.99	0.0000209
41	नेवलगांव-1	359	171.82	0.0000163
42	मैणाकोट	544	175.56	0.0000221
43	बरहलिया	474	121.56	0.0000199
44	कटरिया	473	252.99	0.0000212
45	भवाली	191	91.84	0.0000144
46	भ्याडी	856	368.78	0.0000361
47	मवलगांव	382	387.70	0.0000215
48	रगडगाड	192	101.46	0.0000144
49	रिवालीपल्ली	357	217.86	0.0000166
50	रणथमल	617	412.11	0.0000296
51	जसपुरकोट	232	76.20	0.0000144
52	जसपुरतल्ला	249	198.34	0.0000144
53	मुनडा	248	218.58	0.0000148
54	मन्हैत	239	292.06	0.0000166
55	चौच	319	207.20	0.0000152
56	नैकणा	708	326.72	0.0000304

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
57	पाटियाचौरा	311	223.22	0.0000153
58	कालीगांव	154	183.30	0.0000144
59	खटलगांव	385	130.46	0.0000171
60	मसगियाबांज	284	314.90	0.0000172
61	विरलगांव	485	205.55	0.0000204
62	झिमार	582	380.16	0.0000277
63	भीताकोट	523	282.86	0.0000235
64	गुलार	592	254.52	0.0000250
65	आंसूतले	300	268.51	0.0000160
66	गडकोट तल्ला	338	137.32	0.0000156
67	गडकोट मल्ला	509	350.58	0.0000247
68	झीपा	446	204.24	0.0000191
69	पैसिया	379	148.16	0.0000169
70	पीपना	397	121.64	0.0000175
71	दाडमी	181	139.04	0.0000144
72	कालीगाड	428	249.76	0.0000197
73	कफल्टा	588	303.80	0.0000261
74	गोटिया	297	168.00	0.0000144
75	डभरा	504	109.05	0.0000209
76	सैणमानुर	1033	132.70	0.0000377
77	दन्यूडा	456	92.57	0.0000193
78	उजराड	577	101.05	0.0000232
79	कनेडा	354	158.29	0.0000161
80	दुगौली	340	53.20	0.0000157
81	मलिहारी	345	172.10	0.0000158
82	नानणकोटा	289	117.20	0.0000144
83	इनलो	631	210.06	0.0000251
84	घांघली	235	212.02	0.0000147
85	बिनोली	599	112.08	0.0000239
86	रणकूना	527	177.12	0.0000216
87	थलमाड	245	241.00	0.0000154
88	देवायल	519	592.00	0.0000309
89	पोखरीमल्ली	472	540.15	0.0000281
90	पोखरीतल्ली	425	423.65	0.0000238
91	नदोली	444	356.20	0.0000227
92	थालतराड	973	736.25	0.0000455
93	थलातडियाल	362	621.90	0.0000261
94	करगेत	623	335.00	0.0000279
95	मैठाणी	443	515.00	0.0000266
96	घचकोट	594	367.00	0.0000278
97	रिक्वासी	363	539.00	0.0000246
98	कानेखलपाटी	843	854.30	0.0000413
99	डयौना	370	399.62	0.0000215
100	बुंगीधार	208	163.98	0.0000144
101	सीमारिष्टना	419	103.37	0.0000182
102	खाल्यो	222	190.48	0.0000144
103	बरकिन्डा	381	216.52	0.0000174
104	बेसरबगड	360	158.53	0.0000163
105	डढोली	429	134.21	0.0000185
106	पूनाकोट	716	91.46	0.0000276
107	सकनणा	679	307.17	0.0000290
108	भैसखेत	347	337.43	0.0000192
109	कुणीधार	944	368.63	0.0000389
110	बसेडी	537	416.17	0.0000272
111	मुसोली	346	362.20	0.0000198
112	तया	471	155.09	0.0000198
113	दुगामोहान	274	28.17	0.0000144
114	खटोली	256	60.48	0.0000144
115	बनकोटा	378	39.56	0.0000169
116	डूगरी	448	65.33	0.0000191
117	सोखती	355	70.40	0.0000161
118	बमौडा	338	56.38	0.0000156
119	तराडी	358	28.03	0.0000162

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
120	मछोड	406	62.21	0.0000178
121	बमनगांव	297	122.72	0.0000144
122	डोंग	487	191.92	0.0000203
123	जिहाड	374	15.75	0.0000167
124	रुछ डम्ह	161	39.42	0.0000144
125	चरीक्यारी	736	84.19	0.0000282
126	कोटली मल्ली	497	121.22	0.0000206
127	कोटली तल्ली	414	111.44	0.0000180
128	खाल्योक्यारी	516	50.16	0.0000212
129	पनुवाद्योखन	1167	119.48	0.0000419
130	नगचूला	550	146.46	0.0000223
131	डभरासौराल	984	243.45	0.0000372
132	जाख	1334	32.21	0.0000472
133	टोटाम	324	51.17	0.0000151
134	चमकनाअधे	244	70.25	0.0000144
135	मौलेख	274	69.34	0.0000144
136	भिने	288	339.63	0.0000178
137	टिटोली	348	103.34	0.0000159
138	पुरियाचौरा	318	303.37	0.0000175

District:- Almora

Block: Bhikiyasen

1	खरक	156	123.00	0.0000144
2	नौबाडा	554	190.21	0.0000225
3	निरकोट	264	155.00	0.0000144
4	धमेडा	393	172.00	0.0000173
5	सूरे	304	175.24	0.0000145
6	रूपानौली	161	42.90	0.0000144
7	भण्टी	347	65.56	0.0000159
8	नागार्जुन	238	133.55	0.0000144
9	मासी	277	184.55	0.0000144
10	तकुल्टी	633	197.91	0.0000250
11	बूढली	468	137.60	0.0000197
12	चौरा	352	101.99	0.0000160
13	चौनिया	113	29.95	0.0000144
14	डहल	381	172.80	0.0000170
15	त० मयोली	228	82.56	0.0000144
16	भासीकफलानी	409	219.75	0.0000183
17	डगरखोला	285	165.93	0.0000144
18	पटास	114	91.46	0.0000144
19	सनणै	439	199.11	0.0000188
20	शिलंग	234	132.34	0.0000144
21	पडयूला	221	59.10	0.0000144
22	घुघुली	239	116.15	0.0000144
23	जालली	557	247.23	0.0000237
24	गंगोडा	498	310.41	0.0000234
25	सौली	110	88.33	0.0000144
26	नोघरिया	348	105.95	0.0000159
27	रिगडिया	348	147.41	0.0000159
28	निगराली	314	368.70	0.0000189
29	लोकोट	360	40.87	0.0000163
30	सूणी	348	101.98	0.0000159
31	पन्तगांव	437	160.67	0.0000187
32	सिनोडा	534	83.88	0.0000218
33	घारड	347	103.20	0.0000159
34	हरनौली	427	136.39	0.0000184
35	सिरमौली	482	184.13	0.0000202
36	पालीथौली	421	273.64	0.0000200
37	बगडवार	358	139.66	0.0000162
38	मोहनरी	489	250.51	0.0000216
39	हउली	411	168.76	0.0000179
40	गैर	559	157.43	0.0000226
41	भौनली	210	72.47	0.0000144
42	कोट	358	170.38	0.0000162

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
43	डुमना	253	37.24	0.0000144
44	दनपो	977	136.39	0.0000359
45	धनौली	210	56.66	0.0000144
46	नैकणा	260	266.69	0.0000160
47	पाली	371	188.18	0.0000166
48	रिखाडी	229	130.31	0.0000144
49	रिखाड	510	194.26	0.0000211
50	काटियाग	307	200.32	0.0000146
51	धौना	248	118.46	0.0000144
52	खनोलिया	245	232.70	0.0000152
53	सिंगोली	190	89.03	0.0000144
54	अमोली	344	189.79	0.0000158
55	दौला	302	134.93	0.0000144
56	नैल	249	172.62	0.0000144
57	बाजन	485	282.44	0.0000223
58	झडकोट	160	190.21	0.0000144
59	खुरुडी	119	60.30	0.0000144
60	मटेला	161	117.77	0.0000144
61	मुनियाचौरा	387	208.84	0.0000174
62	चौडा	296	159.86	0.0000144
63	बमनचौना	447	278.79	0.0000210
64	नौगांव	306	478.67	0.0000213
65	बौली	536	245.25	0.0000230
66	उणुली	352	132.48	0.0000160
67	हुंगा	127	76.10	0.0000144
68	थिरोली	825	462.96	0.0000374
69	महरटाना	238	163.90	0.0000144
70	जमोली	557	165.93	0.0000225
71	नौला	735	458.93	0.0000345
72	दलमोडी	142	65.16	0.0000144
73	जेनल	334	114.93	0.0000155
74	इण्डा	370	295.02	0.0000189
75	महरनैल	203	212.07	0.0000147
76	बासोट	682	174.82	0.0000265
77	इनोली	544	164.20	0.0000221
78	सोरे	616	229.86	0.0000251
79	श्रीकोट	385	149.94	0.0000171
80	चुनली	400	191.43	0.0000176
81	थापला	328	288.16	0.0000174
82	पीपलगांव	388	204.79	0.0000173
83	उगलियां	326	116.96	0.0000152
84	सीम	534	412.30	0.0000270
85	बिनौली	538	163.49	0.0000219
86	बम्याली	177	127.10	0.0000144
87	डपुली	352	166.33	0.0000160
88	बूगानौरड	253	111.63	0.0000144
89	गुजरगढी	443	145.62	0.0000189
90	फलसों	237	97.13	0.0000144
91	बाडीकोट	455	296.65	0.0000217
92	खुरेडी	321	181.71	0.0000151
93	जेठा	263	150.55	0.0000144
94	सेणसेरा	613	9.31	0.0000243
95	भिकियासेण	1974	133.55	0.0000676
96	कमराड	270	227.04	0.0000150
97	खडखेत	274	118.97	0.0000144
98	सिनार	297	105.22	0.0000144

District:- Almora

Block: Tarikhet

1	सौला-2	655	283.00	0.0000277
2	बिल्लेख	679	459.00	0.0000327
3	शिलगी	534	187.00	0.0000218
4	चौना	455	69.02	0.0000193
5	सूरी	660	112.00	0.0000258

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
6	सिमलधार	370	221.00	0.0000171
7	ईडा	460	176.00	0.0000195
8	कालनू	546	112.92	0.0000222
9	सौखोला	351	54.59	0.0000160
10	तिमिला	473	92.74	0.0000199
11	मजगांव	473	148.00	0.0000199
12	मल्लाडामर	434	55.97	0.0000186
13	डीगा	326	153.58	0.0000152
14	सौनी	680	74.68	0.0000265
15	पीपली	347	188.00	0.0000159
16	सजगोडी	320	156.75	0.0000150
17	खग्यार	652	284.00	0.0000276
18	मकडो	541	96.66	0.0000220
19	मौना	870	121.39	0.0000325
20	बगूना	454	229.18	0.0000200
21	मुसोली	294	578.00	0.0000236
22	ऐरोली	1031	134.59	0.0000376
23	बलना	735	324.08	0.0000312
24	पंतकोटली	476	197.32	0.0000200
25	कारचूली	578	235.92	0.0000241
26	रतगल	292	112.75	0.0000144
27	झलोडी	1219	334.00	0.0000468
28	बधाण	3366	187.52	0.0001118
29	खनिया	1407	85.00	0.0000495
30	ऐरोड	818	354.92	0.0000346
31	मलविश्वा	961	121.90	0.0000354
32	मोवडी	763	89.61	0.0000291
33	खुडोली	443	73.56	0.0000189
34	ऐराडी	322	42.56	0.0000151
35	गुडस्यारी	723	36.00	0.0000278
36	खान	235	48.00	0.0000144
37	जनता	449	67.00	0.0000191
38	नौगांव-1	413	76.00	0.0000180
39	पजीना	290	146.00	0.0000144
40	हरोलीगनोली	293	78.62	0.0000144
41	वेडगांव	229	79.00	0.0000144
42	उपराडी	757	229.00	0.0000296
43	दूणी	360	89.46	0.0000163
44	फल्हाडी	587	400.02	0.0000284
45	जैनोली	839	110.00	0.0000315
46	जोग्याडी	440	77.00	0.0000188
47	तरस्वाड	355	114.00	0.0000161
48	पिलखोली	1038	99.00	0.0000378
49	हरडे	671	92.00	0.0000262
50	अल्मियाकाण्डे	392	112.00	0.0000173
51	चमोली	284	87.00	0.0000144
52	पालीनदुली	742	45.05	0.0000284
53	चलसियापडोली	309	86.16	0.0000147
54	तडीज्यूली	497	169.30	0.0000206
55	खडखेत	187	101.08	0.0000144
56	अम्याडी	502	164.04	0.0000208
57	गंगोडा	703	193.18	0.0000272
58	पपनैकोठार	836	212.94	0.0000317
59	ऊणी	427	209.00	0.0000186
60	कपीना	935	116.00	0.0000346
61	पोखरी	367	428.00	0.0000220
62	बोहरागांव	483	89.00	0.0000202
63	डोरभ	225	84.00	0.0000144
64	बमस्यू	473	234.00	0.0000207
65	मलोना	515	112.00	0.0000212
66	बजीना	415	171.00	0.0000180
67	ख्यूशालकोट	850	593.00	0.0000414
68	हिडाम	403	58.60	0.0000177

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
69	बिसालकोट	565	165.00	0.0000228
70	बयेडी	265	327.00	0.0000175
71	चापड	826	190.00	0.0000311
72	तौडा	1168	58.09	0.0000420
73	मटेला	753	364.00	0.0000328
74	मुसोली	758	578.00	0.0000381
75	मण्डलकोट	484	172.00	0.0000202
76	सरना	428	159.31	0.0000184
77	पाण्डकोटा	620	272.00	0.0000263
78	बग्वालीरोतेला	369	51.76	0.0000166
79	डोबा	404	99.48	0.0000177
80	हडोली	223	122.00	0.0000144
81	कडाकोट	626	359.00	0.0000286
82	परतोडावार	497	141.56	0.0000206
83	सौला-1	384	195.00	0.0000171
84	अस्वालकोटयूडा	253	71.00	0.0000144
85	ज्यूडा	365	235.00	0.0000173
86	सगनेटी	369	187.47	0.0000166
87	गुटोली	419	252.04	0.0000194
88	चमडोलीबगोटी	227	120.00	0.0000144
89	सुनियाकोट	308	152.00	0.0000146
90	पाखुडा	375	47.16	0.0000168
91	शिवाली	312	77.13	0.0000148
92	देहोली	591	47.61	0.0000236
93	गाडी	346	100.06	0.0000158
94	मटीला	883	107.33	0.0000329
95	सरोली	520	76.00	0.0000214
96	टानापन्याली	343	137.00	0.0000157
97	तिपौला	390	406.00	0.0000222
98	टूनाकोट	351	135.00	0.0000160
99	भडगांव	483	180.00	0.0000202
100	धिघारी	364	46.00	0.0000164
101	नौघर	385	122.00	0.0000171
102	गैरड	379	115.00	0.0000169
103	थकुलाडी	343	136.00	0.0000157
104	सिमोली	681	270.00	0.0000282
105	मंगचोडा	892	328.00	0.0000363
106	दुगोडा	852	334.66	0.0000352
107	चौकुनी	743	229.98	0.0000292
108	विष्टकोटुली	384	159.80	0.0000171
109	पापडा	493	230.00	0.0000212
110	सलौनी	382	70.35	0.0000170
111	जाल	275	191.34	0.0000144
112	सेनरी	412	159.00	0.0000179
113	दुभणा	673	65.68	0.0000262
114	नैटी	263	75.00	0.0000144
115	नौगांव	512	261.00	0.0000226
116	नौवा	408	121.00	0.0000178
117	बैना-1	454	63.87	0.0000193
118	टानारैली	588	124.00	0.0000235
119	मेहलखण्ड	298	86.21	0.0000144
120	बंगोडा	268	92.36	0.0000144
121	मटेलामनिहार	394	84.00	0.0000174
122	मनारी	404	92.00	0.0000177
123	स्युंतल्ला	432	94.00	0.0000186
124	गुमटा	527	158.00	0.0000216
125	लछीना	499	149.00	0.0000207
126	बैना-2	169	160.00	0.0000144
127	डुंगरा	324	56.00	0.0000151
128	ईनाण	299	68.67	0.0000144
129	नाफण	345	52.25	0.0000158
130	डदुली	319	79.65	0.0000150

District:- Almora

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
Block: Chakutiya				
1	टटलगांव	750	255.00	0.0000300
2	तल्ला ताजपुर	361	299.00	0.0000187
3	सुनगढी	486	72.00	0.0000203
4	मल्लाताजपुर	283	70.00	0.0000144
5	पीपलधार	471	119.00	0.0000198
6	भनौटिया	399	66.66	0.0000175
7	सिमलखेत	1032	328.00	0.0000407
8	खजुरानी	571	325.00	0.0000260
9	छिताड	773	218.00	0.0000298
10	पुनियाबगड	117	62.00	0.0000144
11	चुलेरासीम	508	174.00	0.0000210
12	खाडा	1289	399.00	0.0000506
13	रामपुर	746	246.00	0.0000297
14	जमणिया	1124	84.00	0.0000406
15	गनाई	1170	423.00	0.0000474
16	फुलई	796	80.00	0.0000301
17	दिगोत	789	520.00	0.0000377
18	धुधलियाबिष्ट	572	54.00	0.0000230
19	क्वैराली	622	437.00	0.0000304
20	धुधलियामहर	762	738.00	0.0000388
21	मडकूबाखल	412	287.00	0.0000201
22	नागाड	640	185.00	0.0000252
23	खडकतया	508	376.00	0.0000253
24	हाटझला	1314	927.00	0.0000563
25	आगरमनराल	291	67.00	0.0000144
26	उडली खान	478	398.00	0.0000248
27	धुधलियामहर	459	295.00	0.0000217
28	खत्याडी	449	486.00	0.0000261
29	बाईसओखला	493	328.00	0.0000236
30	गजार	435	337.00	0.0000220
31	बगडी	440	300.00	0.0000213
32	बाखली	545	466.00	0.0000286
33	सिरोली	607	441.00	0.0000300
34	भटकोट	720	640.00	0.0000374
35	न्योनी	284	201.00	0.0000144
36	नौगांव बेडिया	529	500.00	0.0000289
37	ढनाण	273	290.00	0.0000166
38	टेडागांव	537	267.00	0.0000235
39	अमस्यारी	345	244.00	0.0000169
40	पैली	665	422.00	0.0000314
41	कोटयूडा ताल	917	828.00	0.0000437
42	बसरखेत	780	642.00	0.0000393
43	रीठाचौरा	297	295.00	0.0000167
44	चांदीखेत	957	532.00	0.0000433
45	ढौन	771	429.00	0.0000349
46	असेटी	355	249.00	0.0000173
47	बरलगांव	383	366.00	0.0000210
48	मासी	1665	226.00	0.0000584
49	नौगांव	169	111.00	0.0000144
50	कनरे	473	234.00	0.0000207
51	कबडोली	275	140.00	0.0000144
52	सीमा	401	233.00	0.0000184
53	मोहणा	179	92.00	0.0000144
54	गोगता	174	254.00	0.0000157
55	थापला	261	294.00	0.0000167
56	उचावाहन	299	194.00	0.0000144
57	चौना	528	194.00	0.0000216
58	कनौणी	662	201.00	0.0000259
59	जैठा	282	150.00	0.0000144
60	फडिका	387	32.00	0.0000171
61	डॉंग	278	97.00	0.0000144
62	छानी	180	116.00	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
63	बोहरागांव	377	192.00	0.0000168
64	सुरना रेखाडी	310	277.00	0.0000166
65	गोपाल गांव	119	154.00	0.0000144
66	कोटयूडा मासी	492	122.00	0.0000205
67	आदिग्रामकनौणिया	522	266.00	0.0000230
68	बग्वालीखेत	120	113.00	0.0000144
69	आदिग्रामफूलोरिया	189	36.00	0.0000144
70	जाला	257	222.00	0.0000149
71	भेल्डगांव	713	135.00	0.0000275
72	चिनौली	443	146.00	0.0000189
73	भगोती	412	269.00	0.0000196
74	पटलगांव	341	83.00	0.0000157
75	खनुली	397	172.00	0.0000175
76	टिम्टा	427	178.00	0.0000184
77	कबडोला	184	178.00	0.0000144
78	सीरा	285	178.00	0.0000144
79	लालूरी	157	138.00	0.0000144
80	झुडंगा	381	162.00	0.0000170
81	ककडखेत	261	189.00	0.0000144
82	कनौलीतल्ली	203	140.00	0.0000144
83	जेदुवा	455	210.00	0.0000196
84	चित्तौली	269	44.00	0.0000144
85	मेहलचौरा	556	112.00	0.0000225
86	बमनगांव	313	238.00	0.0000157
87	नौगांवअखेडिया	805	253.00	0.0000317
88	छाना	187	59.00	0.0000144
89	बसभीडा	438	120.00	0.0000188
90	ग्वाली	513	217.00	0.0000216
91	बैरती	973	376.00	0.0000400
92	पान	776	237.00	0.0000304
93	दन्तोला	195	100.00	0.0000144
94	महतगांव	320	80.00	0.0000150
95	गडस्यारी	507	378.00	0.0000253
96	गैराड	316	118.00	0.0000149
97	उलैणी	743	245.00	0.0000295
98	सोनगांव	750	232.00	0.0000295
99	बिजरानी	266	61.34	0.0000144

District:- Bageshwar

Block: Kapkot

1	पचार	522	93.28	0.0000214
2	होराली	361	131.48	0.0000163
3	किडई	680	206.20	0.0000266
4	दारसिंह	241	75.18	0.0000144
5	महोली	389	125.86	0.0000172
6	जलमानी	504	185.80	0.0000209
7	पठक्यूडा	391	174.50	0.0000173
8	सकन्यूडा	241	71.97	0.0000144
9	मझेडा	394	119.75	0.0000174
10	बैकोडीगांव	971	437.49	0.0000415
11	दियालीकुरौली	582	174.24	0.0000233
12	सुरकालीगांव	887	191.86	0.0000330
13	वडयूडा	442	168.60	0.0000189
14	रीमाक्वीटी	431	80.52	0.0000185
15	पपोली	594	263.00	0.0000253
16	उडियार	550	149.00	0.0000223
17	जारती	935	418.14	0.0000398
18	पोठणविनाडी	620	156.70	0.0000245
19	सिमगडी	794	104.35	0.0000301
20	बास्ती	575	126.30	0.0000231
21	सनगाड	446	51.20	0.0000190
22	महरुडी	539	93.20	0.0000220
23	चौनौला	595	75.50	0.0000238
24	जाखनी	683	160.29	0.0000265

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
25	मजगांव	311	131.66	0.0000147
26	सेरी	403	402.00	0.0000226
27	भन्तोला	291	107.94	0.0000144
28	झाकरा	408	142.20	0.0000178
29	माजखेत	506	323.30	0.0000239
30	चुचेर	418	355.62	0.0000219
31	लाथी	687	479.87	0.0000335
32	भनार	1775	1434.56	0.0000709
33	सुखचौनाकनौली	459	546.20	0.0000278
34	किसमिला	389	200.00	0.0000172
35	नामतीचेटाबगड	849	1263.68	0.0000415
36	,शामा	1030	830.92	0.0000473
37	बडीपन्याली	693	627.42	0.0000366
38	रमाडी	518	969.34	0.0000310
39	सीरी	350	746.30	0.0000257
40	नौकोडी	1030	1516.06	0.0000473
41	बडेत	1542	1168.16	0.0000635
42	लीती	1778	2084.31	0.0000710
43	मल्खडुगर्चा	595	368.23	0.0000278
44	रातिरकेटी	435	800.00	0.0000284
45	गोगिना	907	1000.00	0.0000434
46	दुलम	580	739.79	0.0000330
47	सलिंग	421	903.29	0.0000279
48	सुमगढ	913	1176.60	0.0000436
49	गासी	755	911.79	0.0000385
50	चौडा	671	769.74	0.0000359
51	खाती	307	524.09	0.0000225
52	सुडिंग	530	123.43	0.0000217
53	काफलीकमेडा	491	422.06	0.0000258
54	बघर	1673	1255.20	0.0000677
55	कर्मी	2223	2025.90	0.0000852
56	दोबाड	629	549.40	0.0000333
57	ढोक्टीगांव	286	641.66	0.0000241
58	बदियाकोट	962	809.33	0.0000451
59	कुवारी	272	727.90	0.0000241
60	किलपारा	447	1561.13	0.0000288
61	बोराचकझारकोट	293	758.22	0.0000241
62	तौख	519	714.23	0.0000310
63	सोराग	812	8080.38	0.0000404
64	बाछम	1018	763.55	0.0000469
65	झोपडा	290	447.11	0.0000204
66	खर्ककानातोली	761	370.13	0.0000332
67	गुलेर	488	281.50	0.0000223
68	मल्लादेश	618	518.62	0.0000322
69	चारीबगड	632	479.51	0.0000317
70	बमसेरा	881	159.75	0.0000328
71	ऐठाण	1122	236.58	0.0000414
72	तोली	982	1128.82	0.0000458
73	फरसालीवल्ली	818	177.41	0.0000308
74	फरसालीपल्ली	932	402.40	0.0000394
75	पोथिंग	2015	1261.31	0.0000786
76	भण्डारीगांव	594	278.38	0.0000256
77	असो	748	234.77	0.0000295
78	गडेरा	811	304.00	0.0000331
79	गुलमपरगड	436	416.00	0.0000239
80	गोलना	555	284.11	0.0000245
81	नरगडा	252	186.00	0.0000144
82	बटालगांव (पाकड)	586	250.65	0.0000247
83	बसकुना	287	215.15	0.0000148
84	वेडामझेडा	953	384.11	0.0000396
85	भयू	574	100.00	0.0000231
86	रैथल	458	150.55	0.0000194
87	कपकोट	1956	423.35	0.0000724

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
88	गैनाड	450	432.56	0.0000248
89	पुडकुनी	953	293.26	0.0000374
90	लीली	890	536.27	0.0000413
91	गैरखेत	496	251.13	0.0000219
92	उत्तरोडा	403	152.12	0.0000177
93	हसीला	735	269.52	0.0000299
94	चलकाना	668	243.36	0.0000271
95	चयई	1222	246.57	0.0000448
96	सुमटीबेशानी	1167	578.44	0.0000511
97	जगथाना	704	444.70	0.0000332
98	नानकन्यालीकाट	1280	328.42	0.0000486
99	तरसालपतियासार	494	499.77	0.0000278
100	खलझुनी	212	442.71	0.0000203
101	हरकोट	295	274.82	0.0000162
102	सुपी	1405	952.89	0.0000592
103	रिखाडी	602	579.12	0.0000332
104	मिकिलाखलपट्टा	593	378.62	0.0000280
105	लाहुर	645	637.03	0.0000351
106	झुनी	468	553.61	0.0000283
107	पोलिंग	347	101.00	0.0000159
108	पेठी	440	373.60	0.0000230
109	भैसूडीकुटीर	284	150.00	0.0000144
110	कालापैरकापडी	402	256.78	0.0000190
111	हिचोडी	308	332.81	0.0000179
112	कीमू	244	1005.07	0.0000241
113	लमजिगडा	426	81.10	0.0000184
114	हाम्टीकापडी	318	404.96	0.0000199
115	जालेख	277	302.98	0.0000169

District:- Bageshwar

Block: Garur

1	गढसेर	753	65.13	0.0000288
2	भकुनखोला	1098	68.67	0.0000397
3	नोघर	619	32.55	0.0000245
4	माल्दे	505	82.30	0.0000209
5	अणा	887	220.08	0.0000335
6	दुदिला	551	118.13	0.0000224
7	जिनखोला	438	75.35	0.0000188
8	मटेना	813	80.11	0.0000307
9	सिल्ली	868	48.37	0.0000324
10	अमोली	484	89.64	0.0000202
11	कोटुली	144	29.65	0.0000144
12	कनस्यारी	988	308.02	0.0000389
13	बण्ड	530	70.02	0.0000217
14	फल्याटी	271	125.05	0.0000144
15	ढोलगांव	522	149.74	0.0000214
16	गैरलेख	594	213.69	0.0000241
17	सिमखेत	742	293.41	0.0000307
18	पिग्लो	1266	266.31	0.0000467
19	परेणा	401	136.76	0.0000176
20	गलई	526	149.74	0.0000216
21	परकोटी	562	157.62	0.0000227
22	मनाखेत	676	236.58	0.0000272
23	व्हीलकुलवान	546	207.77	0.0000224
24	सिरकोट	1176	200.17	0.0000422
25	मैगणीस्टेट	1366	293.78	0.0000505
26	भिलकोट	552	75.16	0.0000224
27	बूगा	387	84.88	0.0000171
28	पया	666	126.88	0.0000260
29	कुलाउ	1141	242.57	0.0000421
30	अमस्यारी	410	60.50	0.0000179
31	हरीनगरी	349	63.66	0.0000159
32	छटिया	629	176.45	0.0000248
33	स्यालीस्टेट	340	59.50	0.0000157

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
34	ग्वाडपजेणा	980	171.19	0.0000360
35	मवई	341	37.23	0.0000157
36	जैसर	641	85.21	0.0000252
37	रियुनीलखमार	461	121.75	0.0000195
38	गढखेत	561	103.40	0.0000227
39	अयारतोली	787	83.73	0.0000299
40	सलखन्यारी	347	146.07	0.0000159
41	तिलसारी	517	162.85	0.0000213
42	नैकानाखुमटिया	781	183.63	0.0000297
43	जाख	478	182.08	0.0000200
44	छानीसेरा	338	136.93	0.0000156
45	मैलाडुगरी	692	135.19	0.0000268
46	थनडगोली	555	150.31	0.0000225
47	तैलीहाट	402	92.57	0.0000176
48	चनोली	342	90.98	0.0000157
49	नौगांव	729	129.64	0.0000280
50	उडखुली	533	64.50	0.0000218
51	बज्यूला	1290	193.81	0.0000458
52	नरगवाडी	307	177.87	0.0000146
53	आगरमणतोली	382	110.90	0.0000170
54	गनीगांव	631	172.83	0.0000249
55	सिमगडी	442	43.21	0.0000189
56	सुराग	307	107.53	0.0000146
57	जखेडा	703	107.53	0.0000272
58	दर्शानी	852	130.04	0.0000319
59	पाये	589	46.82	0.0000236
60	कोटतुलाडी	487	109.99	0.0000203
61	द्योनाई	786	189.87	0.0000298
62	कुफलदूंगा	649	102.34	0.0000255
63	घिरतोली	412	95.94	0.0000179
64	रणकुणी	611	193.81	0.0000243
65	जिजोली	208	55.20	0.0000144
66	भतडिया	1040	214.65	0.0000382
67	पचना	497	42.46	0.0000206
68	थाकला	540	285.98	0.0000241
69	पोखरी	463	48.05	0.0000196
70	नौघरस्टेट	392	225.25	0.0000179
71	कटारमल	556	239.92	0.0000235
72	रतौड़ा (भानापडियार)	493	220.31	0.0000210
73	पाटली	448	115.37	0.0000191
74	मथुरो	342	123.37	0.0000157
75	कोसानी	2635	430.59	0.0000941
76	डुमलोट	267	192.90	0.0000144
77	लोबाज	1143	159.22	0.0000412
78	कोलाग	342	79.74	0.0000157
79	फुलवारीगूठ	650	53.48	0.0000255
80	चरसों	876	78.03	0.0000327
81	पूर्वी अयारतोली	505	201.90	0.0000209
82	कोडू	486	63.33	0.0000203
83	मन्यूडा	1825	176.75	0.0000628
84	पुरडा	904	187.54	0.0000336
85	घेटी	666	135.64	0.0000260
86	भेटाकुटोलिया	269	72.88	0.0000144
87	कज्यूली	275	47.05	0.0000144
88	बिनखोली	346	66.29	0.0000158
89	रौल्याणा	441	45.00	0.0000189
90	द्यैना	479	335.13	0.0000233
91	लखनी	1297	296.29	0.0000484
92	ज्यौणा स्टेट	539	186.27	0.0000220
93	लोहागडी	292	60.00	0.0000144
94	छत्याणी	301	94.70	0.0000144
95	मजकोट	1336	264.84	0.0000489
96	लमचूला	657	115.62	0.0000257

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
97	थापलबजवाड	284	121.18	0.0000144
98	भगरतोला	647	78.66	0.0000254
99	मल्लाडोवा	467	125.09	0.0000197
100	बिमौला	323	40.29	0.0000151
101	रतमटियो	302	149.22	0.0000144

District:- Bageshwar

Block: Bageshwar

1	भण्डारीगांव	519	8.02	0.0000213
2	नरगोली	322	3.60	0.0000151
3	तुसरेडा	442	5.37	0.0000189
4	कपूरी	478	4.98	0.0000200
5	देवतोली	346	6.69	0.0000158
6	टकनार	536	7.03	0.0000219
7	मलसूना	721	5.48	0.0000278
8	रावतसेरा	535	10.06	0.0000218
9	बनैगांव	519	4.52	0.0000213
10	पैठाण	343	9.46	0.0000157
11	भेटा	373	6.97	0.0000167
12	धारी-2	604	13.59	0.0000240
13	देवलविछराल	412	5.62	0.0000179
14	भद्रकाली	409	70.02	0.0000178
15	बेडातलडा	524	18.52	0.0000215
16	रिखाडी	540	16.68	0.0000220
17	धपोलासेरा	422	22.07	0.0000183
18	सानीउडियार	447	19.03	0.0000191
19	सिमकुना	1472	15.32	0.0000516
20	पोखरी	374	10.85	0.0000167
21	कुचौली	399	12.12	0.0000175
22	मन्तोली	350	18.93	0.0000160
23	सिमतोली	300	21.25	0.0000144
24	नायल	417	32.38	0.0000181
25	स्यालडोवा	429	40.00	0.0000185
26	दुंगा	362	16.16	0.0000164
27	मटियोली	522	82.12	0.0000214
28	कुलारगचौडा	445	60.00	0.0000190
29	किमोली	299	48.12	0.0000144
30	गुरना	554	62.02	0.0000225
31	ताछनी	320	85.02	0.0000150
32	सिमलगांव	319	55.80	0.0000150
33	रतमोली	362	63.02	0.0000164
34	तरमोली	419	55.80	0.0000182
35	असो	1676	72.02	0.0000581
36	पाना	410	34.00	0.0000179
37	बोहला	1031	112.02	0.0000376
38	बौडी	442	60.00	0.0000189
39	रेखोली	601	118.00	0.0000239
40	बेदीबगड	512	52.00	0.0000211
41	करासमाफी	410	148.00	0.0000179
42	माणदिगोली	736	6.02	0.0000282
43	पिशखानी	521	102.00	0.0000214
44	पगना	668	400.00	0.0000309
45	सात	460	162.00	0.0000195
46	गुनाकोट	399	103.00	0.0000175
47	डोवा	405	50.00	0.0000177
48	धारी-1	353	118.00	0.0000161
49	चामी	756	108.00	0.0000289
50	हडबाड	564	114.00	0.0000228
51	पुरकोट	269	110.00	0.0000144
52	भतौडा	321	146.00	0.0000151
53	पपो	517	178.00	0.0000213
54	बिलाडी	414	138.00	0.0000180
55	थाला	263	14.00	0.0000144
56	खन्तोली	510	514.00	0.0000287

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
57	धपोली	298	12.12	0.0000144
58	बोंझझिरोटी	310	14.27	0.0000147
59	कुनेडा	655	17.52	0.0000257
60	वजीना	507	21.13	0.0000210
61	काण्डेकन्याल	799	22.18	0.0000302
62	नाधरमाजिला	765	26.12	0.0000292
63	ससोला	352	22.16	0.0000160
64	पंगचोडा	951	26.68	0.0000351
65	पलीबग्याली	350	20.13	0.0000160
66	नारायणगुंठ	313	21.22	0.0000148
67	भदौरा	367	23.29	0.0000165
68	काण्डे	271	20.12	0.0000144
69	सिरौली	452	39.32	0.0000192
70	मेहनरबुंगा	362	38.42	0.0000164
71	मुसौली	1048	48.20	0.0000381
72	माल्ता	773	26.12	0.0000294
73	तुनेडा	384	40.12	0.0000171
74	छाती	402	38.16	0.0000176
75	जेठाई	701	34.20	0.0000271
76	कमडा	656	119.00	0.0000257
77	घटगाड	549	82.00	0.0000223
78	खोलसीर	786	118.00	0.0000298
79	ओखलीसिरोद	907	132.00	0.0000337
80	भोलनानाघर	269	120.00	0.0000144
81	जाठा	633	135.00	0.0000250
82	पासदेव	746	120.00	0.0000286
83	करासीबुंगा	999	162.00	0.0000366
84	मटेला	706	115.00	0.0000273
85	छौना	519	70.00	0.0000213
86	करालापालडी	307	148.00	0.0000146
87	जनौटीपालडी	451	75.00	0.0000192
88	झिरौली	354	82.00	0.0000161
89	पालडीबगड	161	87.00	0.0000144
90	आगर	413	90.00	0.0000180
91	चौगावछीना	742	50.00	0.0000284
92	बोरगाँव (कफौली)	367	52.00	0.0000165
93	विलौना	2048	178.00	0.0000699
94	लोव	378	100.00	0.0000169
95	नायलमाफी	447	121.00	0.0000191
96	भनारतोली	335	126.00	0.0000155
97	उडेरखानी	326	85.00	0.0000152
98	भटखोला	589	50.00	0.0000236
99	विनसर	483	111.00	0.0000202
100	खोखर	776	120.00	0.0000295
101	सिमस्यारी	509	156.00	0.0000210
102	ऐराडी	108	26.00	0.0000144
103	बमराडी	696	168.00	0.0000270
104	थकलाड	508	310.00	0.0000237
105	फअगली	587	122.00	0.0000235
106	मगरुपहरी	481	98.00	0.0000201
107	विजोरीझाल	858	153.00	0.0000321
108	सेल्टा	483	121.00	0.0000202
109	उडलगांव	580	110.00	0.0000233
110	खबडोली	508	108.00	0.0000210
111	ओखलसो	464	67.00	0.0000196
112	बहुली	586	180.00	0.0000235
113	नैल	362	116.00	0.0000164
114	लेटी	441	119.00	0.0000189
115	कवैराली	480	136.00	0.0000201
116	स्यूनी	327	132.00	0.0000152
117	अमतौडा	405	156.00	0.0000177
118	अमसरकोट	766	163.00	0.0000292
119	जौलकाण्डे	633	102.00	0.0000250

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
120	द्यागण	618	162.00	0.0000245
121	खोली	776	156.00	0.0000295
122	मजियाखेत	1973	182.00	0.0000675
123	विनवालतिवारी	820	192.00	0.0000309
124	कठायतबाडा	2482	90.00	0.0000837
125	आरे	656	188.00	0.0000257
126	पन्द्रहपाली	714	178.00	0.0000275
127	अर्नसा	762	100.00	0.0000291
128	मण्डलसेरा	3455	398.00	0.0001194
129	गोगिनापानी	559	148.00	0.0000226
130	मनकोट	552	192.00	0.0000224
131	पन्तकवैराली	328	162.00	0.0000153
132	फल्तनियां	691	212.00	0.0000271
133	बुडघुना	613	212.00	0.0000246
134	नाघरसाहू	425	112.00	0.0000184
135	गैराड	413	126.00	0.0000180
136	वलना	284	136.00	0.0000144
137	देवलचौरा	534	118.00	0.0000218
138	घिरौली	629	162.00	0.0000248
139	भाटनीकोट	461	153.00	0.0000195
140	खुल्दौडी	414	172.00	0.0000180
141	तुपेड	355	182.00	0.0000161
142	चिडग	402	173.00	0.0000176
143	गाजली	348	193.00	0.0000159
144	करुली	421	173.00	0.0000182
145	भैरुचौबट्टा	690	123.00	0.0000268
146	खुनौली	802	168.00	0.0000303
147	ग्वाडमिलकोट	335	162.00	0.0000155
148	डुगरी	374	120.00	0.0000167
149	चौरा	747	100.00	0.0000286
150	झडकोट	821	100.00	0.0000309
151	खोलियागांव	470	148.00	0.0000198
152	ढप्टी	572	100.00	0.0000230
153	बासतोली	420	187.00	0.0000182
154	पडाई	348	126.00	0.0000159
155	पलायन	557	189.00	0.0000225
156	सुन्दिल	307	162.00	0.0000146
157	नौगांव	399	136.00	0.0000175
158	जुनायल	519	142.00	0.0000213
159	मउउडियार	416	69.00	0.0000181
160	गडेरा	578	183.00	0.0000232
161	सकीडा	291	41.00	0.0000144
162	बेहरगांव	151	82.00	0.0000144
163	खकटम्टा	561	48.00	0.0000227
164	चन्तोला	308	3.49	0.0000146
165	सिया	381	48.00	0.0000170
166	गडवासिरमोली	395	48.00	0.0000174
167	पल्सों	393	83.00	0.0000173
168	भतरौला	519	100.00	0.0000213
169	जोशीपालडी	425	75.00	0.0000184
170	ग्वाड	407	82.00	0.0000178
171	पटली	440	70.00	0.0000188
172	चौहाना	491	63.00	0.0000205
173	छातीखेत	415	110.00	0.0000180
174	अकसौडा	333	100.00	0.0000154
175	छानी	321	80.00	0.0000151
176	बंगचूडी	238	34.00	0.0000144
177	सैज	541	50.00	0.0000220
178	बिलोरी	533	65.00	0.0000218
179	नौगांव-2	320	16.00	0.0000150
180	मालूझाल	374	65.00	0.0000167
181	सिमतोली-2	310	34.02	0.0000147

District:- Chamoli

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
Block: Karnprayag				
1	उत्तरो	530	59.09	0.0000217
2	उमट्टा	289	141.24	0.0000144
3	उमराकोट बैडाणू	385	159.86	0.0000171
4	ऐण्ड	368	169.85	0.0000165
5	ऐरवाडी	575	494.14	0.0000303
6	कण्डारा	680	136.79	0.0000265
7	काण्डा मैखुरा	810	369.45	0.0000347
8	कनखुल तल्ला	648	242.01	0.0000265
9	कनखुल मल्ला	330	85.80	0.0000153
10	कनोट	549	258.60	0.0000237
11	कमेडा	484	212.87	0.0000205
12	कल्याडी	412	136.04	0.0000179
13	कण्डारा	484	129.09	0.0000202
14	कालेश्वर	513	183.33	0.0000211
15	किमोली	717	169.17	0.0000276
16	कुनेथ	428	191.89	0.0000184
17	नौसारी (बरमोली)	241	142.45	0.0000144
18	कोटी	688	414.23	0.0000319
19	कोल्सों	298	165.52	0.0000144
20	कोला डुग्री	276	146.08	0.0000144
21	खडगोली	461	99.56	0.0000195
22	खत्याडी	455	136.38	0.0000193
23	खरसई	508	113.32	0.0000210
24	गनोली	690	307.80	0.0000294
25	गबनी	249	32.33	0.0000144
26	गैथी	482	142.56	0.0000202
27	घतुडा	275	78.51	0.0000144
28	घण्डियाल	531	162.28	0.0000217
29	चमाली	238	190.21	0.0000144
30	चमोला	319	240.40	0.0000160
31	चूला	325	88.63	0.0000152
32	चूलाकोट	413	217.12	0.0000184
33	चौकी	515	93.89	0.0000212
34	चौण्डली	442	164.72	0.0000189
35	छतोली	425	74.40	0.0000184
36	जाख	687	259.43	0.0000281
37	जयकण्डी (बणसोली)	295	220.15	0.0000149
38	जस्यारा	534	125.86	0.0000218
39	झिरकोटी	374	102.39	0.0000167
40	ढमढमा	875	110.48	0.0000326
41	डिमर	1135	548.98	0.0000494
42	डूगरी जसपुर	565	163.09	0.0000228
43	तेफना	537	79.32	0.0000219
44	तोप	621	183.73	0.0000246
45	धानई तोली	210	32.38	0.0000144
46	थापली	439	233.91	0.0000196
47	थिरपाक	512	128.29	0.0000211
48	दुग्लवाली	252	91.06	0.0000144
49	दुवा	422	263.06	0.0000198
50	देवल	458	135.86	0.0000194
51	धारकोट	547	154.11	0.0000222
52	दियारकोट	343	63.94	0.0000157
53	नाकोट	373	221.56	0.0000172
54	नैणी	351	156.22	0.0000160
55	नौटी	735	199.50	0.0000282
56	पुडियाणी	589	168.76	0.0000236
57	बगोली	625	124.63	0.0000247
58	बणगांव	541	147.33	0.0000220
59	बरतोली	360	182.53	0.0000163
60	बसववाली	469	276.81	0.0000216
61	बांतोली	347	61.99	0.0000159
62	बौला	292	112.85	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
63	बैनोली	814	214.09	0.0000311
64	बणसोली	348	137.59	0.0000159
65	भटोली	266	164.31	0.0000144
66	भगरोली	454	128.70	0.0000193
67	मज्याडी	993	224.57	0.0000370
68	भटोली	441	97.53	0.0000189
69	मटियाल	263	205.03	0.0000145
70	रतूडा	494	253.34	0.0000218
71	लंगासू	462	106.84	0.0000195
72	स्वका	192	182.94	0.0000144
73	सलियाणा मल्ला	151	118.58	0.0000144
74	सिदोली	284	36.02	0.0000144
75	सिन्द्रवाणी	250	127.48	0.0000144
76	सिरज	709	146.10	0.0000274
77	सिलगी	581	131.13	0.0000233
78	सीरी	300	94.70	0.0000144
79	सुखतोली	611	99.56	0.0000243
80	सुणई	187	57.47	0.0000144
81	सुनाक	260	48.39	0.0000144
82	सुनाली	780	203.97	0.0000297
83	सेम	581	211.25	0.0000236
84	सेरागाड	364	553.31	0.0000250
85	सेनू	395	107.65	0.0000174
86	सोनला	527	179.20	0.0000216
87	काण्डा	310	171.99	0.0000147
88	मझखोला	530	102.57	0.0000217
89	ओब्याग्वाड	360	42.90	0.0000163
90	कमेडा	267	73.66	0.0000144
91	सुन्दरगांव	260	173.31	0.0000144
92	कुक्कडई	298	25.90	0.0000144
93	तोली	339	90.25	0.0000156
94	ग्वाड	285	161.48	0.0000144

District:- Chamoli

Block: Joshimath

1	उर्गम	1488	227.99	0.0000528
2	कलागोट	363	413.18	0.0000216
3	कैलाशपुर	289	6265.39	0.0000241
4	किमाणी	384	504.60	0.0000244
5	करछी (रिंगडी)	557	908.98	0.0000323
6	करछों	391	376.15	0.0000216
7	कोषा	194	2062.55	0.0000241
8	(खीरों) लामबगड	1047	12669.64	0.0000478
9	गणाई	662	902.36	0.0000356
10	गमशाली	147	1169.74	0.0000241
11	गुलाबकोटी	348	367.95	0.0000200
12	चाई	527	509.15	0.0000291
13	जखोला	526	1094.64	0.0000313
14	जेलम	413	15695.13	0.0000277
15	टंगणीमल्ली	325	374.34	0.0000194
16	टंगणीतल्ली	251	429.40	0.0000200
17	डूमक	284	569.35	0.0000233
18	ढाक	369	272.46	0.0000183
19	तपोवन	794	574.56	0.0000392
20	तोलमा	306	890.96	0.0000243
21	थैंग	687	947.59	0.0000364
22	हीगतपोण	271	591.12	0.0000239
23	द्रोणागिरी	180	29112.19	0.0000241
24	नीति	98	40933.95	0.0000241
25	पगनो	431	415.65	0.0000238
26	पाखी	1016	1024.91	0.0000468
27	पाण्डूकेश्वर	1334	526.10	0.0000551
28	पैनी	425	676.13	0.0000281

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
29	पोखनी	413	873.21	0.0000277
30	फरकिया	274	2216.55	0.0000241
31	बाम्पा	74	1353.29	0.0000241
32	बडगांव	975	932.71	0.0000455
33	भकीचक उर्गम	124	364.15	0.0000184
34	भलागांव	368	528.18	0.0000245
35	भग्यूल	387	5381.74	0.0000269
36	भ्यूडार	338	208.60	0.0000158
37	मेरग	420	490.36	0.0000252
38	मलारी	434	25779.50	0.0000283
39	माणा	594	424.92	0.0000292
40	मोल्टा	390	950.99	0.0000270
41	रिगी	278	2266.53	0.0000241
42	रैणी	549	2853.57	0.0000320
43	लंगसी	362	363.99	0.0000203
44	लाता	342	2380.95	0.0000254
45	ल्यारीथैणा	340	550.03	0.0000242
46	सलूडडूया	1824	1134.14	0.0000725
47	सुमाई	526	765.05	0.0000313
48	सेलग	545	779.03	0.0000319
49	हैलग	582	300.32	0.0000258
50	कुण्डीखोला	311	618.15	0.0000244
51	महर गाँव	44	1691.73	0.0000241
52	भेटाचक उर्गम	339	397.64	0.0000204

District:- Chamoli

Block: Dasholi

1	इराणी	576	219.35	0.0000236
2	कटुड	559	218.13	0.0000231
3	कंजोमैकोट	1049	270.15	0.0000399
4	कांजपोथनी	752	658.45	0.0000385
5	खल्ला	310	139.22	0.0000147
6	खौनुरी	1183	177.66	0.0000424
7	ग्वाड	658	50.28	0.0000258
8	गडोरा	741	54.19	0.0000284
9	गाडी	432	221.78	0.0000191
10	गोलिम	371	138.81	0.0000166
11	गौणा	870	335.86	0.0000358
12	घुडसाल	573	192.63	0.0000231
13	चातौली किरुली	535	80.54	0.0000218
14	छिनका	1153	167.07	0.0000415
15	जैसाल	190	73.25	0.0000144
16	ठंगसा	372	147.71	0.0000167
17	टेढाखनसाल	317	105.22	0.0000149
18	डूग्री	312	222.99	0.0000153
19	दिगोली	441	218.75	0.0000193
20	दुर्मी	227	80.13	0.0000144
21	देवर खडोरा	1358	822.76	0.0000577
22	देवर	611	208.40	0.0000245
23	देवरधार	829	313.24	0.0000339
24	दोगडीकाण्डई	530	205.59	0.0000218
25	धारकोट	373	139.22	0.0000167
26	निजमुला	433	83.77	0.0000186
27	नैल	701	390.44	0.0000317
28	नौरख पापलकोटी	1001	97.27	0.0000367
29	पलेठी	646	233.52	0.0000262
30	पाणा	428	353.81	0.0000222
31	पिलंग	787	125.86	0.0000299
32	पुरसाडी	293	164.70	0.0000144
33	बादुला	693	222.99	0.0000274
34	बणद्वारा	472	208.42	0.0000201
35	बमियाला	281	139.22	0.0000144
36	बछेर	1062	496.16	0.0000458
37	बेमरु	305	271.50	0.0000163

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
38	बैरागना	517	195.06	0.0000213
39	बौला	492	195.97	0.0000205
40	भतग्याला	360	257.44	0.0000177
41	मण्डल	434	123.84	0.0000186
42	मजोठी	616	170.79	0.0000244
43	मासों	609	150.15	0.0000242
44	मैठाणा	891	313.64	0.0000359
45	रांगतोली	719	187.99	0.0000277
46	रोपा	622	218.94	0.0000251
47	रोपा (सेमडुया)	580	105.69	0.0000233
48	रोलीग्वाड	416	76.49	0.0000181
49	ल्वां	462	73.61	0.0000195
50	लासी	852	222.20	0.0000325
51	सलारतौली	519	306.97	0.0000239
52	सरतोली	521	97.13	0.0000214
53	सिरोली	607	531.86	0.0000322
54	सेकोट	748	141.97	0.0000286
55	सैंजी	650	112.91	0.0000255
56	सोनला	788	163.90	0.0000299
57	स्युंड	303	300.69	0.0000169
58	हाट	339	204.37	0.0000157
59	मठझडेता	521	263.46	0.0000229
60	पगना	290	76.49	0.0000144
61	मैडलगा ठेली	392	57.97	0.0000173
62	अंगथला	429	73.96	0.0000185
63	किलौण्डी	388	153.79	0.0000172
64	वैडा (ब्यारा)	367	102.97	0.0000165
65	हरमनी	322	40.07	0.0000151

District:- Chamoli

Block: Ghaat

1	उस्तोली	1123	320.93	0.0000435
2	कनोल	1219	359.38	0.0000474
3	काण्डाई	996	157.85	0.0000365
4	कुमजुंग	833	278.73	0.0000332
5	कुरडगूठ	621	30.35	0.0000246
6	खुनाणा	695	83.77	0.0000269
7	गण्डासू	362	127.08	0.0000164
8	गुलाडी	456	176.45	0.0000193
9	घूनी	1291	357.76	0.0000497
10	चरबंग	464	390.94	0.0000242
11	चाका	403	123.84	0.0000177
12	जाखणी	754	690.42	0.0000385
13	आलाजोखना	476	295.16	0.0000223
14	धर्माकुण्डी	386	129.10	0.0000171
15	नारंगी	354	105.63	0.0000161
16	नागबगड (फरखेत)	673	99.15	0.0000262
17	नैणीचोपड़ा कोट	305	649.31	0.0000243
18	पगना	1257	159.05	0.0000448
19	पडेरगौव	529	420.49	0.0000270
20	पेरी	665	138.33	0.0000260
21	फाली	990	165.93	0.0000363
22	बनालानौना	431	95.19	0.0000185
23	बांजबगड	804	302.82	0.0000329
24	बिजार	335	133.53	0.0000155
25	बूरा	939	475.12	0.0000414
26	बैरों	456	36.85	0.0000193
27	भेटी	1387	237.11	0.0000498
28	भेरणी	423	193.69	0.0000183
29	मटई	1618	424.53	0.0000617
30	मथकोट	649	205.18	0.0000256
31	माणखी	337	65.97	0.0000156
32	मोख तल्ला	860	245.65	0.0000333

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
33	मोख मल्ला	612	213.08	0.0000246
34	रामणी	971	495.35	0.0000429
35	राजबगटी	320	246.46	0.0000161
36	लांखी	673	512.78	0.0000338
37	लुगतारा	897	327.40	0.0000364
38	लवाणी	765	317.28	0.0000320
39	वादुक	540	550.41	0.0000305
40	सकण्ड	474	304.34	0.0000224
41	सरपाणी	502	147.72	0.0000208
42	सुंग	279	165.52	0.0000144
43	सुतोल	521	415.22	0.0000266
44	सेमा	470	193.45	0.0000198
45	सेंती	460	123.84	0.0000195
46	स्यारी बंगाली	1101	34.62	0.0000398
47	चरी	242	14.16	0.0000144
48	पुणकिला	256	112.91	0.0000144
49	कुण्डी	318	181.31	0.0000150
50	गैरी	307	254.96	0.0000159
51	वासवाडा	304	134.35	0.0000145
52	भटियाणा	92	15.78	0.0000144

District:- Chamoli

Block: Pokhari

1	आली	624	152.57	0.0000247
2	उत्तरों	729	192.64	0.0000280
3	ऐरास	318	129.50	0.0000150
4	कुजासू	530	196.20	0.0000217
5	किमोठा	353	96.08	0.0000161
6	काण्डाई	424	221.70	0.0000188
7	काण्डाई	262	221.70	0.0000149
8	काण्डाई खोला	316	106.43	0.0000149
9	कलसीर	605	129.91	0.0000241
10	करछूना	530	116.96	0.0000217
11	कवींटी	594	68.80	0.0000237
12	खाल	414	143.15	0.0000180
13	खलबजेठा	303	41.48	0.0000145
14	खन्नी	480	114.53	0.0000201
15	गोदीर्गवाला	544	177.66	0.0000221
16	गुनियाला	503	119.39	0.0000208
17	गुडम	517	208.83	0.0000215
18	गिरसी	471	177.55	0.0000198
19	चौण्डी	312	40.47	0.0000148
20	जौरासी	588	89.34	0.0000235
21	जिलासू	462	87.42	0.0000195
22	झिलोटी	420	197.98	0.0000182
23	डुगर	490	257.38	0.0000218
24	ढामक	379	218.02	0.0000173
25	तमुण्डी	296	69.61	0.0000144
26	तालीकन्सारी	339	66.37	0.0000156
27	तौणजी	543	207.97	0.0000223
28	थालाबैंड	465	68.81	0.0000196
29	देवस्थान	262	107.37	0.0000144
30	देवरवला	615	103.63	0.0000244
31	नैलऐथा	303	200.83	0.0000145
32	नैल	574	144.48	0.0000231
33	नौली	301	194.48	0.0000144
34	पोखरी	1417	17.06	0.0000499
35	पाव	224	22.14	0.0000144
36	पैणी	245	62.73	0.0000144
37	पाटी	396	111.69	0.0000174
38	पोगठा	538	121.53	0.0000219
39	बंगथल	515	257.79	0.0000226
40	बमणथाला	350	233.51	0.0000168
41	बमोथ	785	68.36	0.0000298

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
42	बिनगढ	579	137.19	0.0000232
43	बीणा मल्ला	430	62.73	0.0000185
44	विशाल	691	201.14	0.0000268
45	विरसणसेरा	247	77.95	0.0000144
46	भदुडा	178	74.06	0.0000144
47	भिकोना	506	192.23	0.0000209
48	मसोली	828	242.01	0.0000322
49	मज्याडी	330	132.77	0.0000153
50	रडुवा	726	149.34	0.0000279
51	रानों	658	257.79	0.0000272
52	रौता	827	182.52	0.0000311
53	वल्ली	861	140.93	0.0000322
54	सिमखोली	308	46.73	0.0000146
55	सिनो	571	173.62	0.0000230
56	सिनो पला	269	89.41	0.0000144
57	सरणाचाई	284	89.44	0.0000144
58	सोडमंगरा	430	68.39	0.0000185
59	सेम	644	65.16	0.0000253
60	सूगी	468	114.53	0.0000197
61	सरमोला	371	142.45	0.0000166
62	समी	913	188.59	0.0000339
63	सलना	870	253.75	0.0000338
64	सिरगढ	347	162.69	0.0000159
65	सेरा	223	132.77	0.0000144
66	सिमलासू	215	72.42	0.0000144
67	सरणा	411	123.03	0.0000179
68	सिवाई	875	221.70	0.0000332
69	सटियाना	187	66.11	0.0000144
70	हरिशंकर	451	153.82	0.0000192
71	त्रिशुला	309	99.56	0.0000147
72	म्योली	579	161.13	0.0000232
73	बिणातला	232	62.73	0.0000144
74	सगूड	310	81.75	0.0000147
75	काण्डा	267	125.35	0.0000144
76	तोली	170	34.80	0.0000144

District:- Chamoli

Block: Gairsain

1	अन्द्रपा	919	227.85	0.0000347
2	आगर	362	227.85	0.0000170
3	आसौ (आलामज्याडी)	826	328.06	0.0000342
4	एरोली	320	68.39	0.0000150
5	कफलोडी	649	27.75	0.0000255
6	कण्डारीखोड	791	89.03	0.0000300
7	कलचुण्डा	410	103.20	0.0000179
8	कल्याणीतली	605	132.23	0.0000241
9	कालीमाटी	634	203.46	0.0000251
10	कांसुवा	666	594.67	0.0000356
11	किरसाल	685	561.50	0.0000354
12	कुणखेत	340	59.90	0.0000157
13	कूनीगाडमली	613	169.57	0.0000243
14	कुशरानी	862	252.96	0.0000335
15	कोट	772	64.75	0.0000294
16	कोटा	744	247.68	0.0000296
17	कोयलख	630	337.10	0.0000282
18	कोलाणी	551	158.21	0.0000224
19	खाल उर्फ कूमखोली	411	161.59	0.0000179
20	खेत	369	70.42	0.0000166
21	खेती	234	255.37	0.0000157
22	गवाड़	469	49.37	0.0000198
23	गांवली	376	62.33	0.0000168
24	गैरसैण	2347	202.34	0.0000795
25	गोगनामला	469	230.68	0.0000205

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
26	गोल	449	169.16	0.0000191
27	घण्डियाल	370	192.48	0.0000166
28	घण्डियाल मला	753	152.46	0.0000288
29	चोरडा	385	75.68	0.0000171
30	छिमटा	401	311.62	0.0000203
31	जखेट	384	133.55	0.0000171
32	जालचौरमली	389	79.73	0.0000172
33	झुमाखेत	501	63.78	0.0000208
34	झुमाखेत उत्तरी	417	95.11	0.0000181
35	टेटुणा	556	87.42	0.0000225
36	ढमकर	627	121.02	0.0000248
37	डुग्री	611	107.87	0.0000243
38	दिवाधार	844	86.60	0.0000317
39	दवपुरी	1174	194.66	0.0000421
40	धारगैड	498	70.83	0.0000207
41	नगली	170	102.61	0.0000144
42	नैल	700	115.74	0.0000271
43	नैणी	386	61.11	0.0000171
44	प्युरा	593	379.20	0.0000280
45	पंचाली	478	332.65	0.0000233
46	पजयाणा	541	276.81	0.0000239
47	परवाडी	620	117.08	0.0000245
48	पिण्डवाली	1025	572.25	0.0000464
49	पुनगांव	317	109.29	0.0000149
50	फरकण्डे	1002	394.58	0.0000414
51	बछुबावाण	764	88.63	0.0000291
52	बजियाडी	484	104.41	0.0000202
53	बडेथ	588	558.69	0.0000322
54	बिसीणा	392	166.73	0.0000173
55	बीना	774	251.72	0.0000307
56	बूगा	328	202.35	0.0000153
57	बेनीताल (आदिबद्री)	641	709.31	0.0000349
58	बैडीतली	411	211.28	0.0000182
59	भटगवाडी	431	157.19	0.0000185
60	भण्डारीखौड	646	230.68	0.0000261
61	भल्सी	843	255.37	0.0000330
62	मज्याडी मली	559	274.39	0.0000244
63	मथकोट	836	375.16	0.0000357
64	मरोडा	1046	183.33	0.0000381
65	मलेठी	840	207.78	0.0000317
66	मालई	505	179.28	0.0000209
67	मालकोट	895	18.05	0.0000333
68	मालसी	724	179.28	0.0000279
69	मैहलचौरी	1277	233.37	0.0000462
70	मैखोली	852	274.39	0.0000337
71	रामडामला	875	655.61	0.0000424
72	रिखोली	316	179.74	0.0000149
73	रोहिडा	1343	432.22	0.0000532
74	लखेडी	549	320.81	0.0000252
75	लामबगड	709	176.68	0.0000274
76	स्यूणीतली	314	53.68	0.0000148
77	स्यूणीमली	425	48.56	0.0000184
78	सलियाणा	718	210.44	0.0000279
79	सारकोट	1048	324.26	0.0000412
80	सिराणा	422	313.24	0.0000210
81	लंगटाई (सिलपाटा)	692	306.74	0.0000294
82	सुमेरपुर	316	124.46	0.0000149
83	सोनियाणा	584	134.13	0.0000234
84	शिलंगा	938	57.12	0.0000346
85	शिलांगी	952	221.78	0.0000356
86	हरगढ	835	255.37	0.0000327
87	केडा	360	121.02	0.0000163
88	पैव	289	135.07	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
89	रण्डोली	436	255.37	0.0000200
90	छडीसैण	383	88.82	0.0000170
91	रंगचौड़ा	319	217.73	0.0000154
92	मूसौ	433	69.20	0.0000186
93	सारंगवाड	347	95.10	0.0000159
94	भेदियाणालगा	330	150.14	0.0000153
95	रामरातला	808	114.13	0.0000305

District:- Chamoli

Block: Tharali

1	काखड़ा	298	77.78	0.0000144
2	जाख कैङ्पेटी	385	158.47	0.0000171
3	किमनी	310	30.67	0.0000147
4	कूनी	821	158.43	0.0000309
5	कुराड	1047	232.41	0.0000389
6	कोठा	219	55.60	0.0000144
7	कालपुडी	400	130.48	0.0000176
8	गवालदम	3070	257.16	0.0001038
9	गुडम	345	27.27	0.0000158
10	गैरूड	378	135.46	0.0000169
11	गोठिन्डा	338	41.60	0.0000156
12	चिडिगातला	312	118.79	0.0000148
13	चिडिगामला	543	99.18	0.0000221
14	चैपडों	719	85.63	0.0000277
15	चौण्डा	624	97.71	0.0000247
16	जौला बुडजोला	685	122.56	0.0000266
17	डुग्री	827	181.24	0.0000311
18	तलबाडी खालसा	500	187.61	0.0000207
19	तलबाडी स्टेट	1138	240.16	0.0000420
20	तुमेश्वर	742	79.70	0.0000284
21	थराली	1789	17.25	0.0000617
22	थाला	562	208.01	0.0000229
23	दुगाखोली	448	131.38	0.0000191
24	देवलगवाड	358	96.16	0.0000162
25	देवलकोट	566	170.74	0.0000228
26	देवराडा	1367	221.81	0.0000488
27	नाखोली	217	31.81	0.0000144
28	पैठाणी	408	244.15	0.0000189
29	पैनगढ	359	118.53	0.0000163
30	वनेला	442	183.48	0.0000189
31	बूंगा	894	163.64	0.0000333
32	बुरसोल	575	178.32	0.0000231
33	बैनोली	395	53.93	0.0000174
34	भैटा	789	29.46	0.0000299
35	माल	726	125.25	0.0000279
36	मैन	537	134.40	0.0000219
37	रतगांव	1521	431.27	0.0000588
38	रुईसाणा	1331	185.93	0.0000471
39	रैगांव	243	102.83	0.0000144
40	लोल्टी	1082	165.93	0.0000392
41	सणकोट	829	263.93	0.0000327
42	सुनला	230	70.24	0.0000144
43	सुनाऊ	316	132.57	0.0000149
44	सुनाऊ मला	478	154.01	0.0000200
45	सिमली	861	317.02	0.0000350
46	सिलौडी	501	138.58	0.0000208
47	सेरा विजयपुर	569	56.43	0.0000229
48	सौना	394	63.37	0.0000174
49	त्रिकोट	296	50.16	0.0000144
50	हरिनगर (लेटाल)	349	19.26	0.0000159
51	अंगतोली	326	217.18	0.0000156
52	कस्बीनगर	389	77.70	0.0000172
53	ईडा	297	64.14	0.0000144

District:- Chamoli

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool

Block: Deval

1	अट्टू	163	140.58	0.0000144
2	उलंग्रा	487	139.58	0.0000203
3	ओडर	636	38.09	0.0000251
4	काण्डई	624	251.58	0.0000259
5	कैल	323	68.13	0.0000151
6	कोटी	352	92.75	0.0000160
7	कोटेडा	486	1856.52	0.0000300
8	कुलिंग	255	601.93	0.0000241
9	घेस	859	181.62	0.0000321
10	चोटिंग	523	267.71	0.0000231
11	चौड	509	215.91	0.0000214
12	झलियां	52	18.43	0.0000144
13	तोती	324	102.05	0.0000151
14	ताजपुर	274	60.26	0.0000144
15	देवसारी	711	144.42	0.0000274
16	देवाल (सेलखोला)	1307	119.00	0.0000464
17	धरातला	318	63.79	0.0000150
18	नलधूरा	415	180.93	0.0000180
19	पदमला	537	101.47	0.0000219
20	पलवरा	553	34.55	0.0000224
21	पिनाउ	90	144.86	0.0000144
22	पुणा	600	130.44	0.0000239
23	फल्लिदयागावं	390	80.36	0.0000172
24	बलाण	624	227.09	0.0000253
25	वांक	647	339.47	0.0000288
26	बानुडी	459	206.92	0.0000196
27	बेराधार	467	106.00	0.0000197
28	मानमती	1200	228.73	0.0000437
29	सुन्दोली	872	382.26	0.0000370
30	मेलखेत	254	54.84	0.0000144
31	मेलभिण्डा	265	42.25	0.0000144
32	मोपाटा	331	70.06	0.0000154
33	रामपुर	219	91.49	0.0000144
34	लिगडी	505	133.33	0.0000209
35	लोसरी	377	225.26	0.0000174
36	ल्वाणी	591	326.39	0.0000267
37	वाण	1286	601.93	0.0000554
38	सरकोट	6368	201.39	0.0002072
39	सवाड	1156	230.95	0.0000423
40	सुया	852	342.12	0.0000354
41	हरमल	294	193.21	0.0000144
42	हरनी	434	24.47	0.0000186
43	हाठकल्याणी	602	224.14	0.0000246
44	हिमनी	519	194.70	0.0000213

District:- Chamoli

Block: Narayan Bagar

1	असेड	493	114.32	0.0000205
2	अंगोठ	491	157.70	0.0000205
3	आलकोट	327	136.13	0.0000152
4	कण्डवालगांव	393	132.71	0.0000173
5	ककोली	370	192.01	0.0000166
6	किमोली	1176	310.82	0.0000449
7	केवरमला	1239	123.84	0.0000442
8	कोठली	401	96.44	0.0000176
9	कफारतीर	242	152.11	0.0000144
10	कुलसारी	654	131.99	0.0000256
11	कम्सोला (नौगांव)	304	73.59	0.0000145
12	कोब	1257	227.92	0.0000455
13	कोट	241	62.03	0.0000144
14	खनोली	649	386.78	0.0000300
15	गैरबारम	317	133.20	0.0000149
16	गडसिरा	519	171.57	0.0000213

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
17	चोपता	810	194.11	0.0000306
18	चिरखून	365	78.13	0.0000164
19	छेकुडा	522	179.40	0.0000214
20	जुनेर	521	155.36	0.0000214
21	जाखकडाकोट	182	57.94	0.0000144
22	जबरकोट	198	35.54	0.0000144
23	जाखपाटयूं	286	87.26	0.0000144
24	झिझीणी	999	253.56	0.0000379
25	ढालू	311	211.16	0.0000150
26	डुग्री	1077	491.07	0.0000461
27	डांगतोली	588	107.75	0.0000235
28	त्यूला	352	65.59	0.0000160
29	धारबरम	485	207.12	0.0000204
30	नारायणबगड	560	50.77	0.0000226
31	नैणी	381	282.38	0.0000190
32	नापतोल	597	258.90	0.0000252
33	निलाडी	348	178.27	0.0000159
34	नलगांव	443	46.39	0.0000189
35	पालीछुनी	605	178.58	0.0000241
36	पास्तोली	441	99.91	0.0000189
37	बेडला	402	94.49	0.0000176
38	विनायक	587	122.24	0.0000235
39	बैनोली	558	58.92	0.0000226
40	बज्वाड	146	64.45	0.0000144
41	बूगा	446	199.50	0.0000190
42	बमियाला	349	324.58	0.0000190
43	भटियाणा	463	133.20	0.0000196
44	भगोटा	305	337.15	0.0000179
45	भटियाणा	486	69.72	0.0000203
46	भगौली	430	105.15	0.0000185
47	भूलववाणी ग्वाड	129	39.76	0.0000144
48	मीणा	426	101.85	0.0000184
49	मनोडा	272	24.57	0.0000144
50	मरोडा	331	110.21	0.0000154
51	मैटा मला	521	149.55	0.0000214
52	माल	678	65.89	0.0000264
53	मैदूनी	337	103.81	0.0000156
54	मौग	419	86.13	0.0000182
55	रिठियामला	328	81.46	0.0000153
56	रैस	589	20.41	0.0000236
57	लोदला	314	83.61	0.0000148
58	सुनबी	272	43.45	0.0000144
59	सीरी	164	54.25	0.0000144
60	हरमनीतली	643	190.96	0.0000253
61	हरमनीमली	506	143.33	0.0000209
62	हंसकोटी	512	216.48	0.0000215
63	वेडगाँव	327	120.81	0.0000152
64	चलियापानी	384	116.02	0.0000171
65	गढकोट	230	45.90	0.0000144
66	कोथरा	183	37.80	0.0000144
67	बैथरा	203	110.12	0.0000144
68	तुनेडा	246	43.38	0.0000144
69	गण्डीक (कण्डीकतला)	247	70.13	0.0000144
70	सनेड	258	211.79	0.0000147

District:- Champawat

Block: Lohaghat

1	कलचौडा	540	194.33	0.0000220
2	कमलेडी	463	237.71	0.0000205
3	कलीगांव	1165	123.07	0.0000419
4	कायल	493	142.01	0.0000205
5	किमतोली	805	397.89	0.0000352
6	कुनाडी	442	331.46	0.0000221
7	कोट	386	212.59	0.0000174

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
8	कोटला	371	163.25	0.0000166
9	कोयाटी	342	230.88	0.0000165
10	कोलीढेक	1007	182.03	0.0000368
11	खतेडा मल्ला	612	301.59	0.0000268
12	खायकोट मल्ला	512	462.90	0.0000275
13	खुनाबोरा	775	419.63	0.0000348
14	खैसकाण्डे	375	183.59	0.0000168
15	गुडमांगल	267	199.00	0.0000144
16	गुरेली	597	510.21	0.0000313
17	गंगनौला	389	265.21	0.0000188
18	चौडला	478	357.32	0.0000239
19	चौडीराय	563	47.39	0.0000227
20	छतोली	661	180.44	0.0000259
21	जाखजिण्डी	896	337.74	0.0000367
22	टुनकाण्डे	658	324.29	0.0000288
23	ठांटा	717	296.61	0.0000300
24	डुमडोई	305	168.72	0.0000145
25	डुगरी	362	201.82	0.0000164
26	डुगरीफर्त्याल	566	442.08	0.0000287
27	डुगराबोरा	601	670.45	0.0000337
28	डुगरालेटी	777	542.71	0.0000379
29	डेसली	538	254.93	0.0000233
30	ढोरजा	443	267.90	0.0000206
31	थुवामारा	665	630.65	0.0000357
32	नसखोला	259	140.98	0.0000144
33	नाकोट	444	152.01	0.0000190
34	नाकोटखोलिया	295	134.06	0.0000144
35	निडिल	448	504.05	0.0000265
36	पऊ	1247	356.41	0.0000483
37	पाटनपाटनी	3651	1441.43	0.0001305
38	पासम	645	436.32	0.0000311
39	पुल्ला	479	209.06	0.0000203
40	फोर्ती	738	492.09	0.0000354
41	बसकुनी	925	463.10	0.0000406
42	बलाई	404	377.13	0.0000220
43	बगोटी	636	444.17	0.0000310
44	बसान	309	362.87	0.0000186
45	बदेलाढेक	582	286.04	0.0000254
46	बांकू	462	230.97	0.0000203
47	बिबिल	876	304.45	0.0000352
48	बिण्डातिवारी	605	197.21	0.0000241
49	भुमलाई	249	197.87	0.0000144
50	मजपीपल	595	397.66	0.0000286
51	मझेडा	183	256.72	0.0000158
52	मडचमार	462	354.21	0.0000233
53	मडलकपाण्डे	377	109.48	0.0000168
54	मटियानी	774	278.82	0.0000314
55	मदुवा	506	241.73	0.0000219
56	मंगोली	605	463.39	0.0000305
57	मानादुंगा	387	331.65	0.0000203
58	मोत्यूराज	941	325.78	0.0000378
59	मौडा	464	136.01	0.0000196
60	रायकोटकुंवर	870	319.51	0.0000354
61	शिलिंग	1743	611.15	0.0000699
62	सुल्ला	367	204.67	0.0000166
63	सेलपेडू	756	373.64	0.0000331
64	चिडियोदुंगा	210	133.32	0.0000144
65	बोराबुंगा	326	95.74	0.0000152

District:- Champawat

Block: Barakot

1	आगर	600	220.35	0.0000244
2	ईजडा	278	205.15	0.0000145
3	काकडी	353	149.07	0.0000161

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
4	काकडखतेडी	801	319.32	0.0000332
5	कामाज्यूला	540	67.31	0.0000220
6	कोठेरा	486	398.42	0.0000251
7	खकोडा	487	419.31	0.0000256
8	खोलासुनार	318	117.87	0.0000150
9	गल्लागांव	483	192.77	0.0000202
10	ग्वीनाडा	398	166.90	0.0000175
11	गुमौद	281	138.94	0.0000144
12	चमरोली	419	387.48	0.0000227
13	च्यूरानी	328	255.16	0.0000166
14	चामी	346	208.64	0.0000161
15	छनदा	683	215.87	0.0000269
16	छुलापै	451	372.07	0.0000234
17	झिरकुनी	271	224.24	0.0000150
18	ढटीगांव	457	166.15	0.0000194
19	तडाग	393	419.61	0.0000227
20	तडीगांव	345	151.07	0.0000158
21	तल्ला बापरु	618	373.24	0.0000287
22	दयारतोली	589	431.43	0.0000292
23	नदेडा	582	354.20	0.0000271
24	पम्दा	684	335.06	0.0000299
25	पडासोसरा	514	195.53	0.0000212
26	पुनियाल	292	245.22	0.0000155
27	फरतोला	600	209.39	0.0000241
28	बन्तोली	464	283.32	0.0000216
29	बाराकोट	1114	519.71	0.0000480
30	बिसराडी	713	479.15	0.0000343
31	बैडाओड	444	144.54	0.0000190
32	बैडाबैडवाल	733	355.68	0.0000319
33	बौतडीमय गूठ	466	79.30	0.0000197
34	मऊ	497	1228.03	0.0000304
35	मल्ला बापरु	630	205.98	0.0000250
36	मिरतोली	481	147.01	0.0000201
37	रावलगांव	356	253.44	0.0000175
38	रैघाव	1013	698.30	0.0000467
39	रैघाडी	715	253.81	0.0000289
40	लीदू	427	117.36	0.0000184
41	वल्सा	789	428.31	0.0000355
42	शील	424	246.05	0.0000194
43	सलान	388	330.54	0.0000203
44	सिंगदा	757	182.45	0.0000289
45	संगूरखाल	598	473.12	0.0000305
46	सुतेडा	550	282.03	0.0000243
47	नौमाना	297	114.68	0.0000144

District:- Champawat

Block: Pati

1	अर्नपा	302	244.66	0.0000155
2	अमोली	465	178.76	0.0000196
3	इजटडाडुंगरा	371	166.17	0.0000166
4	कनवाड	509	218.29	0.0000215
5	करोली	442	302.27	0.0000214
6	कजीना	327	293.22	0.0000175
7	कमलेख	1059	202.01	0.0000385
8	कानाकोट	850	636.61	0.0000416
9	कानीकोट	834	395.57	0.0000361
10	किमाड	492	172.30	0.0000205
11	कुलियालगांव	587	472.09	0.0000301
12	कूण	389	364.80	0.0000212
13	कोटना	470	136.49	0.0000198
14	खरही	1064	358.79	0.0000425
15	खुतेली	313	156.91	0.0000148
16	गहतोडा	373	150.72	0.0000167
17	गडयूडा	481	254.61	0.0000215

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
18	गरसाडी	437	231.08	0.0000195
19	गवाई	423	105.52	0.0000183
20	गागर	937	655.44	0.0000443
21	गूम	438	121.48	0.0000188
22	गोशनी	1824	559.57	0.0000715
23	गोलडाडा	620	431.11	0.0000302
24	चल्थिया	615	243.34	0.0000254
25	चिलनियां	474	327.09	0.0000230
26	चौडाकोट	800	332.08	0.0000335
27	चौडागूठ	947	377.56	0.0000392
28	चौडापिता	1270	532.83	0.0000533
29	चौडासौन	275	196.17	0.0000144
30	जनकाण्डे	905	158.51	0.0000336
31	जौलाडी	697	220.50	0.0000275
32	झुडेली	518	413.10	0.0000265
33	टांडमल्ला	335	217.03	0.0000159
34	डुगराकोट	333	128.38	0.0000154
35	ढरौज	351	192.58	0.0000160
36	तपनीपाल	460	350.16	0.0000231
37	त्यारसौ	467	192.16	0.0000197
38	तिमलागूठ	355	167.80	0.0000161
39	थुवामौनी	377	134.88	0.0000168
40	देवीधूरा	691	103.08	0.0000268
41	धरसौ	341	139.94	0.0000157
42	निलौटी	485	356.76	0.0000241
43	पटनगांव	908	480.14	0.0000405
44	परेवा	716	739.25	0.0000373
45	पाटी	1265	199.33	0.0000450
46	पीपलढींग	310	156.06	0.0000147
47	पुनौली	436	243.21	0.0000198
48	बनौली	441	132.59	0.0000189
49	बालातडी	791	415.88	0.0000352
50	बांसबरवाडी	690	218.59	0.0000272
51	बिगराकोट	412	440.71	0.0000238
52	बिनवालगांव	422	482.46	0.0000251
53	भिंगराडा	551	131.20	0.0000224
54	भुम्वाडी	437	237.40	0.0000196
55	भैसख	459	344.41	0.0000229
56	मछियाड	768	342.74	0.0000327
57	मनटाण्डे	429	242.50	0.0000195
58	मंगललेख	643	572.99	0.0000343
59	मारागांव	628	558.87	0.0000335
60	मानरतल्ला	599	264.08	0.0000254
61	मूलाकोट	1241	564.16	0.0000531
62	मौनकाण्डा	1126	945.18	0.0000503
63	मौलनाजाख	274	155.97	0.0000144
64	रमक	717	1015.20	0.0000373
65	रिखोली	571	490.15	0.0000300
66	रौलमेल	726	434.00	0.0000336
67	लडी	447	284.14	0.0000211
68	वारसी	222	299.86	0.0000168
69	वालिक	451	211.65	0.0000195
70	विरोली	248	74.10	0.0000144
71	सकदेना	710	392.05	0.0000321
72	साल	484	248.12	0.0000214
73	सांगो	532	269.43	0.0000234
74	सिब्योली	390	236.09	0.0000181
75	सिरतोली	363	184.00	0.0000164
76	सिरमोली	405	236.22	0.0000186
77	सिल्योडीगूठ	629	275.35	0.0000267
78	सुनडंगरा	566	305.19	0.0000254
79	होलीपिपलाटी	649	467.51	0.0000320

District:- Champawat

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
Block: Champawat				
1	अमकडिया 1	578	368.90	0.0000273
2	उचौलीगोठ	1301	250.00	0.0000474
3	ऐडीगुरेली	419	188.55	0.0000182
4	कठनौली	598	585.93	0.0000332
5	कफल्टामल्ला	310	526.95	0.0000226
6	ककनई मल्ली	589	322.52	0.0000265
7	कनलगांव	1399	94.06	0.0000493
8	कालीगूठ / पूर्णागिरी	656	414.68	0.0000309
9	कासी	377	482.96	0.0000237
10	कोयाटी	258	166.80	0.0000144
11	कोटअमोडी	647	944.26	0.0000351
12	खर्ककाकी	776	195.07	0.0000295
13	खलकडिया	326	242.54	0.0000162
14	खटोली तल्ली	746	591.49	0.0000381
15	गडकोट	362	326.56	0.0000194
16	गुरखोलीगूठ	547	724.34	0.0000319
17	गोली	674	307.32	0.0000289
18	घुरचुम	422	276.40	0.0000201
19	चैकूनीबोरा	478	288.64	0.0000222
20	चौडासेठी	260	66.57	0.0000144
21	चौडाख्याली	475	520.61	0.0000277
22	चौकी	509	265.74	0.0000226
23	चौडादुमखडी	654	239.68	0.0000266
24	छतकोट	543	491.99	0.0000292
25	छीनीगोठ तल्ली	1519	3038.00	0.0000628
26	जैगांवजैतोली	434	444.82	0.0000246
27	जौल	699	188.10	0.0000271
28	झालाकुडी	474	268.72	0.0000216
29	डांडामल्ला	468	109.61	0.0000197
30	डिगडई	402	541.20	0.0000259
31	डुगरासेठी	391	168.18	0.0000173
32	ढकनाबडोला	892	560.34	0.0000419
33	तरकुली	409	292.68	0.0000201
34	तामली	772	500.85	0.0000367
35	थवालखेडा	1727	265.00	0.0000613
36	दियूरी	1663	2137.98	0.0000674
37	दुधौरी	509	354.32	0.0000248
38	दूबडजैनल	678	1488.18	0.0000361
39	धूरा	769	767.21	0.0000390
40	धौनरावत	589	736.60	0.0000333
41	नघान	594	346.45	0.0000273
42	नायकगोठ	3205	147.00	0.0001067
43	नीडतल्ली	665	584.25	0.0000353
44	नौलापानी	448	550.38	0.0000276
45	पचपकरिया	1275	127.64	0.0000454
46	पल्सों	551	390.88	0.0000270
47	पचनई	577	392.88	0.0000279
48	पिनाना	239	175.13	0.0000144
49	पुनेठी	877	312.12	0.0000354
50	पोथ	934	628.42	0.0000442
51	पोलप	418	550.38	0.0000266
52	फागपुर	2345	113.00	0.0000793
53	फूंगरमांफी	842	341.26	0.0000350
54	बकोडा	432	606.85	0.0000283
55	बडपास	335	316.23	0.0000183
56	बजौन	492	465.42	0.0000269
57	बगेडी	524	1720.38	0.0000312
58	बडौली	686	551.30	0.0000352
59	बचकोट	351	550.75	0.0000245
60	बस्टिया	635	39.00	0.0000250
61	बनबसा	8179	234.00	0.0002655
62	बमनपुरी	1085	149.44	0.0000393

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
63	बाजरीकोट	458	330.92	0.0000226
64	बिरगुल	820	426.50	0.0000364
65	बुडम	575	517.99	0.0000308
66	बुगाख्याली	365	190.95	0.0000164
67	भण्डारबोरा	404	210.49	0.0000179
68	भगीनाभंडारी	707	793.46	0.0000370
69	भजनपुर	5022	350.00	0.0001680
70	मझेडा	514	497.71	0.0000284
71	मटेला	320	329.37	0.0000182
72	मनिहारगोठ	3581	258.00	0.0001200
73	मथियाबांज	430	742.22	0.0000282
74	मुडियानी	1065	1114.41	0.0000484
75	मैरोली	516	715.50	0.0000310
76	मौराडी	443	211.90	0.0000192
77	मोहनपुर	4795	125.00	0.0001572
78	रमैला	827	1028.44	0.0000408
79	रियासीबमनगांव	587	603.60	0.0000332
80	रुईयां	392	608.54	0.0000270
81	लफडा	270	346.85	0.0000179
82	लडाबोरा	477	506.38	0.0000274
83	वैला	399	392.70	0.0000222
84	,शक्तिपुरबुंगा	852	270.28	0.0000336
85	स्वाला	387	270.23	0.0000189
86	सल्ली	771	1080.89	0.0000391
87	सिमल्टा	552	437.78	0.0000282
88	सिलाड	548	437.58	0.0000280
89	सिन्टी	507	327.26	0.0000240
90	सिमियाउरी	407	773.62	0.0000275
91	सियाला	483	228.89	0.0000209
92	सुयालखर्क	353	327.26	0.0000192
93	सैलानीगोठ	978	100.68	0.0000359
94	सोराई	266	477.17	0.0000211
95	हरिपुर नरसिंह डांडा	795	175.08	0.0000301
96	गुदमी	692	156.24	0.0000268
97	आमनी	237	327.67	0.0000175
98	खटोली मल्ली	234	640.58	0.0000241
99	राकडीफुलारा	465	134.04	0.0000196

District:- Dehradun

Block: Doiwala

1	चकतुनवाला	2759	234.32	0.0000933
2	नत्थुवाला	4866	484.83	0.0001663
3	बालावाला	7381	107.10	0.0002393
4	मियांवाला	1661	181.76	0.0000576
5	माजरी माफी	2566	118.98	0.0000864
6	मोहकमपुर खुर्द	2231	201.93	0.0000758
7	हर्रावाला	3165	361.87	0.0001093
8	नकरौंदा	2750	428.17	0.0000977
9	कुआंवाला	1190	163.08	0.0000427
10	दुधली	2291	376.31	0.0000819
11	नागल ज्वालापुर	1010	169.49	0.0000369
12	सिमलास ग्रान्ट	943	148.12	0.0000348
13	लच्छीवाला	1927	254.56	0.0000674
14	मारखम ग्रान्ट	19194	2221.32	0.0006242
15	डोईवाला	1857	255.77	0.0000652
16	कौडसी	465	231.08	0.0000204
17	बागी	1000	234.73	0.0000375
18	सारगघर वाला	1019	57.87	0.0000372
19	भोगपुर	1146	110.08	0.0000413
20	बडकोट	2627	406.31	0.0000933
21	रेनापुर ग्रान्ट	2278	1612.28	0.0000869
22	रानी पोखरी ग्रान्ट	3244	425.33	0.0001134
23	रानी पोखरी मौजा	1026	179.27	0.0000374
24	गडूल	2181	2631.27	0.0000838

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
25	बडोवाला	1819	340.75	0.0000660
26	कान्दरवाला	3290	257.83	0.0001108
27	अटूरवाला	4910	795.72	0.0001705
28	भानियावाला	2200	273.57	0.0000765
29	जौलीग्रान्त	6313	859.90	0.0002151
30	जीवनवाला	1424	263.04	0.0000516
31	माजरी ग्रान्त	6927	1328.59	0.0002346
32	गढीमयचक	1770	171.98	0.0000611
33	गुमानीवाला	6318	173.78	0.0002055
34	वीरपुर खुर्द	1308	21.85	0.0000464
35	खदरी खडकमाफ	5397	413.97	0.0001815
36	यामपुर	3945	22.78	0.0001302
37	हरीपुर कला	4720	315.25	0.0001576
38	साहब नगर	1866	138.81	0.0000641
39	रायवाला	2180	4.73	0.0000741
40	ठाकुरपुर	2717	185.35	0.0000912
41	छिदरवाला	4023	252.11	0.0001339
42	चक जोगीवाला	1955	211.26	0.0000672
43	गोहरी माफी	1850	341.16	0.0000670
44	खाण्ड रायवाला	972	183.00	0.0000357
45	ऋषिकेश	12915	7.75	0.0004151
46	प्रतीत नगर	7077	369.48	0.0002338
47	भट्टोवाला	1637	36.02	0.0000569

District:- Dehradun

Block: Raipur

1	अस्थल	482	252.40	0.0000214
2	अखण्ड वाली भिलंग	396	348.85	0.0000210
3	कालागांव	205	132.74	0.0000144
4	लाडपुर	4670	148.12	0.0001532
5	थेवा	598	146.10	0.0000238
6	द्वारा	1323	1120.57	0.0000566
7	ननूर खेडा	2354	137.18	0.0000796
8	रायपुर	21614	120.00	0.0006914
9	सुन्दरवाला	3983	359.75	0.0001352
10	सेरकी	603	354.50	0.0000278
11	सरोली	911	544.35	0.0000422
12	आषारोडी	2712	518.82	0.0000987
13	पित्थुवाला	1536	443.14	0.0000595
14	मेहूवाला माफी	9879	416.08	0.0003239
15	हरबंषवाला	3201	236.75	0.0001074
16	भारुवाला ग्रान्त	626	344.39	0.0000282
17	मोहब्बेवाला	1976	63.13	0.0000676
18	सेवला कला	3794	201.12	0.0001254
19	सेवला खुर्द	1323	65.15	0.0000469
20	क्यारा	818	765.66	0.0000405
21	मानसिंह	584	227.07	0.0000241
22	चामासारी	1413	433.78	0.0000554
23	कालीगाड	530	566.18	0.0000306
24	छमरौली	494	619.17	0.0000303
25	टिमली मानसिंह	319	571.42	0.0000240
26	नालीकला	398	765.27	0.0000272
27	सरखेत	324	85.80	0.0000151
28	सरोना	441	576.67	0.0000280
29	सिल्ला	1151	1535.38	0.0000511
30	किरसाली	2174	157.83	0.0000739
31	चालंग	1062	1032.16	0.0000483
32	तरला नागल	423	152.57	0.0000183
33	नागल हटनाला	1216	388.91	0.0000481
34	गुजराडा मानसिंह	703	160.67	0.0000272
35	डांडा खुदानेवाला	723	148.08	0.0000278
36	डांडा लखौण्ड	636	233.09	0.0000259
37	कुडियाल	594	78.91	0.0000237
38	कोटी मंयचक	459	195.45	0.0000194

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
39	तलाई	427	414.37	0.0000236
40	थानो	337	63.54	0.0000156
41	धारकोट	337	241.30	0.0000166
42	नाही कला	383	1546.80	0.0000267
43	बड़ासी ग्रान्ट	1115	383.51	0.0000447
44	भोपाल पानी	594	605.90	0.0000334
45	रामनगर डान्डा	1716	426.95	0.0000649
46	लडवाकोट	341	574.66	0.0000248
47	सनगांव	380	276.40	0.0000188
48	सिंधवाल गांव	527	859.95	0.0000313
49	हल्हानी	541	743.47	0.0000317
50	नवादा	2462	183.32	0.0000831
51	नत्थनपुर	5958	222.99	0.0001947
52	बजारावाला	2198	197.49	0.0000747
53	बद्रीपुर	2151	178.01	0.0000732
54	मोथरोवाला	2845	484.82	0.0001021
55	आमवाला तरला	2232	156.81	0.0000758

District:- Dehradun

Block: Sahaspur

1	रिखोली	662	1432.00	0.0000356
2	भितरली	476	970.00	0.0000297
3	क्यारकुली भट्टा	1265	1308.00	0.0000547
4	कुठाल गांव	1108	422.50	0.0000454
5	भगवन्तपुर	665	150.00	0.0000260
6	पुडकल गांव	311	126.00	0.0000147
7	सिंघली	443	225.82	0.0000196
8	मालसी	1355	284.00	0.0000499
9	जोहडी गांव	1387	113.00	0.0000489
10	विजयपुर गोपीवाला	1333	56.00	0.0000472
11	विजयपुर हाथी बडकला	1759	54.63	0.0000607
12	चन्द्रोटी	823	207.83	0.0000312
13	बिष्टगांव	545	156.62	0.0000222
14	गंगोल पंडितवाडी	473	88.00	0.0000199
15	गल्जवाडी	1536	756.00	0.0000634
16	गाजियावाला	711	35.00	0.0000274
17	मिसरास पट्टी	877	2535.37	0.0000424
18	विधौली	423	381.00	0.0000227
19	कांसवाली कोठरी	1244	812.20	0.0000541
20	दुधई	545	451.00	0.0000283
21	कोटडा कल्याणपुर	1218	543.00	0.0000519
22	तिलवाडी	1178	454.37	0.0000484
23	रामपुर भाउवाला	1869	424.92	0.0000697
24	अब्दुलापुर	1058	344.79	0.0000420
25	भगवानपुर झूलो	1632	249.70	0.0000579
26	नौगांव	1372	529.94	0.0000564
27	राजावाला	1629	250.50	0.0000578
28	आमवाला	771	405.00	0.0000343
29	चौकी	411	580.00	0.0000271
30	हरियावाला कला	1159	614.00	0.0000514
31	गुजराडा करनपुर	1018	350.00	0.0000408
32	कोटडा सन्तौर	1476	381.00	0.0000561
33	पौन्धा	1223	527.00	0.0000516
34	हरियाला खुर्द	1869	154.49	0.0000642
35	ईस्ट होपटाउन	15072	2190.00	0.0004933
36	आरकेडिया ग्रान्ट	15385	1755.00	0.0005032
37	मिटटी बेरी	655	264.00	0.0000272
38	विलासपुर काण्डली	880	170.00	0.0000328
39	अम्बीवाला	926	61.00	0.0000343
40	झाजरा	2334	371.00	0.0000831
41	सुददोवाला	1897	197.00	0.0000651
42	धूलकोट	1284	212.00	0.0000459
43	सेन्ट्रल होपटाउन	7763	1266.00	0.0002611
44	कण्डोली	2048	1516.00	0.0000796

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
45	पोलियो नाथुवाला	1611	284.00	0.0000581
46	कारवारी ग्रान्ट	1998	562.00	0.0000771
47	सहसपुर	6568	425.00	0.0002189
48	छरबा	5609	1565.00	0.0001927
49	खुषहालपुर	3304	496.00	0.0001170
50	ढाकी मंयचक	2849	57.00	0.0000953
51	शाकुर (हुकूमतपुर)	5359	861.00	0.0001848
52	अटकफार्म	3118	958.00	0.0001136
53	लक्ष्मीपुर	2334	245.00	0.0000801
54	रामपुर कला	2588	416.02	0.0000923
55	पुरोहितवाला	402	78.51	0.0000176

District:- Dehradun

Block: Vikasnagar

1	अम्बाडी	4735	1190.66	0.0001650
2	जीवनगढ	8750	410.76	0.0002879
3	मैहूवाला खालसा	1200	531.76	0.0000510
4	पृथ्वीपुर	1501	1354.88	0.0000622
5	बदामावाला	4008	502.63	0.0001395
6	जामनखाता	3757	479.57	0.0001310
7	जमनीपुर	5086	472.66	0.0001730
8	एटनबाग	2306	167.41	0.0000781
9	ढकरानी	9941	357.33	0.0003244
10	बुलाकीवाला	1422	99.56	0.0000500
11	ढालीपुर	2875	220.15	0.0000967
12	लांघा	1466	312.42	0.0000541
13	तौली	1451	239.17	0.0000519
14	कटापत्थर	661	125.86	0.0000259
15	फतेहपुर	2052	250.00	0.0000712
16	जस्सोवाला	2283	373.12	0.0000816
17	सोरना	1820	1154.16	0.0000724
18	रुद्रपुर	2207	646.36	0.0000847
19	बडवा	731	289.76	0.0000303
20	ढलानी	747	912.97	0.0000383
21	केदारावाला	2273	510.32	0.0000846
22	बालूवाला	512	300.00	0.0000235
23	होरावाला	1836	879.79	0.0000729
24	चांदपुर खुर्द	391	131.92	0.0000173
25	सभावाला	3741	558.00	0.0001324
26	माजरी	1606	76.09	0.0000559
27	जादोवाला	1355	139.62	0.0000479
28	तिपरपुर	2492	261.83	0.0000855
29	हसनपुर कल्याणपुर	1863	409.52	0.0000691
30	मेदनीपुर बट्टीपुर	2794	269.52	0.0000953
31	बोरपुर	3734	282.43	0.0001255
32	शीशमबाडा	1268	498.58	0.0000524
33	धर्मावाला	1714	167.13	0.0000593
34	शाहपुर कल्याणपुर	1826	660.85	0.0000726
35	प्रतीतपुर	1099	157.03	0.0000398
36	कुन्जा कुल्हाल	3681	411.97	0.0001269
37	आदूवाला	1677	210.03	0.0000584
38	बैरागीवाला	2494	248.08	0.0000852
39	लखनवाला नेवट	1378	103.60	0.0000486
40	टिमली	2322	122.62	0.0000786
41	कुन्जा ग्रान्ट	1521	228.65	0.0000539
42	बाबूगढ	1680	428.61	0.0000638
43	भीमावाला	1691	431.42	0.0000642
44	नवाबगढ	1823	465.10	0.0000692
45	रसूलपुर	2097	535.00	0.0000796
46	डाकपत्थर	10271	10000.00	0.0003408
47	बावनधार	600	839.80	0.0000336
48	भलेर	509	712.43	0.0000307
49	मदसू	476	666.24	0.0000297
50	पष्टा	497	695.63	0.0000304

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
51	पपडियान	688	962.97	0.0000364
52	मटोगी	302	422.70	0.0000199

District:- Dehradun

Block: Chakrata

1	अणु	605	116.96	0.0000241
2	ट्यूटाड	667	205.94	0.0000262
3	काण्डोई बोंदर	405	135.56	0.0000177
4	काण्डोई चामागाथा	545	184.77	0.0000222
5	कन्हाड	778	125.05	0.0000296
6	कान्डोई भरम	623	198.81	0.0000246
7	ठारटा	530	172.00	0.0000217
8	कुराड खनाड सिंचाड	656	149.33	0.0000257
9	कुनैन	599	204.86	0.0000240
10	कुनवा	804	180.10	0.0000304
11	केराड	735	117.35	0.0000282
12	किस्तुड	630	152.58	0.0000249
13	कोटा तपलाड	658	124.24	0.0000258
14	कोटी कनासर	860	220.96	0.0000327
15	कोल्हा	393	95.91	0.0000173
16	खबरु	423	74.87	0.0000183
17	खरोडा	498	16.60	0.0000207
18	खारसी	1058	259.00	0.0000399
19	खाटवा	536	378.38	0.0000262
20	गुठाड	252	115.75	0.0000144
21	घणला	368	81.75	0.0000165
22	चिल्हाड	1511	226.61	0.0000535
23	जाडी	680	199.50	0.0000265
24	जोगियो	1127	247.27	0.0000418
25	दसरु	569	274.78	0.0000247
26	गबेला	389	114.94	0.0000172
27	दोधा	481	134.34	0.0000201
28	दाबला	377	84.99	0.0000168
29	नाडा	317	65.56	0.0000149
30	पुनाह पोखरी	714	231.91	0.0000283
31	पेनुवा	807	256.71	0.0000319
32	फनार	593	188.98	0.0000237
33	बायला	747	299.10	0.0000310
34	बुरास्वा	670	191.01	0.0000261
35	बुरायला	765	224.21	0.0000297
36	बिजनू	429	114.52	0.0000185
37	बुल्हाड	368	109.66	0.0000165
38	बेगी	436	107.53	0.0000187
39	बेहमू	385	85.79	0.0000171
40	बनाड बास्तिल	1827	164.70	0.0000629
41	भटाड	316	51.39	0.0000149
42	भाटगडी	500	108.05	0.0000207
43	कृणा	844	277.61	0.0000335
44	भन्द्रोली	746	116.97	0.0000286
45	मशक	500	103.96	0.0000207
46	मंझगाव क्वानू	704	114.11	0.0000272
47	झिटाड	839	178.79	0.0000315
48	भुनाड	1040	380.81	0.0000423
49	कोठा क्वानू	505	105.22	0.0000209
50	मलेथा	1042	238.36	0.0000389
51	बनियाला	467	108.48	0.0000197
52	मुगाड	941	252.52	0.0000360
53	मंझगांव	685	212.06	0.0000269
54	मिण्डाल	406	132.74	0.0000178
55	म्यूडा	657	212.06	0.0000260
56	रडू	709	171.17	0.0000274
57	कुल्हा	775	172.40	0.0000295

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
58	मुन्धोल	601	165.52	0.0000239
59	मेघाटू	444	102.82	0.0000190
60	मेन्द्रथ	699	59.49	0.0000271
61	चातरा	724	95.51	0.0000279
62	कोटी बाबर	717	251.70	0.0000289
63	मैयरावना	699	164.71	0.0000271
64	रजाणू	422	99.56	0.0000183
65	रायगी	1266	106.03	0.0000451
66	रावना	516	94.70	0.0000212
67	रंगेऊ	572	106.35	0.0000230
68	लाखा मण्डल	734	39.46	0.0000282
69	लावडी	757	251.31	0.0000301
70	लोहारी	862	178.87	0.0000322
71	सुजऊ	1092	242.00	0.0000406
72	सीडी बरकोटी	493	97.54	0.0000205
73	सहिया	449	94.29	0.0000191
74	सैज	575	157.03	0.0000231
75	हरटाड-सन्ताड	463	111.28	0.0000196
76	हाजा	1026	281.26	0.0000394
77	कितरौली	522	135.57	0.0000214
78	मोठी	306	46.95	0.0000146
79	कावा खेड़ा	282	96.72	0.0000144
80	अमराड झबराड	435	116.55	0.0000187
81	सिलामू	296	56.26	0.0000144
82	छुल्टाड	247	34.40	0.0000144
83	डेरियो	311	91.46	0.0000147
84	पुरटाड	416	88.63	0.0000181
85	जस्टा	423	162.68	0.0000183
86	मटियाना	468	190.20	0.0000197
87	भूट	316	91.46	0.0000149
88	बगूर	453	82.15	0.0000192
89	आसोई	510	90.24	0.0000211
90	डिरनाड	387	116.56	0.0000171
91	हरटाड-छजाड	564	309.18	0.0000254
92	मैलोथ-क्वानू	576	106.44	0.0000232
93	कुन्ना	296	91.05	0.0000144
94	धौरापुडियो	375	95.91	0.0000168
95	भटाड-छोटाड	351	74.06	0.0000160
96	सावड़ा	465	36.42	0.0000196
97	अटाल	865	92.26	0.0000323

District:- Dehradun

Block: Kalsi

1	अस्टाड	318	188.19	0.0000150
2	उदपाल्टा	862	253.73	0.0000335
3	उभरेऊ	442	127.08	0.0000189
4	मंडोली	330	67.58	0.0000153
5	देऊ	336	113.72	0.0000155
6	कचटा	598	144.07	0.0000238
7	कनबुआ	709	206.00	0.0000275
8	क्यारी	525	148.82	0.0000215
9	क्वासा	434	55.85	0.0000186
10	कामला	447	205.57	0.0000192
11	कालसी	1465	59.49	0.0000514
12	काहा नेहरा पुनाह	567	176.49	0.0000229
13	कुन्ना	292	68.80	0.0000144
14	बजऊ	440	65.96	0.0000188
15	चारे कृनावा	350	69.61	0.0000160
16	कुरोली	390	66.78	0.0000172
17	कैत्री	508	117.74	0.0000210
18	कोटी	1152	106.42	0.0000414
19	दोऊ	681	163.49	0.0000265
20	कोठा तारली	548	143.66	0.0000223
21	कोरुवा	1167	339.94	0.0000453

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
22	खतार	556	155.01	0.0000225
23	खमरोला	648	101.58	0.0000254
24	खाडी	415	166.32	0.0000180
25	खाती	511	134.36	0.0000211
26	खुन्ना अलमान	480	138.81	0.0000201
27	गडोल	343	53.81	0.0000157
28	गास्की	323	105.63	0.0000151
29	गांगरी	370	91.05	0.0000166
30	चिट्टाड	331	70.01	0.0000154
31	चन्देऊ	587	117.36	0.0000235
32	जडाना	647	152.56	0.0000254
33	देसऊ	368	74.86	0.0000165
34	जैन्दऊ	427	113.72	0.0000184
35	जोषी गोथान	568	263.46	0.0000244
36	झुटाया	473	140.84	0.0000199
37	झागूरा	492	124.64	0.0000205
38	डिमऊ	720	125.05	0.0000277
39	रूपऊ	549	117.77	0.0000223
40	तिलवाडी	1536	145.69	0.0000536
41	ठाणा	1199	291.77	0.0000452
42	थैना	306	208.01	0.0000148
43	दोहा	478	109.27	0.0000200
44	कंकनोई	407	109.68	0.0000178
45	धनपऊ	822	155.40	0.0000310
46	ध्वैरा	787	112.51	0.0000299
47	नगऊ	839	204.38	0.0000316
48	नेवी	973	47.36	0.0000358
49	नराया	821	195.07	0.0000309
50	सलगा	328	63.94	0.0000153
51	पंजिया	675	161.88	0.0000263
52	बडनू	637	195.87	0.0000251
53	पानुवा	417	113.32	0.0000181
54	बन्सार	468	90.25	0.0000197
55	बमराड	283	75.68	0.0000144
56	बसाया	759	293.02	0.0000312
57	बागी	524	238.36	0.0000224
58	बागना	371	88.83	0.0000166
59	बिसोई	311	78.92	0.0000147
60	भंजरा	537	103.19	0.0000219
61	सुरेऊ	719	184.54	0.0000277
62	घराना	395	90.24	0.0000174
63	मंगरौली	549	122.23	0.0000223
64	मुन्धान	252	61.51	0.0000144
65	रिखाड	729	178.07	0.0000280
66	निथला	493	104.01	0.0000205
67	रानी गांव	914	148.72	0.0000339
68	लखवाड	562	228.24	0.0000234
69	लकस्यार	372	138.81	0.0000167
70	लाच्छा	585	189.80	0.0000234
71	लेल्टा	606	154.18	0.0000241
72	लोरली	418	113.32	0.0000181
73	लोहारी	315	138.81	0.0000149
74	सकरौल	324	253.33	0.0000164
75	समाल्टा	814	187.78	0.0000307
76	झुसौ भाकरौ	332	80.94	0.0000154
77	ईच्छला	317	86.20	0.0000149
78	सवाई	371	67.58	0.0000166
79	सराडी	467	48.97	0.0000197
80	सुपऊ	472	104.40	0.0000198
81	सैज अठगांव	808	173.21	0.0000305
82	हयोटगरी	586	94.29	0.0000235
83	हरिपुर	1231	76.49	0.0000440
84	व्यास नहरी	1899	147.70	0.0000652

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
85	हस्टी	738	230.67	0.0000290
86	बिजऊ	452	103.60	0.0000192
87	खणी	398	183.74	0.0000175
88	कोथी	408	189.44	0.0000178
89	सकनी	590	178.87	0.0000236
90	बौसान	313	139.62	0.0000148
91	सिंगोर	285	104.01	0.0000144
92	टिपऊ	509	98.74	0.0000210
93	छुटऊ	437	75.68	0.0000187
94	बाढ़ो	566	113.72	0.0000228
95	क्वारना	279	61.91	0.0000144
96	सिमोग	352	87.42	0.0000160
97	आरा	423	74.87	0.0000183

District:- Hardwar

Block: Bhagwanpur

1	भगवानपुर	4953	29462.00	0.0001719
2	रुहाल्की दयालपुर	5116	663.00	0.0001771
3	सिसौना	2777	853.00	0.0001028
4	रायपुर	1967	225.00	0.0000679
5	शाहपुर	5650	580.00	0.0001935
6	चुडियाला मोहनपुर	4535	617.00	0.0001586
7	बालेकी युसुफपुर	2715	392.00	0.0000958
8	महेश्वरी	2012	365.00	0.0000728
9	तेजपुर	2081	385.00	0.0000754
10	कुनजा बहादुरपुर	2218	408.00	0.0000804
11	सरठेहडी	2812	329.00	0.0000973
12	सुनहेटी आल्लापुर	1406	318.00	0.0000524
13	भलस्वागाज	3034	403.00	0.0001062
14	मानकपुर आदमपुर	5270	969.00	0.0001820
15	बेहडेकी सैदाबाद	4758	446.00	0.0001620
16	बिनारसी उर्फ बुलेड	1908	226.00	0.0000661
17	खेजुरी	1758	268.00	0.0000623
18	मोलना	1826	235.00	0.0000637
19	बिन्दुखडक	3119	688.00	0.0001136
20	सिकंदरपुर भैसवाल	5676	924.00	0.0001949
21	मोहितपुर	2979	309.00	0.0001021
22	सिरचन्दी	6129	495.00	0.0002067
23	छापुरशेर अफगानपुर	4015	502.00	0.0001397
24	खेलपुर नसरुल्लापुर	3880	364.00	0.0001321
25	चौली शाहबुदीनपुर	3829	253.00	0.0001278
26	डाडा पट्टी	3488	334.00	0.0001189
27	मंडावर	1222	199.00	0.0000437
28	हसनपुर मदनपुर	2211	544.00	0.0000834
29	खुब्बनपुर लतीफपुर	3388	298.00	0.0001148
30	खेड़ी शिकोहपुर	8504	2698.00	0.0002847
31	अलावलपुर	3311	195.00	0.0001100
32	मुर्करमपुर कालेवाला	2503	495.00	0.0000915
33	फतेहउल्ला तेलपुरा	3993	724.00	0.0001414
34	डाडा जलालपुर	3427	615.00	0.0001234
35	सिकरोड़ा	9311	2187.00	0.0003103
36	मानक मजरा	3291	340.00	0.0001128
37	हालूमजरा	2901	356.00	0.0001008
38	बहबलपुर	1451	383.00	0.0000554
39	हबीबपुर निवादा	1964	532.00	0.0000753
40	अकबरपुर कालसी	3465	592.00	0.0001244
41	हकीमपुर तुरा	2134	283.00	0.0000747
42	दरियापुर दयालपुर	2555	422.00	0.0000914
43	धीर मजरा	4347	581.00	0.0001522
44	नागल पलुनी	1868	432.00	0.0000698
45	इब्राहिमपुर मसाही	5535	1426.00	0.0001904
46	झिडियानग्रन्ट	2227	256.00	0.0000770
47	नोकराग्रन्ट	3597	893.00	0.0001288

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
48	मजाहिदपुर सतीवाला	3657	968.00	0.0001307
49	लालवाला खालसा	1665	126.00	0.0000577
50	शहीदावाला ग्रन्ट	2824	612.00	0.0001043
51	दौलतपुर हजरतपुर	3781	112.00	0.0001250
52	लाभग्रन्ट	1731	309.00	0.0000625
53	बन्जोरवाला ग्रन्ट	2966	762.00	0.0001088

District:- Hardwar

Block: Khanpur

1	कानेवाली रायसिंह	1050	506.00	0.0000456
2	कलसिया	1531	472.00	0.0000601
3	रघुनाथ / बालावाली	1799	1205.00	0.0000717
4	पोडावाली	2773	599.00	0.0001026
5	लालचन्द्र वाला	2487	715.00	0.0000936
6	मिर्जापुर सादात	2834	321.00	0.0000978
7	खानपुर	2464	591.00	0.0000926
8	मिर्जापुर मोहनवाला	1299	721.00	0.0000558
9	तुगलपुर	1617	514.00	0.0000638
10	चन्दापुरी बांगर	1588	235.00	0.0000561
11	चन्दापुरी खादर	1347	445.00	0.0000536
12	माडबेला	2281	530.00	0.0000853
13	दल्लवाला	3657	1304.00	0.0001307
14	गोरधनपुर	2129	415.00	0.0000777
15	प्रहलादपुर	2974	1040.00	0.0001090
16	करणपुर	1281	357.00	0.0000494
17	अब्दुल रहीमपुर	1752	243.00	0.0000615
18	भारुवाला	1853	596.00	0.0000733
19	धर्मपुर रुहालकी	1433	554.00	0.0000590
20	मोहम्मदपुर मथाना	1802	928.00	0.0000718
21	सिकन्दपुर	1494	651.00	0.0000620

District:- Hardwar

Block: Roorkee

1	भौरी	5558	881.00	0.0001911
2	मिर्जापुर मुस्तफाबाद	3128	383.00	0.0001087
3	भारपुर	3661	286.00	0.0001232
4	भरगुबपुर दीदाहेडी	5252	493.00	0.0001788
5	ढडैरी खाजगीपुर	2417	325.00	0.0000847
6	दौलतपुर	3936	682.00	0.0001396
7	मूलदासपुर	1800	369.00	0.0000661
8	बढैरी राजपुताना	6955	787.00	0.0002355
9	बहादुरपुर सेनी	1264	206.00	0.0000451
10	घनौरी	2503	469.00	0.0000909
11	बेडपुर	2063	382.00	0.0000748
12	पनियाला	7039	510.00	0.0002360
13	सफरपुर	3833	304.00	0.0001291
14	रसूलपुर	2618	188.00	0.0000880
15	रहीमपुर	2224	127.00	0.0000755
16	सलेमपुर राजपूताना	5993	270.00	0.0001969
17	इब्राहिमपुर देह	3628	342.00	0.0001235
18	पाडली गुज्जर	7250	238.00	0.0002361
19	तांशीपुर	3741	725.00	0.0001334
20	डेलना	1808	176.00	0.0000623
21	सुल्तानपुर साबतवाली	2643	725.00	0.0000985
22	अकबरपुर झौझा	2459	535.00	0.0000911
23	हरजौली झौझा	2378	285.00	0.0000825
24	लाठरदेवाशेरव	3039	253.00	0.0001027
25	हथिया थल	1707	276.00	0.0000609
26	खाता खेडी	3493	237.00	0.0001167
27	नगला कुबड़ा	2566	285.00	0.0000884
28	अकबरपुर फाजलपुर	1400	555.00	0.0000579
29	पाडली गन्दा	3490	453.00	0.0001219
30	खैजरपुर	5218	507.00	0.0001780
31	जललापुर	1918	109.00	0.0000658
32	मेगडी महावतपुर	6728	383.00	0.0002230

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
33	टोडा कल्याणपुर	5924	528.00	0.0002010
34	सफीपुर	5530	59.00	0.0001805
35	सुनहरा	8125	91.00	0.0002629
36	रामपुर	9734	577.00	0.0003232
37	बेलड़ा	5536	645.00	0.0001904
38	बेलड़ी साल्हापुर	3220	385.00	0.0001116
39	शेरपुर	1199	85.00	0.0000429
40	ब्रह्मपुर शंकरपुरी	3002	468.00	0.0001067
41	बोजू हेडी	2007	252.00	0.0000699
42	रहमतपुर	3693	456.00	0.0001284
43	महमूदपुर	2369	212.00	0.0000804
44	पिरान कलियर	6166	369.00	0.0002048
45	ईमली खेड़ा	5437	1053.00	0.0001873
46	मुकरबपुर	2007	134.00	0.0000686
47	गुम्मावालामाजरी	2393	402.00	0.0000858
48	राघडवाला	1189	391.00	0.0000473
49	मौ०पुर पांडा	1407	702.00	0.0000593
50	मेहबड खुर्द	2937	190.00	0.0000981
51	मेहबड कलां	4903	316.00	0.0001634
52	नन्हेडा अन्नतपुर	5430	924.00	0.0001870
53	सालियार साल्हापुर	4678	411.00	0.0001586
54	पुहाना	2664	252.00	0.0000907
55	किशनपुर	3726	252.00	0.0001245
56	करोदी	2847	417.00	0.0001006
57	माधोपुर	3750	347.00	0.0001275
58	सोहलपुर	1314	156.00	0.0000466

District:- Hardwar

Block: Narsan

1	ढन्डेरा	15288	441.00	0.0004963
2	जौरासी जबरदस्तपुर	5678	127.00	0.0001852
3	नगला इमरती	4413	267.00	0.0001467
4	बिझौली	5554	279.00	0.0001832
5	खटका	1987	398.00	0.0000728
6	आसफ नगर	1597	441.00	0.0000614
7	मौ०पुर मोहनपुरा	8696	273.00	0.0002828
8	गाधा रौना	3587	497.00	0.0001260
9	भगवानपुर चंदनपुर	6716	231.00	0.0002189
10	अकबरपुर ढाढेकी	3349	435.00	0.0001169
11	टान्डा भन्डेडा	7158	507.00	0.0002397
12	जैनपुर झंझड़ी	3223	178.00	0.0001072
13	शिकारपुर	1855	394.00	0.0000685
14	नुक्कनपुर	2051	551.00	0.0000785
15	पीरपुरा	1542	154.00	0.0000538
16	थिथौला	2127	294.00	0.0000747
17	मुण्डलाना	6201	787.00	0.0002115
18	नकीबपुर घोसीपुरा	4082	1342.00	0.0001442
19	हरजौली जट	5054	1514.00	0.0001751
20	हरचन्दपुर	2061	244.00	0.0000714
21	निजामपुर	1934	185.00	0.0000663
22	सिकंदरपुर भवाल	1344	277.00	0.0000494
23	मौ०पुर जट	3305	514.00	0.0001175
24	नारसन खेर्द	3480	198.00	0.0001154
25	मुन्डियाकी	1565	198.00	0.0000546
26	दहियाकी	1086	140.00	0.0000394
27	भण्डावली	1622	182.00	0.0000564
28	बुडपुर जट	2795	214.00	0.0000940
29	ब्रह्मपुर जट	2433	321.00	0.0000851
30	लिब्बर हेडी	9354	1044.00	0.0003117
31	थिथकी क्वादपुर	3067	472.00	0.0001089
32	कुरडी	3492	815.00	0.0001255
33	मुण्डेट	1852	201.00	0.0000637

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
34	ठसका	2849	352.00	0.0000990
35	उदल हेडी	2469	1102.00	0.0000930
36	नासीरपुर अफजपुर	1064	362.00	0.0000426
37	नारसन कलां	6674	814.00	0.0002266
38	मन्ना खेडी	1572	137.00	0.0000548
39	सकौती कुआं खेड़ा	2081	278.00	0.0000728
40	उल्हेड़ा	1404	205.00	0.0000496
41	नगला सलारु	1604	226.00	0.0000564
42	खेड़ा जट	4209	657.00	0.0001483
43	मखदूमपुर जट	1209	300.00	0.0000457
44	शेरपुर खेलमऊ	4760	675.00	0.0001658
45	टिकौला कला	4624	582.00	0.0001610
46	सढौली	1805	426.00	0.0000677
47	लहबौली	3242	238.00	0.0001088
48	लखनौता	1826	225.00	0.0000635
49	सुसाडी खुर्द	1746	509.00	0.0000678
50	लाठरदेवा हूण	3136	408.00	0.0001095
51	कोटवाल आलमपुर	6164	643.00	0.0002104
52	भगतवाली	3403	888.00	0.0001227
53	बसुआ खेडी	1245	190.00	0.0000444
54	झबरेडी कला	1759	417.00	0.0000660
55	गदरजुडडा	3431	404.00	0.0001188
56	नूरपुर बूडपुर	2125	279.00	0.0000743
57	झबीरन जट	1602	205.00	0.0000559
58	कुमराडी	2311	250.00	0.0000795

District:- Hardwar

Block: Laxar

1	सुल्तानपुर आदमपुर	12423	347.00	0.0004030
2	इस्माईपुर	1985	468.00	0.0000744
3	जवाहरखान व झीवर हेडी	1244	496.00	0.0000516
4	नेहन्पुर सुठारी	2188	406.00	0.0000794
5	महतौली	2371	403.00	0.0000851
6	मिक्कमपुर जीतपुर	3779	1978.00	0.0001346
7	फतवा	1959	406.00	0.0000721
8	अलावपुर	1600	394.00	0.0000604
9	बाक्कपुर	3404	1221.00	0.0001227
10	भोगपुर	7404	3757.00	0.0002497
11	बहादुरपुर खादर	3108	316.00	0.0001064
12	मुख्याली कलां	2350	462.00	0.0000859
13	सेठपुर	2983	307.00	0.0001022
14	बुक्कनपुर	2769	667.00	0.0001025
15	ऐथल बुजुर्ग	3136	887.00	0.0001142
16	सुभाषगढ़	1145	402.00	0.0000461
17	सीघडू	3052	520.00	0.0001096
18	निरंजनपुर	3776	828.00	0.0001345
19	महाराजपुर कलां	2215	357.00	0.0000790
20	महाराजपुर खुर्द	2855	1268.00	0.0001052
21	खानपुर	2569	471.00	0.0000930
22	डंगरपुर	1753	364.00	0.0000645
23	प्रतापपुर	1579	304.00	0.0000575
24	रसूलपुर व कंकर खाता	2171	854.00	0.0000835
25	रायसी	3062	420.00	0.0001075
26	हबीबपुर कुडी	3959	600.00	0.0001403
27	दरगाहपुर	2540	483.00	0.0000924
28	मुडरवेडा खुर्द	1949	120.00	0.0000668
29	खेडी खुर्द	1757	284.00	0.0000627
30	नैतवाला सदाबाद	1645	401.00	0.0000620
31	अकौड़ा कलां	2877	524.00	0.0001041
32	केहड़ा	1983	235.00	0.0000687
33	दाबकी कला	3558	668.00	0.0001276
34	खेडी मुबारिकपुर	2908	410.00	0.0001023
35	बसेडी खादर	3178	488.00	0.0001128
36	मौ0पुर बुजुर्ग	2318	316.00	0.0000813

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
37	लादपुर कलां	2912	741.00	0.0001071
38	मुबारिकपुर अलीपुर	3309	334.00	0.0001132
39	हुसैनपुर	1314	183.00	0.0000466
40	डोसनी	1763	213.00	0.0000612
41	कुआ ढाणा	1975	369.00	0.0000717
42	ढाढेकी ढाणा	2395	484.00	0.0000878
43	भूरना	3395	582.00	0.0001220
44	मुंडा खड़ा कलां	3142	592.00	0.0001142
45	अकबरपुर ऊद	2150	722.00	0.0000829
46	नगला खिताब	1921	334.00	0.0000691
47	खेडजा कुतबपुर	4674	353.00	0.0001570
48	अकौड़ा खुर्द	2231	364.00	0.0000797

District:- Hardwar

Block: Bahadarabad

1	औरंगाबाद	3080	752.00	0.0001124
2	स्वालटीरा	906	269.00	0.0000353
3	शिवदासपुर उर्फ तेलीवाला	5080	917.00	0.0001759
4	जसवावाला	1747	301.00	0.0000628
5	मीरपुर मुवाजपुर	2663	568.00	0.0000984
6	पूरणपुर साल्हापुर	2424	500.00	0.0000891
7	कोटा मुरादनगर	4750	1013.00	0.0001654
8	हजाराग्रन्ट	2030	431.00	0.0000749
9	सोहलपुर सिकरोढ़ा	2963	322.00	0.0001019
10	टाकमरी	2310	286.00	0.0000803
11	मानुबास ग्रन्ट	1968	567.00	0.0000763
12	डालूवाला भजबता	2139	610.00	0.0000825
13	डालूवाला कलां	1537	298.00	0.0000561
14	दादूबांस	2089	377.00	0.0000755
15	सलेमपुर महदुद	10470	2030.00	0.0003471
16	अन्निकी हेतमपुर	5367	833.00	0.0001850
17	दादुपुर गौविन्दपुर	2121	271.00	0.0000739
18	राजपुर	2522	58.00	0.0000850
19	गढ	7896	430.00	0.0002612
20	खेड़ली	1580	352.00	0.0000587
21	बहादराबाद	7761	904.00	0.0002611
22	रावली महदूद	7256	558.00	0.0002440
23	सुल्तानपुर मजरी	2068	270.00	0.0000722
24	भगतनपुर आबिदपुर	15177	1831.00	0.0004966
25	अलीपुर इब्राहिमपुर	3053	357.00	0.0001056
26	रोहालकी किशनपुर	2759	711.00	0.0001022
27	अतमलपुर बाँगला	4712	482.00	0.0001614
28	अहमदपुर ग्रन्ट	1672	825.00	0.0000677
29	सहदेवपुर दिनारपुर	2369	749.00	0.0000898
30	नेरपुर पंजनदेडी	3259	494.00	0.0001155
31	अजीतपुर	1478	142.00	0.0000518
32	फेरुपुर (रामखेड़)	4701	828.00	0.0001639
33	बहादुरपुर जट	3664	405.00	0.0001262
34	कटारपुर अलीपुर	1185	2408.00	0.0000522
35	बिशनपुर कुण्डी	1360	694.00	0.0000578
36	धनपुरा पदार्था	10395	689.00	0.0003447
37	मुस्तफाबाद	1660	293.00	0.0000598
38	आदर्श टिहरीनगर	1268	293.00	0.0000474
39	रणसूरा	2457	330.00	0.0000861
40	संधीपुर	2780	305.00	0.0000957
41	पीतपुर	2886	457.00	0.0001028
42	अलावपुर	1389	525.00	0.0000569
43	कासमपुर	2023	401.00	0.0000740
44	बीड़ाहेडी	3164	2009.00	0.0001151
45	जामलपुर कला	4655	537.00	0.0001609
46	जगजीतपुर	7251	460.00	0.0002415
47	सराय	5775	411.00	0.0001934
48	सीतापुर	5148	1409.00	0.0001781
49	गाडोवाली	3809	187.00	0.0001258

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
50	कांगडी	3625	853.00	0.0001297
51	श्यामपुर	1944	172.00	0.0000666
52	दूधलादयालवाला	2061	1448.00	0.0000800
53	गैण्डीखाता	3441	3273.00	0.0001239
54	लालढांग	6044	1336.00	0.0002065
55	रसूलपुर मीठी बेरी	4324	1233.00	0.0001519
56	सजनपुर पीली	2952	869.00	0.0001083
57	बादशाहपुर	5085	588.00	0.0001758
58	बाणगंगा	3448	470.00	0.0001209
59	मौ०पुर कन्हारी	4600	436.00	0.0001567
60	रानीमाजरा	2041	456.00	0.0000759
61	शाहपुरशीतलाखेड़ा	2761	210.00	0.0000928
62	नसीरपुर कला	3800	757.00	0.0001353
63	शिवनगर	3911	613.00	0.0001388
64	जसोदपुर	2220	380.00	0.0000797

District:- Nainital

Block: Okhalkanda

1	ओखलकांडा मल्ला	899	70.01	0.0000334
2	ओखलकांडा तल्ला	681	301.50	0.0000289
3	च्युरीगाड	796	229.06	0.0000308
4	पुटगांव	545	166.73	0.0000222
5	डालकन्या	1604	121.41	0.0000558
6	देवली	158	66.37	0.0000144
7	भनापोखरा	257	67.37	0.0000144
8	झडगांव तल्ला	459	55.44	0.0000194
9	साल	352	115.00	0.0000160
10	हरीनगर	597	121.41	0.0000238
11	टकुरा	470	51.40	0.0000198
12	पोखरी	550	134.77	0.0000223
13	कुलोरी	498	144.88	0.0000207
14	प्श्या	1156	332.26	0.0000448
15	मटेला	781	213.28	0.0000300
16	पजैना	310	189.40	0.0000147
17	ठोलीगांव	492	231.89	0.0000213
18	कटना	1230	182.52	0.0000439
19	जमराडी	281	49.37	0.0000144
20	खनश्यू	635	107.25	0.0000250
21	महतोलीगांव	954	438.29	0.0000409
22	हैडाखान	384	146.91	0.0000171
23	कालाआगर	719	247.68	0.0000289
24	गरगडी तल्ली	464	205.59	0.0000197
25	सूनी	698	192.23	0.0000270
26	गलनी	671	362.21	0.0000301
27	थली	557	91.46	0.0000225
28	तुषराड	493	118.19	0.0000205
29	भद्रकोट	389	250.51	0.0000184
30	पुटपुडी	232	167.14	0.0000144
31	क्वेराला	533	81.34	0.0000218
32	गरगडी मल्ली	588	261.84	0.0000250
33	पन्तोली	933	121.41	0.0000345
34	रेकुना	324	77.70	0.0000151
35	चमोली	1250	218.54	0.0000450
36	पोखरी मल्ली	578	57.03	0.0000232
37	सेमलकन्या	494	51.40	0.0000205
38	नाई	333	292.60	0.0000177
39	टांडा	365	136.38	0.0000164
40	सुरंग	698	21.00	0.0000270
41	कुन्डल	370	285.31	0.0000187
42	तल्ला काण्डा	442	113.00	0.0000189
43	पतलिया	716	327.81	0.0000307
44	पैटना	312	126.67	0.0000148
45	बरमधार	409	110.00	0.0000178
46	दिगोली	248	29.14	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
47	जोस्यूडा	321	53.42	0.0000151
48	बलना	357	160.81	0.0000162
49	कुलौन	170	157.43	0.0000144
50	कोता	528	124.24	0.0000216
51	पटरानी	653	170.38	0.0000256
52	ककोड	741	310.81	0.0000311
53	धैना	336	132.00	0.0000155
54	सुवाकोट	602	131.93	0.0000240
55	गैनियारो	1064	450.84	0.0000447
56	अमजड	804	556.06	0.0000390
57	पदमपुर	470	178.88	0.0000198
58	ल्वाड	1421	175.64	0.0000500
59	हरीशताल	537	288.55	0.0000241
60	कुकना	477	171.00	0.0000200
61	कैडागांव	308	98.00	0.0000146
62	कचलाकोट	398	67.18	0.0000175
63	बडौन	1471	124.05	0.0000516
64	अधौडा	578	692.44	0.0000329
65	रीखाकोट	403	217.73	0.0000181
66	भूमका	790	280.86	0.0000319
67	टीमर	436	203.00	0.0000188
68	सुनका	768	129.91	0.0000292
69	भोनरा	491	256.00	0.0000218
70	डलोज	166	38.85	0.0000144
71	सुई	277	73.25	0.0000144
72	डुगरी	209	154.19	0.0000144
73	थलाडी	527	111.70	0.0000216
74	झडगांव मल्ला	339	55.45	0.0000156
75	कोटली	329	183.33	0.0000153
76	चकदलाड	346	82.56	0.0000158

District:- Nainital

Block: Bhental

1	पाण्डे गांव	1281	442.34	0.0000514
2	नौल	568	26.71	0.0000229
3	थपलिया महारागांव	693	189.40	0.0000269
4	मलुवाताल	436	139.22	0.0000187
5	जगलिया गांव	1293	403.49	0.0000509
6	सिलोटी पन्थ	337	160.67	0.0000156
7	डहरा	294	57.87	0.0000144
8	खेराला पान्डे	461	41.28	0.0000195
9	अमिया	535	85.80	0.0000218
10	बानना	1002	102.59	0.0000367
11	पिनरौ	890	88.46	0.0000331
12	भोर्सा	580	88.01	0.0000233
13	पस्तोला	350	68.25	0.0000160
14	उदुवा	331	65.36	0.0000154
15	दोगडा	618	91.78	0.0000245
16	सूर्यागांव	754	114.53	0.0000288
17	अमृतपुर	1922	98.75	0.0000659
18	रानीबाग	1918	82.15	0.0000658
19	बल्यूटी	213	101.98	0.0000144
20	देवीधूरा	817	92.27	0.0000308
21	बेलुवाखान	3955	324.16	0.0001335
22	ज्योलीकोट	1833	126.26	0.0000631
23	चोपडा	1103	375.16	0.0000441
24	बोहरा गांव	91	52.61	0.0000144
25	नाईसेला	405	60.71	0.0000177
26	बेल	449	23.88	0.0000191
27	गोठियां	1408	106.03	0.0000496
28	भूमियाधार	2419	256.89	0.0000831
29	पसौली	488	23.48	0.0000204
30	रोसिल	952	102.36	0.0000351
31	गुमालगांव	189	63.35	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
32	पनिया मेहता	239	105.89	0.0000144
33	पानियाबोर	158	109.12	0.0000144
34	ओखलदूंगा	609	96.36	0.0000242
35	हैडाखान	885	92.59	0.0000330
36	स्युडा	657	95.48	0.0000257
37	बडेत	290	62.12	0.0000144
38	अंधौडा	789	90.06	0.0000299
39	रोखड	214	55.85	0.0000144
40	जलालगांव	330	85.80	0.0000153
41	वजून	528	73.66	0.0000216
42	खुर्पाताल	1413	140.69	0.0000497
43	गहलना	310	60.71	0.0000147
44	मंगोली	602	72.44	0.0000240
45	खमारी	392	56.25	0.0000173
46	थापला	412	77.70	0.0000179
47	नलनी	518	72.04	0.0000213
48	महरागांव	1812	178.80	0.0000624
49	भगत्यूडा	830	92.59	0.0000312
50	हैडियागांव	481	75.32	0.0000201
51	अलचौना	1593	266.70	0.0000571
52	सागुडीगांव	386	56.67	0.0000171
53	जन्तवाल गांव	950	160.67	0.0000350
54	सलडी	726	126.27	0.0000279
55	दुगसिल	598	18.62	0.0000238
56	कहलववीरा	538	67.56	0.0000219
57	ल्वेशाल	774	131.12	0.0000294
58	नगारी गांव	1339	178.88	0.0000474
59	सौनगांव	406	148.93	0.0000178
60	ज्योली	300	26.31	0.0000144
61	चनौती	324	89.44	0.0000151
62	चकबहेडी	516	30.76	0.0000212

District:- Nainital

Block: Betalghat

1	कफुल्टा	573	56.25	0.0000231
2	बारगल	712	174.02	0.0000275
3	थुवाब्लाक	757	89.44	0.0000289
4	मल्लाकोट	649	41.28	0.0000255
5	गरजोली	338	126.27	0.0000156
6	बजेडी	891	481.59	0.0000400
7	भवालीगांव	931	47.35	0.0000344
8	पाडली	495	69.61	0.0000206
9	सिरोडी	1090	50.99	0.0000395
10	हरतपा	727	90.65	0.0000279
11	हली	656	171.59	0.0000257
12	धूना	389	39.66	0.0000172
13	बुधलाकोट	403	158.24	0.0000177
14	जाख	418	95.10	0.0000181
15	मल्ला निगलाट	810	92.68	0.0000306
16	अमेल	1201	293.00	0.0000453
17	चन्द्रकोट	354	255.37	0.0000174
18	ढोलगांव	326	212.47	0.0000155
19	चापड	1306	104.01	0.0000463
20	तौराड	384	91.46	0.0000171
21	नौधर	744	307.17	0.0000311
22	विनकोट	904	476.74	0.0000403
23	च्युनी	466	140.43	0.0000197
24	भतरौज	566	80.54	0.0000228
25	पटोडी सुनस्यारी	454	113.22	0.0000193
26	डिगथरी	431	151.36	0.0000185
27	कांडा	496	413.20	0.0000258
28	तल्लीसेटी	562	110.89	0.0000227
29	सेटीबेलगांव	288	36.83	0.0000144
30	सेटीघारकोट	558	29.95	0.0000226

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
31	कटीमागजार	446	163.09	0.0000190
32	थापल रीची	132	15.23	0.0000144
33	घोडिया हल्सो	977	344.80	0.0000394
34	घंघरेटी	636	206.40	0.0000252
35	मझेडा	1154	237.56	0.0000424
36	हल्सो कोरड	668	178.07	0.0000261
37	तल्लाबर्धो	312	56.66	0.0000148
38	छडाखेरना	1385	241.56	0.0000499
39	हल्दयानी	602	288.96	0.0000261
40	ब्यासी	323	41.28	0.0000151
41	लोहाली	905	233.51	0.0000344
42	मल्लाबधो	503	48.58	0.0000208
43	धारी	284	152.52	0.0000144
44	खैरनी	164	355.33	0.0000182
45	उलगौर	886	70.82	0.0000330
46	सीम	366	57.47	0.0000165
47	सिल्टौना	524	146.10	0.0000215
48	दाडिमा	707	89.76	0.0000273
49	हरोली	426	247.67	0.0000195
50	सिमलखा	663	73.66	0.0000259
51	तिवारीगांव	390	57.47	0.0000172
52	तल्लीपाली	260	202.35	0.0000144
53	बसगांव	565	65.89	0.0000228
54	खलाड	393	69.87	0.0000173
55	जिनोली	553	130.31	0.0000224
56	मल्लागांव	1220	121.41	0.0000436
57	तल्लागांव	531	186.57	0.0000217
58	पांगकटारा	210	56.25	0.0000144
59	तल्लाकोट	699	86.20	0.0000271
60	धनियाकोट	336	418.46	0.0000208
61	सूखी	524	100.77	0.0000215
62	रिखोली	378	151.76	0.0000169
63	मल्लीपाली	403	140.86	0.0000177
64	घिरोली	656	69.81	0.0000257
65	ओडावास्कोट	451	182.12	0.0000192
66	खैरालीबूंगा	306	54.23	0.0000146
67	जोशीखोला	617	154.19	0.0000245
68	डोवा	348	101.98	0.0000159
69	ज्योगाडी	362	123.84	0.0000164
70	सोनाली	377	137.19	0.0000168
71	रोपा	327	162.28	0.0000152

District:- Nainital

Block: Haldwani

1	नया गांव करान	972	62.00	0.0000357
2	लाखनमण्डी	1798	160.00	0.0000620
3	खनवाल करान	1340	120.00	0.0000474
4	चोरगलिया आमखेडा	1943	198.00	0.0000666
5	सीतापुर	1340	101.00	0.0000474
6	बसन्तपुर	1442	122.00	0.0000507
7	सुन्दरपुर रैक्वाल	1408	116.00	0.0000496
8	किशनपुर रैक्वाल	1016	98.00	0.0000371
9	लक्षमपुर	1384	102.00	0.0000488
10	जगतपुर	1668	146.00	0.0000578
11	कुंवरपुर	1392	124.00	0.0000491
12	देवालातल्ला	1317	109.00	0.0000467
13	देवलामल्ला	1126	97.00	0.0000406
14	नवाडखेडा	1108	32.00	0.0000400
15	खेडा	2671	203.00	0.0000898
16	ब्यूरा	890	66.00	0.0000331
17	दमुवाडूंगा बन्दीबस्ती	1352	138.00	0.0000478
18	बिठौरिया नं० 1	3871	288.00	0.0001299
19	दमुवाडूंगा खाम	1475	30.00	0.0000517
20	बमौरी मल्ली	2283	96.00	0.0000774

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
21	बमौरी तल्ली बन्दोबस्ती	788	135.00	0.0000299
22	बमौरी तल्ली खान	1832	182.00	0.0000630
23	मुखानी	5959	376.00	0.0001984
24	मानपुर उत्तर	581	63.00	0.0000233
25	कुसुमखेडा	502	144.00	0.0000208
26	छडायल नयाबाद	2090	80.00	0.0000712
27	हरिपुर नामक	2636	107.00	0.0000886
28	हिम्मतपुर मल्ला	2017	86.00	0.0000689
29	लोहरियासाल तल्ला	2039	88.00	0.0000696
30	पन्याली	3886	65.00	0.0001283
31	देवपुर देवका	1191	72.00	0.0000427
32	रामणी आनसिंह	1357	62.00	0.0000480
33	पीपलपोखरा	1190	79.00	0.0000427
34	गुजरौडा	1599	135.00	0.0000556
35	बसानी	616	74.00	0.0000244
36	बोसला1	448	77.00	0.0000191
37	जयपुर पाडली	1483	93.00	0.0000520
38	लामाचौड खास	1012	101.00	0.0000370
39	रामपुर लामाचौड	867	50.00	0.0000324
40	कुरियागांव	1025	85.00	0.0000374
41	बच्चीनगर	1314	22.00	0.0000466
42	भगवानपुर जयसिंह	1363	62.00	0.0000481
43	प्रेमपुर लोशजानी	1019	99.00	0.0000372
44	हिम्मतपुर बैजनाथ	1045	68.00	0.0000380
45	आनन्दपुर	1203	107.00	0.0000431
46	हल्दूपोखरा नामक	1286	108.00	0.0000457
47	देवलचौड बन्दोबस्ती	1114	119.00	0.0000402
48	दवेल्चौड खाम	1114	119.00	0.0000402
49	चांदनी चौक घुरदौडा	1606	97.00	0.0000559
50	किशनपुर घुरदौडा	1716	57.00	0.0000594
51	मानपुर परिचम	1936	72.00	0.0000663
52	बैडापोखरा	1197	62.00	0.0000429
53	हल्द्वानी तल्ली	1072	170.00	0.0000389
54	गौजाजाली उत्तर	3001	68.00	0.0001002
55	हाथीखाल	2008	206.00	0.0000688
56	हरिपुर पूर्णानन्द	2443	74.00	0.0000825
57	घोलाखेडा	2204	102.00	0.0000749
58	फतताबगर	1831	98.00	0.0000630
59	किशनपुर सकुलिया	1632	116.00	0.0000567
60	जयपुर खीमा	1822	104.00	0.0000627
61	जयपुर बीसा	1281	116.00	0.0000455
62	गंगापुर कब्डाल	925	72.00	0.0000342
63	जग्गीबगर	1558	103.00	0.0000543
64	बमेठाबगर खीमा	1949	180.00	0.0000668
65	हल्दूचौड जग्गी	1624	155.00	0.0000564
66	दुर्गापालपुरपरमा	1844	67.00	0.0000634
67	खडकपुर	1480	25.00	0.0000519
68	दुम्काबगर बच्चीधर्मा	2397	205.00	0.0000811
69	हल्दूचौड दीना	1488	198.00	0.0000521

District:- Nainital

Block: Ramnagar

1	तेलीपुरा	1469	115.25	0.0000515
2	शिवलालपुर रिऊनियां	1759	139.21	0.0000607
3	गौजाली	1770	140.43	0.0000611
4	बैडाझाल	1265	102.05	0.0000450
5	कानियां	1654	192.64	0.0000574
6	हिम्मतपुर डोटियाल	1583	82.56	0.0000551
7	सांवन्दे	2413	158.64	0.0000815
8	ढेला	1248	188.19	0.0000445
9	लालढोंग	705	23.07	0.0000272
10	गांधीनगर	2092	275.20	0.0000731
11	मालधनचौड	1778	243.63	0.0000624
12	चन्द्रनगर	1866	146.31	0.0000641

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
13	गौतमनगर	1513	105.73	0.0000529
14	गोपालनगर	1716	182.92	0.0000594
15	पीपलसाना	1599	165.03	0.0000556
16	सकखनपुर	1081	98.89	0.0000392
17	थारी	1223	115.02	0.0000437
18	कन्दला	1074	98.58	0.0000390
19	हिम्मतपुर ब्लाक	1243	115.15	0.0000443
20	पीरूमदारा	1258	115.89	0.0000448
21	उदेपुरी चोपडा	1889	249.25	0.0000661
22	नारायणपुर मूलिया	1360	116.48	0.0000481
23	भवानीपुर खुल्ले	967	25.65	0.0000356
24	धर्मपुर औलिया	1260	53.83	0.0000449
25	चिल्किया	2115	345.18	0.0000756
26	बसई	1212	112.56	0.0000434
27	लछमपुर ठेरी	1064	57.47	0.0000387
28	करनपुर	1064	57.47	0.0000387
29	भवानीपुर बडी	1506	156.36	0.0000527
30	उदयपुरी बन्दोबरती	1613	160.89	0.0000561
31	जस्सागंज	1239	115.78	0.0000442
32	टांडामल्लू	1718	180.56	0.0000594
33	जोगीपुरा	902	89.78	0.0000335
34	मंगलार	439	43.23	0.0000188
35	बैलपोखरा	1207	110.24	0.0000432
36	विजयपुर धमोला	611	35.63	0.0000243
37	धनपुर	1108	98.78	0.0000400
38	रतनपुर	1700	180.91	0.0000589
39	बादरजूडा	1151	99.36	0.0000414
40	बैलपडाव	1873	198.34	0.0000643
41	पत्तापानी	1505	130.25	0.0000527
42	गैबुआ	1206	110.59	0.0000432
43	खेमपुर	1089	98.21	0.0000394
44	पतलगढ	751	60.89	0.0000287
45	मनकठपुर	967	91.56	0.0000356
46	क्यारी	685	38.70	0.0000266
47	छोई	1890	190.52	0.0000649
48	नाथपुर दोई	1146	98.36	0.0000413
49	पाटकोट	1546	160.89	0.0000540
50	टेडा	978	92.45	0.0000359
51	भलौन	565	32.59	0.0000228
52	ढिकुली	1524	132.08	0.0000533
53	चुकम	682	38.56	0.0000265

District:- Nainital

Block: Ramgarh

1	बडैत	259	28.63	0.0000144
2	भियालगांव	597	185.00	0.0000238
3	बोहराकोट	1501	160.23	0.0000525
4	चाफी	326	37.64	0.0000152
5	चापड	578	87.42	0.0000232
6	दाडिमा	1955	216.03	0.0000673
7	ध्वेती	354	261.00	0.0000176
8	गल्ला	519	182.03	0.0000213
9	हरीनगर	630	213.00	0.0000252
10	हरतोला	591	189.00	0.0000236
11	झूतिया	1300	190.23	0.0000461
12	किलोर	187	14.02	0.0000144
13	खेरदा	499	68.03	0.0000207
14	लोद	315	213.00	0.0000152
15	लोश्जानी	865	164.02	0.0000323
16	मल्ली सिनोली	392	68.56	0.0000173
17	मोना	844	209.63	0.0000319
18	नैकाना	1018	145.23	0.0000372
19	नथुवाखान	1114	189.26	0.0000402
20	बडीबांझ	401	2111.00	0.0000273

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
21	गैराडी लटवाल	324	130.72	0.0000151
22	सतबुंगा	1222	247.00	0.0000448
23	सतखोल	463	112.00	0.0000196
24	यामखेत	744	112.00	0.0000285
25	छतोला	991	145.23	0.0000363
26	सिमायल रैक्वाल	520	189.23	0.0000214
27	ल्वेशाल	522	178.02	0.0000214
28	सूण	277	89.02	0.0000144
29	सूपी	1833	213.00	0.0000634
30	सुरालगांव	48	15.03	0.0000144
31	गढगांव	618	89.39	0.0000245
32	उमागढ	404	145.00	0.0000177
33	प्यूडा	465	161.48	0.0000196
34	टिकुरी	230	50.18	0.0000144
35	घोडाखाल	1103	182.00	0.0000399
36	गहना	1679	212.08	0.0000585
37	छियोडी	781	260.63	0.0000311
38	कूल	661	100.37	0.0000259
39	गंगरकोट	699	133.15	0.0000271
40	कमोली	387	136.38	0.0000171
41	मर्नसा	624	136.38	0.0000247
42	सिमराड	344	123.82	0.0000158
43	सुयालबाडी	376	69.61	0.0000168
44	चौपडा	511	197.09	0.0000211
45	जौरासी	536	148.12	0.0000219
46	सिरसा	573	210.04	0.0000233
47	बसगांव	561	210.03	0.0000229
48	पोखरी	743	260.63	0.0000299
49	दनकन्या	369	69.45	0.0000166
50	कफुडा	586	39.66	0.0000235
51	सुयालगांड	551	112.00	0.0000224
52	पिठोली	520	185.00	0.0000214
53	छीमीमटेला	309	68.00	0.0000147
54	क्वारव	529	212.06	0.0000220
55	दियारी	499	125.86	0.0000207
56	मुक्तेश्वर	1168	178.23	0.0000420

District:- Nainital

Block: Kotabagh

1	आवंलाकोट	2553	284.00	0.0000880
2	पूरनपुर	2922	260.00	0.0000991
3	विदरामपुर	1159	110.00	0.0000417
4	पतलिया	2163	438.00	0.0000793
5	कमोला	2574	500.00	0.0000939
6	रामपुर	1448	172.00	0.0000508
7	कालाढुगी बन्दोबस्ती	2303	255.00	0.0000793
8	बजूनिया हलू दू	2053	271.00	0.0000718
9	नाथूजाला	1052	124.00	0.0000383
10	गिन्तीगांव	1698	134.00	0.0000588
11	रतनपुर	1544	103.00	0.0000539
12	देवलचौड	989	53.00	0.0000363
13	सोड	1145	103.65	0.0000412
14	बगड	1070	121.00	0.0000388
15	रियाड	629	98.12	0.0000248
16	देवीरामपुर	1397	120.00	0.0000492
17	नौदा	1667	139.00	0.0000578
18	तलिया	491	114.03	0.0000205
19	बासी	690	101.00	0.0000268
20	ओखलढूंगा	683	145.00	0.0000265
21	अमगठी	527	211.00	0.0000219
22	अमोठा	592	118.00	0.0000237
23	गौरियादेव	308	69.09	0.0000146
24	डौन परेवा	638	163.00	0.0000251
25	जलना	575	257.00	0.0000245

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
26	बाघनी	564	210.00	0.0000230
27	पाण्डेगांव	355	32.00	0.0000161
28	स्यात	375	38.02	0.0000168
29	घू-घू-सिंगडी	506	213.00	0.0000212
30	रानीकोटा	343	63.02	0.0000157
31	छडा	416	152.00	0.0000181
32	भीमपुरी	513	30.00	0.0000211
33	सोनजाला	1054	76.00	0.0000383
34	महरोडा	506	201.00	0.0000210
35	थापला	404	46.00	0.0000177
36	कुणखेत	448	49.03	0.0000191
37	नयापाण्डे गांव	389	68.00	0.0000172
38	धमोला	1697	271.00	0.0000605

District:- Nainital

Block: Dhari

1	अधरिया	1081	165.12	0.0000392
2	अक्सोडा	813	139.00	0.0000307
3	कोकिलबना	175	105.63	0.0000144
4	कौल	587	178.88	0.0000235
5	गजार	563	176.00	0.0000227
6	गुनीगांव	539	80.94	0.0000220
7	गुनियालेख	819	140.84	0.0000309
8	चौखुटा	1265	335.90	0.0000483
9	जलनानील पहाडी	580	213.28	0.0000236
10	दीनी मल्ली	873	340.35	0.0000360
11	दीनी तल्ली	1355	533.80	0.0000560
12	धानाचुली	1310	192.64	0.0000465
13	परवडा	1065	220.16	0.0000392
14	पनिलयाली	351	43.30	0.0000160
15	बबियाड	1364	600.17	0.0000579
16	बुरासी	252	87.42	0.0000144
17	बुढीबना	762	124.00	0.0000291
18	मझेडा	457	166.33	0.0000194
19	मनाघोर	353	69.20	0.0000161
20	महतोली गांव	293	151.36	0.0000144
21	मज्यूली	1189	264.67	0.0000442
22	लदफोडा	504	48.97	0.0000209
23	शशबनी	1016	226.63	0.0000378
24	सरना	1727	458.12	0.0000660
25	सलियाकोट तल्ला	497	182.52	0.0000206
26	सुनकिया	1351	260.22	0.0000492
27	सुन्दरखाल	818	191.83	0.0000308
28	सेलालेख	603	213.68	0.0000243
29	अनैपा	550	151.76	0.0000223
30	अम्दो	149	213.28	0.0000147
31	दुदली	560	372.32	0.0000268
32	देवनगर	950	211.00	0.0000353
33	सकदीना	404	203.97	0.0000178
34	हरीनगर अक्सोडा	551	161.07	0.0000224
35	सलियाकोट मल्ला	485	210.85	0.0000205

District:- Pauri Garhwal

Block: Birokhal

1	जिवाई	588	155.46	0.0000235
2	बिरगंगा	341	130.75	0.0000157
3	वापला	166	65.42	0.0000144
4	कोलिण्डा	264	115.49	0.0000144
5	नानस्यू	231	79.82	0.0000144
6	मटेला	497	238.77	0.0000216
7	सुकाई	457	188.42	0.0000194
8	दरियाबैजरी	744	88.03	0.0000285
9	जसपुर	731	424.02	0.0000335
10	कथडी	398	323.23	0.0000205
11	ढौण्ड	446	303.48	0.0000215

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
12	चोपता	521	376.97	0.0000257
13	थापला	655	293.94	0.0000279
14	कनेरा	332	108.89	0.0000154
15	सिलोली	232	151.38	0.0000144
16	डुलमोट	383	292.22	0.0000193
17	बुडाकोट	313	209.80	0.0000150
18	कमलिया	577	143.85	0.0000232
19	बूगीधार	319	158.27	0.0000150
20	डुमलोड	435	325.21	0.0000217
21	मासो	324	249.72	0.0000164
22	बयेडा	451	370.38	0.0000233
23	मेलाधार	661	253.71	0.0000272
24	खेतोली	502	354.60	0.0000246
25	फरसाडी	245	100.24	0.0000144
26	पंचराड	500	126.48	0.0000207
27	गढकोट	602	187.95	0.0000240
28	कुणजोली	320	244.12	0.0000161
29	अरकण्डई	450	170.67	0.0000191
30	खलधार	319	81.16	0.0000150
31	ढंगा	320	155.40	0.0000150
32	मासी	261	159.32	0.0000144
33	बगार	592	281.76	0.0000256
34	लाछी	445	215.44	0.0000194
35	रणघेरा	275	160.84	0.0000144
36	बमराडी	682	370.26	0.0000307
37	धोबीघाट	461	423.68	0.0000249
38	सीलातल्ला	478	379.73	0.0000244
39	नौगांव	284	97.24	0.0000144
40	स्यूसी	574	94.24	0.0000231
41	ककरोडा	304	225.48	0.0000151
42	सेरातल्ला	323	137.73	0.0000151
43	चंदोली	336	115.35	0.0000155
44	भौराड	427	192.52	0.0000184
45	भाखण्ड	415	208.38	0.0000182
46	गुठिण्डा	363	244.20	0.0000175
47	ऐरोली	467	159.45	0.0000197
48	चोरखिण्डा	770	390.66	0.0000339
49	कदोला	466	172.00	0.0000197
50	मैठाणा	517	342.36	0.0000247
51	लोदली	398	125.55	0.0000175
52	भरपुर छोटा	352	150.02	0.0000160
53	कैलाड	310	113.70	0.0000147
54	कसाडी	497	157.02	0.0000206
55	लैंगल	245	138.78	0.0000144
56	भरपुर बडा	392	181.70	0.0000173
57	डिस्वाणी	732	324.68	0.0000311
58	कण्डोलीबडी	281	191.99	0.0000144
59	सिमडी	527	276.66	0.0000235
60	कोटा	512	212.92	0.0000214
61	गेहुलाड	406	309.12	0.0000204
62	सेधार	477	222.59	0.0000206
63	सुन्दरखाल	550	242.01	0.0000233
64	देवकाण्डई	564	196.28	0.0000228
65	डुमैला म०	760	212.79	0.0000293
66	डुमैला त०	361	156.00	0.0000163
67	रगडीगाड	228	181.20	0.0000144
68	नाकुरी	290	106.46	0.0000144
69	घोडियाना	319	100.23	0.0000150
70	सिसई	469	142.07	0.0000198
71	कोलरी	608	182.40	0.0000242
72	घनश्याली	435	111.60	0.0000187
73	कोटिला	490	167.10	0.0000204
74	खितोटिया	561	237.04	0.0000236

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
75	बवंसा म0	620	199.19	0.0000245
76	ग्वीन म0	487	197.63	0.0000203
77	सीली त0	386	136.47	0.0000171
78	सुंगरिया बडा	447	157.15	0.0000191
79	सीली म0	835	233.94	0.0000322
80	नागणी	385	159.76	0.0000171
81	नउ	617	244.64	0.0000255
82	मंगरौ	532	216.27	0.0000221
83	थकुलसारी	397	187.20	0.0000175
84	बन्दरकोट	761	435.42	0.0000347
85	तिमलाखोली	224	69.93	0.0000144
86	जाखणी	375	198.53	0.0000168
87	ढौर	544	253.39	0.0000234
88	सिन्दूडी	695	288.64	0.0000291
89	कमडई	655	225.75	0.0000263
90	थापला व0	288	121.55	0.0000144
91	बाडाडांडा	805	403.24	0.0000354
92	काण्डातल्ला	624	186.07	0.0000247
93	काण्डामल्ला	448	142.68	0.0000191
94	तलाई	379	115.45	0.0000169
95	घोडापालामल्ला	476	165.45	0.0000200
96	तैलीपरखोली	459	244.72	0.0000205
97	महादेवसेण	254	116.56	0.0000144
98	पनासमल्ला	733	285.97	0.0000302
99	डांग	259	132.37	0.0000144
100	रिखाड	394	175.24	0.0000174
101	बडियाना	315	298.40	0.0000172
102	भतबौमल्ला	310	284.76	0.0000168

District:- Pauri Garhwal

Block: Dwarikhal

1	अमाल्डू	253	315.65	0.0000172
2	खेडा	268	324.16	0.0000174
3	गहली (चमस्यूल)	363	198.31	0.0000164
4	डबोली	300	266.08	0.0000160
5	तिमली	405	328.21	0.0000208
6	डाबर	295	232.80	0.0000152
7	स्यालना	226	245.68	0.0000155
8	अमोला	570	709.48	0.0000327
9	असनेथ	473	887.51	0.0000296
10	खरीक	427	311.21	0.0000211
11	चांदपुर	511	655.02	0.0000308
12	दाबड	382	645.90	0.0000267
13	उतिण्डा	376	265.48	0.0000184
14	ठागर	284	306.36	0.0000170
15	नैणी	163	237.16	0.0000153
16	पाटली	334	260.58	0.0000169
17	पुल्यासू	488	579.13	0.0000296
18	बरगडडी	297	232.70	0.0000152
19	बन्दिला	271	248.49	0.0000156
20	बरसूडी	271	335.59	0.0000177
21	भलगांव	421	359.40	0.0000221
22	महरगांव	269	459.56	0.0000207
23	सीलाडांडा	465	248.49	0.0000208
24	उडियारी	376	204.17	0.0000169
25	काण्डा	391	169.06	0.0000173
26	खजरी	350	244.13	0.0000170
27	जवाड	439	434.77	0.0000245
28	बडेथ	481	371.01	0.0000243
29	बिरमोली	393	289.33	0.0000195
30	सुण्डल	201	231.53	0.0000151
31	बनाली	179	167.55	0.0000144
32	हथनूड	473	316.72	0.0000227
33	ओडलबडा	476	300.03	0.0000224

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
34	कुल्हाड	545	243.22	0.0000232
35	कोटलमण्डा	490	541.65	0.0000287
36	गहड	484	116.88	0.0000202
37	ग्वीनबडा	509	278.34	0.0000229
38	चमोलीगांव	481	263.48	0.0000217
39	सतपुलीतल्ली	315	61.11	0.0000149
40	सतपुलीमल्ली	413	100.27	0.0000180
41	राजखिल	307	259.82	0.0000161
42	सीलाबांघाट	239	139.22	0.0000144
43	बखरोडीगांव	323	115.76	0.0000151
44	कतुड बडा	754	981.40	0.0000385
45	कथी	647	304.36	0.0000279
46	खमाण्णा	301	345.64	0.0000180
47	कूतडी	378	302.31	0.0000193
48	खेण्डूडी	613	894.77	0.0000340
49	गढकोट	436	367.87	0.0000228
50	ग्वील	240	174.20	0.0000144
51	जसपुर	696	402.68	0.0000319
52	जल्ली	236	232.70	0.0000152
53	ठंठोली	481	353.31	0.0000239
54	डोबरी	122	158.64	0.0000144
55	बडैथ	239	180.05	0.0000144
56	कोठार	438	431.34	0.0000244
57	रैस	240	229.46	0.0000151
58	कलोडी	357	148.12	0.0000162
59	तोली	333	162.02	0.0000154
60	दिउसा	439	36.71	0.0000188
61	बौठा	501	55.85	0.0000208
62	भलगांव	494	321.73	0.0000235
63	रिगवाडगांव	262	162.68	0.0000144
64	बल्ली	301	106.76	0.0000144
65	सिराई	385	338.66	0.0000204
66	सैंजमल्ला	343	176.84	0.0000157
67	कांडी	310	421.03	0.0000201
68	किनसुर	867	728.06	0.0000421
69	गूम	411	496.86	0.0000251
70	घण्डालू	184	301.09	0.0000168
71	डल	202	348.85	0.0000180
72	नैरुल	194	608.26	0.0000241
73	हतनूड	449	399.44	0.0000240
74	कैन्दुल	377	347.93	0.0000204
75	खडेती	393	222.58	0.0000179
76	गूम	543	196.68	0.0000221
77	जमेली	438	186.16	0.0000188
78	धारी	350	187.38	0.0000160
79	मलेथा	247	127.48	0.0000144
80	लंगूरी	554	279.65	0.0000244
81	लोषण	294	261.96	0.0000159
82	सिमल्या	682	492.11	0.0000336
83	भयासू	432	186.79	0.0000186
84	भेडगांव	254	69.02	0.0000144
85	च्वरा	482	323.36	0.0000232
86	छाम	294	131.53	0.0000144
87	जुयालगांव	750	326.99	0.0000318
88	डोबर	204	230.68	0.0000151
89	ढौरी	431	237.96	0.0000195
90	दशमरी	297	129.10	0.0000144
91	दिखेत	286	155.76	0.0000144
92	पवेख	268	88.46	0.0000144
93	बमोली	543	518.83	0.0000298
94	मष्ट	414	261.84	0.0000195
95	सिमल्या	709	342.37	0.0000308
96	हिलोगी	362	207.21	0.0000165

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
97	सुराडी	893	330.24	0.0000364
98	पाली	598	165.52	0.0000238
99	परसूली	364	229.87	0.0000171

District:- Pauri Garhwal

Block: Dugadda

1	भीमसिंहपुर	1671	76.99	0.0000579
2	मगनपुर	1463	156.16	0.0000513
3	लछमपुर	1232	93.84	0.0000440
4	झण्डीचौड, प०-द्व	1757	157.88	0.0000607
5	झण्डीचौड, उ०-द्व	1439	140.25	0.0000506
6	झण्डीचौड, पू०-द्व	2028	164.88	0.0000693
7	जसोधरपुर	1632	166.84	0.0000567
8	हल्दूखाता	1581	136.86	0.0000551
9	लोकमणीपुर	1264	131.14	0.0000450
10	जयदेवपुर	955	237.35	0.0000361
11	उदयरामपुर	1068	118.00	0.0000388
12	गवीराला	374	288.12	0.0000189
13	मथाणा	444	266.00	0.0000206
14	चौण्डली	223	79.00	0.0000144
15	काण्डई	426	343.70	0.0000219
16	बल्ली	600	215.24	0.0000243
17	उत्तिछा	464	288.12	0.0000217
18	काटल	195	142.14	0.0000144
19	चरेख	124	127.77	0.0000144
20	रामणी	409	327.00	0.0000209
21	धुराताल	132	212.95	0.0000147
22	पुलिण्डा	363	152.99	0.0000164
23	तच्छाली	345	162.13	0.0000158
24	मवाकोट	1551	140.59	0.0000541
25	शिवराजपुर	2130	182.12	0.0000725
26	पदमपुरमाटाढाक	1980	130.31	0.0000677
27	घमण्डपुर	1447	84.78	0.0000508
28	दुर्गापुर	2091	233.50	0.0000721
29	नंदपुर	1330	97.53	0.0000471
30	निम्बूचौड	2474	181.36	0.0000834
31	ग्रास्टनगंज	2266	72.15	0.0000768
32	कोटडीडांग	1178	31.00	0.0000423
33	बालासौड	4379	119.09	0.0001439
34	काशीरामपुर	11870	157.38	0.0003819
35	लालपानी	2237	165.15	0.0000759
36	रतनपुर	4736	94.00	0.0001553
37	कुम्भीचौड	1535	108.00	0.0000536
38	मानपुर	3751	36.31	0.0001240
39	सिताबपुर	3801	51.00	0.0001256
40	शिवपुर	3688	159.00	0.0001220
41	शिबूनगर	2397	82.50	0.0000810
42	पदमपुर	7353	233.62	0.0002392
43	लालपुर	2075	96.00	0.0000708
44	बलभद्रपुर	3122	168.00	0.0001040
45	दर्या	305	89.41	0.0000145
46	फरसूला	497	95.00	0.0000206
47	मुरान्यू	363	93.00	0.0000164
48	सकान्याणी	260	47.00	0.0000144
49	मोहरा	537	121.81	0.0000219
50	नौगांवतल्ला	268	60.29	0.0000144
51	भानकोट	573	137.00	0.0000231
52	सीला	585	152.00	0.0000234
53	फतेहपुर	666	167.20	0.0000260
54	बोरगांव	389	149.95	0.0000172
55	सरडा सकाली	341	101.12	0.0000157
56	भेल्डाबडा	686	154.91	0.0000266
57	झटरी	476	240.45	0.0000210
58	कोलीगांव	260	189.40	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
59	सरडाहनुमन्ती	283	101.58	0.0000144
60	घोटातल्ला	269	253.37	0.0000157
61	पुरनाकोट	226	295.53	0.0000167
62	आमसौड	572	141.81	0.0000230
63	जमरीगडडीतल्ली	418	209.75	0.0000184
64	उमरैला	575	345.22	0.0000266
65	उमथगांव	412	167.20	0.0000179
66	भदालीखाल	594	184.34	0.0000237
67	बादकोट	327	152.98	0.0000152
68	जुगराणसैण	371	115.72	0.0000166
69	सिमलचौड	638	112.97	0.0000251
70	जुवा	450	608.75	0.0000289
71	देवलखाल	889	364.23	0.0000371
72	धूराधनाई	221	217.64	0.0000148
73	नाली बडी	444	238.92	0.0000199
74	लखवाड	292	123.44	0.0000144
75	हर्षू	444	290.57	0.0000212
76	पटुअकरा	685	250.97	0.0000279
77	खोलकण्डी	499	432.76	0.0000264
78	जयगांव	296	159.45	0.0000144
79	दिउला	324	60.00	0.0000151
80	गोलामल्ला	381	164.44	0.0000170
81	बागीबडी	463	260.99	0.0000210
82	कटुड छोटा	561	211.00	0.0000229
83	मोहनी रावत	113	114.68	0.0000144
84	जौरासी	441	310.78	0.0000216
85	सिमलना मल्ला	346	182.59	0.0000158
86	सिमलना विचला	230	418.41	0.0000197
87	धुराभरपुर	299	238.78	0.0000153
88	स्यालनी	437	503.91	0.0000261
89	केष्टा	437	26.55	0.0000187
90	चूना महेडा	325	643.47	0.0000249
91	जुडडा रौडियाल	307	314.46	0.0000174
92	मज्याडी	303	412.00	0.0000196
93	चर	341	256.00	0.0000170
94	बागी छोटी	445	169.13	0.0000190
95	भैडगांव	577	181.00	0.0000232
96	बिजनूर	455	770.00	0.0000290
97	सौड	351	273.27	0.0000178
98	कटुडबडा	439	155.00	0.0000188
99	लदोखी	309	387.00	0.0000192

District:- Pauri Garhwal

Block: Ekeshwar

1	कोटा	376	117.52	0.0000168
2	पबोली	291	60.24	0.0000144
3	अन्सारी थापला	206	32.31	0.0000144
4	थापल मल्ला	264	34.01	0.0000144
5	डियुल्ड	269	77.88	0.0000144
6	मुडियाफ	167	110.67	0.0000144
7	मासौथपलियाल	296	52.01	0.0000144
8	मासौमुस्यात	403	55.67	0.0000177
9	सासी	534	58.23	0.0000218
10	पुसोली	146	35.42	0.0000144
11	पंचूर	310	50.43	0.0000147
12	इसोटी	418	13.62	0.0000181
13	मुसासू	593	25.36	0.0000237
14	बडोली	446	124.00	0.0000190
15	मनकोट	365	107.75	0.0000164
16	भण्डाली	473	166.76	0.0000199
17	ईडा	194	22.16	0.0000144
18	मरडा	448	69.00	0.0000191
19	पालकोट	279	46.00	0.0000144
20	धरासू	903	96.81	0.0000335

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
21	रणस्वा	888	105.80	0.0000331
22	सगोडा	221	76.60	0.0000144
23	गजरसैण	396	63.20	0.0000174
24	पांथर	189	32.48	0.0000144
25	नौगांव	762	13.58	0.0000291
26	गजेरा	324	14.05	0.0000151
27	मथाणा	380	30.43	0.0000169
28	रिंगवाडी	575	47.60	0.0000231
29	मठचौरी	185	46.40	0.0000144
30	सतपाली	393	79.84	0.0000173
31	चमाली	147	52.12	0.0000144
32	बडेथ	540	56.28	0.0000220
33	लटिबो	475	30.31	0.0000199
34	स्योली	572	75.49	0.0000230
35	हलाई	357	56.91	0.0000162
36	गुराड तल्ला	278	33.79	0.0000144
37	गुराड मल्ला	378	69.72	0.0000169
38	भदमोली	314	52.01	0.0000148
39	मलेथा	228	49.00	0.0000144
40	भरपुर	328	41.92	0.0000153
41	कुलासू	530	51.71	0.0000217
42	गवाड मल्ला	293	25.34	0.0000144
43	सिमार	354	45.00	0.0000161
44	छामाबडा	267	90.00	0.0000144
45	जैतोली मल्ली	219	15.00	0.0000144
46	जैतोली तल्ली	373	52.00	0.0000167
47	बमोली	170	28.74	0.0000144
48	तछवाड	503	52.08	0.0000208
49	गवाड तल्ला	598	78.90	0.0000238
50	पातल	570	45.10	0.0000230
51	उच्चाकोट	190	47.00	0.0000144
52	नाव	280	65.83	0.0000144
53	रेडू	211	58.05	0.0000144
54	बग्याली	211	45.92	0.0000144
55	कटूली	447	105.23	0.0000191
56	डोबल	306	116.50	0.0000146
57	पाखरी	317	62.16	0.0000149
58	सालकोट	362	24.32	0.0000164
59	बछेली	234	23.92	0.0000144
60	बंटोली	308	114.79	0.0000146
61	डण्डामल्ला	339	222.82	0.0000162
62	मौदांडी	555	187.13	0.0000225
63	बौसाल मल्ला	344	75.33	0.0000158
64	मलेठी	728	257.18	0.0000294
65	चौमासुधार	250	118.80	0.0000144
66	गिवाली	216	31.76	0.0000144
67	खुलेउ	443	51.24	0.0000189
68	बरथुर	488	79.80	0.0000204
69	बरथुली	304	48.00	0.0000145
70	मालई	317	128.82	0.0000149
71	कगथुन	216	21.02	0.0000144
72	गोली	684	278.73	0.0000285
73	ईडा म0	343	24.46	0.0000157
74	मोल्डी	378	156.78	0.0000169
75	बडोली	446	80.48	0.0000190
76	बिन्जौली	392	176.41	0.0000173
77	रैसोली मल्ली	336	60.93	0.0000155
78	चैधार	465	111.40	0.0000196
79	कुरख्याल	693	85.05	0.0000269
80	काण्डई	335	62.83	0.0000155
81	हलूणी	449	51.32	0.0000191
82	भैडगांव	618	83.06	0.0000245
83	संगलाकोटी	604	146.24	0.0000240

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool

District:- Pauri Garhwal

Block: Jehrikhal

1	देवडाली	314	280.42	0.0000168
2	सारीमल्ली	600	270.01	0.0000256
3	पालीतल्ली	454	215.00	0.0000196
4	ओडल	391	223.17	0.0000178
5	जयहरी	1857	148.69	0.0000638
6	सकमुण्डा	582	146.29	0.0000233
7	बौठा	282	251.19	0.0000156
8	मैन्दोली मल्ली	368	151.69	0.0000165
9	सुरमाडी तल्ली	336	236.21	0.0000164
10	सारी तल्ली	366	210.93	0.0000167
11	थल्दा	425	261.85	0.0000199
12	ब्याली	233	194.55	0.0000144
13	नगधार	301	119.67	0.0000144
14	रेडा	315	130.27	0.0000149
15	पास्ता	333	173.87	0.0000154
16	खडकोली	294	306.35	0.0000170
17	मलेथी मल्ली	312	151.17	0.0000148
18	हण्डुलतल्ला	320	231.66	0.0000158
19	खैरा	459	227.72	0.0000201
20	गुडैथा	265	164.30	0.0000144
21	बबीना	409	232.70	0.0000186
22	तोली	383	266.91	0.0000186
23	कोटा मल्ला	168	123.91	0.0000144
24	कोटा तल्ला	459	680.72	0.0000291
25	टसीला तल्ला	540	351.17	0.0000257
26	काण्डई	565	240.63	0.0000238
27	बसई	488	217.45	0.0000208
28	चौड	383	111.40	0.0000170
29	बन्दूण	703	913.07	0.0000369
30	ग्वीलाणी	287	158.50	0.0000144
31	सैन्धी	504	169.18	0.0000209
32	गजवाड	259	115.78	0.0000144
33	बांसी	672	357.01	0.0000300
34	डाबरी	237	109.04	0.0000144
35	जदला	447	172.51	0.0000191
36	बरस्वार	402	220.73	0.0000181
37	जडियाना	385	193.32	0.0000171
38	सुकोली तल्ली	959	229.00	0.0000360
39	सिलवाड	727	385.45	0.0000324
40	मेरुडा	393	438.93	0.0000231
41	खुवाडी	479	303.85	0.0000226
42	मठाली	579	532.08	0.0000313
43	बडगांव	443	272.42	0.0000207
44	घेटुलगांव	404	340.83	0.0000211
45	पैनल गांव	290	433.78	0.0000201
46	बुद्धगांव	262	282.94	0.0000164
47	असनखेत	523	325.79	0.0000245
48	घांघली	603	483.62	0.0000309
49	चिणवौ	279	226.89	0.0000150
50	मंझोला	223	203.07	0.0000145
51	नेग्याणा	300	34.88	0.0000144
52	नौगांव	569	378.56	0.0000273
53	पडेरगाँव (सुनकटला)	338	169.09	0.0000156
54	गुनियाल	359	142.47	0.0000163
55	अमकटला	310	218.76	0.0000152
56	ढकसुण	454	309.16	0.0000219
57	धोडा पल्ला	318	224.03	0.0000155
58	बाडियू	412	72.59	0.0000179
59	जलेथा	392	202.94	0.0000174
60	चमेठा	408	219.06	0.0000183
61	कन्दोली	250	205.48	0.0000145

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
62	पीडा	309	452.31	0.0000208
63	कोटाखाल	608	243.20	0.0000252
64	गढकोट	452	249.25	0.0000204
65	पुण्डेरगांव	404	210.71	0.0000179
66	कफल्डी	529	492.42	0.0000288
67	काण्डा मल्ला	448	252.45	0.0000204
68	किमार	488	248.54	0.0000215
69	चाई	346	221.03	0.0000164
70	बेवडी	280	176.79	0.0000144
71	गवाणावल्ला	389	194.23	0.0000172
72	सिसल्डी	328	145.28	0.0000153
73	वड्डडा	330	255.23	0.0000167
74	लवाड़पल्ला	304	173.66	0.0000145

District:- Pauri Garhwal

Block: Kaljikhali

1	दिवई	495	128.64	0.0000206
2	गुठिण्डा	486	506.20	0.0000277
3	फलदा	290	99.56	0.0000144
4	टंगरोली	416	103.80	0.0000181
5	नलई	573	510.93	0.0000306
6	थापली	469	211.70	0.0000200
7	बणियागांव	404	114.77	0.0000177
8	गिदरासू	430	158.00	0.0000185
9	मिरचोडा	502	132.31	0.0000208
10	सांगुड	390	294.69	0.0000195
11	खाण्डामल्ला	159	69.58	0.0000144
12	सूला	355	122.49	0.0000161
13	थैर	362	324.62	0.0000194
14	मलाउ	390	306.00	0.0000198
15	किमोली	421	199.35	0.0000182
16	सकनोली	336	164.54	0.0000155
17	नगर	682	363.43	0.0000305
18	सरासू	411	235.00	0.0000188
19	भट्टीगांव	376	239.77	0.0000178
20	पलाई	296	93.39	0.0000144
21	खरका	216	137.40	0.0000144
22	भेटी	376	230.59	0.0000175
23	महड	451	180.46	0.0000192
24	बोरिख	277	160.98	0.0000144
25	कुडिगाव	398	234.54	0.0000183
26	चामी	279	62.31	0.0000144
27	झटकण्डी	325	176.28	0.0000152
28	खुगसा	308	260.51	0.0000161
29	लहेडा	223	93.66	0.0000144
30	काण्डा	685	437.92	0.0000324
31	डुंक	285	161.01	0.0000144
32	डांगी	294	202.90	0.0000145
33	सुरालगाव	350	111.47	0.0000160
34	कण्डारा	187	201.09	0.0000144
35	सीरौं	414	175.64	0.0000180
36	कुण्ड	402	280.55	0.0000196
37	बडखोलू	610	470.91	0.0000308
38	बिलखेत	694	459.83	0.0000332
39	बूंगा	691	273.38	0.0000286
40	बेडपानी	227	169.64	0.0000144
41	बेदुलगांव	288	247.20	0.0000155
42	भटकोटी	266	305.73	0.0000170
43	मरोडा	383	281.09	0.0000190
44	ओलना	389	416.29	0.0000225
45	दिउसी	375	234.18	0.0000176
46	नैथाना	343	211.20	0.0000160
47	साकनीबडी	339	121.04	0.0000156
48	सैनार	628	397.09	0.0000296

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
49	बुटली	307	147.31	0.0000146
50	गडकोट	304	232.62	0.0000153
51	पंचाली	293	153.51	0.0000144
52	धारी	325	239.48	0.0000161
53	पुण्डोरी	218	223.14	0.0000149
54	आसुई	590	208.48	0.0000238
55	असगढ	627	400.31	0.0000296
56	सुतारगांव	347	183.43	0.0000159
57	बैडगांव	325	384.16	0.0000196
58	घण्डियाल	466	184.92	0.0000197
59	डांगू	423	231.79	0.0000191
60	गोरण	276	130.29	0.0000144
61	कतुड	250	106.88	0.0000144
62	बडकोट	362	259.92	0.0000178
63	देवल	287	156.29	0.0000144
64	डांगी (मनि0)	294	426.24	0.0000199
65	दिउला	719	227.23	0.0000284
66	थापला	370	170.00	0.0000166
67	अगरोडा	337	109.52	0.0000156
68	कोलडी	612	147.06	0.0000243
69	ध्वीलीबिष्ट	532	143.69	0.0000218
70	बिष्टबूंगा	542	90.97	0.0000221
71	मरोडा	195	258.91	0.0000158
72	धारकोट	340	165.59	0.0000157
73	नौटियालगांव	327	147.54	0.0000152
74	चिण्डालू	207	36.98	0.0000144
75	सिलेथ	292	237.16	0.0000153
76	पीपलपानी (पीपली)	309	128.01	0.0000147
77	दोलिण्डा	404	260.16	0.0000191
78	अण्णथ	338	241.53	0.0000166
79	पल्ली मल्ली (मजगांव)	296	106.10	0.0000144
80	टिमरी	358	259.52	0.0000177
81	थापली(कफो0)	705	238.94	0.0000282
82	डांग	422	127.25	0.0000183
83	नौगांव	305	212.00	0.0000148
84	बडकोट	419	238.45	0.0000191
85	थनुल	295	297.70	0.0000168
86	गहड	272	71.00	0.0000144
87	तुन्देड	274	103.70	0.0000144

District:- Pauri Garhwal

Block: Khirsu

1	कटाखोली	297	113.11	0.0000144
2	कफोली	398	218.82	0.0000180
3	कोल्हा	538	236.37	0.0000228
4	जलेथा	323	175.49	0.0000151
5	जोगडी	359	219.55	0.0000167
6	टकोली	276	136.39	0.0000144
7	ढिकवालगांव	378	168.57	0.0000169
8	देवलगढी	379	205.81	0.0000170
9	बलोडी	299	234.18	0.0000152
10	भटोली	861	399.92	0.0000371
11	मन्दोली	478	308.20	0.0000227
12	रामपुर	365	355.33	0.0000202
13	डुग्रीपथ	328	69.30	0.0000153
14	स्वीत	719	133.41	0.0000277
15	गहड	297	88.73	0.0000144
16	खोला	236	67.87	0.0000144
17	कतुड	245	89.45	0.0000144
18	कोटी	601	275.86	0.0000258
19	खालू	369	258.96	0.0000180
20	चडिगांव	327	149.70	0.0000152
21	चमराडा	307	140.72	0.0000146
22	जाख	334	126.57	0.0000155

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
23	डागऐठाण	2192	103.64	0.0000745
24	थापला	368	133.00	0.0000165
25	धरिगांव	381	71.68	0.0000170
26	पोखरी	328	24.13	0.0000153
27	बछेली	381	300.54	0.0000194
28	मिन्दागांव	456	124.63	0.0000193
29	रेवडी	752	77.63	0.0000287
30	सुमाडी	638	231.88	0.0000259
31	श्रीकोटखण्डाह	435	124.97	0.0000187
32	श्रीकोटगंगानाली	3670	260.94	0.0001229
33	नयालगढ	414	340.00	0.0000214
34	सिंगोरी	837	158.93	0.0000314
35	कण्डोली	490	229.60	0.0000211
36	कलियासौण	589	264.87	0.0000251
37	कोठगी	444	148.99	0.0000190
38	ग्वाड	1011	206.40	0.0000371
39	गजेली	375	287.33	0.0000189
40	पोखरी	584	329.09	0.0000265
41	बूदेसू	350	112.47	0.0000160
42	मुसोली	304	107.86	0.0000145
43	मरखोडा	282	54.66	0.0000144

District:- Pauri Garhwal

Block: Kot

1	कोट	606	218.14	0.0000245
2	देवल	349	150.55	0.0000159
3	बुरांसी	223	159.86	0.0000144
4	देवार	506	131.93	0.0000209
5	कांडा (सितो0)	239	104.82	0.0000144
6	खोला (सितो0)	728	184.54	0.0000280
7	थमाणा	261	175.23	0.0000144
8	नवन	437	301.90	0.0000212
9	कठुड	735	290.17	0.0000304
10	पोखरी	341	221.77	0.0000162
11	ढुंगली	391	203.98	0.0000174
12	धमुण्ड	313	436.67	0.0000205
13	कोटासाडा	470	199.93	0.0000198
14	फलस्वाडी	292	123.43	0.0000144
15	झाझड	228	144.88	0.0000144
16	रखूण	267	155.47	0.0000144
17	तोडख्या (बैद्यगांव)	316	266.92	0.0000165
18	पलोटा	415	352.70	0.0000217
19	पवाई	429	162.29	0.0000185
20	तैडी	413	422.91	0.0000234
21	नौगांव	440	700.13	0.0000285
22	पैडुल	456	380.02	0.0000237
23	बहेडा	626	557.31	0.0000334
24	लसेरा	409	473.90	0.0000245
25	सिल्सू	243	641.45	0.0000241
26	घीडी	370	311.63	0.0000193
27	पल्ला	332	379.61	0.0000198
28	फल्दाकोट	425	189.87	0.0000184
29	गैण्ड	455	217.31	0.0000197
30	कण्डोली	300	186.77	0.0000144
31	काण्डा (राव0)	146	189.41	0.0000144
32	कुलासु	249	280.10	0.0000163
33	चराकोट	288	146.85	0.0000144
34	जनासू	321	197.90	0.0000151
35	दैल	631	244.43	0.0000260
36	धौलकण्डी	766	451.61	0.0000353
37	मुखियाली	311	80.05	0.0000147
38	रामपुर	217	169.04	0.0000144
39	जसपुर	303	175.86	0.0000145
40	बालमणा	333	284.51	0.0000175

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
41	जामला	376	148.48	0.0000168
42	खडेत तल्ला	339	296.18	0.0000180
43	पंचुर	462	579.93	0.0000288
44	ढुगी	366	220.96	0.0000170
45	काण्डा वन	259	149.09	0.0000144
46	सल्डा	392	207.21	0.0000175
47	गैरौलगांव	303	291.10	0.0000167
48	टुंगार	405	441.12	0.0000236
49	कण्डोला	296	233.51	0.0000152
50	कुण्डी	684	132.84	0.0000266
51	पाली	483	123.83	0.0000202
52	रणाकोट	273	25.49	0.0000144
53	बकरोडा	370	278.44	0.0000185
54	सिराला	498	524.49	0.0000285
55	खेडा	393	302.50	0.0000198
56	कोटीगुठ (धारी)	316	168.34	0.0000149
57	चपरोली	380	182.52	0.0000169
58	जामरी	204	129.10	0.0000144
59	बजुंण	211	89.84	0.0000144
60	नखोन	237	173.23	0.0000144
61	रीई	211	159.45	0.0000144
62	विरसणी	242	240.39	0.0000154
63	खडखोला	374	389.43	0.0000213
64	खोला (कण्ड)	442	193.05	0.0000189
65	कापड	493	301.08	0.0000230
66	मकलोडी	312	131.93	0.0000148
67	उत्तरासू	306	87.46	0.0000146
68	लीई	367	278.21	0.0000184

District:- Pauri Garhwal

Block: Nainidanda

1	कफटण्डा	255	184.95	0.0000144
2	उतिण्डागांव	370	260.87	0.0000181
3	पुलटण्डा	231	325.77	0.0000174
4	जोगेडा	592	414.86	0.0000289
5	चमाडा	558	408.15	0.0000276
6	नैखाणा (मन्दियारगांव)	330	270.38	0.0000170
7	उम्टा	554	243.65	0.0000235
8	चिलाड	610	532.46	0.0000323
9	रौदडीबडी	376	444.29	0.0000227
10	पुनोडी	499	160.81	0.0000207
11	लूठिया	442	218.30	0.0000193
12	झुडंगू	164	299.66	0.0000168
13	व्यासी	243	79.27	0.0000144
14	सिमली मल्ली (केलधार)	373	106.31	0.0000167
15	चामसैण	288	344.08	0.0000179
16	बवाणी	248	134.41	0.0000144
17	बिलकोट	722	593.25	0.0000373
18	नारदमोक्षण	343	231.56	0.0000165
19	अपोला	444	478.16	0.0000257
20	चैवाडा	247	470.73	0.0000210
21	चैडमजखोला	552	457.70	0.0000286
22	ढगलगांव	637	195.99	0.0000251
23	मैरा	472	178.20	0.0000198
24	टण्डोली	503	308.40	0.0000235
25	डण्डधार	483	440.66	0.0000260
26	खौल	559	375.78	0.0000269
27	भौन	580	817.74	0.0000330
28	अन्दरौली	477	582.54	0.0000293
29	कसाना (वल्ला)	385	111.57	0.0000171
30	चिनवाडी	370	196.55	0.0000166
31	किनाथी	326	153.10	0.0000152
32	देवलाड	387	314.12	0.0000199
33	पतगांव	370	169.57	0.0000166

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
34	सन्दाणा	546	244.18	0.0000233
35	संगलियावल्ला	333	93.04	0.0000154
36	संगलियाविचला	360	237.77	0.0000172
37	नाला	341	182.26	0.0000157
38	कोचियार	410	160.18	0.0000179
39	पीपली	526	425.34	0.0000270
40	खुटिण्डा वि०	817	462.86	0.0000372
41	बाडागाड	540	251.30	0.0000233
42	तिमलाखोली	281	148.19	0.0000144
43	चोरगढ	440	305.88	0.0000214
44	पटोटिया	672	318.34	0.0000291
45	अदवाडा	311	134.96	0.0000147
46	टाडियू	311	299.03	0.0000171
47	बडैथ	186	129.45	0.0000144
48	रिंगल्टी	396	333.13	0.0000207
49	कौलामल्ला	186	128.47	0.0000144
50	कौलातल्ला	245	112.39	0.0000144
51	नौनियाखेत	291	141.45	0.0000144
52	खिरैरी	218	42.68	0.0000144
53	पंजाराबडा	241	64.59	0.0000144
54	पंजारातल्ला	480	144.40	0.0000201
55	किनाथत०	384	268.44	0.0000187
56	डडवाडी	218	285.96	0.0000165
57	रिंगल्टा त०	296	144.20	0.0000144
58	गौलाम०	430	238.88	0.0000195
59	क्याकीम०	404	226.34	0.0000183
60	कमेडा तल्ला	343	462.00	0.0000221
61	बखरोटी	375	385.27	0.0000213
62	बैडहाटबडा	263	361.28	0.0000183
63	कमन्दा	438	208.49	0.0000190
64	मोक्षणबडा	344	329.07	0.0000189
65	सतखोलू	362	350.53	0.0000200
66	औलेथ	450	298.66	0.0000215
67	पडसोली	604	369.73	0.0000282
68	दिगोली	554	312.92	0.0000252
69	जगदेई	584	136.83	0.0000234
70	कोटापिजोली	411	245.11	0.0000190
71	जमरिया	499	301.04	0.0000232
72	देवताखेत	286	193.90	0.0000144
73	मजेडा	714	317.90	0.0000304
74	ज्युदाल्यु	574	163.32	0.0000231
75	बिरखेत	331	276.16	0.0000172
76	आसोबाखली	253	157.11	0.0000144
77	मैन्दोली	417	138.66	0.0000181
78	सुन्दोलाबाखल	519	227.71	0.0000220
79	बराथ मल्ला	337	122.47	0.0000156
80	किनाथ म०	442	160.31	0.0000189
81	जमणधार	439	299.11	0.0000212
82	डुगरीमल्ली (बरसोली मल्ली)	452	372.05	0.0000234
83	चुलसिया	168	157.09	0.0000144
84	डोभा	503	271.93	0.0000226
85	पलासी	448	258.76	0.0000205
86	बरसोली	346	136.53	0.0000158
87	नलाई पल्ली	322	91.46	0.0000151
88	नलाई मल्ली	263	56.05	0.0000144
89	कसानापल्ला	326	113.40	0.0000152

District:- Pauri Garhwal

Block: Rikhinikhal

1	सिरसवाडी	359	351.63	0.0000199
2	सैन्धी	329	228.56	0.0000160
3	बूगांमल्ला	342	335.30	0.0000190
4	बूगांतल्ला	386	465.76	0.0000236
5	जामरी	448	424.15	0.0000245

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
6	धयडगांव	416	258.50	0.0000195
7	पाली	317	394.85	0.0000197
8	सिमलसैण	325	246.50	0.0000163
9	हिटोली	272	87.11	0.0000144
10	दलमोटा	268	210.31	0.0000146
11	बयेलातल्ला	397	138.05	0.0000175
12	गुनेडीतल्ली	461	205.55	0.0000196
13	कण्डियामल्ला	450	154.54	0.0000191
14	डाबरिया	522	542.76	0.0000298
15	धामधार	297	85.51	0.0000144
16	कुमालडी	364	59.43	0.0000164
17	झर्त	471	102.94	0.0000198
18	ढिकोलिया	483	160.17	0.0000202
19	कर्तिया	949	238.64	0.0000359
20	काण्डा	735	183.16	0.0000282
21	बरई	325	135.32	0.0000152
22	बगेडा	459	393.28	0.0000241
23	तिमलसैण	312	224.09	0.0000153
24	जुकियाबडा	259	355.73	0.0000182
25	चपडेत	503	216.12	0.0000212
26	घेडी	612	312.86	0.0000270
27	उनेरी	716	448.40	0.0000336
28	सिनाला	447	274.85	0.0000209
29	पलीगांव	371	258.24	0.0000181
30	डाबरी व0	269	105.91	0.0000144
31	डाबरी पल्ली	276	211.63	0.0000147
32	मैन्दाणी	288	227.15	0.0000150
33	खनेत त0	294	231.90	0.0000152
34	अंगणी	638	301.46	0.0000276
35	घोटला(मनीगांव)	486	258.78	0.0000217
36	बुलेखा	366	147.90	0.0000165
37	कलिगाडतल्ला	193	158.12	0.0000144
38	गुर्छता	612	215.57	0.0000247
39	मेलधार	489	279.63	0.0000223
40	द्वारी	699	416.09	0.0000323
41	सिलगाँवमल्ला(धिलाउ)	313	439.72	0.0000206
42	नावेतल्ली	528	419.27	0.0000269
43	कोटडी वल्ली	490	192.51	0.0000204
44	तोल्छूडांडा	567	118.17	0.0000229
45	देवखर	419	182.38	0.0000182
46	मुछेलगाँव(गाजा)	511	301.69	0.0000236
47	अन्दरगांव	362	152.02	0.0000164
48	छडियाणी पूर्वी	372	189.37	0.0000167
49	दरखास्तीखाल	399	176.07	0.0000175
50	मलणगांव	404	209.04	0.0000179
51	बडखेत त0	605	264.30	0.0000256
52	बडखेत म0	221	131.53	0.0000144
53	सिलवेडी	371	216.66	0.0000170
54	सुलमोडी	351	217.76	0.0000164
55	बमणखोला	242	244.58	0.0000155
56	किल्बौ	380	124.90	0.0000169
57	अगरोडा	365	185.26	0.0000164
58	ढुंगधार	316	106.51	0.0000149
59	टकोली	343	174.64	0.0000157
60	लेकुली	670	292.54	0.0000284
61	जुई	415	285.64	0.0000201
62	डबराड	413	266.46	0.0000196
63	रजबौतल्ला	287	244.85	0.0000155
64	गाडियूं	310	303.12	0.0000172
65	बडियारगांव	212	143.64	0.0000144
66	बयेलामल्ला	348	177.64	0.0000159
67	सुन्दोली	323	239.40	0.0000161
68	कलवाडी	632	348.43	0.0000285

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
69	मज्याडीसेण	259	121.90	0.0000144
70	बल्सा मल्ला	503	272.56	0.0000226
71	सिखाणा	394	194.54	0.0000174
72	मज्याडी	278	140.82	0.0000144
73	भयांसू	312	287.67	0.0000169
74	चुरानी	371	157.00	0.0000166
75	चौकडी	649	295.62	0.0000278
76	कोटनाली	359	294.09	0.0000185
77	भंगल्वाण	313	293.89	0.0000171
78	पटोटिया	484	213.00	0.0000205
79	रेवा	549	196.00	0.0000223
80	बनगढ	311	136.00	0.0000147
81	कवीरालीतोल्या	308	398.00	0.0000194

District:- Pauri Garhwal

Block: Thalain

1	आन्ताखोली	550	148.14	0.0000223
2	ईडानौगांव	700	289.22	0.0000293
3	कूटकण्डई	735	242.17	0.0000292
4	ग्वीठगांव	648	271.87	0.0000272
5	चौरा	493	144.17	0.0000205
6	नौडी	973	59.40	0.0000358
7	बडैथ	899	199.61	0.0000334
8	बगांली	616	368.65	0.0000285
9	मंझोली	458	110.70	0.0000194
10	मैठाणा	291	132.03	0.0000144
11	सुनारगांव	412	108.60	0.0000179
12	सोठ	581	117.95	0.0000233
13	ऐठी	580	327.67	0.0000264
14	कपरोली	927	263.37	0.0000358
15	कफल्ड	577	253.75	0.0000245
16	कुणैथ	471	193.50	0.0000198
17	कैन्थूर	2403	504.86	0.0000886
18	जखोला	271	183.68	0.0000144
19	जल्लू	432	189.34	0.0000186
20	बगवाडी	468	268.27	0.0000214
21	व्यासी	468	126.98	0.0000197
22	मरोडा	433	119.03	0.0000186
23	रणगांव	862	456.70	0.0000385
24	रौली	684	234.32	0.0000274
25	कनाकोट	587	85.03	0.0000235
26	काण्डई	821	29.09	0.0000309
27	चोपडा	849	394.24	0.0000365
28	जाख	628	149.70	0.0000248
29	डांग	742	21.14	0.0000284
30	नलई	624	235.26	0.0000255
31	नौगांव	679	139.11	0.0000264
32	दरमोली	267	66.00	0.0000144
33	पाटुली	550	121.26	0.0000223
34	पैठाणी	374	132.72	0.0000167
35	पैलार	347	103.23	0.0000159
36	बनास	653	153.29	0.0000256
37	बांजकोट	693	295.97	0.0000292
38	मथिगांव	562	322.76	0.0000257
39	मैली	689	106.39	0.0000267
40	सिरतोली	540	109.41	0.0000220
41	कटुड	616	384.50	0.0000289
42	किरसाल	457	215.59	0.0000197
43	कुचोली	641	435.40	0.0000309
44	कुण्डिल	532	252.80	0.0000230
45	कोकली	921	191.41	0.0000341
46	बगेली	479	260.71	0.0000215
47	मिजगांव	415	85.18	0.0000180
48	रिखोली	534	103.20	0.0000218

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
49	रिस्ती	802	455.80	0.0000365
50	सलोन	658	118.30	0.0000258
51	कफलगांव	458	204.41	0.0000195
52	काण्डई	470	97.59	0.0000198
53	गडिगांव	494	86.15	0.0000205
54	चौण्डा	374	158.97	0.0000167
55	जैतीडांग	369	112.09	0.0000166
56	डडोली तल्ली	649	285.42	0.0000275
57	डडोली मल्ली	1058	349.36	0.0000421
58	डांडखिल	336	192.22	0.0000155
59	डुमडीकोट	298	91.80	0.0000144
60	दैडा	459	248.49	0.0000206
61	पाटौ	352	188.32	0.0000160
62	पोखरी	356	68.41	0.0000162
63	बसोला	577	308.42	0.0000258
64	भरनौ	729	252.17	0.0000293
65	मनसारी	401	109.00	0.0000176
66	मासौ	704	100.92	0.0000272
67	मैखोली	507	197.20	0.0000210
68	रिकसाल	688	241.83	0.0000277
69	सासौ	479	192.58	0.0000201
70	सुन्दरगांव	390	96.63	0.0000172
71	स्यूसाल	363	96.40	0.0000164
72	कुल्याणी	208	155.22	0.0000144
73	गंगाउ	591	82.30	0.0000236
74	पफडियाडा	609	221.86	0.0000247
75	पित्रसैण	299	183.40	0.0000144
76	पोखरी	641	202.28	0.0000253
77	मुसेटी	493	186.68	0.0000205
78	रोता	300	268.51	0.0000160
79	हस्युडी	446	123.28	0.0000190
80	खण्डमल्ला	704	109.08	0.0000272
81	चुठाणी	614	119.47	0.0000244
82	टीला	1125	261.23	0.0000421
83	पिनाकोट	525	122.24	0.0000215
84	भैरवाडा	339	96.95	0.0000156
85	सरणा	519	144.61	0.0000213
86	स्योली मल्ली	652	123.96	0.0000256
87	स्योली तल्ली	710	139.00	0.0000274
88	गडोली	398	129.06	0.0000175
89	डुंगरीतल्ली	598	262.00	0.0000254
90	कुठ	363	82.43	0.0000164
91	बगडियालगांव	480	254.50	0.0000214
92	ग्वारी	426	123.60	0.0000184
93	खण्डतल्ला	431	89.20	0.0000185
94	गोदा	229	284.00	0.0000164
95	मलूण्ड	359	96.15	0.0000163
96	भण्डोली	324	199.50	0.0000151
97	भैडगांव	442	151.00	0.0000189
98	पल्ली	611	96.23	0.0000243
99	मनियारगांव	399	217.00	0.0000179
100	मंगरौ	334	93.18	0.0000155
101	बाकुण्डा	302	156.43	0.0000144
102	पनाऊ	360	197.00	0.0000163

District:- Pauri Garhwal

Block: Yamkeshwar

1	पिलखेडी	485	478.76	0.0000270
2	तिमली बडी	319	211.26	0.0000153
3	गुमालगांव	498	630.93	0.0000304
4	कुमार्था	258	238.37	0.0000153
5	धाईखाल	471	354.56	0.0000236
6	नैल	261	218.99	0.0000148
7	पोखरी	614	433.17	0.0000300

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
8	मागथा	348	339.61	0.0000193
9	गैण्ड	658	1060.70	0.0000355
10	धारी	455	177.11	0.0000193
11	ढांसी	463	464.55	0.0000260
12	जोग्याणा	364	657.44	0.0000261
13	माला	887	522.98	0.0000409
14	कोटा	726	497.68	0.0000351
15	झैंड	393	305.08	0.0000199
16	नांदमल्ला	342	276.30	0.0000176
17	नकुर्ची	362	513.36	0.0000240
18	बिजनी बडी	443	635.61	0.0000286
19	डांगी	247	81.68	0.0000144
20	परन्दा	280	380.18	0.0000188
21	पटोला	251	115.19	0.0000144
22	रिखेडा	200	197.68	0.0000144
23	बनचूरी	450	518.97	0.0000269
24	सार	453	352.62	0.0000229
25	बगोडगांव	298	302.74	0.0000169
26	पंजाईगांव	247	132.43	0.0000144
27	सरवालरौड	292	352.59	0.0000181
28	बघाला	321	357.31	0.0000189
29	मराल	1227	347.88	0.0000474
30	जुडडा	310	130.15	0.0000147
31	बुंगा	452	584.36	0.0000285
32	सिन्दुडी	379	451.14	0.0000230
33	बिनक	629	376.95	0.0000291
34	जौक	4027	180.90	0.0001328
35	भादसी	460	189.09	0.0000195
36	पटना	426	246.26	0.0000195
37	तोली	554	246.95	0.0000236
38	आमडी उ०	301	216.31	0.0000148
39	दिउली	359	106.83	0.0000163
40	धमान्द	360	234.73	0.0000171
41	जुलेडी	641	506.28	0.0000327
42	कोठार	535	318.54	0.0000247
43	फाल्दाकोट	490	216.59	0.0000208
44	उमडा	225	351.16	0.0000181
45	खेडा म०	281	433.23	0.0000200
46	टोला	355	258.10	0.0000175
47	खेडा त०	435	682.89	0.0000284
48	नौगांव मल्ला	301	265.23	0.0000160
49	उडडा	262	370.01	0.0000185
50	बुकण्डी	522	491.12	0.0000285
51	तिमली अकरी (सिलसारी)	491	334.89	0.0000237
52	धारकोट	641	573.20	0.0000343
53	रामजीवाला	425	500.89	0.0000257
54	कसाण	355	172.61	0.0000161
55	देवराना	389	422.61	0.0000226
56	अमोला	450	364.61	0.0000231
57	ताछला	471	207.70	0.0000200
58	दिवोगी	324	463.56	0.0000215
59	गंगाभोगपुर	1236	202.29	0.0000442
60	बणास त०	702	523.75	0.0000350
61	बणास म०	422	487.40	0.0000252
62	किमसार	379	207.14	0.0000171
63	बडयूण	382	174.86	0.0000170
64	कोलसी	217	134.10	0.0000144
65	निसणी	347	220.41	0.0000164
66	जहरी मल्ली	437	240.48	0.0000197
67	बोरगांव	316	122.34	0.0000149
68	खोबरा	164	134.14	0.0000144
69	कस्याली	617	339.67	0.0000278
70	बिस्सी	320	161.47	0.0000150

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
71	काण्डी	471	290.41	0.0000220
72	बिथ्याडी	499	372.49	0.0000249
73	जियादमराडा	349	201.13	0.0000160
74	आसौ दमराडा	250	244.50	0.0000155
75	बडोली बडी	624	336.65	0.0000280
76	उमरोली	780	561.03	0.0000384
77	रणचूला	359	823.08	0.0000260
78	गुण्डी मल्ली	373	306.76	0.0000193
79	आवई	680	626.41	0.0000362
80	जामल	266	163.09	0.0000144
81	तिमल्याणी	501	630.93	0.0000305
82	सीला	564	1013.31	0.0000325
83	ठागर	524	373.14	0.0000257
84	दुंगधार	282	532.69	0.0000225
85	काण्डा	348	325.06	0.0000189
86	पम्बावल्ला	341	236.00	0.0000166

District:- Pauri Garhwal

Block: Pauri

1	कफलाना	301	193.26	0.0000144
2	चवथ	197	125.79	0.0000144
3	पाबौमल्ला	304	181.22	0.0000145
4	पिसोली	229	60.46	0.0000144
5	बणगांव म0	432	224.67	0.0000192
6	बाडा	408	227.09	0.0000185
7	बारई	277	703.00	0.0000241
8	भेटा	788	193.60	0.0000299
9	बजली	869	404.16	0.0000374
10	सिण्डी	772	290.97	0.0000316
11	कण्डारा	455	217.71	0.0000197
12	कमेडा	514	63.72	0.0000212
13	जयराज	281	120.14	0.0000144
14	डुंगरी	398	149.03	0.0000175
15	भीमली म0	116	32.21	0.0000144
16	अमकोटी	347	175.39	0.0000159
17	डोम	336	180.42	0.0000155
18	बिचलीढांडरी	672	132.62	0.0000262
19	बिचलीरेवडी	475	145.89	0.0000199
20	बैग्वाडी	265	57.17	0.0000144
21	भिताई म0	499	106.17	0.0000207
22	श्रीकोट	663	156.71	0.0000259
23	थली	543	143.24	0.0000221
24	काण्डईमल्ली	472	149.24	0.0000198
25	केवर्स	964	404.95	0.0000404
26	गहड	776	320.26	0.0000324
27	गाडकामरगांव	522	53.16	0.0000214
28	अयाल	602	258.14	0.0000254
29	उरेगी	672	320.16	0.0000291
30	चन्दोलराई	176	99.44	0.0000144
31	द्वारखिल	274	122.06	0.0000144
32	निसणी	985	326.92	0.0000392
33	पैडुल (क्पहसप त0)	529	142.96	0.0000217
34	भीमली तल्ली	308	125.03	0.0000146
35	मासौ	386	160.52	0.0000171
36	मोल्डी	360	122.25	0.0000163
37	रैदुल	502	130.04	0.0000208
38	रछुली	599	135.82	0.0000239
39	असनोली	460	150.94	0.0000195
40	उफल्डा	1705	135.00	0.0000590
41	कण्डी	295	203.80	0.0000145
42	क्यार्क	349	145.45	0.0000159
43	कोठार	243	129.77	0.0000144
44	केसुन्दर	486	180.97	0.0000203
45	गिरगांव	317	132.50	0.0000149

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
46	डोभा	222	138.56	0.0000144
47	बुडाकोट	562	239.51	0.0000237
48	सिरोली	396	193.08	0.0000174
49	उज्याडी	816	319.11	0.0000337
50	कडाकोट	340	150.13	0.0000157
51	क्वाली	382	117.40	0.0000170
52	गगवाडा	706	360.94	0.0000312
53	गुमाई	330	260.89	0.0000168
54	डांग	401	209.18	0.0000178
55	तमलाग	754	321.89	0.0000318
56	धनाऊ	518	376.90	0.0000256
57	ननकोट	283	53.62	0.0000144
58	बलोडी	219	86.10	0.0000144
59	बुडोली	281	153.98	0.0000144
60	बौसरी	326	112.69	0.0000152
61	ल्वाली	728	280.81	0.0000299
62	पुण्डोरी	357	143.45	0.0000162
63	पालसैण	431	180.00	0.0000185
64	काण्डईतल्ली	320	108.00	0.0000150

District:- Pauri Garhwal

Block: Pabu

1	गडिगांव त0	604	145.69	0.0000240
2	सिवाल	524	144.65	0.0000215
3	कोटा	470	132.14	0.0000198
4	धुलेत	814	369.90	0.0000348
5	पाबौ	920	119.39	0.0000341
6	कुल्याणी	335	144.88	0.0000155
7	विसल्ट	672	148.53	0.0000262
8	बुरासी	1210	354.52	0.0000470
9	सैन्जी	1119	284.50	0.0000424
10	चपलोडी	337	112.91	0.0000156
11	फलद्वडी	579	196.23	0.0000232
12	चौडिख	255	133.00	0.0000144
13	पोखरीगांव	473	162.69	0.0000199
14	पटोटी	431	98.40	0.0000185
15	क्याद	561	107.25	0.0000227
16	कालौ	432	158.00	0.0000186
17	बहेली	286	95.51	0.0000144
18	बजवाड	392	127.50	0.0000173
19	सिमतोली	325	235.13	0.0000160
20	कुई	572	140.48	0.0000230
21	बनेख	360	131.93	0.0000163
22	दुमका	385	98.34	0.0000171
23	मिलई	533	196.06	0.0000218
24	भैसवाडा	491	142.45	0.0000205
25	चैडमल्ला	364	114.93	0.0000164
26	सांकर	507	243.23	0.0000220
27	बरसीला	623	314.86	0.0000274
28	पिनानी	663	165.92	0.0000259
29	जबरोली	221	86.21	0.0000144
30	नाई	338	230.28	0.0000163
31	कलूण	487	246.06	0.0000214
32	खन्दूली	341	154.19	0.0000157
33	सीकू	635	275.60	0.0000269
34	बूगा	733	574.09	0.0000372
35	पलिगांव	340	60.29	0.0000157
36	श्रीकोट	353	137.19	0.0000161
37	चौपडियू	540	251.44	0.0000233
38	नौगांव मल्ला	531	243.59	0.0000228
39	कोटली	475	207.38	0.0000201
40	छानी	322	211.56	0.0000154
41	कन्डेरी	350	98.34	0.0000160
42	ताल	883	217.73	0.0000333

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
43	मंजखोली	175	76.49	0.0000144
44	धारकोट	328	67.18	0.0000153
45	थापली	381	61.51	0.0000170
46	इदूड	382	79.52	0.0000170
47	चोपडा	483	81.75	0.0000202
48	पातल	516	125.53	0.0000212
49	ढीकवाली	458	237.97	0.0000203
50	कोला	704	284.91	0.0000293
51	सिमखेत	547	95.11	0.0000222
52	पसीणा	850	571.84	0.0000409
53	गिठाली	477	136.79	0.0000200
54	विडोली	679	214.08	0.0000268
55	उल्ली	766	273.77	0.0000310
56	चोरकण्डी	463	253.30	0.0000209
57	मरोडा	673	297.45	0.0000286
58	निसणी	858	870.92	0.0000418
59	गडरिया	303	144.48	0.0000145
60	,शुक	367	191.83	0.0000165
61	पीपली	361	83.37	0.0000163
62	तिमलखाल	524	184.54	0.0000215
63	सनियू	531	86.02	0.0000217
64	झंगरवाँ	449	88.63	0.0000191
65	सरणा	526	148.52	0.0000216
66	पांग	661	158.26	0.0000259
67	भटटीगांव	533	87.08	0.0000218
68	मणकोली	322	168.00	0.0000151
69	चौफण्डा	334	104.56	0.0000155
70	चमगांव	295	193.85	0.0000144
71	सलाना	333	110.00	0.0000154
72	डुंगरी	475	178.00	0.0000199
73	बरसूडी	422	188.56	0.0000183
74	मातोली	331	86.00	0.0000154

District:- Pauri Garhwal

Block: Pokhara

1	सल्ड	577	311.22	0.0000259
2	गुडिडा	300	69.62	0.0000144
3	बडैथ	203	368.88	0.0000185
4	कुणज	304	203.98	0.0000146
5	गडैरी	645	232.90	0.0000261
6	पणिया	387	281.17	0.0000191
7	जजेडी	529	255.41	0.0000230
8	गवाणामल्ला	371	244.44	0.0000177
9	कोला	682	260.22	0.0000280
10	असलोट	235	52.61	0.0000144
11	मेलगांव	340	81.75	0.0000157
12	बगडीगाड	579	383.68	0.0000277
13	घणियाल	542	218.94	0.0000225
14	देवराडीमल्ली	379	168.76	0.0000169
15	भदूली	207	121.41	0.0000144
16	पाण्ड	369	119.75	0.0000166
17	सकनोली	357	102.72	0.0000162
18	बासई	405	171.59	0.0000177
19	मसमोली	299	109.67	0.0000144
20	पोखडा	612	131.93	0.0000243
21	बीणागाड	222	43.71	0.0000144
22	बीणामल्ली	380	59.49	0.0000169
23	बीणाघार	315	109.67	0.0000149
24	सेडियाघार	506	189.01	0.0000209
25	कमेडी	226	65.65	0.0000144
26	लखोली	390	237.55	0.0000182
27	ऐरोलीतल्ली	485	157.84	0.0000203
28	सिलेथ	393	43.71	0.0000173
29	लवेठा	434	104.01	0.0000186

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
30	श्रीकोट	490	116.55	0.0000204
31	चोपडा	554	302.31	0.0000249
32	सलाण	223	89.44	0.0000144
33	झलपाणी	377	119.15	0.0000168
34	गवाणी	848	364.30	0.0000358
35	किमगडी	901	370.50	0.0000376
36	गडरी	2512	727.25	0.0000944
37	दाथां	570	168.36	0.0000230
38	दणखण्डा	452	208.42	0.0000194
39	सोण्डल	242	93.08	0.0000144
40	नाई	520	289.77	0.0000236
41	मजगांव	531	202.75	0.0000218
42	ओडगांव	257	44.92	0.0000144
43	कुई	165	107.65	0.0000144
44	बौन्दर	269	59.09	0.0000144
45	चमनाउ	285	107.67	0.0000144
46	भेटी	328	1290.91	0.0000250
47	बोरगांव	191	30.35	0.0000144
48	पाली	272	104.09	0.0000144
49	मयालगांवतल्ला	379	154.19	0.0000169
50	दलमाणा	421	195.86	0.0000182
51	घरतोली	313	293.85	0.0000171
52	खेडगांव	357	170.38	0.0000162
53	मालकोट	330	165.11	0.0000153
54	हडकोटतल्ला	283	101.97	0.0000144
55	गडोली	513	237.56	0.0000221
56	मजगांव ,बस्यूद्ध	249	63.13	0.0000144
57	मान्डाबडा	301	59.09	0.0000144

District:- Pithoragarh

Block: Gangolihat

1	अग्रौन	388	115.28	0.0000172
2	अनौली	332	81.93	0.0000154
3	अस्कोडा	575	154.89	0.0000231
4	आगर	360	247.58	0.0000174
5	इटाना	296	158.19	0.0000144
6	उप्राडा	1014	244.54	0.0000381
7	ओलियागांव	424	132.79	0.0000183
8	ओलागांव	332	142.46	0.0000154
9	काण्डा	389	111.81	0.0000172
10	कुउप्रति	581	91.10	0.0000233
11	कुन्तोला	1083	475.19	0.0000459
12	कनल्ता	465	216.33	0.0000200
13	कोटेरा	1131	386.67	0.0000453
14	खडकी	672	157.31	0.0000262
15	खतीगांव	448	157.58	0.0000191
16	खुलेत	367	166.71	0.0000165
17	खेतीगाव	462	136.95	0.0000195
18	गणाई	743	182.89	0.0000285
19	ग्वाडी	474	144.56	0.0000199
20	ग्वाल	470	178.21	0.0000198
21	ग्वासीकोट	788	166.71	0.0000299
22	गुनाकिटाणु	451	151.50	0.0000192
23	गानुरा	819	344.63	0.0000344
24	गौलचौरा	235	116.57	0.0000144
25	गोल्थीचौडा	742	255.95	0.0000298
26	गोबरगडा	487	117.85	0.0000203
27	घोडासिल	543	175.22	0.0000221
28	चहज	651	616.57	0.0000352
29	चमडुंगरा	684	542.33	0.0000349
30	चाक	1113	360.90	0.0000441
31	चिटगल	851	256.97	0.0000333
32	चौना	584	288.55	0.0000256
33	चौकी	366	102.98	0.0000165

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
34	चौली	485	238.73	0.0000212
35	चौडधुरौली	524	333.47	0.0000247
36	चौदियार	293	87.39	0.0000144
37	जमतोला	301	161.90	0.0000144
38	जजुट	313	124.95	0.0000148
39	जजौली	778	310.17	0.0000322
40	जखेडी	441	53.03	0.0000189
41	जरमालगांव	753	370.03	0.0000329
42	जाखनी उप्रति	366	132.52	0.0000165
43	जीवल	436	227.77	0.0000194
44	झलतोला	422	556.28	0.0000269
45	टिम्टाजडतोला	860	153.96	0.0000322
46	टुण्डाचौडा	439	137.46	0.0000188
47	टुपरीली	443	171.05	0.0000189
48	डम्डे	886	237.12	0.0000339
49	डयूलहाडाकोट	361	128.18	0.0000163
50	डसीलाखेत	423	111.06	0.0000183
51	डूनी	1106	598.06	0.0000496
52	देवराला	675	361.65	0.0000302
53	धराडीकुण्ड	404	77.36	0.0000177
54	धारीधुमलाकोट	511	272.10	0.0000228
55	नैनोली	729	410.56	0.0000331
56	नैनोलीकैणा	445	186.63	0.0000190
57	नाकोट	482	29.11	0.0000202
58	नाली	794	341.04	0.0000335
59	नायल	509	184.30	0.0000210
60	नैनी	778	148.03	0.0000296
61	पलतौडी	455	80.82	0.0000193
62	पभ्यां	406	266.04	0.0000194
63	पाली	877	266.04	0.0000343
64	पालीपल्याल	270	653.51	0.0000241
65	पासदेव	377	237.13	0.0000177
66	पिलखी	493	174.73	0.0000205
67	पीपलीनिगल्टी	1026	268.13	0.0000391
68	पुनौली	814	106.27	0.0000307
69	पोखरीभैरंग	532	210.79	0.0000220
70	पोखरीअढीगांव	580	119.17	0.0000233
71	फडियाली	477	47.85	0.0000200
72	फुटसिल	642	231.06	0.0000260
73	बटगेरी	661	193.55	0.0000259
74	बनकोट	695	223.47	0.0000275
75	वडयूडा	379	90.08	0.0000169
76	बनेलागांव	484	235.64	0.0000211
77	बलीगांव	297	159.56	0.0000144
78	बडेना	624	533.01	0.0000328
79	बटकातोली	532	358.99	0.0000256
80	वासीखेत	515	103.15	0.0000212
81	बांस	654	206.85	0.0000258
82	वासीखेत लग्गा ढनौला सेरा	810	230.83	0.0000313
83	व्यालकटिया	474	409.00	0.0000250
84	विरोली	568	234.76	0.0000237
85	बिरगोली	522	485.54	0.0000284
86	बुरसुम	700	212.61	0.0000274
87	बुशेल	598	350.55	0.0000275
88	बुंगली	1332	422.28	0.0000526
89	बोकटा	534	238.55	0.0000228
90	बोयल	661	192.93	0.0000259
91	वैशाली	593	112.38	0.0000237
92	भण्डारीगांव	478	164.11	0.0000200
93	भरकोट मध्ये भटटीगांव	832	377.09	0.0000356
94	भामा	353	17.05	0.0000161
95	भिनगडी	463	132.73	0.0000196
96	भूलीगांव	312	131.19	0.0000148

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
97	मल्लागर्खा	843	206.00	0.0000318
98	मातोली	376	152.94	0.0000168
99	रणकोट	436	60.98	0.0000187
100	रस्यून	266	70.79	0.0000144
101	रावलगांव	439	129.49	0.0000188
102	रिठायत	935	309.84	0.0000372
103	रुगडी	793	376.69	0.0000343
104	रैतोला	294	410.56	0.0000195
105	रोतेडा	693	573.08	0.0000359
106	लाखतोली	469	237.97	0.0000207
107	सारतोला	301	356.45	0.0000182
108	सिमलकोट	462	166.08	0.0000195
109	सिमाली	489	103.71	0.0000204
110	सुकना	635	250.98	0.0000263
111	सुगडी	595	304.60	0.0000263
112	सुनखोला	400	278.72	0.0000195
113	सुरखालपाठक	756	257.13	0.0000303
114	सुरखाल	756	494.29	0.0000360
115	सेरा उर्फ बडोली	670	286.30	0.0000282
116	हनेरा	840	58.97	0.0000315
117	हनेरा लग्गा रोल	483	513.25	0.0000278
118	हाट	3942	229.79	0.0001308
119	बालातडी	585	343.66	0.0000269
120	सुन्यूडा	652	308.20	0.0000282
121	सिरसोली	272	191.54	0.0000144
122	लाली	413	102.21	0.0000180

District:- Pithoragarh

Block: Munakot

1	अखुली	750	364.23	0.0000327
2	कटियानी	798	767.72	0.0000399
3	कुनकटिया	346	120.20	0.0000158
4	गलांत	384	365.04	0.0000211
5	गौछनयावाद	435	296.24	0.0000210
6	चिराली	313	451.24	0.0000209
7	दौलाउर्फ खर्कदोली	572	470.67	0.0000296
8	दोवास	765	1101.59	0.0000389
9	धुर्छु	504	281.67	0.0000228
10	धौलकाण्डा	469	439.10	0.0000256
11	मडमानले	827	537.45	0.0000393
12	सोडलेख	143	23.47	0.0000144
13	उर्म	279	549.63	0.0000229
14	घुनसेरागांव	459	117.37	0.0000194
15	जीवीमयगुठ	300	83.37	0.0000144
16	बीसाबजेड	798	12.01	0.0000302
17	मडखंडायत	1210	479.59	0.0000501
18	सल्मोडा	539	224.67	0.0000226
19	भौडी	643	95.91	0.0000253
20	साताशिलिंग	427	31.16	0.0000184
21	क्वारवन	450	468.64	0.0000257
22	तडेमिया	497	357.25	0.0000245
23	धारीऐरी	526	321.71	0.0000245
24	बिलई	917	193.85	0.0000340
25	सौनागांव	613	328.61	0.0000274
26	क्वीगांव	356	113.31	0.0000162
27	क्वीतड	767	361.81	0.0000331
28	जलतूरी	299	383.25	0.0000188
29	तडीगांव	494	488.07	0.0000275
30	दिगरा	377	219.35	0.0000173
31	बसौड	646	340.25	0.0000288
32	मनकटिया	986	636.19	0.0000459
33	शकुन	585	193.45	0.0000234

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
34	हल्दू	423	114.12	0.0000183
35	कामडी	296	24.69	0.0000144
36	गेठीगडा	317	273.58	0.0000167
37	गौडीहाट	895	206.80	0.0000334
38	च्यौडी	456	871.72	0.0000290
39	दौली	436	174.43	0.0000187
40	बलतडी	404	72.44	0.0000177
41	बिसखौली	476	112.29	0.0000200
42	भटेडी	1265	643.88	0.0000547
43	मजिरकाण्डा	2371	761.65	0.0000899
44	रज्यूडा	975	88.63	0.0000358
45	सिरकूच	355	404.30	0.0000211
46	खडकिनी	323	121.82	0.0000151
47	खतेडा	333	53.82	0.0000154
48	दिगांस	543	82.56	0.0000221
49	देवदार	519	115.74	0.0000213
50	भडकटिया	732	14.57	0.0000281
51	मसौली	1800	155.00	0.0000620
52	रुईना	382	28.33	0.0000170
53	सिमलकोट	528	101.36	0.0000216
54	जाजरचिगरी	911	332.26	0.0000370
55	तोली	224	80.94	0.0000144
56	बडाबे	1862	730.08	0.0000737
57	शिलिंगया	408	182.17	0.0000178
58	सल्ला	1129	391.75	0.0000454
59	सेल	1010	243.42	0.0000380
60	हिमतड	387	134.77	0.0000171
61	गैना (न० देश)	394	161.07	0.0000174
62	जाखपन्त	889	894.14	0.0000428
63	बडालू	874	419.67	0.0000379
64	बुडलगंव	816	1035.74	0.0000405
65	मूनाकोट	868	581.96	0.0000417
66	रियांसी	939	170.78	0.0000347
67	सिलौनी	607	853.07	0.0000338
68	खूना	648	684.75	0.0000351
69	गंगासेरी	463	322.95	0.0000225
70	नाघर	227	259.78	0.0000158
71	पनखौली	545	395.37	0.0000269
72	मझेडा		92.66	0.0000144
73	रिखई	355	44.33	0.0000161
74	मनकोट	330	287.34	0.0000175

District:- Pithoragarh

Block: Kanalichhina

1	जमतडी	397	264.60	0.0000190
2	कूटा	363	293.69	0.0000187
3	बाजार	317	239.72	0.0000159
4	गजिया	545	417.04	0.0000274
5	जोग्युडा	875	387.29	0.0000372
6	सावलीसेरा	236	129.31	0.0000144
7	रसगाडी	543	243.32	0.0000232
8	खोलियागांव	590	633.26	0.0000333
9	हिनकोट	414	105.88	0.0000180
10	दारती	266	646.27	0.0000241
11	देवल	1493	133.30	0.0000523
12	बस्तडी	630	480.28	0.0000317
13	दिगरा	285	338.50	0.0000177
14	ओझामल्ला	543	241.77	0.0000231
15	बाराकोट	678	224.03	0.0000270
16	जेठीगांव	404	284.52	0.0000197
17	ओझातल्ला	308	113.91	0.0000146
18	सूनाकोट	548	93.52	0.0000223
19	डंगरा	756	347.22	0.0000324

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
20	डांगटी	564	203.39	0.0000229
21	चौसाल	530	336.65	0.0000250
22	सिलौनी	446	272.00	0.0000208
23	तीतरी	484	176.33	0.0000202
24	द्वालीसेरा	918	452.92	0.0000402
25	औलतडी	389	260.26	0.0000187
26	द्योकडापिपली	320	1093.00	0.0000247
27	स्यूबन	421	125.97	0.0000182
28	काणाधार	320	59.79	0.0000150
29	डयूडा	584	350.09	0.0000270
30	पंथसेरा	529	175.26	0.0000217
31	अमतडी	404	368.65	0.0000218
32	बारमो	659	600.54	0.0000355
33	बथौली	591	501.16	0.0000309
34	गैडालीनाडू	586	478.86	0.0000302
35	न्वाली	470	195.22	0.0000198
36	ठठखोला	598	253.50	0.0000251
37	डुडु	489	340.06	0.0000238
38	खांकोट	627	395.13	0.0000295
39	महतगांव	372	371.64	0.0000208
40	कोटली	247	358.83	0.0000182
41	आणागांव	287	116.29	0.0000144
42	पातलीगांव	278	217.02	0.0000148
43	गुडौली	538	526.70	0.0000299
44	चौकी	747	322.61	0.0000316
45	मलानचर्मा	323	365.14	0.0000191
46	भौतडी	496	287.03	0.0000227
47	डुंगरी	312	198.40	0.0000148
48	लीमाटोडा	490	205.75	0.0000206
49	पाली	387	159.08	0.0000171
50	मिताडीगांव	284	205.94	0.0000145
51	कण्डाली	406	167.69	0.0000178
52	सतगड	975	637.53	0.0000455
53	सिरौली	1160	519.73	0.0000495
54	खांतडी	482	397.38	0.0000250
55	कापडीगांव	330	95.76	0.0000153
56	जिनगाल गांव	817	214.89	0.0000312
57	रिण	259	251.48	0.0000156
58	सुरौण	375	262.80	0.0000183
59	बिछुल	657	522.16	0.0000335
60	उसैल	599	356.32	0.0000277
61	हराली	518	84.51	0.0000213
62	लोहाकोट	785	309.42	0.0000324
63	थालगांव	414	91.49	0.0000180
64	उडई	906	395.45	0.0000384
65	बनीगांव	412	240.44	0.0000189
66	सौगांव	566	231.25	0.0000236
67	बमडौली	521	475.78	0.0000281
68	अगन्या	498	150.03	0.0000207
69	नगरीडा	414	256.26	0.0000194
70	मुसगांव	294	154.15	0.0000144
71	नखनौली	285	80.36	0.0000144
72	कुसैल	355	310.79	0.0000188
73	मोडी	271	227.99	0.0000151
74	बाटुला	366	338.68	0.0000198
75	भद्रिका	342	237.44	0.0000166
76	खनफर	649	390.46	0.0000301
77	बसौड	475	197.17	0.0000199
78	सिल	381	126.56	0.0000170
79	चमू	292	187.82	0.0000144
80	बडलचमू	361	293.48	0.0000186
81	सुरौली	706	366.45	0.0000313
82	कचना	358	116.69	0.0000162

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
83	कमतौली	442	210.10	0.0000191
84	भण्डारीगांव	1260	328.04	0.0000480
85	दिगरा मुवानी	1360	338.50	0.0000514
86	नरेत	302	133.30	0.0000144
87	चमडुंगरी	329	319.31	0.0000182
88	गाजरी	409	339.64	0.0000212

District:- Pithoragarh

Block: Dharchula

1	कुटी	111	250.87	0.0000156
2	रौंगकौंग	258	473.40	0.0000210
3	गुंजी	154	275.83	0.0000162
4	गव्यांग	210	579.23	0.0000236
5	बूंदी	285	141.49	0.0000144
6	जिप्ती	610	277.38	0.0000261
7	बुंगबुंग	390	213.05	0.0000176
8	ताकुल	289	182.23	0.0000144
9	पौगंला	1010	126.44	0.0000369
10	रुंग	473	116.37	0.0000199
11	सिर्खा	310	297.82	0.0000171
12	सिदांग	667	288.89	0.0000282
13	जयकोट	723	207.40	0.0000280
14	सोसा	301	226.42	0.0000151
15	छलमछिलासौ	348	146.66	0.0000159
16	हिमखोला	240	170.59	0.0000144
17	ज्युतिपांगू	533	363.16	0.0000257
18	सीपू	160	337.11	0.0000177
19	गौ	124	469.84	0.0000209
20	दुम्तू	236	619.98	0.0000241
21	बालिंग	83	218.15	0.0000148
22	नागलिंग	82	219.57	0.0000149
23	चल	117	134.84	0.0000144
24	सेला	104	176.24	0.0000144
25	दर	544	455.69	0.0000283
26	उमचिया	1054	428.34	0.0000439
27	न्यू	231	765.70	0.0000241
28	सुवा	648	492.47	0.0000325
29	बौन	189	383.53	0.0000188
30	स्यांकुरी	1384	930.40	0.0000585
31	जुम्मा	3405	802.18	0.0001227
32	रांथी	4873	338.48	0.0001630
33	धारचूला देहात	3739	644.11	0.0001333
34	गलाती	1763	764.16	0.0000706
35	रमतौली	783	124.15	0.0000297
36	कालिका	3538	637.46	0.0001269
37	खेला	1957	460.07	0.0000733
38	गर्गुवा	1166	466.89	0.0000484
39	जम्कू	742	263.03	0.0000300
40	खेत	644	197.80	0.0000253
41	खुमती	1209	348.86	0.0000469
42	छारछुम	481	120.00	0.0000201
43	बलुवाकोट	5707	877.29	0.0001958
44	पययांपौडी	1743	375.61	0.0000645
45	किमखोला	383	97.63	0.0000170
46	ढुंगातोली	1086	276.09	0.0000412
47	दूतीबगड	1614	226.69	0.0000568
48	तोली	1895	523.16	0.0000729
49	कनार	1222	327.19	0.0000468
50	बरम	904	116.03	0.0000336
51	मातोली	1685	561.09	0.0000671
52	लुम्ती	372	108.59	0.0000167
53	जाराजिबली	1263	597.90	0.0000546
54	बंगापानी	783	98.33	0.0000297
55	बौगलिंग	117	171.00	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
56	तिदांग	115	413.90	0.0000196

District:- Pithoragarh

Block:- Pithoragarh

1	बासमैतोली	1459	342.48	0.0000547
2	दियूडी	132	186.28	0.0000144
3	दिगतोली	423	116.84	0.0000183
4	मल्ली सीम	419	208.64	0.0000184
5	नैनीमनार	454	159.45	0.0000193
6	जगतड	925	237.41	0.0000351
7	भुरमुनी	912	281.23	0.0000358
8	छेडा	520	93.84	0.0000214
9	दूंगाभूल	1320	244.41	0.0000479
10	मिशन चण्डाक	269	193.14	0.0000144
11	छाना पाण्डेय	879	247.72	0.0000339
12	मझेडा	969	183.72	0.0000356
13	झूणी	763	414.10	0.0000343
14	उखडीसेरा	351	276.32	0.0000179
15	तिलतड	224	227.45	0.0000151
16	पाली	468	89.80	0.0000197
17	रोडी	380	197.85	0.0000169
18	स्याला	517	146.20	0.0000213
19	आगर	432	183.07	0.0000186
20	सटगल	126	60.62	0.0000144
21	वास्ते	1083	111.55	0.0000393
22	सनधर	584	363.16	0.0000274
23	खतीगांव	723	253.27	0.0000291
24	तल्लीसार	445	156.47	0.0000190
25	डुंगरा रावल	563	129.76	0.0000227
26	डुंगरा	505	318.45	0.0000238
27	पामैवल्लिया	351	143.62	0.0000160
28	धारीजोशी	294	155.22	0.0000144
29	जजुराली	644	177.60	0.0000253
30	चमोली	598	342.33	0.0000273
31	गणकोट	579	157.11	0.0000232
32	रावलगांव	446	552.33	0.0000276
33	कूचा	447	458.79	0.0000253
34	पौण	1090	391.49	0.0000441
35	टकाडी	679	151.45	0.0000264
36	हुडेती	487	49.03	0.0000203
37	पपदेव	464	137.75	0.0000196
38	रैचोली	978	144.21	0.0000359
39	विसाड	743	310.99	0.0000311
40	गुरना	540	150.66	0.0000220
41	उपरतोला	645	146.99	0.0000253
42	खडकूमल्या	352	460.83	0.0000224
43	गोगना	1635	411.13	0.0000619
44	निशानी	717	579.65	0.0000368
45	जमराडी	644	432.36	0.0000310
46	सेरीकाण्डा	172	89.21	0.0000144
47	बेडा	580	559.73	0.0000320
48	इग्यार	707	217.70	0.0000277
49	चोलीफगाली	827	315.19	0.0000339
50	काँटे	373	130.42	0.0000167
51	थरकोट	1095	266.43	0.0000412
52	स्युनी	493	201.24	0.0000205
53	धारीधमौड	333	69.13	0.0000154
54	नैनी	1096	209.48	0.0000399
55	कुसौली	978	123.30	0.0000359
56	पण्डा	662	101.68	0.0000259
57	गैठना	663	86.40	0.0000259
58	बस्ते	2023	111.55	0.0000691

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
59	सुजई	992	215.82	0.0000367
60	लेलु	2591	587.39	0.0000966
61	सुवाकोट	2147	179.07	0.0000731
62	नाघर	515	236.09	0.0000221
63	सेरीकुम्हार	498	197.43	0.0000207
64	पामै	677	272.77	0.0000281
65	देवतुरचौडा	510	90.50	0.0000211
66	जाख	682	546.16	0.0000349
67	सेरीबाराकोट	584	329.63	0.0000266
68	मैलडुगरी	1007	733.62	0.0000466
69	पुरान	440	273.31	0.0000206
70	भट्टयूडा	784	180.44	0.0000298
71	रावलगांव	301	320.18	0.0000173
72	मासौ	361	228.13	0.0000170
73	बालाकोट	591	150.78	0.0000236
74	दौला	1591	134.28	0.0000554
75	चैसर	1176	213.28	0.0000425
76	कासनी	1193	173.61	0.0000427
77	पुनेडीमहर	743	125.24	0.0000285
78	तडीगांव	817	172.99	0.0000308
79	धरासी चमेला	312	163.26	0.0000148
80	वकसिल	272	136.23	0.0000144
81	खितौली	349	191.48	0.0000159

District:- Pithoragarh

Block:- Didihat

1	सिटौली	826	436.66	0.0000368
2	हाटथर्प	671	587.07	0.0000356
3	मिथी	1530	533.28	0.0000615
4	काण्डामानसिंह	618	123.57	0.0000245
5	ओगला	709	315.73	0.0000302
6	लघडा	742	903.17	0.0000381
7	जाखघौलेत	402	328.46	0.0000207
8	भनडा	698	358.84	0.0000309
9	ननपापो	718	235.06	0.0000285
10	ढुंगेती	564	612.76	0.0000325
11	पमस्यारी	489	458.57	0.0000267
12	तोलीचुफाल	551	557.20	0.0000310
13	हचीला	496	398.05	0.0000254
14	अजेडा	381	380.31	0.0000213
15	खोलीचर्मा	329	157.74	0.0000153
16	ननकुडी	525	242.48	0.0000226
17	दुलेख	775	326.95	0.0000326
18	बजानी	394	179.46	0.0000174
19	कौलीकन्याल	1223	514.85	0.0000513
20	गराली	502	533.17	0.0000289
21	खेतारकन्याल	1275	415.64	0.0000506
22	दूनाकोट	635	376.16	0.0000293
23	चामा	236	438.98	0.0000202
24	बोरागांव	545	187.02	0.0000222
25	हुनेरा	541	982.16	0.0000317
26	कुणियां	490	334.85	0.0000237
27	बर्नाऐरी	358	196.31	0.0000162
28	अठखेत	501	88.32	0.0000208
29	सत्यालगांव	869	85.96	0.0000325
30	खोलीमाली	403	176.59	0.0000177
31	द्योकली	490	283.96	0.0000225
32	घिमाली	471	359.22	0.0000237
33	बगजिवला	305	223.30	0.0000151
34	लेपार्ती	413	110.30	0.0000180
35	तुर्गौली	711	300.42	0.0000299

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
36	गोल	637	56.13	0.0000251
37	लेजम	671	142.48	0.0000262
38	मालाझूला	260	88.03	0.0000144
39	रानीखेत	735	298.57	0.0000306
40	दोलीकौली	635	270.67	0.0000267
41	मरमौली	362	248.59	0.0000175
42	कुमालगांव	456	189.11	0.0000193
43	बलतिर	772	227.15	0.0000300
44	धिगतड	450	186.15	0.0000191
45	कुकरोली	471	183.15	0.0000198
46	भडगांव	657	380.80	0.0000301
47	वत्थुली	305	184.51	0.0000145
48	डिगौटी	351	243.64	0.0000171
49	विनायक	353	192.87	0.0000161
50	बरमचकुडी	291	324.47	0.0000174
51	साता	293	168.11	0.0000144
52	भैर्यूडी	834	595.92	0.0000410
53	जमतड	324	316.35	0.0000180
54	सौ गांव	272	251.69	0.0000156
55	स्याल्वे	295	140.96	0.0000144
56	गोबराडी	472	192.70	0.0000198
57	भालू उढियार	300	134.92	0.0000144
58	बोराबुंगा	503	58.47	0.0000208
59	मढ	435	455.93	0.0000249
60	लीमाभाट	548	251.20	0.0000235
61	लखतीगांव	403	182.34	0.0000177
62	चिटगालगांव	618	356.82	0.0000283
63	चुपडाखेत	241	283.42	0.0000164
64	बौकू	199	372.12	0.0000186
65	तिलाडी	309	197.41	0.0000147
66	वर्षायत	274	132.92	0.0000144
67	सेरासोनाली	270	182.33	0.0000144

District:- Pithoragarh

Block:- Munsiyari

1	तल्ला मैसकोट	940	196.40	0.0000347
2	खतेडा	907	355.41	0.0000374
3	सीडी	254	482.70	0.0000212
4	रिगुनिया	369	249.19	0.0000178
5	डोर	615	324.59	0.0000274
6	नामिक	497	484.15	0.0000275
7	दाफा	628	161.07	0.0000248
8	मगर	619	74.07	0.0000245
9	भुर्तिग	853	282.35	0.0000339
10	गिरगांव	833	338.56	0.0000347
11	गिनी	610	202.29	0.0000243
12	गूठी	400	453.93	0.0000237
13	बांसबगड	290	222.25	0.0000149
14	बरा	350	398.38	0.0000208
15	सेलीपाख	457	1031.33	0.0000291
16	धामीगांव	954	1039.57	0.0000449
17	समकोट	1083	1219.31	0.0000490
18	मलोन	505	290.75	0.0000231
19	दाखिम	300	271.52	0.0000161
20	राया	352	367.47	0.0000201
21	बजेता	692	384.76	0.0000313
22	लोद	308	345.28	0.0000182
23	कोटा	473	341.43	0.0000233
24	नाचनी	1319	19.37	0.0000468
25	हुपली	738	276.41	0.0000302
26	दारली	1035	180.13	0.0000377
27	चामीमैसकोट	568	334.98	0.0000262
28	बुंग	1287	120.84	0.0000457
29	धापा	95	242.25	0.0000154

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
30	तल्लादुमबर	585	84.50	0.0000234
31	गल्लाभैसकोट	580	409.44	0.0000284
32	कोटयूडा	346	237.81	0.0000168
33	भैसखाल	506	145.18	0.0000209
34	वासाणी	479	207.03	0.0000202
35	पातौ	449	165.26	0.0000191
36	क्वीरीजिमिया	303	110.79	0.0000145
37	बर्फ	279	227.12	0.0000150
38	साईभाट	1044	370.86	0.0000422
39	बुई	224	181.87	0.0000144
40	पाछू	435	197.30	0.0000187
41	जैती	589	67.29	0.0000236
42	सुरिंग	1125	242.01	0.0000416
43	सरमोली	894	121.78	0.0000333
44	ढिमढिमिया	598	134.55	0.0000238
45	दरकोट	87	98.36	0.0000144
46	मल्लाघारेपट्टा	1155	172.29	0.0000415
47	चेटीचिमला	594	14.56	0.0000237
48	जोशा	880	6.05	0.0000328
49	खसियाबाडा	323	6.03	0.0000151
50	पापडी	446	291.95	0.0000213
51	भदेली	805	50.98	0.0000304
52	सेरासुरईधार	640	49.91	0.0000252
53	इमला	441	138.62	0.0000189
54	हरकोट	828	180.51	0.0000312
55	बल्थी	989	471.85	0.0000429
56	मवानी-दवानी	814	880.14	0.0000404
57	शिलिंग	810	298.18	0.0000330
58	तल्लाघारेपट्टा	339	15.20	0.0000156
59	बनैयागांव	518	50.52	0.0000213
60	मदकोट	2439	171.11	0.0000823
61	क्वीटी	892	987.91	0.0000429
62	बमनगांव गूट	23	146.27	0.0000144
63	सेणराथी	731	277.55	0.0000300
64	किमखेत	445	623.72	0.0000287
65	वेडूमहर	304	363.99	0.0000185
66	होकरा	1098	208.54	0.0000399
67	जैथो	438	311.27	0.0000215
68	देकुना	490	727.99	0.0000301
69	बोरागांव	455	447.88	0.0000253
70	टांगा	832	557.50	0.0000400
71	बोना	348	378.30	0.0000202
72	गोल्फा	387	654.83	0.0000269
73	तोमिक	484	785.76	0.0000299
74	आलमदामा	455	621.14	0.0000290
75	सितौली	395	502.04	0.0000247
76	माणीधामी	313	403.18	0.0000197
77	राप्ती	300	233.98	0.0000152
78	माणीटुण्डी	375	469.48	0.0000233
79	फापा	487	63.33	0.0000203
80	रिंगू	732	636.83	0.0000378
81	धूरातोली	444	85.50	0.0000190
82	बसन्तकोट	559	106.84	0.0000226
83	बाता	388	197.99	0.0000172
84	तेजम	543	227.74	0.0000228
85	नापड	372	263.87	0.0000182
86	बौथीगूठ	174	174.67	0.0000144
87	रुईसपाटा	201	500.18	0.0000217
88	सेमली	214	29.58	0.0000144
89	खेतभराड	455	461.00	0.0000256
90	पत्थरकोट	334	414.89	0.0000207
91	चुलकोट	246	130.93	0.0000144
92	गैला	222	475.74	0.0000211

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
93	गठधोरगाड़ी	312	84.81	0.0000148

District:- Pithoragarh

Block:- Berinag

1	लोहाथल	782	354.22	0.0000334
2	खोलागांव	578	205.31	0.0000233
3	नगिलागांव	443	149.76	0.0000189
4	करालामहर	302	291.61	0.0000167
5	संगोड	860	308.24	0.0000348
6	बौगाड़	696	287.27	0.0000291
7	बैरातजुब्बर	558	77.21	0.0000226
8	चौसाला	602	289.34	0.0000261
9	मसूरिया	580	97.78	0.0000233
10	दड़मोली	339	193.71	0.0000156
11	डांगीगांव	637	186.36	0.0000251
12	रुईनाथल	478	155.10	0.0000200
13	भट्टीगांव (पु0)	453	199.26	0.0000192
14	नायलसपौली	312	261.84	0.0000163
15	उप्राडा	503	164.86	0.0000208
16	पुरानाथल	735	275.39	0.0000300
17	सुनेली	479	206.51	0.0000202
18	पिल्खी	325	147.20	0.0000152
19	कालासिला	355	181.30	0.0000161
20	कमदीना	331	121.90	0.0000154
21	बडेतबाफिला	481	103.40	0.0000201
22	हतवालगांव	457	192.30	0.0000194
23	थल	995	209.03	0.0000367
24	सैनर	558	162.99	0.0000226
25	हीपा	401	215.95	0.0000180
26	बडेतसानीगांव	662	187.96	0.0000259
27	माछीखेत	389	135.87	0.0000172
28	उडीसिरतोली	446	361.03	0.0000229
29	मनगढ	382	112.51	0.0000170
30	दौलाउप्रेति	385	194.45	0.0000171
31	अंगडियागाडा	695	320.82	0.0000299
32	आमहाट	455	146.07	0.0000193
33	नगौर	745	117.06	0.0000285
34	चौखुना	554	82.44	0.0000225
35	चचरेत	405	116.36	0.0000177
36	भुवनेश्वर	923	449.89	0.0000402
37	सिमायल	416	123.56	0.0000181
38	रावलखेत	348	260.51	0.0000174
39	दौलावलिया	583	534.48	0.0000315
40	सेलीपाख	966	757.45	0.0000452
41	भुल्कीअध्याली	443	208.16	0.0000191
42	चामा-गनौर	405	271.72	0.0000195
43	गढतिर	693	268.64	0.0000285
44	पभ्या	452	267.80	0.0000209
45	ब्याति	538	118.98	0.0000219
46	मन्तोली	277	52.77	0.0000144
47	राइगढस्यारी	495	190.12	0.0000206
48	बना	602	196.78	0.0000240
49	क्वैराली	531	173.55	0.0000217
50	पौसा	527	184.72	0.0000216
51	चनकना	706	176.96	0.0000273
52	लिंगुरानी	451	207.27	0.0000194
53	खितोली	866	139.27	0.0000324
54	ग्वीर	540	185.84	0.0000220
55	भट्टीगांव(बडाऊ)	638	160.46	0.0000251
56	बेलडागार	367	39.52	0.0000165
57	भण्डारीगांव	911	280.62	0.0000357
58	खनात	360	49.62	0.0000163
59	वाफिला	532	186.86	0.0000218
60	बेलकोट	891	521.57	0.0000410

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
61	ढनोली	588	251.42	0.0000248
62	बुडेरा	377	165.39	0.0000168
63	सांगड	425	111.85	0.0000184
64	सुकल्याडी	371	127.43	0.0000166
65	बटगल	542	110.18	0.0000221
66	बोराआगर	461	209.97	0.0000197
67	मणीपुर	348	53.65	0.0000159
68	पीपलतड	478	208.02	0.0000202
69	बेरीनाग	3505	203.83	0.0001163
70	हडियातनाघर	557	159.19	0.0000225
71	वर्षायत	480	290.68	0.0000223
72	काण्डे	482	187.96	0.0000202
73	बैटोली	393	206.78	0.0000175
74	जाखरावत	349	62.78	0.0000159
75	कालेटी	438	162.47	0.0000188
76	जगथली	594	231.40	0.0000245
77	उडियासी	783	448.86	0.0000358
78	चौकोडी	417	838.69	0.0000278
79	ऐराडी	555	499.66	0.0000298
80	गराऊ	735	397.91	0.0000330
81	गाहगराऊ	426	254.02	0.0000197
82	पांखूरसेरा	599	170.86	0.0000239
83	लछीमा	412	264.85	0.0000195
84	दशौली	643	132.25	0.0000253
85	कोटगाडी	636	249.54	0.0000263
86	बल्याऊ	483	351.16	0.0000239
87	रैतोली	643	315.28	0.0000281
88	डोण (दुर्गापुर)	579	142.36	0.0000232

District:- Rudraprayag

Block:- Agustmuni

1	अखोडी	781	288.34	0.0000318
2	कण्डारा	1920	402.24	0.0000708
3	कणसिली	313	133.99	0.0000148
4	कान्दी	885	194.38	0.0000330
5	किणजाणी	949	251.81	0.0000363
6	केडा	877	139.45	0.0000327
7	क्युंजा	983	174.39	0.0000361
8	जयकण्डी	593	151.96	0.0000237
9	तेवडी सेम	696	180.52	0.0000270
10	दौला	380	139.82	0.0000169
11	बाडव	771	215.06	0.0000297
12	भणज	916	289.52	0.0000361
13	मचकण्डी	311	98.93	0.0000147
14	मोली	335	106.36	0.0000155
15	बरम्बाडी	447	81.71	0.0000191
16	जलई सुरसाल	1387	336.23	0.0000522
17	जौला	643	166.10	0.0000253
18	टेमरिया	653	118.09	0.0000256
19	डुंगर	475	122.15	0.0000199
20	तालजामण	761	225.34	0.0000296
21	तिनसौली	482	81.76	0.0000202
22	नागजगई	874	187.97	0.0000326
23	फेगू	966	208.24	0.0000357
24	बप्टी	967	333.24	0.0000388
25	बीरों देवल	825	187.81	0.0000311
26	भीरी	666	238.43	0.0000269
27	चन्द्रापुरी	899	61.50	0.0000334
28	कौशलपुर	397	85.80	0.0000175
29	क्याक	881	162.30	0.0000328
30	डडोली	934	236.50	0.0000354
31	डांगी	1009	91.96	0.0000369
32	डालसिंगी	721	148.83	0.0000278
33	नैणीपौण्डार	491	75.49	0.0000205

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
34	पाली	431	71.51	0.0000185
35	फलई	859	174.34	0.0000321
36	भटवाडी सुनार	584	174.69	0.0000234
37	सिन्धाटा	501	75.90	0.0000208
38	सिल्ला बामणगांव	1462	236.97	0.0000522
39	कमसाल	632	236.06	0.0000258
40	ककोला	709	163.27	0.0000274
41	गिर्वाला	489	134.49	0.0000204
42	गुगली	373	74.49	0.0000167
43	जगोठ	810	208.12	0.0000308
44	जहंगी	545	99.68	0.0000222
45	धार तोन्दला	883	231.13	0.0000337
46	नाकोट	3143	83.77	0.0001047
47	पिल्लू	545	127.93	0.0000222
48	बनियाडी	664	76.89	0.0000259
49	भटवाडी	364	117.84	0.0000164
50	भौंसाल	964	190.21	0.0000355
51	मणिगृह	797	305.35	0.0000327
52	मालखी	417	112.51	0.0000181
53	रुमसी	733	348.45	0.0000317
54	सौडी	768	193.17	0.0000292
55	कुण्डा दानकोट	960	192.23	0.0000353
56	कोलूमन्नू	527	256.18	0.0000230
57	क्यूडी	1116	381.83	0.0000447
58	गोरणा	446	82.56	0.0000190
59	धिमतोली	1132	394.51	0.0000455
60	चमस्वाडा	338	80.13	0.0000156
61	जाखणी	485	59.09	0.0000203
62	तडाग	412	180.40	0.0000179
63	फलासी	1058	148.11	0.0000385
64	बछनी	420	183.35	0.0000182
65	बोरा	984	114.53	0.0000361
66	लोदला	325	106.04	0.0000152
67	कर्णधार	541	445.61	0.0000280
68	गीड भुतैर	1264	170.78	0.0000450
69	गुनाऊ	493	231.49	0.0000213
70	चामक	333	182.12	0.0000154
71	चौकी बरसिल	437	95.12	0.0000187
72	तिलवाडा	694	104.00	0.0000269
73	बावई	1329	300.95	0.0000495
74	बेंजी	643	133.86	0.0000253
75	मयकोटी	650	278.23	0.0000274
76	मालकोटी	409	29.76	0.0000178
77	सोड भट्ट गांव	684	131.92	0.0000266
78	कमेडा	837	229.02	0.0000321
79	खतेणा	700	146.10	0.0000271
80	दरम्वाडी	352	166.34	0.0000160
81	नारी	503	74.46	0.0000208
82	भैंस गांव	415	620.92	0.0000277
83	सन	343	169.05	0.0000157
84	सतेरा	844	265.88	0.0000333
85	स्युन्ड	313	108.46	0.0000148
86	स्युपुरी	900	301.10	0.0000359
87	कवीली	499	5.09	0.0000207
88	गन्धारी	725	289.43	0.0000301
89	गडमिल	324	81.34	0.0000151
90	चापड	446	90.65	0.0000190
91	चोपडा	583	96.53	0.0000234
92	जोन्दला	369	90.24	0.0000166
93	डुंग्री	545	85.29	0.0000222
94	धारकोट	592	238.04	0.0000246
95	बज्जण	596	138.59	0.0000238
96	सणगू	295	114.53	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
97	कुरझण	360	278.43	0.0000182
98	काण्डा	646	212.86	0.0000257
99	गडोरा	379	103.36	0.0000169
100	गवाडथापली	823	376.05	0.0000353
101	गवेंफड	288	151.57	0.0000144
102	धणियालिका	385	89.08	0.0000171
103	तूना	747	95.58	0.0000286
104	पीडा	581	308.14	0.0000259
105	पोखरी	291	165.61	0.0000144
106	बर्सू	365	106.48	0.0000164
107	बीरा	615	257.38	0.0000258
108	भुनका	315	95.32	0.0000149
109	रतुडा	1719	617.24	0.0000692
110	लोली	279	306.05	0.0000170
111	शिवानन्दी	530	272.16	0.0000234
112	सुमेरपुर	910	207.04	0.0000339
113	पावो	448	255.32	0.0000204
114	काण्डई	395	124.36	0.0000174
115	खंकरा	714	676.64	0.0000372
116	गहड	513	179.35	0.0000211
117	चौथला	736	198.70	0.0000282
118	नरकोटा	351	183.75	0.0000160
119	नवासू	978	297.86	0.0000383
120	निषणी	318	202.75	0.0000150
121	बामसू	377	172.40	0.0000168
122	बैरांगणा	711	169.70	0.0000274
123	बंगोली	274	123.10	0.0000144
124	दानकोट	274	84.10	0.0000144
125	क्वली	934	161.65	0.0000345
126	जुन्टई	721	218.27	0.0000282
127	डुग्रा	475	675.03	0.0000297
128	पीपली	986	397.07	0.0000410
129	बणसों	765	275.30	0.0000310
130	बोंगगाँव	1024	377.77	0.0000417
131	स्युणी	444	112.91	0.0000190
132	पाटा	307	69.20	0.0000146
133	कौदिमा	363	26.67	0.0000164
134	कोट	645	120.13	0.0000253
135	क्वाली	523	182.69	0.0000215
136	जसौली	433	116.69	0.0000186
137	दिउली	466	92.28	0.0000197
138	नागरासू	1294	293.81	0.0000482
139	बीना	406	133.55	0.0000178
140	मरोड़ा	1119	70.82	0.0000404
141	लदोली	530	167.55	0.0000217
142	आगर	504	209.23	0.0000211
143	इशाला	332	74.06	0.0000154
144	काण्डई जग्गी	746	443.55	0.0000345
145	काण्डई बैजी	833	260.22	0.0000328
146	कोखण्डी	495	566.95	0.0000295
147	कोठगी	925	479.41	0.0000410
148	छिनका	489	151.36	0.0000204
149	जरम्वाड़	431	112.01	0.0000185
150	नाग (ककोड़ा खाल)	577	327.40	0.0000263
151	बिजराकोट	920	250.51	0.0000353
152	मदोला	665	123.84	0.0000260
153	महड	415	83.37	0.0000180
154	सारी	792	183.09	0.0000300
155	थपलगाँव	602	149.33	0.0000240
156	हाट	681	81.54	0.0000265

District:- Rudraprayag

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool

Block:- Jakholi

1	बजीरा	1175	232.29	0.0000430
2	जखोली	674	162.68	0.0000263
3	गोती	648	100.01	0.0000254
4	उरोली	620	107.69	0.0000245
5	उच्छना	571	65.52	0.0000230
6	पालाकुराली	729	96.71	0.0000280
7	बुडना	1721	205.92	0.0000597
8	त्यूखर	1272	174.45	0.0000453
9	लुठियाग	469	110.09	0.0000198
10	कोटी	497	73.79	0.0000206
11	मखेत	401	110.70	0.0000176
12	देवल	330	76.76	0.0000153
13	ललूडी	858	70.17	0.0000321
14	मयाली	761	113.93	0.0000290
15	उदियाणगाँव	715	89.31	0.0000276
16	डौंगी	308	88.93	0.0000146
17	रतनपुर	663	170.99	0.0000259
18	घेंघड़	1184	145.04	0.0000425
19	क्वीला	505	127.05	0.0000209
20	सिलगाँव	546	130.00	0.0000222
21	काण्डा	605	110.06	0.0000241
22	जखोली	1238	194.91	0.0000442
23	थाती बड़मा	355	93.58	0.0000161
24	सेम बड़मा	558	115.12	0.0000226
25	डंगवालगाँव	724	138.13	0.0000279
26	डोबलिया	527	78.48	0.0000216
27	उत्तसू	825	186.31	0.0000311
28	वष्टा बड़मा	753	253.98	0.0000301
29	किरोडा	778	84.34	0.0000296
30	डोभा	458	62.35	0.0000194
31	कुरछोला	742	154.63	0.0000284
32	नाग	525	115.19	0.0000215
33	चौरा	472	98.75	0.0000198
34	नन्दवाणगाँव	388	63.53	0.0000172
35	भटवाडी	521	106.66	0.0000214
36	चोपड़ा	330	58.03	0.0000153
37	धारकोट	402	43.06	0.0000176
38	रहड़	577	145.25	0.0000232
39	पौजणा	381	66.87	0.0000170
40	पौठी	1402	182.28	0.0000494
41	घरड़ा	427	73.79	0.0000184
42	कोठियाडा	629	78.88	0.0000248
43	बरसीर	905	126.32	0.0000336
44	बच्चाड	404	102.84	0.0000177
45	कपणिया	680	73.02	0.0000265
46	लौंगा	501	107.82	0.0000208
47	सकलाना	328	59.90	0.0000153
48	खोड	766	239.66	0.0000301
49	भुनालगाँव	722	92.60	0.0000278
50	बकसीर	850	203.17	0.0000319
51	उच्छोला	867	118.85	0.0000324
52	स्यूर	1039	220.14	0.0000383
53	अरखुण्ड	675	188.04	0.0000263
54	दानकोट	781	221.20	0.0000302
55	रायडी	676	145.44	0.0000263
56	कूडी अदुली	542	120.98	0.0000221
57	तिमली	449	139.57	0.0000191
58	कफना	491	118.18	0.0000205
59	सौराखाल	450	65.52	0.0000191
60	बांसी	546	161.90	0.0000222
61	सतनी	437	70.80	0.0000187
62	पपडासू	274	98.76	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
63	भ्यूता	557	240.41	0.0000235
64	सौदा	709	157.80	0.0000274
65	मोसड	525	113.79	0.0000215
66	चौण्डा सिंराई	462	229.24	0.0000202
67	माथगांव	340	115.76	0.0000157
68	ढौण्डा	799	122.85	0.0000302
69	जवाडी	1675	403.24	0.0000630
70	दरमोला	1271	167.01	0.0000452
71	सौठिया	747	182.63	0.0000286
72	सेमलता	575	196.32	0.0000231
73	स्वीली	475	101.44	0.0000199
74	जखनोली	806	100.42	0.0000305
75	तैला	978	138.25	0.0000359
76	टाट	480	120.28	0.0000201
77	मुसादुंग	678	146.63	0.0000264
78	कुमडी	1087	224.39	0.0000400
79	शीशो	735	70.69	0.0000282
80	जैली	900	86.75	0.0000334
81	कण्डाली	774	146.03	0.0000294
82	मंवाणगांव	377	69.32	0.0000168
83	चाका	830	98.57	0.0000312
84	फलाटी	339	78.02	0.0000156
85	खलियाण	1392	222.38	0.0000496
86	लिस्वाल्टा	825	118.14	0.0000311
87	सिरवाडी	657	90.32	0.0000257
88	पूलन	564	77.57	0.0000228
89	पुजारगांव	484	11.86	0.0000202
90	जखवाडी	981	13.77	0.0000360
91	कोट	745	134.11	0.0000285
92	धारकुडी	531	92.56	0.0000217
93	गैठाणा	672	146.72	0.0000262
94	बधाणी	400	67.97	0.0000176
95	तुनेटा	582	127.42	0.0000233
96	सुमाडी	1188	91.18	0.0000426
97	सेमा	562	65.35	0.0000227
98	लडियासू	522	72.43	0.0000214
99	बैनोली	411	117.05	0.0000179
100	जाखाल	946	157.17	0.0000349
101	मुन्नाबवल	380	110.63	0.0000169
102	खोड	458	150.73	0.0000194

District:- Rudraprayag

Block:- Ukhimath

1	ऊखीमठ	2182	214.98	0.0000745
2	किमाणा	669	190.72	0.0000261
3	दैडा	618	214.64	0.0000248
4	हुड्डू	571	270.19	0.0000247
5	उषाडा	549	177.20	0.0000223
6	चुन्नी मंगोली	490	186.85	0.0000204
7	भटवाडी	607	103.29	0.0000241
8	मक्कु	1277	430.81	0.0000510
9	पांव जगपुडा	974	117.00	0.0000358
10	भौगी	631	227.28	0.0000256
11	उथिण्ड	413	144.57	0.0000180
12	पठाली	407	167.02	0.0000178
13	डुगर सेमला	478	112.98	0.0000200
14	करोखी	759	386.83	0.0000335
15	सारी	805	29.80	0.0000304
16	परकण्डी	1888	447.49	0.0000708
17	अन्द्रवाडी	274	111.01	0.0000144
18	ल्वारा	1008	155.20	0.0000369
19	फलीफसालत	439	38.29	0.0000188
20	लमगौण्डी	1091	118.98	0.0000395
21	देवलीभणियाम	1094	79.37	0.0000396

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
22	तुलगा	1072	232.09	0.0000397
23	लवाणी	318	267.90	0.0000166
24	गुप्तकाशी	894	24.51	0.0000333
25	नाला	1212	218.95	0.0000438
26	सांकरी	586	103.10	0.0000235
27	भैसारी	612	130.73	0.0000243
28	भेतजुरानी	978	189.26	0.0000359
29	खुमेरा	891	131.01	0.0000332
30	त्यूडी	408	932.43	0.0000275
31	बणसू	637	109.46	0.0000251
32	रुद्रपुर	542	58.43	0.0000221
33	देवर	846	241.28	0.0000327
34	देवसाल	340	181.06	0.0000157
35	कोटमा	1267	286.18	0.0000472
36	कालीमठ	510	107.16	0.0000211
37	कुणजेठी	637	257.33	0.0000265
38	चौमासी	318	104.22	0.0000150
39	जाल मल्ला	491	83.05	0.0000205
40	जाल तल्ला	279	41.52	0.0000144
41	जामू	584	201.14	0.0000234
42	रविग्राम	501	90.59	0.0000208
43	खडिया	571	146.12	0.0000230
44	खाट	532	84.74	0.0000218
45	मैखण्डा	715	196.64	0.0000276
46	व्युंग	432	56.57	0.0000186
47	न्योल्सू	936	222.57	0.0000351
48	गौरीकुण्ड	448	70.02	0.0000191
49	बडासू	1050	243.09	0.0000393
50	त्रियुगी नारायण	1436	531.36	0.0000585
51	गडगू	508	107.03	0.0000210
52	गैड	452	89.05	0.0000192
53	उनियाणा	609	160.84	0.0000242
54	रांसी	831	253.63	0.0000326
55	गौण्डार	242	60.22	0.0000144
56	बेडूला	1042	230.64	0.0000387
57	मनसूना	874	111.39	0.0000326
58	राउलेक	1031	222.29	0.0000381
59	जग्गीबग्वान	467	251.26	0.0000209
60	बुरुवा	359	92.27	0.0000163
61	गिरीया	526	126.40	0.0000216
62	फांफज	517	120.52	0.0000213
63	पाली सरुणा	331	113.80	0.0000154
64	पैलिंग	371	144.57	0.0000166
65	चिलोण्ड	311	41.82	0.0000147

District:- Tehri

Block:- Nanendra Nagar

1	भैतण	934	344.34	0.0000380
2	आगर	720	265.81	0.0000293
3	भिगाकी मय भिन्नू	407	101.66	0.0000178
4	कस्मोली	507	372.70	0.0000252
5	सल्डोगी	446	162.64	0.0000190
6	कुखुई	356	247.90	0.0000173
7	नौर	673	248.56	0.0000274
8	ताठला	433	136.29	0.0000186
9	रोल्देली	514	158.32	0.0000212
10	ओडाडा	526	310.16	0.0000242
11	तमियार	421	141.34	0.0000182
12	बनाली	710	229.40	0.0000281
13	पिल्ली	512	206.45	0.0000213
14	सोनी	732	292.51	0.0000304
15	भैसर्क	445	178.18	0.0000190

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
16	डोर	700	780.03	0.0000368
17	औंणी	566	92.77	0.0000228
18	ढाल बाला	11444	176.00	0.0003684
19	भिगाकी	680	131.49	0.0000265
20	स्यूड	525	226.93	0.0000222
21	फर्त	308	137.22	0.0000146
22	कखील	249	215.19	0.0000148
23	देवली	658	330.12	0.0000289
24	कोडारना	723	272.16	0.0000296
25	चमौलगाँव	275	122.10	0.0000144
26	तपोवन	2320	71.84	0.0000785
27	नीर	585	234.54	0.0000243
28	बडेडा	1155	271.84	0.0000433
29	बवाडी	982	279.65	0.0000380
30	क्याकी	373	47.56	0.0000167
31	तिमली	1566	347.32	0.0000582
32	शिवपुरी	222	29.84	0.0000144
33	मठियाली	1055	370.12	0.0000425
34	मंजियाडी	625	219.00	0.0000252
35	फसर	415	229.35	0.0000187
36	बराई गाँव	723	333.22	0.0000311
37	सिल्कणी	400	108.30	0.0000176
38	पजेगाँव	340	132.22	0.0000157
39	गिगुड	681	357.64	0.0000303
40	बौन्सकाटल	875	518.82	0.0000404
41	लोयल	764	373.77	0.0000333
42	लोडसी	670	244.00	0.0000272
43	चमेली	635	125.42	0.0000250
44	क्यारा	616	78.10	0.0000244
45	जमोला	352	179.23	0.0000160
46	कोटर	369	209.30	0.0000168
47	भागला	318	107.05	0.0000150
48	कखूर	498	361.46	0.0000246
49	बुगाला	708	253.60	0.0000286
50	मुण्डाला	611	218.18	0.0000247
51	नाई	1116	480.96	0.0000471
52	मिण्डाथ	1235	320.00	0.0000470
53	पूर्वाला	287	120.00	0.0000144
54	अटाली	726	289.92	0.0000301
55	संसमण	704	254.00	0.0000285
56	बडीर	768	354.52	0.0000330
57	खनाना	720	280.22	0.0000297
58	भदनी	411	132.12	0.0000179
59	निगेर	568	242.86	0.0000239
60	पाली	441	162.62	0.0000189
61	श्रीकोट	304	42.73	0.0000145
62	गडील	315	76.36	0.0000149
63	बगसारी	296	140.18	0.0000144
64	रणाकोट	953	211.58	0.0000354
65	लसेर	390	148.17	0.0000172
66	खरसाडा	670	250.12	0.0000274
67	कोठी	280	83.14	0.0000144
68	दिग्वाली	272	84.44	0.0000144
69	भटगाँव	563	157.11	0.0000227
70	नौगा	307	129.70	0.0000146
71	उखेल	244	50.31	0.0000144
72	सोनी	276	25.41	0.0000144
73	भुटली	333	112.73	0.0000154
74	केन्सुर	280	45.32	0.0000144
75	सैदाडी	208	62.62	0.0000144
76	गुरियाली	498	277.90	0.0000226
77	मणगाँव	571	285.23	0.0000251
78	बमणखोला	296	86.79	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
79	लवा	1013	163.38	0.0000370
80	गुमालगाँव	232	41.92	0.0000144
81	किराडा	325	62.52	0.0000152
82	सैण	584	254.30	0.0000247
83	जखौली	714	290.60	0.0000297
84	पयालगौव	625	239.64	0.0000257
85	अमसारीगाँव	539	185.54	0.0000220
86	दावडा	280	91.80	0.0000144
87	बदेली	496	212.30	0.0000209
88	फलसारी	426	135.53	0.0000184
89	जयकोट	650	110.40	0.0000255
90	थन्यूल	335	64.70	0.0000155
91	बमणगाँव	860	150.10	0.0000322
92	बैरोला	767	133.13	0.0000292
93	बेरनी	504	120.22	0.0000209
94	अदवाणी	461	145.56	0.0000195
95	स्वीर	441	107.76	0.0000189
96	गैन्डी	386	145.24	0.0000171
97	कफोलगाँव	396	126.90	0.0000174
98	आमपाटा	340	111.38	0.0000157
99	कुडी	454	215.88	0.0000197
100	अटालीमल्ली	269	75.62	0.0000144
101	मौण	692	137.95	0.0000268
102	खतियाड	237	128.15	0.0000144
103	खांकर	754	287.38	0.0000309
104	थान	552	236.84	0.0000233
105	पिपलंथ	572	190.11	0.0000230
106	चौपा	550	227.52	0.0000230
107	उदखण्डा	113	115.76	0.0000144
108	कोटी	378	85.60	0.0000169
109	पाली	328	55.90	0.0000153
110	रामपुर	346	56.67	0.0000158
111	भण्डार गाँव	316	65.68	0.0000149

District:- Tehri

Block:- Kirtinagar

1	न्यूली	292	126.50	0.0000144
2	पैन्डूला	406	210.09	0.0000180
3	तल्या मण्डल	474	137.77	0.0000199
4	चौकी	550	170.81	0.0000223
5	पाव अकरी	569	177.69	0.0000229
6	भैखण्डी	599	166.07	0.0000239
7	कणोली	603	107.85	0.0000240
8	अमोली	662	213.58	0.0000262
9	जखण्ड	741	169.37	0.0000284
10	थापली	277	72.66	0.0000144
11	दिउली	303	133.47	0.0000145
12	कोटी दुंदसीर	314	58.17	0.0000148
13	गहड	344	80.67	0.0000158
14	रणकण्डियाल	367	179.21	0.0000165
15	बडोला	391	150.57	0.0000173
16	पारकोट	405	72.97	0.0000177
17	धरकोट	443	91.68	0.0000189
18	डांग	495	179.48	0.0000206
19	मुसाण गाँव	505	119.35	0.0000209
20	कपरोली	732	303.19	0.0000306
21	पाली	788	226.26	0.0000305
22	पंया कोटी	948	129.55	0.0000350
23	खोला	974	228.94	0.0000365
24	राडागाड	270	16.99	0.0000144
25	रैतासी	382	85.51	0.0000170
26	कोटी	585	155.34	0.0000234
27	बैजवाडी	823	114.70	0.0000310
28	जाखी	823	87.92	0.0000310

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
29	गवाणा	885	159.76	0.0000330
30	कोठार	1176	174.37	0.0000422
31	थाती डागर	1631	349.37	0.0000603
32	देवली	297	76.58	0.0000144
33	रामपुर	328	72.13	0.0000153
34	जियालगढ	404	108.54	0.0000177
35	मुण्डोली	803	234.85	0.0000312
36	घिल्डीयालगोव	968	147.16	0.0000356
37	मलेथा	1226	358.73	0.0000477
38	खोगंचा	308	69.00	0.0000146
39	मोलधार	390	116.35	0.0000172
40	क्वीली	428	117.18	0.0000184
41	रिगोलीतल्ली	628	199.78	0.0000248
42	पल्यापटाला (परिपुडोली)	536	125.84	0.0000219
43	देवगढी	660	94.38	0.0000258
44	रिगोलीमल्ली	963	178.00	0.0000354
45	सुपार	96	63.66	0.0000144
46	खोलाबडियार	119	68.90	0.0000144
47	पावबडियार	170	60.05	0.0000144
48	कौल्याधार	243	53.85	0.0000144
49	घारकोट	256	85.79	0.0000144
50	मुसमोला	285	159.87	0.0000144
51	काण्डा बडियार	294	84.21	0.0000144
52	धौडगी	353	153.95	0.0000161
53	मालगडी	359	179.56	0.0000163
54	घणजी	378	95.88	0.0000169
55	बडीयार	391	107.38	0.0000173
56	मणजूली	412	28.65	0.0000179
57	सिरवाडी	609	33.21	0.0000242
58	दाल दुंग	889	228.04	0.0000338
59	चिलेडी	1105	295.50	0.0000423
60	पठचाडा	256	187.08	0.0000144
61	मंगसू	258	36.58	0.0000144
62	सुपाडा	293	66.21	0.0000144
63	भैसवाडा	345	159.07	0.0000158
64	नौर	365	40.43	0.0000164
65	गौरसाली	439	106.27	0.0000188
66	सिन्दरी	444	194.72	0.0000190
67	धारी	608	197.97	0.0000242
68	थापली	639	55.58	0.0000252
69	मंजाकोट	849	239.84	0.0000328
70	साकरौ (बडकोट)	984	161.00	0.0000361
71	मढी	1455	107.42	0.0000511
72	नैथाणा	1158	224.39	0.0000422
73	रानीहाट	311	200.00	0.0000147
74	चाचकण्डा	196	31.99	0.0000144
75	बन्दासा	230	45.85	0.0000144
76	कफलना	272	39.42	0.0000144
77	सोनी	303	93.97	0.0000145
78	गोनी	370	70.96	0.0000166
79	सारकोणा	555	116.56	0.0000225
80	सिरसेड	598	207.70	0.0000240
81	रैराडी	636	273.57	0.0000268
82	उलाणा	694	273.73	0.0000287

District:- Tehri

Block:- Chamba

1	घुडसाल गोव	231	139.22	0.0000144
2	पसनी	264	24.32	0.0000144
3	भाटूसैण	313	117.18	0.0000148
4	मठियाण गोव	335	36.39	0.0000155
5	पटूडी	376	92.95	0.0000168
6	धारकोट	380	83.20	0.0000169
7	थान	380	132.24	0.0000169

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
8	दिखेलगाँव(उदय)	384	83.20	0.0000171
9	इण्डवाल गाँव	399	136.80	0.0000175
10	जुगड गाँव	416	70.00	0.0000181
11	पलास	451	199.70	0.0000192
12	बागीबमुण्ड	491	133.32	0.0000205
13	चौपडीयाली	715	230.12	0.0000283
14	साबली	759	254.86	0.0000303
15	बनाली	1252	417.00	0.0000499
16	जणधर गाँव	1484	439.97	0.0000578
17	गुनोगी उदय	290	133.76	0.0000144
18	कोटीगाड	310	50.06	0.0000147
19	डडूर	410	136.79	0.0000179
20	जाख	437	280.00	0.0000207
21	खडीखाल	537	161.98	0.0000219
22	नैल	588	283.73	0.0000256
23	सिलकोटी	660	32.86	0.0000258
24	जसपुर	704	190.00	0.0000272
25	खंडकरी	355	113.94	0.0000161
26	बंगोली	451	101.24	0.0000192
27	तुंगोली	459	113.34	0.0000194
28	पलाम	518	218.30	0.0000218
29	फेगुल	578	123.21	0.0000232
30	दिवाडा	595	235.36	0.0000246
31	छाती	596	148.16	0.0000238
32	क्यारी	656	176.59	0.0000257
33	नकोट	764	452.45	0.0000353
34	ढुंगली	258	120.00	0.0000144
35	पुजाल्डी	288	91.46	0.0000144
36	खुरेत	364	101.58	0.0000164
37	देवरीतल्ली	435	76.39	0.0000187
38	गुनोगी	451	150.00	0.0000192
39	सिलोगीधर	456	207.25	0.0000195
40	भण्डार गाँव	474	134.11	0.0000199
41	स्यूल	502	121.14	0.0000208
42	देवरी मल्ली	512	124.32	0.0000211
43	कुडियाल गांव	592	52.42	0.0000237
44	स्वाडी	593	182.79	0.0000237
45	कखवाडी	694	174.83	0.0000269
46	चौपडीयाल गाँव	809	189.81	0.0000306
47	सौड	960	156.80	0.0000353
48	नगेडाब्या	724	112.60	0.0000279
49	घर गांव	253	104.44	0.0000144
50	दिगोटी	345	87.00	0.0000158
51	कठुड	416	186.47	0.0000181
52	जगेटी	424	284.92	0.0000204
53	कैच्छु	426	82.62	0.0000184
54	भाली	429	84.41	0.0000185
55	खाण्ड	484	233.64	0.0000210
56	नैचौली	487	284.80	0.0000224
57	खडवालगांव	509	131.08	0.0000210
58	बिरोगी	614	298.97	0.0000268
59	माणदा	375	120.00	0.0000168
60	गैड	269	80.00	0.0000144
61	दुबाकोटी	656	166.48	0.0000257
62	कुल्पी	360	144.23	0.0000163
63	पयालगांव	429	95.51	0.0000185
64	गौंसारी	1249	137.95	0.0000445
65	कोलधर	275	284.68	0.0000164
66	चामनी	372	122.62	0.0000167
67	सेमल्टा	394	130.00	0.0000174
68	केमवाल गांव	436	167.04	0.0000187
69	लामकोट	510	94.96	0.0000211
70	बटखेम	296	75.04	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
71	जगधर	544	100.73	0.0000221
72	झागी	295	80.00	0.0000144
73	साँदकोटी	1506	145.30	0.0000527
74	ढरसालगांव	636	200.40	0.0000251
75	सुदाडा	171	66.02	0.0000144
76	स्यूटा छोटा	178	52.77	0.0000144
77	मंज्यूड	220	150.00	0.0000144
78	गुल्डी	360	125.00	0.0000163
79	पाली	368	146.00	0.0000165
80	पुरुषोलगांव	381	105.94	0.0000170
81	स्यूटा बडा	511	105.00	0.0000211
82	दिखोलगोव	516	109.00	0.0000212
83	आराकोट	569	136.00	0.0000229
84	डंडासाली	646	176.65	0.0000254
85	कोट	717	150.00	0.0000276
86	महड	300	84.18	0.0000144
87	बालमा	424	97.62	0.0000183
88	पांगर	309	90.10	0.0000147
89	परसी	336	59.69	0.0000155
90	डोबरा	501	227.85	0.0000214
91	काण्डा	449	155.81	0.0000191
92	कुट्टा	671	248.79	0.0000274
93	नवागर	714	117.43	0.0000275
94	पिपली	393	55.43	0.0000173
95	पैन्यूला तल्ला	411	100.04	0.0000179
96	खेमडा	876	70.73	0.0000327
97	पाटा	1036	308.78	0.0000404
98	बुडोगी	1249	290.82	0.0000467
99	बागी सार	917	125.72	0.0000340

District:- Tehri

Block:- Devprayag

1	कफल्ड	170	121.00	0.0000144
2	कुनडी	315	84.22	0.0000149
3	बुडकोट	328	121.33	0.0000153
4	त्याड गाँव	414	196.08	0.0000180
5	त्यूणा	441	164.88	0.0000189
6	ववीली	507	166.42	0.0000210
7	अरोटा	525	144.77	0.0000215
8	टकोली	585	173.98	0.0000234
9	त्यालनी	688	278.61	0.0000286
10	बरसोली	196	126.63	0.0000144
11	गौली	286	179.11	0.0000144
12	भण्डाली	315	138.70	0.0000149
13	नौली	315	97.56	0.0000149
14	सौडू	321	117.88	0.0000151
15	गंवाणा	337	272.86	0.0000173
16	लक्षमोली	339	219.25	0.0000161
17	जखेड	340	178.81	0.0000157
18	तल्याकोट	361	210.47	0.0000166
19	गुजेडा	442	302.45	0.0000214
20	डुडूवा	473	146.61	0.0000199
21	बगवान	508	164.51	0.0000210
22	उमरी	584	67.88	0.0000234
23	फरासोली	383	193.34	0.0000170
24	डोम चन्द्रबदनी	460	222.03	0.0000200
25	भडोली	462	198.79	0.0000195
26	रुमधार	490	146.11	0.0000204
27	ललथ पाटों	535	260.17	0.0000233
28	डांडा	340	147.00	0.0000157
29	भैसकोट	256	100.64	0.0000144
30	भल्लेगांव	720	108.31	0.0000277
31	उनाना	1081	309.26	0.0000418
32	पवेला	285	87.92	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
33	संकुलड	349	161.86	0.0000159
34	झनाऊ	389	140.57	0.0000172
35	नौसा बागी	416	218.61	0.0000185
36	पुजार गोंव	421	83.59	0.0000182
37	देवलकण्डी	422	184.72	0.0000183
38	तोली चन्दबदनी	458	118.43	0.0000194
39	कन्याडी	575	151.13	0.0000231
40	जोगीयाणा	723	146.93	0.0000278
41	कोलाकाण्डी	281	107.54	0.0000144
42	जरोला	298	19.55	0.0000144
43	छडियारा मल्ला	355	48.89	0.0000161
44	धरुण	426	112.81	0.0000184
45	श्रीकोट	435	205.15	0.0000188
46	नागचौण्ड	478	273.64	0.0000218
47	काण्डी	521	155.00	0.0000214
48	कुलेर	527	202.54	0.0000217
49	मालू मरोडा	552	193.61	0.0000224
50	पंचुर	603	269.10	0.0000257
51	कोटी सज्वाणो की	301	162.83	0.0000144
52	अमेलडा	327	111.05	0.0000152
53	खोन बागी	349	125.45	0.0000159
54	नन्दोली	387	78.05	0.0000171
55	सान्दणा कोट	405	227.26	0.0000184
56	जगधार	525	218.19	0.0000220
57	सिमलासू	280	120.00	0.0000144
58	आली मल्ली	267	229.80	0.0000151
59	दसोली	582	168.73	0.0000233
60	डोम	569	368.17	0.0000270
61	जामटी	394	87.45	0.0000174
62	चाका	236	100.00	0.0000144
63	देवका	310	150.80	0.0000147
64	नगर	324	200.71	0.0000152
65	गहड	430	101.00	0.0000185
66	तोली बनगढ	431	28.49	0.0000185
67	सिलेथी	456	178.49	0.0000193
68	बागी बनगढ	489	197.62	0.0000204
69	गोसिल	516	155.00	0.0000212
70	पलेठी बनगढ	686	200.54	0.0000267
71	चपोली	724	227.26	0.0000285
72	ढुंगी	995	155.16	0.0000365
73	गुंसाई गोंव	272	329.36	0.0000175
74	आमणी	346	103.18	0.0000158
75	कोटी चलनिर्योकी	358	152.23	0.0000162
76	छामसिरवा	385	152.23	0.0000171
77	काण्डी बांगढी	397	154.27	0.0000175
78	किमखोला	448	117.15	0.0000191
79	मुल्यागोंव	481	135.66	0.0000201
80	दुरोगी	520	124.03	0.0000214
81	पौसाडा	536	215.21	0.0000222
82	पलेठी डोबलियालो की	584	200.54	0.0000234
83	गडाकोट	610	234.52	0.0000251
84	लंगूर	648	161.95	0.0000254
85	काण्डी गुंसाई	470	104.00	0.0000198
86	कोटी गुंसाई	308	100.36	0.0000146
87	बिडाकोट	819	246.89	0.0000320
88	महड	1115	342.25	0.0000437
89	भटकोट	324	93.77	0.0000151
90	सजवाण काण्डा	337	105.04	0.0000156
91	कोटी	346	69.25	0.0000158
92	ढुंगरियाल काण्डा	408	38.59	0.0000178
93	खरसाडी	412	294.69	0.0000202
94	भ्वीट	473	104.53	0.0000199
95	दनसाडा	511	222.73	0.0000216

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
96	टोल	514	298.97	0.0000236
97	मुनेठ	579	85.98	0.0000232
98	तुगणी	689	162.22	0.0000267
99	बमाणा	752	509.32	0.0000362
100	गोती काण्डा	827	218.49	0.0000316
101	बौठ	493	809.65	0.0000302
102	मरोठा	429	323.06	0.0000215
103	डाबरी	388	248.13	0.0000183
104	बछेली खाल	406	341.42	0.0000212
105	चिलपड	465	215.59	0.0000200
106	सौड	567	415.31	0.0000281
107	दनाडा	610	395.00	0.0000290
108	किरोड	660	454.85	0.0000320
109	पाली	697	476.96	0.0000337
110	कुर्न	755	338.99	0.0000322
111	भरपूर	774	327.87	0.0000325

District:- Tehri

Block:- Bhilangana

1	थाती	1387	194.31	0.0000489
2	कोटी	333	152.75	0.0000154
3	पिनस्वाड	663	215.17	0.0000263
4	तितरोणा	350	100.74	0.0000160
5	अगुण्डा	279	74.50	0.0000144
6	मेड	692	159.50	0.0000268
7	निवालगांव	380	168.60	0.0000169
8	मरवाणी	399	158.71	0.0000175
9	आगर	432	85.05	0.0000186
10	रगस्या	583	92.11	0.0000234
11	भिगुन	762	181.77	0.0000291
12	बिसन	260	111.00	0.0000144
13	कोट	826	207.26	0.0000313
14	तोली	536	188.49	0.0000219
15	जखाणा	361	100.85	0.0000163
16	गेवाल	345	135.00	0.0000158
17	चानी	559	155.89	0.0000226
18	सोला	416	104.61	0.0000181
19	कुन्डी	454	100.46	0.0000193
20	कुण्डियाली	404	29.27	0.0000177
21	तिसरियाडा	468	91.98	0.0000197
22	खवाडा	1137	69.60	0.0000410
23	डालगांव	547	137.66	0.0000222
24	पदोखा	314	101.63	0.0000148
25	भैटी	846	108.46	0.0000317
26	पोनी	898	115.60	0.0000334
27	कण्डारस्यू	701	121.92	0.0000271
28	खिरवेल	595	97.05	0.0000238
29	भलडगांव	1045	80.26	0.0000380
30	श्रीकोटगांव	300	48.82	0.0000144
31	घनसाली	641	96.26	0.0000252
32	कफोलगांव	240	59.99	0.0000144
33	सेम	364	118.57	0.0000164
34	केपार्स	412	174.94	0.0000179
35	गडारा	910	56.77	0.0000338
36	लसयालगॉव	599	88.82	0.0000239
37	मान्दरा	265	75.38	0.0000144
38	कर्णगाँव	504	76.63	0.0000209
39	सौप	634	98.47	0.0000250
40	सीताकोट	263	51.06	0.0000144
41	आर्स	408	57.41	0.0000178
42	लोदस	402	85.29	0.0000176
43	भटगांव	712	153.18	0.0000275
44	गोना	942	209.99	0.0000350
45	पोनाडा	510	114.96	0.0000211

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
46	चौठारा	340	84.51	0.0000157
47	कोट	597	84.10	0.0000238
48	बनाली	424	125.96	0.0000183
49	दला	697	279.63	0.0000289
50	रगडी	491	35.19	0.0000205
51	म्यार	319	129.96	0.0000150
52	भिमलेत	292	79.85	0.0000144
53	घैरका	361	72.41	0.0000163
54	जसपुर	306	49.28	0.0000146
55	चंगोरा	642	139.17	0.0000252
56	बाडअणुवा	774	139.62	0.0000294
57	सरकण्डा	370	99.92	0.0000166
58	भौणा	312	85.35	0.0000148
59	तुणागा	603	78.51	0.0000240
60	पैडा भनेल्डी	645	125.81	0.0000253
61	सुनारगांव	322	61.89	0.0000151
62	किरेथ	741	97.03	0.0000284
63	पटुङगांव	346	54.25	0.0000158
64	कुन्डी बणसू	509	70.56	0.0000210
65	टूारी	289	65.43	0.0000144
66	चिल्यालगांव	252	69.43	0.0000144
67	कोन्ती	503	81.56	0.0000208
68	खोला	790	87.72	0.0000299
69	मयकोट	630	96.08	0.0000249
70	कोठियाडा	456	73.80	0.0000193
71	कोठगा	316	79.61	0.0000149
72	गन्नगर	865	196.97	0.0000323
73	चमोलगांव	452	94.11	0.0000192
74	सेन्दूल	364	60.69	0.0000164
75	सरुणा	372	68.03	0.0000167
76	रोसाल	748	143.42	0.0000286
77	बेलेश्वर	1894	122.13	0.0000650
78	सिल्यारा	804	183.65	0.0000304
79	चमियाला	2040	282.86	0.0000717
80	मेन्डूसिदवाल गाँव	515	224.39	0.0000218
81	भल्डगाँव	314	67.16	0.0000148
82	गंगी	453	188.87	0.0000192
83	देवलंग	494	200.41	0.0000206
84	निसवाली भाटगाँव	402	134.99	0.0000176
85	सटियाला	645	85.70	0.0000253
86	कण्डारगाँव	438	91.73	0.0000188
87	चडौली	366	136.78	0.0000165
88	जोगियाणा	409	67.34	0.0000178
89	चक्रगाँव	373	42.42	0.0000167
90	बीना	279	53.16	0.0000144
91	चन्दला	284	63.39	0.0000144
92	समणगाँव	962	160.40	0.0000354
93	देवज	269	97.08	0.0000144
94	महरगाँव	461	156.98	0.0000195
95	गवाणा	631	142.49	0.0000249
96	साकरी	595	282.98	0.0000258
97	थाती	411	52.96	0.0000179
98	जन्दौली	599	149.65	0.0000239
99	भटगाँव	529	112.81	0.0000217
100	पंयाकोटी	356	44.19	0.0000162
101	धारगाँव	392	87.11	0.0000173
102	बूढवा	640	104.41	0.0000252
103	सोड	253	97.83	0.0000144
104	देवठ	382	91.14	0.0000170
105	बंजीगा	584	83.26	0.0000234
106	कोठार	628	166.82	0.0000248
107	ज्युन्दाणा	705	121.35	0.0000272
108	पोखार	556	92.63	0.0000225

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
109	जमोलना	226	71.90	0.0000144
110	पाख	888	70.05	0.0000331
111	दोणीवल्ली	664	67.97	0.0000259
112	दोणीपल्ली	575	119.26	0.0000231
113	भेंटी	445	107.81	0.0000190
114	डांगसेरा	830	71.31	0.0000312
115	मुण्डेती	586	171.95	0.0000235
116	सरुणा	461	129.12	0.0000195
117	खसेती	267	79.35	0.0000144
118	जाख	1028	167.77	0.0000375
119	डखवाण गांव	699	129.99	0.0000271
120	सिलोस	362	55.35	0.0000164
121	गनवाडी	447	84.89	0.0000191
122	अखोडी	1096	261.97	0.0000412
123	दुंग	584	110.49	0.0000234
124	बजियालगौंव	537	130.85	0.0000219
125	चौरा(ग्यारहगांव)	244	116.98	0.0000144
126	काखेडी	600	79.88	0.0000239
127	अन्थवाल गांव	922	160.92	0.0000341
128	कोट	435	83.76	0.0000187
129	भीडगांव	294	96.46	0.0000144
130	पुरवालगांव	596	117.46	0.0000238
131	पंगरियाणा	1959	367.57	0.0000711
132	बडियार	1363	247.65	0.0000493
133	सारपुल	642	92.92	0.0000252
134	कटुड	805	111.03	0.0000304
135	भौणा	271	85.36	0.0000144
136	चौजीमल्ली	792	117.32	0.0000300
137	चांजीतल्ली	578	68.17	0.0000232
138	हडियाणा मल्ला	1099	35.15	0.0000398
139	हडियाणा तल्ला	307	91.02	0.0000146
140	जखन्याली	927	176.59	0.0000343
141	चवासेरा	906	61.25	0.0000336
142	बहेडा	1348	59.22	0.0000477
143	फलेन्डा	644	157.16	0.0000253
144	ढाबसौड	312	57.89	0.0000148
145	सेमलथ	290	59.11	0.0000144
146	तोणखण्ड	432	113.27	0.0000186
147	मुंयालगौंव	648	138.71	0.0000254
148	मंजियाडी	299	90.55	0.0000144
149	कोठी	739	59.41	0.0000283
150	चामी	558	118.23	0.0000226
151	क्वीडाग	788	129.60	0.0000299
152	मलड	531	71.32	0.0000217
153	मल्याकोट	852	82.14	0.0000319
154	महड	382	54.23	0.0000170
155	जाख	735	120.37	0.0000282
156	चौरा(नैलचामी)	479	81.35	0.0000201
157	पुण्डोली	531	112.36	0.0000217
158	चकरेडा	1107	215.70	0.0000404
159	ठेला	832	103.35	0.0000313
160	धारगौंव	504	94.99	0.0000209
161	होल्डा	659	154.53	0.0000258
162	थाती	1268	183.25	0.0000451
163	तितराणामय क्यार्क	581	84.80	0.0000233
164	बडियारगौंव	279	79.06	0.0000144
165	भटवाडा	617	71.16	0.0000245
166	द्वारी	591	126.54	0.0000236
167	थापला	299	35.90	0.0000144
168	नैल	314	60.40	0.0000148
169	पिलखी	698	58.81	0.0000270
170	पटागली	1265	257.10	0.0000464
171	गौजियाणा	449	120.12	0.0000191

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
172	इन्द्रोला	579	132.54	0.0000232
173	बनचूरी	1098	240.20	0.0000407
174	मोलनो	1890	324.05	0.0000679
175	असेना	799	254.99	0.0000316
176	कोटी	1348	234.59	0.0000485
177	पाली	468	87.83	0.0000197
178	स्यालकृण्ड	592	112.39	0.0000237

District:- Tehri

Block:- Thauldhar

1	कटखेत	537	392.76	0.0000266
2	दडमाली	380	132.99	0.0000169
3	महेडा	302	141.25	0.0000144
4	अधियारी मय चौपडा	379	474.11	0.0000235
5	क्यारी	439	522.12	0.0000266
6	कोटी महरु	325	21.26	0.0000152
7	मंजखेत	387	232.86	0.0000179
8	बोन	421	154.46	0.0000182
9	धियाकोटी	411	170.33	0.0000179
10	पोखरी	308	127.60	0.0000146
11	बंगालचक	131	555.57	0.0000230
12	बगोन	367	527.88	0.0000245
13	गोजमेर	452	39.47	0.0000192
14	क्यादा	484	102.44	0.0000202
15	गैरनगुण	455	304.21	0.0000218
16	जामणी	303	95.44	0.0000145
17	बिकोल	750	299.16	0.0000311
18	कण्डार गांव	366	102.88	0.0000165
19	भेटी	402	164.84	0.0000176
20	खाण्डबिडकोट	712	120.26	0.0000275
21	स्सोट	645	231.33	0.0000261
22	बनस्यूल	546	134.95	0.0000222
23	लवाणी	624	106.88	0.0000247
24	कस्तल	489	86.42	0.0000204
25	भण्डारकी	412	111.41	0.0000179
26	नवागांव	539	209.22	0.0000222
27	कौशल	491	177.62	0.0000205
28	स्यासूं	552	193.04	0.0000224
29	घरवाल गांव	425	75.16	0.0000184
30	सुनारगांव	560	90.63	0.0000226
31	जसपुर	998	85.00	0.0000366
32	कण्डी	475	52.56	0.0000199
33	दुरोगी	379	172.36	0.0000169
34	इडियान	817	247.40	0.0000320
35	मजरुवाल	407	78.15	0.0000178
36	धमाडी	816	139.31	0.0000308
37	खमोली	325	254.06	0.0000165
38	नकोटगुसाई	404	195.36	0.0000177
39	रौन्दोणी	478	84.63	0.0000200
40	बाण्डा	339	122.12	0.0000156
41	डण्डी	472	174.03	0.0000198
42	गैरगुसाई	714	20.09	0.0000275
43	क्यारीगुसाई	370	118.65	0.0000166
44	कन्स्यूड	1044	210.84	0.0000383
45	डागगुसाई	828	187.79	0.0000312
46	बरनू	586	182.55	0.0000235
47	झकोगी	667	155.30	0.0000260
48	तिखोन	810	150.47	0.0000306
49	नैरी	560	159.58	0.0000226
50	इच्छोनी	448	144.17	0.0000191
51	कैच्छू	438	100.93	0.0000188
52	कमानन्द	533	175.00	0.0000218
53	मंजोली	326	197.24	0.0000152
54	त्वाखी	393	103.57	0.0000173

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
55	बैलगांव	486	160.14	0.0000203
56	सांकरा	364	199.11	0.0000164
57	डांगजुआ	377	160.39	0.0000168
58	भल्लियाणा	352	114.85	0.0000160
59	भैसकोटी	527	171.30	0.0000216
60	बरवालगांव	634	169.00	0.0000250
61	बमराडी	302	50.00	0.0000144
62	बडवाल गांव	349	23.02	0.0000159
63	वयूलागी	789	162.26	0.0000299
64	कोट	474	218.79	0.0000204
65	बौरगांव	571	75.69	0.0000230
66	रत्नीगाड	307	79.02	0.0000146
67	अलेरु	692	305.03	0.0000294
68	कोटीरोल्यालू की	511	195.94	0.0000211
69	इण्डर	421	86.03	0.0000182
70	जौलगी	717	232.17	0.0000284
71	नकोटजुवा	241	122.35	0.0000144
72	डांगतल्ला	501	184.86	0.0000208
73	सेमवाल गांव	300	170.90	0.0000144
74	डाबरी	524	100.00	0.0000215
75	सेलूर	489	226.72	0.0000210
76	कथेल	456	70.00	0.0000193
77	बेरगणी	755	152.52	0.0000288
78	किरगणी	686	205.94	0.0000268
79	रामगांव	407	187.83	0.0000178
80	ज्युन्दायू	256	93.86	0.0000144
81	बौर	531	97.78	0.0000217
82	हडगी	359	148.39	0.0000163
83	सीड	707	131.98	0.0000273
84	उप्पूतल्ला	537	260.30	0.0000234
85	पलास	297	156.03	0.0000144
86	तिवाडगांव	261	107.01	0.0000144

District:- Tehri

Block:- Jaunpur

1	उनियालगॉव	805	167.42	0.0000304
2	हवेली	380	71.12	0.0000169
3	जाडगाँव	887	287.46	0.0000352
4	नवागाँव	394	59.64	0.0000174
5	सेमवाल गाँव पल्ला	348	104.67	0.0000159
6	मंजगाँव	1377	352.84	0.0000523
7	कलायन तेगना	458	55.51	0.0000194
8	हटवाल गपेव	940	160.50	0.0000347
9	मरोडा	811	185.61	0.0000306
10	रिगालगढ	752	168.45	0.0000287
11	कुण्ड(सकलाना)	537	323.75	0.0000249
12	रगडगाँव	300	100.45	0.0000144
13	तौलियाकाटल	307	123.00	0.0000146
14	भरुवाकाटल	588	258.70	0.0000250
15	कोकलियाल गाँव	418	313.14	0.0000209
16	धौलगिरि	464	190.70	0.0000196
17	भुत्सी	959	567.48	0.0000442
18	सतगेल	674	201.87	0.0000263
19	धनचूला	587	250.81	0.0000247
20	घेना	572	202.20	0.0000231
21	डाण्डाकी वेली	1089	130.18	0.0000394
22	खनेरी	429	100.00	0.0000185
23	दवाली	515	161.98	0.0000212
24	थान	601	167.50	0.0000239
25	कुण्ड(दशजूला)	584	169.08	0.0000234
26	डुण्डा	393	89.30	0.0000173
27	फिडोगी	502	189.82	0.0000208
28	नौघर	430	100.80	0.0000185
29	भैम	250	86.60	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
30	गवाणा	380	80.00	0.0000169
31	स्यालसी	672	189.73	0.0000262
32	गौरण	435	61.07	0.0000187
33	अलमस	1081	72.00	0.0000392
34	रोतु की वेली	892	105.51	0.0000332
35	ब्रह्मसारी	288	105.00	0.0000144
36	फेडीकिमोडा	368	156.43	0.0000165
37	थत्यूड	494	39.67	0.0000205
38	पापरा	457	241.93	0.0000204
39	खेडा	434	228.33	0.0000193
40	भूपासारी	463	129.20	0.0000196
41	ठिक	559	239.75	0.0000236
42	मोलधार	502	128.35	0.0000208
43	बंगसिल	501	152.51	0.0000208
44	मुगलोडी	669	332.74	0.0000293
45	तेवा	537	148.82	0.0000219
46	ओतड	342	97.00	0.0000157
47	सिर्स	401	342.42	0.0000210
48	मुन्दडी	469	438.83	0.0000255
49	छनाण गाँव	509	301.77	0.0000235
50	बंगार	355	271.39	0.0000179
51	क्यारी	696	219.88	0.0000274
52	ख्यासी	628	112.18	0.0000248
53	ललोटना	590	443.75	0.0000295
54	परोडी	417	209.85	0.0000183
55	गैड	384	288.00	0.0000192
56	चामासारी	367	200.90	0.0000165
57	सैजी	311	430.00	0.0000203
58	भेडियाना	350	239.80	0.0000169
59	भटोली	423	200.00	0.0000183
60	पाली	389	223.41	0.0000178
61	तिमलियाल गाँव	285	201.38	0.0000144
62	सरतली	602	558.66	0.0000327
63	लगवाल गाँव	454	224.21	0.0000199
64	रयाटागाँव	306	300.00	0.0000170
65	बगलौकी काण्डी	577	279.89	0.0000251
66	सियाकेम्टी	551	14.91	0.0000224
67	नवाडीधार	337	100.00	0.0000156
68	काण्डाजाख	654	311.67	0.0000283
69	जिन्सी	541	359.91	0.0000259
70	भवान	378	225.23	0.0000175
71	अग्यारना	493	130.12	0.0000205
72	थापला	403	136.62	0.0000177
73	लगडासू	376	350.68	0.0000205
74	डोमसी	430	130.76	0.0000185
75	मखडेत	381	68.88	0.0000170
76	सावली	517	49.82	0.0000213
77	भाल	472	200.76	0.0000199
78	मराडा	487	109.57	0.0000203
79	सिजल	369	141.13	0.0000166
80	अगिण्डा	596	277.56	0.0000257
81	खटट	458	158.22	0.0000194
82	गडेत	265	99.23	0.0000144
83	मथलाऊ	543	222.70	0.0000227
84	डागू	374	184.30	0.0000167
85	बैट	337	93.42	0.0000156
86	बाण्डाचक	522	225.97	0.0000221
87	मैड	485	65.21	0.0000203
88	टकारना	472	417.42	0.0000251
89	बिच्छू	599	538.33	0.0000321
90	द्वारगढ	588	405.39	0.0000285
91	बूराडी	291	100.58	0.0000144
92	खासकुदाऊ	269	176.00	0.0000144

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
93	काण्डी	527	472.18	0.0000282
94	बेल	608	319.49	0.0000271
95	सडव	389	158.94	0.0000172
96	जयद्वार	683	754.92	0.0000363
97	सिरासू	324	260.03	0.0000166
98	खरसोन	381	258.64	0.0000184
99	टटोर	1119	256.88	0.0000418
100	पाव	659	341.37	0.0000292
101	मोगी	445	322.08	0.0000220
102	मसोन	412	269.73	0.0000196
103	मसरास	418	206.07	0.0000183
104	बाण्डसारी	814	261.83	0.0000322
105	मैर	363	145.05	0.0000164
106	घोडाखुरी	300	100.00	0.0000144
107	पन्तवाडी	674	241.00	0.0000273
108	नेग्याणा	655	294.85	0.0000280
109	भटवाडी	580	197.44	0.0000233
110	घराडा	381	283.83	0.0000190
111	कोट	494	96.49	0.0000205
112	विष्टोसी	658	396.26	0.0000305
113	बमणगाँव	592	300.06	0.0000261
114	सैन्दूल	581	804.88	0.0000330
115	विरोड	690	477.73	0.0000335
116	म्याडी	600	282.22	0.0000259
117	देवन	552	346.66	0.0000259
118	ढकरोल	542	230.46	0.0000228
119	खडकसारी	298	97.96	0.0000144
120	माथली	510	211.89	0.0000213
121	भुटगाँव	453	400.63	0.0000241
122	नैनगाँव	291	400.00	0.0000192
123	मरोड	453	357.64	0.0000231
124	खैराड	314	295.36	0.0000171

District:- Tehri

Block:- Pratapnagar

1	सौन्दी	730	132.70	0.0000280
2	मुखमालगाँव	894	76.34	0.0000333
3	सिलोडा	234	66.61	0.0000144
4	डागी	376	53.51	0.0000168
5	गरवाड गाँव	439	118.20	0.0000188
6	खम्बाखाल	431	97.86	0.0000185
7	ओनाल गाँव	444	97.10	0.0000190
8	मोल्या	352	92.19	0.0000160
9	खुरमोला	352	94.84	0.0000160
10	वैल्डोगी	302	60.84	0.0000144
11	बुडकोट	374	55.76	0.0000167
12	बिजपुर	374	160.72	0.0000167
13	दीनगाँव	1126	214.88	0.0000410
14	हिरवालगाँव	454	99.82	0.0000193
15	घण्डियाल गाँव	569	78.02	0.0000229
16	पोखरी(उ.)	707	113.08	0.0000273
17	मुखेम	1146	152.49	0.0000413
18	सदड गाँव	325	138.77	0.0000152
19	रैका	787	87.67	0.0000299
20	महरगाँव	355	78.17	0.0000161
21	कुडियाल गाँव-2	434	69.19	0.0000186
22	कण्डियाल गाँव	1744	140.12	0.0000603
23	पण्डरगाँव	232	87.46	0.0000144
24	पनियाला	708	134.51	0.0000273
25	ल्वाखी	36	18.47	0.0000144
26	पिपलोगी	342	57.34	0.0000157
27	पुजारगाँव(रोदड)	274	43.16	0.0000144
28	डोडक थापला	431	89.51	0.0000185
29	भरपूर	1251	252.35	0.0000459

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
30	नाग	667	74.69	0.0000260
31	गैरीबाहमणोंकी	563	49.37	0.0000227
32	खेतपाली	649	82.29	0.0000255
33	भैतला	392	89.10	0.0000173
34	बागी	571	35.45	0.0000230
35	गोलाडी	397	121.67	0.0000175
36	कादी	1090	166.28	0.0000395
37	गैरी राजपुतो की	992	134.30	0.0000364
38	सिलारी	476	143.43	0.0000200
39	हलेथ	555	188.12	0.0000225
40	रावत गाँव	575	156.43	0.0000231
41	गोदडी मय क्वार्की	917	113.86	0.0000340
42	भेंगा	663	318.88	0.0000288
43	जणगी	243	104.18	0.0000144
44	चौधार	581	163.13	0.0000233
45	मसेटणा	418	310.82	0.0000208
46	गवाड	535	177.74	0.0000218
47	ओखला	1436	289.92	0.0000527
48	नकोट	245	84.22	0.0000144
49	चांठी	233	55.30	0.0000144
50	झिवाली	195	38.76	0.0000144
51	कोलधार	326	59.51	0.0000152
52	कोठगा	536	83.32	0.0000219
53	बसेली	371	157.25	0.0000166
54	रौलाकोट	743	214.29	0.0000288
55	सेम	395	72.84	0.0000174
56	काण्डा	540	182.90	0.0000220
57	भेनगी	605	89.32	0.0000241
58	पडिया	557	199.45	0.0000225
59	पथियाणा	550	212.71	0.0000226
60	कंगसाली	884	241.14	0.0000339
61	बनाली	1069	208.91	0.0000390
62	खोलगढ पल्ला	935	124.68	0.0000346
63	खोलगढ वल्ला	503	79.03	0.0000208
64	मिश्रवाण गाँव	794	101.79	0.0000301
65	भेलुन्ता	1628	256.48	0.0000579
66	खेत	354	41.09	0.0000161
67	घौलडियाणी	417	56.15	0.0000181
68	मांजफ	2078	205.40	0.0000710
69	सिलवाल गाँव	778	68.32	0.0000296
70	थाला	508	77.29	0.0000210
71	जुकी	516	105.17	0.0000212
72	पणसूत	250	78.89	0.0000144
73	कुडियाल गाँव	841	117.50	0.0000316
74	खरोली	444	64.57	0.0000190
75	रमोलगाँव	970	53.33	0.0000357
76	देवल	546	120.92	0.0000222
77	क्यारी	497	73.68	0.0000206
78	सुजडगाँव	193	48.06	0.0000144
79	बौसाडी	529	61.03	0.0000217
80	जाखणी	926	81.09	0.0000343
81	पोखरियालगाँव	446	43.08	0.0000190
82	ओनालगाँव(भदूरा)	333	45.18	0.0000154
83	रौणिया	586	71.91	0.0000235
84	नौधर	402	117.55	0.0000176
85	जिवाला	794	62.63	0.0000301
86	आवकी	311	37.38	0.0000147
87	मंजखेत	398	60.21	0.0000175
88	खिटटा	247	22.44	0.0000144
89	गल्याखेत	286	35.53	0.0000144
90	पोखरी(भदूरा)	406	62.86	0.0000178
91	बन्याणी	233	35.71	0.0000144
92	लिखवारगाँव	498	88.97	0.0000207

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
93	कुडी	529	83.22	0.0000217
94	गढसिनवालगाँव	715	67.10	0.0000276
95	तिनवालगाँव	451	78.15	0.0000192
96	भरपूरियागाँव	466	77.93	0.0000197
97	पुजारगाँव(भदूरा)	355	64.85	0.0000161
98	सौड	414	205.02	0.0000181

District:- Tehri

Block:- Jakhnidhar

1	मन्दार	1906	318.14	0.0000683
2	सेमा	361	81.44	0.0000163
3	भटवाड़ा	346	109.70	0.0000158
4	बनोडगाँव	425	96.14	0.0000184
5	स्युरी	575	69.56	0.0000231
6	मोल्दा	343	69.35	0.0000157
7	बहड	404	111.74	0.0000177
8	सेम्या	381	167.42	0.0000170
9	कस्तल	904	179.08	0.0000336
10	कुमारगाँव	428	89.13	0.0000184
11	ढुंग	1228	91.21	0.0000439
12	चौदाणा	415	73.95	0.0000180
13	मुंसाकरी	154	32.44	0.0000144
14	थात	301	89.23	0.0000144
15	सारफुल	260	132.95	0.0000144
16	घोन्टी	522	202.00	0.0000215
17	सैण	549	111.18	0.0000223
18	पिपौला	773	149.97	0.0000294
19	लासी	500	32.44	0.0000207
20	कफलौग	939	242.20	0.0000357
21	बुरन्त	288	29.14	0.0000144
22	नेल्डा	717	294.85	0.0000299
23	तुनियार	585	245.73	0.0000245
24	सिसोली	912	251.38	0.0000351
25	पाचरी (भाषली)	327	109.57	0.0000152
26	कोटचौरी	359	132.46	0.0000163
27	भैन्याडा	408	82.43	0.0000178
28	खाण्ड	1059	429.72	0.0000441
29	म्यूडा	827	236.74	0.0000320
30	भटवाड़ा	333	109.70	0.0000154
31	चौण्ड	394	203.76	0.0000175
32	धारकोट	575	254.68	0.0000244
33	पटूडी	536	197.84	0.0000219
34	खोला	724	98.25	0.0000279
35	जलवालगाँव	523	207.61	0.0000217
36	बगद्वारा	165	166.83	0.0000144
37	सान्दणा	449	215.12	0.0000195
38	रिण्डोल	425	77.59	0.0000184
39	बिसातली	316	99.28	0.0000149
40	कटूली	898	225.27	0.0000340
41	चाहगडोलिया	1706	360.56	0.0000629
42	पिपोला रगडा	672	293.76	0.0000285
43	चोपड़ा	294	57.44	0.0000144
44	कुमारधार	626	374.16	0.0000290
45	नवाकोट	1341	599.96	0.0000572
46	गैवल(दैवल)	1033	250.60	0.0000389
47	कोटीखास	1006	301.62	0.0000393
48	टिपरी	933	62.38	0.0000345
49	पिपोला(उठड)	710	144.60	0.0000274
50	उठड	295	60.38	0.0000144
51	भठकण्डा	224	132.57	0.0000144
52	छोलगाँव	634	144.91	0.0000250
53	मरियाब	343	90.69	0.0000157
54	बडकोट	509	87.43	0.0000210
55	नन्दगाँव	779	123.42	0.0000296

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
56	मठियाली	532	90.82	0.0000218
57	गैवली(पाव)	608	129.07	0.0000242
58	कण्डियालगाँव	414	54.10	0.0000180
59	लवोईगाँव	379	132.00	0.0000169
60	उण्डोली	556	142.46	0.0000225
61	स्वाडी	647	123.40	0.0000254
62	रतौला	1098	242.10	0.0000408
63	पेटव	458	139.10	0.0000194
64	कफलना	335	79.70	0.0000155
65	करास	367	48.53	0.0000165
66	कोटीत्यूसा	315	114.36	0.0000149
67	बैसोली	430	120.43	0.0000185
68	भिंगवाली	1076	73.05	0.0000390
69	दपोली	264	40.29	0.0000144
70	घोघस	373	92.35	0.0000167
71	चडियारा	323	67.73	0.0000151
72	कड़ाकोट	224	87.61	0.0000144
73	सेमा	301	82.05	0.0000144
74	पूनाणू	312	103.57	0.0000148
75	मोली	784	101.39	0.0000298
76	बोष्टा	231	75.58	0.0000144
77	सोनधार	399	144.89	0.0000175
78	गडाकोट	649	231.78	0.0000262
79	पालकोट	315	65.84	0.0000149
80	गैसारी	354	131.81	0.0000161
81	चौण्डजसपुर	600	152.42	0.0000239
82	पजियाडा	343	130.82	0.0000157
83	मरोडा	331	124.68	0.0000154
84	काण्डाडागी	310	189.66	0.0000147
85	मल्याकोट	238	33.26	0.0000144
86	परसारी	365	48.66	0.0000164
87	जेलम	705	65.16	0.0000272
88	दणोली	478	37.24	0.0000200
89	छेटी	784	471.32	0.0000363
90	खान्दी	408	305.45	0.0000204

District:- Udhm Singh Nagar

Block:- Khatima

1	अमाऊ	4299	371.00	0.0001456
2	अउरुखुर्द	12571	471.00	0.0004107
3	खालीमहुवट	1674	1046.00	0.0000677
4	चन्देली	2452	881.00	0.0000924
5	नगलातराई	3229	705.00	0.0001171
6	नौगवाठगू	4956	758.00	0.0001720
7	ऊँचीमहुवट	1540	372.00	0.0000579
8	खेतलसण्डाखाम	3821	410.00	0.0001313
9	चांदा	1761	552.00	0.0000693
10	चारुबेटा	2450	273.00	0.0000844
11	बगुलिया	2945	2049.00	0.0001081
12	मुडाई	2962	601.00	0.0001086
13	भूडमहोलिया	10799	357.00	0.0003517
14	मुंडेली	2993	374.00	0.0001041
15	सिसैया	4208	877.01	0.0001482
16	उलधन	1834	492.00	0.0000702
17	गांगी	2074	375.00	0.0000750
18	झनकट	3015	593.00	0.0001102
19	दियूरी	3319	791.00	0.0001200
20	पहेनिया	2360	633.00	0.0000895
21	प्रतापुर	4830	2006.00	0.0001680
22	पुरनापुर	1549	650.00	0.0000638
23	फुलैया	1512	566.00	0.0000618
24	बानूसा	2016	620.00	0.0000786
25	बानूसी	2703	334.00	0.0000940
26	रतनपुर	3625	1280.00	0.0001297

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
27	सडासडिया	1181	291.00	0.0000446
28	सबौरा	1577	364.00	0.0000589
29	कुटरा	1901	280.00	0.0000672
30	कुटरा	3142	443.00	0.0001106
31	खेतलसण्डामुस्तज	2703	445.00	0.0000967
32	छिनकी	3138	497.00	0.0001117
33	दिया	1911	403.00	0.0000705
34	नदन्ना	1462	278.00	0.0000532
35	नौगवानाथ	2113	371.00	0.0000761
36	बनकटिया	1471	9250.00	0.0000613
37	बिरिया	3805	655.00	0.0001354
38	बिगराबाग	4178	689.00	0.0001473
39	बिलहरी	2632	203.00	0.0000885
40	भुडियाथारो	1885	462.00	0.0000711
41	भूडाकिसनी	2347	418.00	0.0000847
42	सुजिया	2310	603.00	0.0000879
43	सैजना	1715	412.00	0.0000645
44	श्रीपुरबिचुवा	3451	542.00	0.0001228
45	उलानी	1429	1109.00	0.0000600
46	जमौर	2801	696.00	0.0001035
47	जादोपुर	1237	489.00	0.0000512
48	नौसर	2771	687.00	0.0001026
49	पचपेडा	2870	726.00	0.0001057
50	बन्डिया	2924	889.00	0.0001074
51	बरीअंजनिया	3024	596.00	0.0001105
52	मझोला	3922	1260.00	0.0001391
53	मोहम्मदपुरभुडिया	2814	865.00	0.0001039
54	रघुलिया	1420	496.00	0.0000571
55	सरपुडा	1660	404.00	0.0000625

District:- Udhm Singh Nagar

Block:- Sitarganj

1	अरविन्द नगर	3328	341.00	0.0001140
2	कल्याणपुर	1149	1095.00	0.0000511
3	गुरुग्राम	3836	331.00	0.0001299
4	गोविन्दनगर	3475	373.00	0.0001194
5	चीकाघाट	1602	684.00	0.0000654
6	टेगोरनगर	4037	544.00	0.0001414
7	तिलियापुर	2299	627.00	0.0000876
8	थारुतिसौर	2353	731.00	0.0000893
9	देवनगर	3250	335.00	0.0001114
10	नकूलिया	2925	741.00	0.0001075
11	निर्मलनगर	3957	341.00	0.0001340
12	बमनपुरी	1412	228.00	0.0000504
13	बरुआबाग	1098	242.00	0.0000408
14	बसगर	3024	921.00	0.0001106
15	बैकुण्ठपुर	5222	584.00	0.0001800
16	राजनगर	2280	272.00	0.0000790
17	रुदपुर	3894	541.00	0.0001368
18	लालरखास	1538	1446.00	0.0000634
19	सिसौना	3195	673.00	0.0001160
20	ऐयता	4295	875.00	0.0001510
21	खमरिया	1731	663.00	0.0000695
22	खैराना	2174	622.00	0.0000836
23	डियूडी	1905	299.00	0.0000678
24	देवकली	1530	467.00	0.0000599
25	धूसरी	2065	670.00	0.0000802
26	नानकमल्ला	7303	587.00	0.0002462
27	पिपलिया पिस्तौर	2109	612.00	0.0000816
28	बलखेडा	1752	493.00	0.0000676
29	मटौहा	1329	400.00	0.0000519
30	सिद्धानवदिया	1473	425.00	0.0000571
31	सुनखरीकला	2260	678.00	0.0000864
32	कुंवरपुर	1545	191.00	0.0000539

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
33	गोविन्दपुर	1958	425.00	0.0000725
34	गौठा	3747	160.00	0.0001239
35	गौरीखेडा	2316	515.00	0.0000861
36	नकहा	3098	621.00	0.0001130
37	बघौरी	2482	274.00	0.0000855
38	भिटौरा	1904	326.00	0.0000684
39	मलपुरी	1379	535.00	0.0000568
40	मैनाझुण्डी	1352	425.00	0.0000533
41	सरकडा	3490	311.00	0.0001184
42	सिसैया	2559	818.00	0.0000958
43	हल्दुआ	2119	798.00	0.0000819
44	बिजटी	4789	1230.00	0.0001667
45	टुकडी	3135	788.00	0.0001141
46	डोहरा	4544	1165.00	0.0001589
47	नगला	2649	646.00	0.0000987
48	पचपेडा	2731	502.00	0.0000989
49	बरकीडांडी	1525	849.00	0.0000630
50	बिचुवा	2742	677.00	0.0001017
51	बिडौरा	2661	518.00	0.0000971
52	भरौनी	1858	690.00	0.0000736
53	मगरसडा	2186	695.00	0.0000840
54	सरौजा	2622	1133.00	0.0000978
55	साधुनगर	2630	737.00	0.0000981
56	पण्डरी	3119	198.00	0.0001039

District:- Udham Singh Nagar

Block:- Rudrapur

1	कीरतपुर	1856	529.75	0.0000718
2	छततरपुर	1699	374.35	0.0000631
3	भूरारानी	2857	533.63	0.0001037
4	भगवानपुर	2653	525.94	0.0000970
5	बिन्दूखेडा	2148	608.67	0.0000828
6	फुलसूंगी	2114	756.78	0.0000817
7	भमरोला	2693	622.02	0.0001001
8	शिमलापिस्तौर	1294	634.08	0.0000557
9	बिगवाडा	1997	562.13	0.0000771
10	महाराजपुर	2308	786.33	0.0000879
11	देवरिया	1373	577.51	0.0000576
12	आनन्दपुर	1369	570.39	0.0000573
13	गंगापुर	2246	708.21	0.0000859
14	रामेश्वरपुर	1469	90.65	0.0000515
15	लालपुर	2334	214.49	0.0000793
16	प्रतापपुर	1705	510.69	0.0000666
17	चुकटी	1421	328.21	0.0000531
18	सैजना	1908	533.80	0.0000736
19	दरऊ	3987	539.96	0.0001397
20	छिनकी	4024	833.25	0.0001424
21	कच्चीखमरिया	1282	461.36	0.0000519
22	मलसागिरधरपुर	1405	388.92	0.0000541
23	कुरैया	2954	670.18	0.0001084
24	बण्डिया	9543	832.47	0.0003177
25	खमिया नं01	2588	432.62	0.0000927
26	खमिया नं0 2	2068	385.27	0.0000750
27	खमिया नं04	2629	622.69	0.0000981
28	खुर्पिया	1459	357.35	0.0000550
29	तुर्कागौरी	2217	1601.03	0.0000850
30	आजादनगर	1734	520.04	0.0000677
31	सिरौलीकला	6731	394.58	0.0002234
32	दोपहरिया	2489	614.16	0.0000936
33	अजीतपुर	1871	458.93	0.0000706
34	बरा	2916	362.61	0.0001014
35	बरी	1818	551.20	0.0000711
36	सुतइया	1426	287.34	0.0000523
37	भंगा	2161	377.59	0.0000778

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
38	कटरा	2693	634.17	0.0001001
39	फिरोजपुर	2958	436.67	0.0001046
40	सहदौरा	3638	1079.74	0.0001301
41	बखपुर	1650	994.35	0.0000670
42	नजीमाबाद	4393	647.92	0.0001541
43	जगतपुरा	1184	171.19	0.0000425
44	फाजलपुर महरौला	1201	208.42	0.0000432
45	रम्पुरा पार्ट	2658	347.74	0.0000929

District:- Udhm Singh Nagar

Block:- Gadarpur

1	जयनगर	1782	331.04	0.0000646
2	श्रीरामपुर	2176	365.95	0.0000780
3	विजयनगर	7077	974.50	0.0002394
4	बक्सौरा	1971	398.22	0.0000723
5	चन्दननगर	2236	192.64	0.0000759
6	आनन्दखेडा	2873	369.09	0.0001002
7	बरीराई	6393	1200.74	0.0002176
8	रायपुर	2608	675.85	0.0000974
9	जाफरपुर	1558	561.32	0.0000631
10	लम्बाखेडा	1744	680.30	0.0000700
11	बुरानगर	2882	497.38	0.0001036
12	महतोष	2545	205.99	0.0000858
13	खटोला	3015	418.86	0.0001059
14	खानपुर पूर्व	3726	660.80	0.0001329
15	सरोवर नगर	1453	442.38	0.0000569
16	खानपुर पश्चिम	1943	428.17	0.0000721
17	खेमपुर	2779	490.09	0.0001002
18	रफीनगर	1133	678.28	0.0000506
19	नन्दपुर	1713	365.44	0.0000633
20	गोविन्दपुर	1608	432.62	0.0000616
21	नारायणपुर	1404	424.58	0.0000549
22	धीमरी ब्लाक	1239	261.03	0.0000457
23	गिरधरनगर	1880	749.10	0.0000743
24	धनपुर विजयपुर	2164	518.72	0.0000813
25	मसीत	2445	529.75	0.0000905
26	रोशनपुर	1720	437.48	0.0000653
27	धीमरखेडा	1368	312.42	0.0000510
28	मदनापुर	4155	868.48	0.0001465
29	कूल्हा	6968	1040.89	0.0002359
30	कोपा	1177	552.01	0.0000508
31	पत्थर कुई	2635	340.56	0.0000920
32	बकैनिया	2418	868.49	0.0000914
33	सकैनिया	2226	868.49	0.0000853
34	मोतियापुरा	1242	542.30	0.0000526
35	झगडपुरी	1749	290.27	0.0000626
36	बराखेडा	2985	776.62	0.0001094
37	गदरपुरा	3254	393.77	0.0001129
38	डोंगपुरी	1782	222.99	0.0000620
39	अलखदेवी	1633	630.19	0.0000664
40	अल खदेवा	1260	415.99	0.0000501
41	लखनऊ	2276	409.15	0.0000822
42	गुमचैइया	1730	554.44	0.0000684
43	राजपुरा	1276	925.55	0.0000551

District:- Udhm Singh Nagar

Block:- Bazpur

1	गणेशपुर	2750	684.55	0.0001019
2	टांडाआजम	2382	708.61	0.0000902
3	भवानगला	1927	708.23	0.0000758
4	रामनगर	2481	437.88	0.0000894
5	रम्पुराकाजी	2073	561.79	0.0000795
6	रजपुरा न0-2(उझानीजंगल)	1804	1126.08	0.0000719
7	कनौरा	4085	429.75	0.0001402
8	जगन्नाथपुर	1779	319.71	0.0000643

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
9	जोगीपुरा	1378	282.48	0.0000506
10	गोबरा	2442	909.76	0.0000921
11	बाजपुर गांव	4789	676.40	0.0001667
12	महेशपुरा	3496	299.48	0.0001183
13	रतनपुरा	3010	1083.79	0.0001102
14	रम्पुराशाकर	1974	881.44	0.0000773
15	सरकडा	1673	257.08	0.0000594
16	गुमसानी (हरलालपुर)	1595	850.68	0.0000652
17	इटवा	1237	150.55	0.0000441
18	केलाबंदवारी	1439	603.72	0.0000603
19	खम्बारी	1915	294.58	0.0000680
20	नमूना	2652	629.52	0.0000988
21	बांसखेडा	3511	719.14	0.0001261
22	बैतखेडी	1699	433.84	0.0000645
23	बरहैनी	4754	732.47	0.0001656
24	भीकमपुरी	3680	1138.77	0.0001315
25	महोलीजंगल	1849	688.40	0.0000733
26	हरीपुरा	2377	522.47	0.0000882
27	हरसान	3640	817.90	0.0001302
28	केशोवाला	1393	268.87	0.0000508
29	खमरिया	1542	406.60	0.0000588
30	चकरपुर	3886	225.01	0.0001289
31	दियोहारी	1452	698.81	0.0000607
32	धनसारा	1101	280.86	0.0000418
33	नन्दपुरनकाटोपा	4468	793.62	0.0001565
34	बन्नाखेडा	3527	583.98	0.0001262
35	बेरियादौलत	4426	1412.72	0.0001552
36	मुडियाकला	4207	686.37	0.0001482
37	विक्रमपुर	2052	1159.96	0.0000797
38	शिवपुरी	2316	964.50	0.0000881
39	हजीरा	3302	829.63	0.0001194

District:- Udhm Singh Nagar

Block:- Kashipur

1	कुण्डेश्वरी	4151	728.86	0.0001464
2	खरमासी	3336	1049.01	0.0001205
3	सरमासा	3318	1169.18	0.0001200
4	जुडका	2199	597.74	0.0000844
5	महतावन	1156	1166.76	0.0000513
6	ढकियाकला	6690	1760.85	0.0002271
7	हेमपुरइस्माईल	3223	501.52	0.0001145
8	बरखेडी	1318	477.95	0.0000535
9	दभौरामुरतकम	5934	6630.86	0.0002030
10	कचनागोसाई	5004	901.68	0.0001735
11	खडकपुरदेवीपुरा	7856	397.42	0.0002592
12	कचनलगाजी	2400	418.46	0.0000864
13	फिरोजपुर	2287	595.84	0.0000871
14	धनौरी	1943	977.35	0.0000763
15	लक्ष्मीपुरलच्छी	1458	1106.46	0.0000609
16	गोपीपुरा	2321	521.83	0.0000864
17	जसपुरखुर्द	5945	988.24	0.0002034
18	बांसखेडाकला	2908	739.21	0.0001069
19	बांसखेडा खुर्द	3266	409.96	0.0001137
20	ढकियागुलाबो	2277	278.80	0.0000791
21	गुलडिया	3288	375.52	0.0001136
22	बघेलेवाला	1298	475.28	0.0000528
23	पैगा	2618	480.19	0.0000948
24	धीमरखेडा	3160	420.10	0.0001106
25	बरखेडापाण्डे	4343	423.39	0.0001482
26	कटेइया	1836	449.62	0.0000692
27	साडखेडा	1596	822.76	0.0000653
28	गुलजारपुर	1569	711.46	0.0000644

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool

District:- Udhm Singh Nagar

Block:- Jaspur

1	अंगदपुर	2682	541.47	0.0000983
2	उमरपुर	1303	301.09	0.0000487
3	धर्मपुर	2034	137.77	0.0000695
4	नादेही	2132	306.35	0.0000752
5	गुलरगोजी	1143	666.94	0.0000509
6	पूरनपुर	1864	253.75	0.0000654
7	राजपुर	3786	327.40	0.0001282
8	रायपुरपटटीदिल्ली	2986	681.92	0.0001094
9	आमका	2632	418.46	0.0000938
10	कलियावाला	1360	522.02	0.0000559
11	भगवन्त पुर (निवारमुण्डी)	2290	221.78	0.0000781
12	पतरामपुर	3440	473.90	0.0001208
13	मनोरथपुर-1	2190	569.35	0.0000834
14	मेघावाला	1752	218.94	0.0000610
15	रामनगर वन	2814	401.87	0.0000991
16	वीरपुरी	1227	398.63	0.0000487
17	महुवाखेडा	2514	544.73	0.0000931
18	हजीरो	1643	901.68	0.0000668
19	कासमपुर	1955	307.57	0.0000696
20	देवीपुरा	2170	477.94	0.0000805
21	नारायणपुर	1759	270.74	0.0000624
22	खेडालक्ष्मीपुर	2080	381.63	0.0000753
23	सूरजपुर	1002	810.62	0.0000464
24	सन्ध्यासिर्योवाला	1556	224.20	0.0000549
25	हल्दुआशाहू	1427	481.19	0.0000570
26	तालबपुर	1532	375.51	0.0000578
27	शिवराजपुरपटटी	1759	596.92	0.0000704
28	गढीहुसेन	1381	560.92	0.0000575
29	भरतपुर	2314	461.76	0.0000847
30	दुर्गापुर	2314	257.39	0.0000797
31	गढीनेगी	4385	898.43	0.0001538
32	हरियावाला	2373	463.65	0.0000866
33	करनपुर	2169	484.42	0.0000807
34	कूण्डा	1962	348.45	0.0000708
35	मिस्सरवाला	1812	190.68	0.0000624
36	बैलजुडी	2190	470.26	0.0000810
37	बैतवाला	1516	663.31	0.0000627
38	बाबरखेडा	5116	632.95	0.0001771
39	बसई इस्लामनगर	2997	364.03	0.0001040
40	बुक्सौरा	1714	408.34	0.0000644
41	लालपुर	2326	288.15	0.0000809
42	सरबरखेडा	4209	844.07	0.0001483
43	किलाबली	1723	514.37	0.0000672

District:- Uttarkashi

Block:- Bhatwari

1	अंगोडा	736	78.11	0.0000282
2	अठाली	451	162.95	0.0000192
3	उत्तरौ	1014	182.22	0.0000371
4	कामर	387	150.69	0.0000171
5	किशनपुर	983	150.67	0.0000361
6	कुंजन	377	198.24	0.0000168
7	कुरोली	877	68.69	0.0000327
8	कोटियालगांव	936	45.28	0.0000346
9	कंकराड़ी	443	35.67	0.0000189
10	कंसेण	2070	41.96	0.0000706
11	गजोली	583	225.47	0.0000240
12	गमदीडगांव	377	97.89	0.0000168
13	गवाणा	879	195.74	0.0000328
14	गोरसाली	904	741.22	0.0000433
15	जखोल	275	419.09	0.0000197
16	जसपुर बाडगडी	454	61.91	0.0000193

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
17	जसपुर टकनौर	247	200.59	0.0000144
18	जामक	337	117.99	0.0000156
19	जोशियाडा	1196	12.94	0.0000428
20	झाला	557	259.23	0.0000240
21	डांग	1246	36.53	0.0000444
22	डिडसारी	322	85.52	0.0000151
23	तिलोथ	3046	65.41	0.0001016
24	तिहार	448	404.22	0.0000240
25	थलन	602	88.81	0.0000240
26	दिलसौड	720	78.84	0.0000277
27	द्वारी	688	310.68	0.0000294
28	धनपुर	695	160.16	0.0000269
29	धराली	594	324.50	0.0000267
30	नाल्ड	939	174.84	0.0000347
31	निसमोर	593	173.67	0.0000237
32	नैताला	1143	164.39	0.0000412
33	नौगांव	431	367.51	0.0000226
34	पाटा	531	82.90	0.0000217
35	पाला	288	384.20	0.0000189
36	पिलग	369	367.52	0.0000206
37	बगियालगांव	380	38.61	0.0000169
38	बगोरी	573	15.75	0.0000231
39	बन्दाणी	262	106.10	0.0000144
40	बायणा	559	200.97	0.0000226
41	बंसूगा	230	90.07	0.0000144
42	बासू	398	145.74	0.0000175
43	बोंगा	573	86.10	0.0000231
44	बोंगाडी	702	160.92	0.0000272
45	भटावाडी	1531	115.59	0.0000535
46	भेलूडा	450	86.10	0.0000191
47	भंकोली	421	300.73	0.0000207
48	भंगेली	649	324.28	0.0000285
49	मनेरी	1639	377.73	0.0000612
50	मल्ला	837	191.49	0.0000314
51	माण्डौ	537	93.89	0.0000219
52	मानुपर	826	121.89	0.0000311
53	मुखवा	1001	206.91	0.0000368
54	रैथल	1106	465.97	0.0000464
55	लदाडी (विकासपुरम)	2887	44.07	0.0000966
56	लाटा	527	119.31	0.0000216
57	साडा	301	33.68	0.0000144
58	सारी	434	42.01	0.0000186
59	साल्ड	708	76.84	0.0000273
60	सालू	241	160.00	0.0000144
61	सालग	412	392.80	0.0000226
62	सिरोर	428	174.39	0.0000184
63	सिल्ला	399	210.64	0.0000178
64	सुक्खी	589	419.99	0.0000289
65	सेकू	308	144.28	0.0000146
66	सैज	467	128.51	0.0000197
67	सोरा	428	34.38	0.0000184
68	संग्राली	1279	81.24	0.0000455
69	हर्षिल	310	110.00	0.0000147
70	हीना	721	132.73	0.0000278
71	हुरी	313	197.00	0.0000148
72	झाणजा	483	89.07	0.0000202
73	क्यार्क	290	70.00	0.0000144
74	भुक्की	134	150.98	0.0000144
75	भेलाटिपरी	304	150.00	0.0000145
76	स्याबा	366	210.00	0.0000167
77	पुराली	220	171.00	0.0000144

District:- Uttarkashi

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool

Block:- Dunda

1	अस्तल	473	90.25	0.0000199
2	ओल्या	212	71.63	0.0000144
3	उडरी	873	170.78	0.0000326
4	उपरीकोट	660	256.58	0.0000272
5	कलिगांव	547	90.00	0.0000222
6	कल्याणी	496	199.69	0.0000206
7	कवा	556	206.00	0.0000227
8	कमद	851	73.25	0.0000319
9	कुमारकोट	628	316.07	0.0000276
10	कोटी भाटगांव	500	79.39	0.0000207
11	कुंसी	393	64.75	0.0000173
12	खुरमोला	862	237.96	0.0000332
13	गढ	214	74.99	0.0000144
14	गढथाली	412	43.71	0.0000179
15	गवाणा	707	142.05	0.0000273
16	ग्योणोटी	413	67.58	0.0000180
17	गैवला (बरसाली)	623	49.78	0.0000246
18	गैवला (भण्डाररस्थू)	1124	173.31	0.0000406
19	गोरसाडा	472	61.11	0.0000198
20	चकोन	454	103.20	0.0000193
21	चिनाखेली	437	44.41	0.0000187
22	जसपुर	709	158.64	0.0000274
23	जखारी	269	34.80	0.0000144
24	जुगुल्डी	575	150.40	0.0000231
25	जुणगा	1272	564.56	0.0000541
26	जेमर	353	168.40	0.0000161
27	टिपरा	449	138.41	0.0000191
28	ठाण्डी	886	91.46	0.0000330
29	डांग	511	158.64	0.0000211
30	डुण्डा	2318	380.82	0.0000829
31	ढुंगालगांव	316	140.03	0.0000149
32	ढुंगी	288	97.53	0.0000144
33	थाती	540	31.97	0.0000220
34	दिखोली	564	131.52	0.0000228
35	धनेटी	615	118.17	0.0000244
36	न्यूगांव	1111	217.33	0.0000406
37	नागगांव	507	111.29	0.0000210
38	नैपड	377	90.25	0.0000168
39	पटारा	946	335.90	0.0000382
40	पटुडी	504	231.30	0.0000216
41	पाव	408	101.98	0.0000178
42	पिपली	503	126.57	0.0000208
43	पुजागांव (ध०)	1107	180.09	0.0000400
44	पुजागांव (भ०)	281	100.00	0.0000144
45	पैन्थर	374	90.58	0.0000167
46	पनोथ	372	78.11	0.0000167
47	पैणीभवान	538	124.76	0.0000219
48	पंचाणगांव	475	156.62	0.0000199
49	पंजियाला	697	156.50	0.0000270
50	फोल्ड	1090	137.60	0.0000395
51	बगसारी	654	220.66	0.0000261
52	बरसाली	942	69.74	0.0000348
53	बडेथ (गा०)	448	63.94	0.0000191
54	बडेथी	1203	130.48	0.0000431
55	बागी	464	61.11	0.0000196
56	बीरपुर	1608	23.28	0.0000559
57	बौन	1155	223.91	0.0000421
58	भटवाडी	448	145.26	0.0000191
59	भड़कोट	1115	240.06	0.0000412
60	भरागांव	720	155.21	0.0000277
61	भेटियारा	943	162.28	0.0000348
62	भैत	568	78.92	0.0000229

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
63	मट्टी	757	122.20	0.0000289
64	मांजफ	291	70.82	0.0000144
65	मातली	2725	225.82	0.0000920
66	मांगलीसैरा	208	113.60	0.0000144
67	मांडियासैरा	563	122.29	0.0000227
68	भालना	159	123.43	0.0000144
69	मुसडगांव	551	121.30	0.0000224
70	मैनोल	453	114.53	0.0000192
71	मंजगांव	606	98.15	0.0000241
72	रनाडी	363	67.58	0.0000164
73	वाण	406	55.85	0.0000178
74	सिंगुणी	442	103.60	0.0000189
75	सिंगोट	568	153.79	0.0000229
76	सीरी	1391	151.32	0.0000490
77	सोड	367	55.80	0.0000165
78	सौन्द	414	100.20	0.0000180
79	हरेती	359	114.53	0.0000163
80	हिटाणू	1513	213.78	0.0000532
81	हुल्डियाणा	551	104.01	0.0000224
82	खरंवा	271	100.20	0.0000144
83	ईड	275	150.39	0.0000144
84	लोदाडा	300	55.08	0.0000144
85	बान्दू	243	90.21	0.0000144
86	नगल	231	67.75	0.0000144
87	बडेथ (भण्डारस्यू)	307	38.41	0.0000146
88	जिनेथ	289	66.00	0.0000144

District:- Uttarkashi

Block:- Chinyalisaur

1	अदनी	560	402.40	0.0000276
2	अनोल	594	402.14	0.0000286
3	इन्द्रा	402	375.20	0.0000219
4	उडखोला	209	46.14	0.0000144
5	क्यारी (दि०)	288	108.00	0.0000144
6	क्यारी (दिशा०)	340	365.22	0.0000197
7	कटखाण	251	58.80	0.0000144
8	कवागडडी	493	263.00	0.0000220
9	कान्सी	597	536.90	0.0000320
10	कामदा	561	571.40	0.0000317
11	कुमराडा	1094	436.85	0.0000454
12	कैथोगी	239	212.00	0.0000147
13	कोट	338	687.20	0.0000253
14	काड़ाफेडी	328	255.00	0.0000166
15	खदाडा	513	108.86	0.0000211
16	खाण्ड	602	291.03	0.0000262
17	खालसी	1554	874.04	0.0000639
18	गमरी	560	291.78	0.0000249
19	गडथ	372	531.50	0.0000247
20	गडोली	311	514.90	0.0000224
21	गढवालगाड	966	892.06	0.0000452
22	चमियारी	335	159.28	0.0000155
23	चिन्थाली	4478	1059.40	0.0001568
24	चिलोट	614	806.10	0.0000341
25	छैजुला	902	498.57	0.0000408
26	छोटीमणी	769	421.03	0.0000346
27	जगडगांव	539	278.08	0.0000239
28	जसपुर	341	308.30	0.0000183
29	जिव्या	500	33.96	0.0000207
30	ज्येष्टवाडी	1082	880.50	0.0000489
31	जोखणी	550	423.80	0.0000278
32	जोगन तल्ला	1056	386.00	0.0000429
33	जोगत विचला	405	53.42	0.0000177
34	जागत मल्ला	919	314.07	0.0000368
35	टण्डोल	500	383.20	0.0000252

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
36	टिप्परी दशगी	491	523.60	0.0000283
37	टिप्परी विष्ट	413	456.10	0.0000242
38	तराकोट	438	720.10	0.0000285
39	तुल्याडा	861	684.09	0.0000419
40	दिचली	1028	317.12	0.0000404
41	धरासू	314	211.33	0.0000151
42	धारकोट	1246	821.80	0.0000541
43	नागणी	635	317.90	0.0000279
44	नेरी	522	316.00	0.0000243
45	पुजारगांव	188	57.87	0.0000144
46	बगोडी	734	706.08	0.0000379
47	बनाडी	555	451.00	0.0000286
48	बडली	408	308.50	0.0000204
49	बमणती	293	200.90	0.0000144
50	बडथी	1178	380.30	0.0000466
51	बधाणगांव	256	148.05	0.0000144
52	बनकोट	506	76.08	0.0000209
53	बणगांव	901	13330.10	0.0000432
54	बडीमणी	556	616.11	0.0000322
55	बल्डोगी	291	98.75	0.0000144
56	बादसी	521	378.00	0.0000257
57	भडकोट	529	154.19	0.0000217
58	भुयारा	295	235.00	0.0000152
59	रिखाणगांव	452	267.90	0.0000209
60	मथाली	468	243.70	0.0000208
61	मथोली	345	261.30	0.0000173
62	मरगांव	481	338.03	0.0000235
63	मल्ली	310	256.04	0.0000161
64	मुरोगी	300	119.39	0.0000144
65	मोरगी	646	703.10	0.0000351
66	रमोली	545	443.30	0.0000281
67	रौतल	684	431.28	0.0000322
68	सर्प	305	175.05	0.0000145
69	श्रीकोट	644	467.50	0.0000318
70	पुजारगांव (द०)	300	64.00	0.0000144
71	कुठालडी	294	39.00	0.0000144
72	सुरी	187	45.00	0.0000144
73	सिरा	241	102.00	0.0000144
74	बागी	290	116.00	0.0000144

District:- Uttarkashi

Block:- Naugaon

1	ईडक	536	174.01	0.0000219
2	उपराडी	1120	189.81	0.0000404
3	ओडगांव	179	135.17	0.0000144
4	कफनौल	1118	314.86	0.0000432
5	कण्डाऊ	346	148.92	0.0000158
6	कण्डारी	466	546.35	0.0000281
7	कलोगी	610	339.95	0.0000276
8	कंसेरू	637	185.35	0.0000251
9	क्वाडी	397	108.86	0.0000175
10	काण्डी	1452	867.68	0.0000607
11	काण्डा	347	146.10	0.0000159
12	किम्मी	512	131.21	0.0000211
13	कुठार	396	180.09	0.0000174
14	कुड	437	211.57	0.0000190
15	कुथनौर	951	126.56	0.0000351
16	कुपडा	551	229.87	0.0000231
17	कुसिल	430	92.00	0.0000185
18	कुआँ	509	314.86	0.0000238
19	कुन्साला	398	102.69	0.0000175
20	कोटला	281	407.12	0.0000194
21	कोटियालगांव	443	172.40	0.0000189
22	कोटी (ठकराल)	622	93.89	0.0000246

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
23	कोटी (बनाल)	515	125.46	0.0000212
24	कृष्णा	560	107.65	0.0000226
25	खनेडा	362	25.90	0.0000164
26	खरसाली	881	30.73	0.0000328
27	खमुण्डी (म0)	382	367.57	0.0000211
28	खान्सी	597	203.56	0.0000239
29	खिर्मु	269	302.89	0.0000169
30	गडोली	392	116.55	0.0000173
31	गढ (खाटल)	454	420.80	0.0000246
32	गातू	278	267.11	0.0000160
33	गुलाडी	393	89.44	0.0000173
34	गैर (बनाल)	430	78.02	0.0000185
35	गैर (मुगरसंती)	302	203.16	0.0000145
36	गादिन	333	211.25	0.0000157
37	गोना	361	131.93	0.0000163
38	गंगटाडी	328	123.03	0.0000153
39	चपटाडी	332	145.66	0.0000154
40	चोपडा	617	486.45	0.0000314
41	छमरोटा	270	281.66	0.0000164
42	जरडा	396	347.23	0.0000210
43	जाण्दणू	525	556.87	0.0000302
44	जुगडगांव	348	271.56	0.0000176
45	डर्याटगांव	768	372.23	0.0000334
46	डंडालगांव	315	48.00	0.0000149
47	डरोगी	147	230.68	0.0000151
48	डांडागांव	319	106.03	0.0000150
49	ढुईक	384	412.39	0.0000222
50	तियां	498	199.11	0.0000207
51	तुनाल्का	585	135.17	0.0000234
52	थली	404	150.14	0.0000177
53	थान	269	115.34	0.0000144
54	थानकी	564	270.74	0.0000245
55	दागुडगांव	317	90.65	0.0000149
56	दारसौ	539	193.05	0.0000220
57	दियाडी	500	507.49	0.0000282
58	दुर्विल	307	151.76	0.0000146
59	देवल	343	259.01	0.0000172
60	धराली	746	221.37	0.0000291
61	धारी (पल्ली)	295	532.99	0.0000225
62	धारी (मुलाण)	376	280.47	0.0000188
63	नगाणगांव	831	123.84	0.0000313
64	नन्दगांव	1281	416.84	0.0000508
65	निषणी	319	40.89	0.0000150
66	नरयुका	500	263.86	0.0000223
67	नौगांव	2014	80.13	0.0000688
68	नौगांव (गोडर)	265	214.21	0.0000147
69	पलेठा	326	69.20	0.0000152
70	पालर	603	203.50	0.0000241
71	पाली	756	310.40	0.0000315
72	पिण्डकी	354	165.32	0.0000161
73	पौंटी	1552	417.65	0.0000594
74	फरी	410	164.71	0.0000179
75	फेलधार	296	53.02	0.0000144
76	बखरेटी	537	94.29	0.0000219
77	बजलाडी	400	212.46	0.0000179
78	बगासू	825	343.18	0.0000345
79	बनास	259	177.26	0.0000144
80	बसराली	344	190.09	0.0000158
81	बिगराडी	401	178.07	0.0000176
82	बिंगंसी	471	150.50	0.0000198
83	ब्याली	305	147.31	0.0000145
84	बीफ	316	153.38	0.0000149
85	भन्साडी	498	91.87	0.0000207

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
86	भाटिया	930	221.79	0.0000349
87	भौती	440	284.49	0.0000209
88	भंकोली	846	1223.98	0.0000414
89	मसालगांव	697	211.25	0.0000273
90	मरसू	429	69.21	0.0000185
91	मुराडी	630	104.60	0.0000249
92	मूल्डा	446	216.92	0.0000194
93	मुंगरा	335	77.30	0.0000155
94	मंजियाली	797	133.94	0.0000302
95	राना	595	261.44	0.0000252
96	रिखाऊ	349	522.91	0.0000238
97	लोदन	221	209.63	0.0000146
98	वजरी	264	135.57	0.0000144
99	वाडिया	317	88.22	0.0000149
100	सरनौल	889	426.25	0.0000386
101	स्यालना	680	138.47	0.0000265
102	स्यालब	676	129.62	0.0000263
103	सिंगुणी	523	755.65	0.0000312
104	सिडक	272	88.63	0.0000144
105	सुनाल्डी	654	275.20	0.0000275
106	सुनारा	586	269.94	0.0000252
107	हिमरौल	604	276.22	0.0000259
108	मटियाली	359	138.00	0.0000163
109	हलना	228	200.00	0.0000144
110	किसाला	246	90.92	0.0000144
111	बड़कोट (पौलगांव)	310	45.08	0.0000147
112	बचाणगांव	373	100.00	0.0000167
113	केवलगांव	111	205.00	0.0000145

District:- Uttarkashi

Block:- Purola

1	कण्डियालगांव	1192	297.89	0.0000451
2	कन्ताडी	676	117.26	0.0000263
3	करडा	902	90.23	0.0000335
4	कुमोला	628	25.67	0.0000248
5	कुरडा	742	64.75	0.0000284
6	कोटी	479	40.36	0.0000201
7	कोरना	390	27.12	0.0000172
8	खडक्यासेम	395	46.54	0.0000174
9	खलाडी	793	111.73	0.0000300
10	खवलीसेरा	1397	20.64	0.0000492
11	गुन्दियाटगांव	1175	153.79	0.0000422
12	चंदेली	969	133.65	0.0000356
13	चपटाडी	385	54.64	0.0000171
14	ठडुंग	440	90.65	0.0000188
15	ढकाडा	796	77.30	0.0000301
16	देवदुंग	546	28.23	0.0000222
17	धेवारा लगा सुनाली	491	85.77	0.0000205
18	नागझाला	430	151.76	0.0000185
19	नैत्री	605	63.44	0.0000241
20	नौरी	233	27.52	0.0000144
21	पाणीगांव	580	45.33	0.0000233
22	पुजेली	686	27.12	0.0000266
23	पुरोला	2228	56.59	0.0000756
24	पेरा	698	383.65	0.0000315
25	पौठी	358	253.00	0.0000175
26	मठ	916	158.84	0.0000340
27	महरगांव	955	241.36	0.0000362
28	मैराणा	403	55.84	0.0000177
29	रामा	548	66.55	0.0000223
30	विणाई	481	118.65	0.0000201
31	सर	611	674.60	0.0000340
32	स्यालुका	665	247.27	0.0000271

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
33	साखाल	289	155.81	0.0000144
34	सुकडाला	608	114.53	0.0000242
35	सुनाली	440	18.62	0.0000188
36	स्वील	433	46.16	0.0000186
37	हुडोली	1168	891.63	0.0000517
38	श्रीकोट	671	42.09	0.0000262
39	किमडार	127	130.65	0.0000144
40	वेस्टीपल्ली	428	50.00	0.0000184

District:- Uttarkashi

Block:- Mori

1	आराकोट	688	88.22	0.0000267
2	ओडाटा	535	191.83	0.0000218
3	ओसला	618	134.36	0.0000245
4	कलाप	426	67.99	0.0000184
5	कलीच	305	38.04	0.0000145
6	कासला	501	25.90	0.0000208
7	किराणू	629	218.45	0.0000253
8	कुकरेडा	413	42.09	0.0000180
9	कुनारा	402	59.89	0.0000176
10	कोटगांव	716	105.22	0.0000276
11	खन्ना	369	151.19	0.0000166
12	खन्यासणी	598	169.16	0.0000238
13	खरसाडी	655	161.88	0.0000257
14	गंगाड	432	100.10	0.0000186
15	गोकुल	349	59.08	0.0000159
16	चिवा	548	433.03	0.0000279
17	जखोल	1256	21.85	0.0000447
18	झोटाडी	392	81.74	0.0000173
19	ढाटमीर	686	112.51	0.0000266
20	ढचाणू	408	99.56	0.0000178
21	डगोली	354	31.16	0.0000161
22	डोभालगांव	684	154.60	0.0000266
23	थली	471	245.67	0.0000209
24	थुनारामय	586	168.76	0.0000235
25	दणगाणगांव	657	114.93	0.0000257
26	देवजानी	1203	535.82	0.0000512
27	देवरा	1044	88.63	0.0000380
28	दोणी	600	90.25	0.0000239
29	धारा	383	9.31	0.0000170
30	नानई	1291	127.48	0.0000459
31	नैटवाड	251	25.90	0.0000144
32	नुराणू	322	51.57	0.0000151
33	पावतल्ला	562	22.25	0.0000227
34	पुजेली	368	50.99	0.0000165
35	पैसर	671	88.27	0.0000262
36	पोखरी	293	155.00	0.0000144
37	फिताडी	769	11.33	0.0000293
38	बरी	322	115.34	0.0000151
39	बैगल	428	301.91	0.0000209
40	बिंगसारी	431	100.13	0.0000185
41	भंववाड	605	212.87	0.0000244
42	भितरी	859	244.44	0.0000332
43	भुटाणू	430	159.05	0.0000185
44	मसरी	576	200.99	0.0000232
45	माकुडी	334	97.13	0.0000155
46	मैजणी	809	85.40	0.0000306
47	मोताड	620	113.31	0.0000245
48	मौण्डा	491	62.73	0.0000205
49	रेंगचा	297	18.21	0.0000144
50	लिवाडी	718	19.20	0.0000277
51	सट्टा	447	97.94	0.0000191
52	सटुडी	312	27.52	0.0000148

S.No	Gram Panchayat	Population	Area	Share from Divisible Pool
53	सरांस	566	208.42	0.0000230
54	सालरा	667	117.36	0.0000260
55	सिदरी	483	212.87	0.0000205
56	सिर्गा	333	86.20	0.0000154
57	सेवा	362	110.48	0.0000164
58	सौड	586	102.39	0.0000235
59	हडवाडी	410	159.05	0.0000179
60	हल्टाडी	354	67.59	0.0000161
61	पवाणी	196	79.18	0.0000144
62	खेडमी	179	37.00	0.0000144

No. 12(2) FCD/2010
Ministry of Finance
Department of Expenditure
Finance Commission Division

....

11th Block, 5th Floor,
CGO Complex, Lodi Road,
New Delhi- 110003.
Dated 23rd September, 2010

To
The Chief Secretary,
Government of
(All State Governments)

Subject: Implementation of recommendation of Thirteenth Finance Commission- Issue of guidelines- utilization of grant recommended by the Thirteenth Finance Commission (FC-XIII) for Rural and Urban Local Bodies (Local Bodies grant).

Madam,

The recommendation of Thirteenth Finance Commission for the award period 2010-15 include, inter-alia, release of grant-in-aid to State Governments for Rural and Urban Local Bodies. The first tranche of the grant has been released on the 14th July, 2010 as provided for in the report of the Thirteenth Finance Commission. This was released pending issue of guidelines on the above grant and State Government were advised to utilise the first instalment for the year 2010-11 in conformity with the recommendations of the Commission contained in paras 10.141 to 10.167 of the report of FC XIII (Vol. I).

I am enclosing herewith a copy of the guidelines for release and utilization of Grant recommended by the Thirteenth Finance Commission (FC-XIII) for Rural and Urban Local Bodies (Local Bodies grant) for information. Guidelines are available on this Ministry's website: <http://www.finmin.nic.in/TFC/guidelines.asp>

Yours faithfully,

Encl.: as above

(Alok Chandra)
Director
Tel.: 011-2436 0647
Fax : 011-2436 0174
Alok.chandra@nic.in

Copy with a copy of the guidelines to:-
Principal Secretary (Finance), Government of
(All State Governments)

Guidelines for Release and Utilization of Grant recommended by the Thirteenth Finance Commission (FC-XIII) for Rural and Urban Local Bodies (Local Bodies Grant)

1 Introduction

1.1 The Thirteenth Finance Commission (FC-XIII) was required to recommend measures needed to augment the Consolidated Funds of the States to supplement the resources of the Panchayats and Municipalities.

1.2 FC-XIII has recommended grant-in-aid to local bodies as a percentage of the previous year's divisible pool of taxes (over and above the share of the states), after converting this share to grant-in-aid under article 275 of the Constitution of India.

1.3 The grant has been recommended for both General Areas and Special Areas. Special Areas¹ are those covered by V and VI Schedules and the areas exempted from the purview of Parts IX and IXA, of the Constitution. (Para 10.148 of FC-XIII's report)

1.4 The grant to General Areas and Special Areas has two components - a basic grant component and a performance based component. Thus, there are four sub-categories of the grant:

- (i) General Basic Grant
- (ii) General Performance Grant
- (iii) Special Areas Basic Grant
- (iv) Special Areas Performance Grant

2. Amounts of Grant

2.1 General Basic Grant: This grant, equivalent to 1.5 per cent of the previous year's divisible pool, is available to all states during FC-XIII's award period, 2010-15, subject to conditions in para 6.3 of these guidelines. States may allocate a portion of their share of the general basic grant to special areas, where Parts IX and IX-A of the Constitution do not apply, in proportion to the population of these areas, and this will be in addition to the special area basic grant (Para 10.170).

2.2 General Performance Grant: This grant is available for a period of four years from 2011-12, at the rate of 0.50 per cent of the previous year's divisible pool for 2010-11, and 1 per cent thereafter, up to 2014-15, of the corresponding previous year's divisible pool, to states that meet conditions enumerated in paras 6.4.1 to 6.4.11, below. States may allocate a portion of their share of the general performance grant to special areas, where Parts IX and IX-A of the Constitution do not apply, in proportion to the population of these areas, and this will be in addition to the special area performance grant (Para 10.170).

2.3 Special Area Basic Grant: This grant, amounting to Rs. 798 crore, has been allocated based on the basis of Rs.20 per capita per year for the duration of FC-XIII's award period, 2010-15.

¹ Special Areas are listed in Table 10.3, Vol.1 of FC-XIII Report.

2.4 **Special Area Performance Grant:** This grant, amounting to Rs. 559 crore, calculated on the basis of Rs.10 per capita for 2011-12 and Rs.20 per capita thereafter, is available to those States that meet the conditions enumerated in paras 6.5.1 below.

2.5 FC-XIII has carved out the Special Area Grant and the Special Area Performance grant out of the General Area Basic Grant. Therefore, these three grants together constitute 1.5% of the divisible pool. The year-wise distribution is summarized in the following table:

		Year (Rs.crore)					
Types of Grants	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2010-15
1. Percentage share of the previous years' divisible pool to be released to all states as grant under Article 275 of the Constitution – General Basic Grant and Total Special Area Grant		1.5%	1.5%	1.5%	1.5%	1.5%	-
2. General Performance Grant		-	0.5%	1.0%	1.0%	1.0%	-
3. Aggregate Grant to Local Bodies[1+2]		1.5%	2.0%	2.5%	2.5%	2.5%	-
4. Total Special Area Grant [5+6]		160	239	319	319	319	1357
5.Special Area Basic Grant		160	160	160	160	160	798
6.Special Area Performance Grant		-	80	160	160	160	559
7.Divisible Pool estimated by FC-XIII	545463	636183	746179	880156	1038188	1224595	3846170
8.Estimated General Basic Grant[(7)x1.5%-(4)]		8022	9303	10873	12883	15253	56335
9.General Performance Grant [(7)x(2)]		0	3181	7462	8802	10382	29826
10.Total General Grant [(8)+(9)]		8022	12484	18335	21685	25635	86161
11.Total Grant to Local Bodies [(4)+(11)]		8182	12724	18654	22004	25955	87519

Source: Table 10.4, Report of FC-XIII, Vol.1. Some totals rounded off.

2.6 The above figures of grants are based on the divisible pool of taxes estimated by FC-XIII for its award period. The actual releases may vary depending upon tax collections.

3 Inter-State and Year-wise Distribution

3.1 The annual share of each State for the general basic grant and general performance grant for PRIs and ULBs are reproduced in **Annex-I**.

3.2 The year-wise share of each State in respect of special area basic grant and special area performance grant is reproduced in **Annex- II**.

3.3 Allocations among various Panchayati Raj Institutions and among Urban Local Bodies within the State will be made by the respective States. Based on the share of rural and urban population in 2001 census (73.18% and 26.82% respectively) the general basic grant and general performance grant is divided between PRIs and ULBs.

3.4 As regards special area grants, states will make allocations in proportion to the population of these areas without distinguishing between urban and rural areas (paras 10.148 and 10.150).

4. Features of the Local Bodies Grant

4.1. Grants for PRIs, ULBs and Special Areas are untied to expenditure conditions. (para 10.172).

4.2 Funds must be transferred within the stipulated number of days i.e. five_days of receipt from the Central Govt. in case of states with easily accessible banking infrastructure and ten days in case of states with inaccessible banking infrastructure. Any delay will require the State Govt. to release the instalment with interest, at the Bank rate of RBI, for the number of days of delay. This would be applicable from the second instalment of 2010-11 onwards.

4.3 Conditions for release of General Performance Grant and Special Area Performance Grant must be met by the end of a fiscal year (31 March) for a State to be eligible to draw down its performance grant for the succeeding fiscal year. Compliance with conditions also needs to be maintained during the award period for continued eligibility for performance grants. Non-compliance with any one condition at any time during the award period will render a State ineligible for the performance grant until it again becomes compliant with all conditions.

5. Mode of Release

5.1 All local body grants will be released in two tranches, in July and January every fiscal year.

5.2 The grant amount for local bodies for a particular year will be computed on the anticipated quantum of the divisible pool of taxes for the previous year. Once the actuals of the previous year become available, adjustments would be made in the second tranche of the relevant current year (para 10.144).

6. Conditions for Release of Grants

6.1 Panchayats as defined in the Constitution can exist only when they are constituted as per the provisions of articles 243 B and 243 C. Hence States covered under Part IX of the Constitution, where elections to Panchayats have not been held, will not be eligible for this grant for the period during which there are no elected Panchayats. Similar condition will apply in case of ULBs as per the provisions of articles 243Q and 243R of the Constitution.

6.2 Release of any instalment will be subject to a utilization certificate for the previous instalment drawn.

Drawal of General Basic Grant and Special Area Basic grants

6.3 During the years 2010-11 to 2014-15, states will be eligible to draw down their shares of the General Basic grant and Special Area Basic grant, as per shares in Annex I and II respectively, in two installments, as above, subject to complying with conditions in paras 6.1 and 6.2 above and also following conditions:-

- (i) First installment of 2010-11 will be released unconditionally;
- (ii) For the second installment of 2010-11 onward, states need to send a utilization certificate (UC) for the previous installment drawn to Ministry of Finance. The UC for the PRI portion of the grant will need to be endorsed to Ministry of Panchayati Raj, and that for the ULB portion to Ministry of Urban Development; and
- (iii) The UC will provide details of distribution and release of the relevant installments to PRIs and ULBs as per formats at **Annex IV** and **V** respectively. For Special Areas States may use Annex IV or V depending upon whether the agencies are Panchayats or ULBs. Both formats may be used if required.

Drawal of General Performance Grant for PRIs and ULBs

6.4.1 For the years 2011-2012, 2012-13, 2013-14 and 2014-15, a State Government will be eligible to draw down its share of the general performance grant for PRIs and ULBs, shown in **Annex I**, if it complies with conditions in paragraphs 6.1, 6.2 and 6.4.2 to 6.4.8 of these guidelines. In respect of the grant component for ULBs, conditions in paragraphs 6.4.9 to 6.4.11 will also need to be complied with.

6.4.2 (a) The State Government must put in place a supplement to the budget documents separately for PRIs and ULBs, furnishing details (other than those relating to Finance Accounts) as under:

- (i) the details of plan and non-plan wise classification of transfers separately for all tiers of PRIs and for all categories of ULBs, from major head to object head, which have been depicted in the main budget under the minor heads 196, 197 and 198; and 191, 192 and 193 respectively (para 10.110);
- (ii) details of funds transferred directly to the local bodies outside the State Government's budget; and
- (iii) details of spatial distribution of transfers at least upto district level.

(b) States must adopt an accounting system for maintenance of accounts by PRIs and a codification pattern consistent with the Model Accounting System for Panchayats.

(c) States will allot specific codes to each Zila Parishad, block panchayat and gram panchayat. An eight digit data base format prescribed by the Comptroller and Auditor General of India (C&AG) for local should be adopted for compilation. Arrangements are to be put into place for consolidation of accounts at the national level.

(d) States should implement in all ULBs an accounting framework consistent with accounting format and codification pattern suggested in the National Municipal Accounts Manual.

(e) States will compile the eight data base formats prescribed by C&AG for panchayats.

6.4.3 To demonstrate compliance with conditions in para 6.4.2(a)(b)(c)(d) and (e) above, State Government will submit (i) the relevant supplement to the budget documents; and (ii) certify that the accounting systems as recommended have been introduced in all rural and urban local bodies (para 10.161(i)).

6.4.4 The State Government must put in place an **audit system** for all tiers of PRIs and for all categories of ULBS. C&AG must be asked for Technical Guidance and Supervision (TG&S) over the audit of all the rural local bodies in a state at every tier and his Annual Technical Inspection Report as well as the Annual Report of the Director of Local Fund Audit must be placed before the state legislature. Certification from the C&AG will demonstrate compliance with this condition [(para 10.161(ii))].

6.4.5 (i) The State Government must put in place a system of independent local body **ombudsmen** who will look into complaints of corruption and mal-administration against the functionaries of local bodies, both elected members and officials, and recommend suitable action. All elected functionaries and officials in all Zila Parishads and in all municipal corporations and municipalities at least should come under the purview of ombudsman. The passage of relevant legislation and its notification will demonstrate compliance with this condition.

(ii) In the event that all or a class of the functionaries mentioned above fall under the jurisdiction of the Lok Ayukta of the state, it will be upto the State to decide whether to continue with these arrangements or to shift the functionaries to the jurisdiction of the Ombudsman. Self-certification by State Governments will demonstrate compliance with this condition.

6.4.6 The State Governments must put in place a system of **transfer of funds** as in para 4.2 above. Self-certification by the State Governments, with a description of the arrangements in place, will demonstrate compliance with this condition.

6.4.7 The State Governments must prescribe through an Act the qualifications of persons eligible for appointment as members of the State Finance Commissions (SFCs) consistent with Article 243 I (2) of the Constitution. The passage of relevant legislation and its notification will demonstrate compliance with this condition.

6.4.8 All local bodies must be fully enabled to levy **property tax** (including tax for all types of residential and commercial properties) and any hindrance in this regard must be removed. Self certification by the State Government will demonstrate compliance with this condition.

6.4.9 (i) State Governments must put in place a state level **Property Tax Board**, which will assist all Municipalities and Municipal Corporations in the state to put in place an independent and transparent procedure for assessing property tax.

(ii) The Board (a) shall, or cause to, enumerate all properties within the jurisdiction of the municipalities and corporations; (b) shall review the present Property tax system and make suggestions for a suitable basis for assessment and valuation of properties; and (c) shall make recommendations on modalities for periodic revisions. The findings, suggestions and recommendations of the board will be communicated to the respective urban local bodies for necessary action. The exact model to be adopted is left to the respective State.

(iii) The board should be staffed and equipped in such a manner as to be able to make recommendations relating to at least 25 per cent of the aggregate number of estimated properties

across all municipal corporations and municipalities in the state by 31 March 2015. The board should prepare a work plan indicating how it proposes to achieve this coverage target and the human and financial resources it proposes to deploy. Passage of the relevant legislation or issue of the necessary executive instructions by the State Government for creation of the Property Tax Board, as well as publication of the work plan by the Board in the State Government gazette, will demonstrate compliance with this condition.

6.4.10 Service Delivery Benchmarks:

(i) State Governments must gradually put in place standards for delivery of all essential services provided by local bodies. For a start, State Governments must notify or cause all the Municipal Corporations and Municipalities to notify by the end of a fiscal year (31 March) the service standards for four service sectors: water supply, sewerage, storm water drainage, and solid waste management proposed to be achieved by them by the end of the succeeding fiscal year. This could be in the form of a declaration of a minimum level of service for the indicators mentioned against each of these four service sectors in the 'Handbook on Service level Benchmarks' published by the Ministry of Urban Development.

(ii) For example, a State Government may notify before 31 March 2011 that by 31 March 2012, all Municipalities and Municipal Corporations in the State will provide a specified minimum level of service for each of the indicators for the four service sectors of water supply, sewerage, storm water drainage and solid waste management. These levels may be different for different Municipalities. The fact of publication of a notification in the State Government gazette in this regard will demonstrate compliance with this condition.

6.4.11. All Municipal Corporations with a population of more than 1 million (2001 census) must put in place a **fire hazard response and mitigation plan** for their respective jurisdictions. Publication of these plans in the respective State Government Gazettes will demonstrate compliance with this condition.

Drawal of Special Area Performance Grant

6.5.1 For the years 2011-2012, 2012-13, 2013-14 and 2014-15, a State Government will be eligible to draw down its share of the Special Area performance grant, shown in **Annex II**, if it complies with the following conditions:

(i) It indicates in a supplement to its budget documents the details indicated in para 6.4.2 above, specifying the agencies which will receive the special area basic and performance grant and the conditions under which it is given, including the procedure for auditing these expenditures. If these agencies are Panchayats, then the conditions mentioned in paragraphs 6.4.2 to 6.4.5 and 6.4.8 above must be satisfied. Compliance will be demonstrated as mentioned in the respective paragraphs.

(ii) If these agencies are not Panchayats, they must maintain accounts consistent with the instructions in force. These accounts should be up-to-date, duly audited by the C&AG, and the audit reports tabled, wherever so mandated. Compliance will be demonstrated by a certificate from the C&AG to this effect.

(iii) At least the district level elected functionaries and officials of these agencies must be brought under the ombudsman mentioned in para 6.4.5 above. The passage of relevant legislation and its notification will demonstrate compliance with this condition.

(iv) The stipulation in para 6.2 above regarding transfer of funds within the stipulated time is also required to be satisfied. Self-certification by the State Government, with a description of the arrangements in place, will demonstrate compliance with this condition.

6.6 State Governments will need to provide information, along with requisite certificates/documents on compliance with conditions for drawal of Performance based grant, as per **Annex-VI**, prior to the release of each tranche of the General Performance Grant and Special Area performance Grant.

7. Distribution of Performance grant in the event of non –compliance with conditions.

General Performance grant:

7.1 From the year 2011-12 onwards where a State meets the conditions specified in paras 6.4.1 to 6.4.11 above of these guidelines, it will be eligible to receive the performance grant as per its allocated share. However, where a State is unable to meet these conditions by 31 March of a particular fiscal year, it will forfeit its entitlement to the performance grant, and its entitlement will be restricted to the basic grant, subject to its submitting UCs.

7.2 The forfeited performance grant for the State will be divided into PRI and ULB components in the prescribed proportions of its allocation. In case more than one State is not eligible to draw their performance grants, the PRI and the ULB components of the general performance grant forfeited will be aggregated separately for PRIs and ULBs across all such non-performing states. The total amount of PRI and ULB performance grants forfeited for that particular year will then be distributed as under:

- (i) Fifty percent of the aggregated PRI amount so forfeited will be divided amongst all the states (both performing and non-performing) and fifty percent of the ULB amount forfeited will be distributed according to the PRI and ULB shares indicated in **Annex- III**.
- (ii) The remaining 50 per cent of the aggregate forfeited PRI performance grant and the aggregate forfeited ULB performance grant will be distributed only amongst the States that have complied with the stipulated conditions in paras 6.4.1 to 6.4.8 for PRIs and paras 6.4.1 to 6.4.11 above, in the ratio of their entitlements as specified above in **Annex III**.
- (iii) If no state is eligible, this amount shall not be disbursed.

Special Area Performance Grant

7.3 From the year 2011-12, the States concerned will be eligible to draw their respective share of the special areas basic grant and the special areas performance grant if they meet the conditions stipulated in paras 6.3 and 6.5.1 above respectively.

7.4 In case a State does not meet these conditions, its share of the special area performance grant will be forfeited and its entitlement will be restricted to only the special area basic grant as indicated in Annex II, subject to its submitting UCs for previous installments. In case more than

one State is not eligible to draw the performance grant in any year, the special area performance grant so forfeited will be aggregated across all non-performing states. The total amount forfeited will then be distributed as detailed in para 7.2 above, as per shares indicated in Annex-III.

7.5 Each State Finance Secretary would be required to provide a certificate within ten days, in the formats at Annex IV and V, of the release of each installment by Government of India, under his signature certifying the dates and amounts of local grant received by the State from the Government of India, and the dates and amounts of release of grant to the PRIs and ULBs. These certificates will be sent to the addressees mentioned in para 6.3 (ii) above.

8. Budget Provision

8.1 Ministry of Finance (Department of Expenditure) will make budget provision in Demand no.35 and release grants to eligible States.

9. Monitoring Agencies

9.1 Every State shall constitute a High Level Monitoring Committee (HLMC) headed by the Chief Secretary to the State Government and will include Finance Secretary and Secretaries of the concerned Departments as members. HLMC shall be responsible for ensuring adherence to the specific conditions in respect of each category of grant, wherever applicable.

9.2 Minutes of HLMC meetings shall be provided to the Department of Expenditure (Finance Commission Division), Ministry of Finance, Ministry of Panchayati Raj, and Ministry of Urban Development, Government of India for information.

9.3 At the Union level, separate Committees for Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) will be constituted to monitor the release of basic grants to PRIs, ULBs and Special Areas. The Committee on PRI will be chaired by Secretary, Ministry of Panchayati Raj with the Joint Secretary (FCD), Department of Expenditure and Financial Adviser (Panchayati Raj) as members and Jt. Secretary (Panchayati Raj) as member secretary. The Committee on ULB will be headed by Secretary, Ministry of Urban Development with Joint Secretary (FCD), Department of Expenditure, Financial Advisor, MoUD as members and Joint Secretary (Local Self Government), MoUD as member secretary. These committees shall meet at least twice in a year. Performance grants will be released after consultation with Committees.

10. Audit by the Controller and Auditor General:

The Comptroller and Auditor General of India would audit the release and transfer of the grant-in-aid.

(Alok Chandra)
Director (FCD)
Tel.: 011-2436 0647
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Dated 23-09-2010

**The annual share of each State of General Basic Grant and General Performance Grant For
PRIs and ULBs during 2010-15**

Sl.no	State	General Basic Grant & Performance Grant (%)		
		Panchayati Raj Institutions	Urban Local Bodies	Total
	1	2	3	4
1	Andhra Pradesh	6.066	2.227	8.293
2	Arunachal Pradesh	0.318	0.037	0.355
3	Assam	1.831	0.294	2.125
4	Bihar	5.750	0.845	6.595
5	Chhattisgarh	1.939	0.484	2.423
6	Goa	0.105	0.095	0.200
7	Gujarat	2.708	1.511	4.219
8	Haryana	1.261	0.505	1.766
9	Himachal Pradesh	0.646	0.096	0.742
10	Jammu & Kashmir	1.066	0.237	1.303
11	Jharkhand	1.760	0.494	2.254
12	Karnataka	5.228	2.312	7.540
13	Kerala	2.263	0.843	3.106
14	Madhya Pradesh	4.775	1.734	6.509
15	Maharashtra	6.382	3.688	10.070
16	Manipur	0.254	0.095	0.349
17	Meghalaya	0.363	0.093	0.456
18	Mizoram	0.234	0.109	0.343
19	Nagaland	0.354	0.089	0.443
20	Orissa	3.007	0.576	3.583
21	Punjab	1.306	0.729	2.035
22	Rajasthan	4.571	1.386	5.957
23	Sikkim	0.214	0.003	0.217
24	Tamil Nadu	3.579	2.753	6.332
25	Tripura	0.340	0.065	0.405
26	Uttar Pradesh	11.360	3.427	14.787
27	Uttarakhand	0.686	0.221	0.907
28	West Bengal	4.810	1.875	6.685
	Total	73.176	26.823	100.00

Source: Annex 10.15a & Annex 10.15b in Vol.II. of FC-XIII's report.

Annex-II

State-Wise Special Area Basic Grant and Special Area Performance Grant 2010-15(Rs. Crore)

Sl.no	State	Special Areas Basic Grant					Special Areas Performance Grant				
		2010-11	2011-12	2012-13	2013-14	2014-15	2010-11	2011-12	2012-13	2013-14	2014-15
	1	2	3	4	5	6	7	8	9	10	11
1	Andhra Pradesh	5.9	5.9	5.9	5.9	5.9	0.0	2.9	5.9	5.9	5.9
2	Assam	7.3	7.3	7.3	7.3	7.3	0.0	3.6	7.3	7.3	7.3
3	Chhattisgarh	21.1	21.1	21.1	21.1	21.1	0.0	10.5	21.1	21.1	21.1
4	Gujarat	14.4	14.4	14.4	14.4	14.4	0.0	7.2	14.4	14.4	14.4
5	Himachal Pradesh	0.3	0.3	0.3	0.3	0.3	0.0	0.1	0.3	0.3	0.3
6	Jharkhand	35.0	35.0	35.0	35.0	35.0	0.0	17.5	35.0	35.0	35.0
7	Madhya Pradesh	26.5	26.5	26.5	26.5	26.5	0.0	13.3	26.5	26.5	26.5
8	Maharashtra	7.9	7.9	7.9	7.9	7.9	0.0	3.9	7.9	7.9	7.9
9	Manipur	1.8	1.8	1.8	1.8	1.8	0.0	0.9	1.8	1.8	1.8
10	Meghalaya	4.6	4.6	4.6	4.6	4.6	0.0	2.3	4.6	4.6	4.6
11	Mizoram	1.8	1.8	1.8	1.8	1.8	0.0	0.9	1.8	1.8	1.8
12	Nagaland	4.0	4.0	4.0	4.0	4.0	0.0	2.0	4.0	4.0	4.0
13	Orissa	21.6	21.6	21.6	21.6	21.6	0.0	10.8	21.6	21.6	21.6
14	Rajasthan	3.6	3.6	3.6	3.6	3.6	0.0	1.8	3.6	3.6	3.6
15	Tripura	2.4	2.4	2.4	2.4	2.4	0.0	1.2	2.4	2.4	2.4
16	West Bengal	1.6	1.6	1.6	1.6	1.6	0.0	0.8	1.6	1.6	1.6
	Total	159.7	159.7	159.7	159.7	159.7	0.0	79.7	159.7	159.7	159.7

Source: Annex 10.15c & Annex 10.15d in Vol.II of FC-XIII's report.

State wise share of Local Bodies & Special Areas

Sl.no.	State	(%)		
		Panchayati Raj Institutions	Urban Local Bodies	Special Area
1	Andhra Pradesh	8.29	8.30	3.67
2	Arunachal Pradesh	0.43	0.14	-
3	Assam	2.50	1.10	4.56
4	Bihar	7.86	3.15	-
5	Chhattisgarh	2.65	1.81	13.21
6	Goa	0.14	0.35	-
7	Gujarat	3.70	5.63	9.03
8	Haryana	1.72	1.88	-
9	Himachal Pradesh	0.88	0.36	0.17
10	Jammu & Kashmir	1.46	0.88	-
11	Jharkhand	2.41	1.84	21.92
12	Karnataka	7.14	8.62	-
13	Kerala	3.09	3.14	-
14	Madhya Pradesh	6.52	6.47	16.60
15	Maharashtra	8.72	13.75	4.93
16	Manipur	0.35	0.35	1.10
17	Meghalaya	0.50	0.35	2.88
18	Mizoram	0.32	0.41	1.11
19	Nagaland	0.48	0.33	2.49
20	Orissa	4.11	2.15	13.53
21	Punjab	1.78	2.72	-
22	Rajasthan	6.25	5.17	2.28
23	Sikkim	0.29	0.01	1.52
24	Tamil Nadu	4.89	10.26	-
25	Tripura	0.47	0.24	0.99
26	Uttar Pradesh	15.52	12.78	-
27	Uttarakhand	0.94	0.82	-
28	West Bengal	6.57	6.99	-
	Total	100.0	100.0	100.0

Source: Annex 10.12, Annex 10.13 and Annex 10.6, Vol.2 of FC-XIII report.

CONSOLIDATED INFORMATION ON ALLOCATION AND RELEASE OF THE LOCAL BODIES GRANT RECOMMENDED BY THIRTEENTH FINANCE COMMISSION FOR **PRIs** FOR THE 1st /2nd INSTALMENT FOR YEAR 20....AND FOR CUMULATIVE INSTALMENTS RELEASED

Part-A - General Information

1. Whether elections to PRIs have been held ? (Yes/No)

2. Devolution of functions/powers, functionaries/personnel and resources/funds to PRIs as envisaged in Schedule XI of the Constitution:

Sl.no.	Matters transferred with:	Information as at end of the last financial year.
1.	Functions/powers	List (may be attached on separate sheet)
2.	Functionaries/personnel	Number
3.	Resources/funds	Amount (Rs.Lakh)

Part-B – Detailed break up of Allocation/Releases (Rs. Lakh)

Sl.no.		1 st /2 nd instalment of year 20.... *				Cumulative 2010-15	
		Basic Grant	Performance Grant	Total	Date	Basic Grant	Performance Grant
1.	Local Bodies Grant received from the Centre						
2.	Grant released to local bodies						
3.	Grant released as percentage of grant received from Central Govt.						

* Please out strike whichever not applicable

3. Certified that the Local Bodies Grants have been electronically transferred to the elected local bodies within 5 days of receipt of grant from the Central Govt./ within 10 days of receipt of grant from the Central Govt. through alternative channels where easily accessible banking infrastructure is not available.

FINANCE SECRETARY, GOVERNMENT OF _____

CONSOLIDATED INFORMATION ON ALLOCATION AND RELEASE OF THE LOCAL BODIES GRANT RECOMMENDED BY THIRTEENTH FINANCE COMMISSION FOR ULBs FOR THE 1st /2nd INSTALMENT FOR YEAR 20....AND FOR CUMULATIVE INSTALMENTS RELEASED

Part-A: - General Information

1. Whether elections to ULBs have been held (Yes/No)
2. Devolution of functions/powers, functionaries/personnel and resources/funds to local bodies as envisaged in Schedule XII of the Constitution:

Sl.no.	Matters transferred with:	Information as at end of the last Financial year.
1.	Functions/powers	List (may be attached on separate sheet)
2.	Functionaries/personnel	Number
3.	Resources/funds	Amount (Rs.Lakh)

Part-B: – Detailed break up of Allocation/Releases (Rs. Lakh)

Sl. no.		1st /2nd instalment of year 20.... *				Cumulative 2010-15		
		Basic Grant	Performance Grant	Total	Date	Basic Grant	Performance Grant	Total
1.	Local Bodies Grants received from the Centre							
2.	Grants released to local bodies							
3.	Grants released as percentage of grant received from Central Govt.							

* Please out strike whichever not applicable

Part-C: Break-up of grant spent by Local Bodies Grants (Rs. Lakh)

Sl.no .	Particulars	Last instalment		Cumulative	
		Amount	% of Total	Amount	% of Total
1	Water Supply				
2	Sanitation				
3	Solid Waste Management				
4	Drainage				
5	E-governance				
6	Transportation				
7	Salary and wages				
8	Strengthening fire services				
9.	Strengthening local fund audit department				
10	Others				
	Total				

3. Certified that the Local Body Grants have been electronically transferred to the elected local bodies within 5 days, from the date of release of grants by the Central Govt. / within 10 days through alternative channels where easily accessible banking channels are not available.

FINANCE SECRETARY, GOVERNMENT OF _____

INFORMATION REGARDING COMPLIANCE OF CONDITIONS FOR DRAWAL OF PERFORMANCE BASED GRANT FOR LOCAL BODIES UNDER THE THIRTEENTH FINANCE COMMISSION (2011-12 TO 2014-15) - AS ON 31 MARCH _____

Conditions	Corresponding paras in guidelines	Status of Compliance (Documents/ Certificates to be enclosed wherever required in support of the compliance)
1.General Conditions	Paras 6.1 and 6.2	
2. Finance, Accounts and Budget.	Paras 6.4.2 & 6.4.3	
3.Audit of PRIs/ULB	Para 6.4.4	
4. Ombudsman	Para 6.4.5	
5. Electronic Transfer of Funds within 5 days.	Para 6.4.6	
6. SFCs	Para 6.4.7	
7.Levy of Property Tax	Para 6.4.8	
8.Property Tax Board	Para 6.4.9	
9.Service Delivery Benchmarks	Para 6.4.10	
10. Disaster Management	Para 6.4.11	

Note: In the case of Special Area Performance Grant, the concerned States will provide information in respect of the conditions applicable to them as per Para 6.5.1 of the guidelines.

FINANCE SECRETARY, GOVERNMENT OF _____

उत्तराखण्ड शासन
शहरी विकास अनुभाग-01
संख्या /IV(1)-2011-1(57) 2010
देहरादून, दिनांक: 20 मई, 2011

अधिसूचना

उत्तर प्रदेश नगर निगम अधिनियम, 1959 (उत्तर प्रदेश अधिनियम संख्या-2 सन् 1959) (उत्तराखण्ड राज्य में यथाप्रवृत्त) की धारा 3 की उप धारा (2) के साथ पठित संविधान के अनुच्छेद 243 थ के खण्ड (2) के अधीन शक्ति और इस निमित्त समस्त अन्य समर्थकारी शक्तियों का प्रयोग करके, राज्यपाल नगरपालिका परिषद्, हरिद्वार के वर्तमान लघुत्तर नगरीय क्षेत्र को संविधान के भाग 9-क के प्रयोजनों के लिए वृहत्तर नगरीय क्षेत्र के रूप में विनिर्दिष्ट करते हैं, और अग्रेतर संविधान के अनुच्छेद 243-त के खण्ड (घ) के अधीन अधिसूचित करते हैं कि उक्त वृहत्तर नगरीय क्षेत्र में समाविष्ट क्षेत्र नगरनिगम, हरिद्वार का प्रादेशिक क्षेत्र होगा।

(डॉ० रणबीर सिंह)
प्रमुख सचिव।

संख्या 442 (1) /IV(1)-2011-1(57) 2010 तददिनांकित

प्रतिलिपि :- निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित :-

1. निजी सचिव मा० मुख्यमंत्री, उत्तराखण्ड शासन को मा० मुख्यमंत्री जी के संज्ञानार्थ।
2. निजी सचिव मा० शहरी विकास मंत्री, उत्तराखण्ड शासन को मा० शहरी विकास मंत्रीजी के संज्ञानार्थ।
3. निजी सचिव, मुख्य सचिव, उत्तराखण्ड शासन को मुख्य सचिव महोदय के संज्ञानार्थ।
4. समस्त प्रमुख सचिव/सचिव उत्तराखण्ड शासन।
5. आयुक्त गढ़वाल मण्डल एवं कुमाँऊ मण्डल, पौड़ी/नैनीताल।
6. निदेशक शहरी विकास विभाग, उत्तराखण्ड देहरादून।
7. सचिव, राज्य वित्त आयोग, उत्तराखण्ड, देहरादून।
8. समस्त जिलाधिकारी, उत्तराखण्ड।
9. निदेशक, एन० आई० सी० सचिवालय परिसर देहरादून।
10. गार्ड फाईल।

आज्ञा से
(निधि मणि त्रिपाठी)
अपर सचिव।

उत्तराखण्ड शासन
शहरी विकास अनुभाग-01
संख्या /IV(1)-2011-1(57) 2010
देहरादून, दिनांक 20 मई, 2011

अधिसूचना

उत्तर प्रदेश नगर निगम अधिनियम, 1959 (उत्तर प्रदेश अधिनियम संख्या-2 सन् 1959) (उत्तराखण्ड राज्य में यथापवत्त) की धारा 3 की उप धारा (2) के साथ पठित संविधान के अनुच्छेद 243 थ के खण्ड (2) के अधीन शक्ति और इस निमित्त समस्त अन्य समर्थकारी शक्तियों का प्रयोग करके, राज्यपाल अधिसूचना संख्या 492/IV(1)-2011-1(57) 2010 दिनांक 20 मई, 2011 के क्रम में नगरपालिका परिषद, हरिद्वार को वर्तमान लघुत्तर नगरीय क्षेत्र को संविधान के भाग 9-क के प्रयोजनों के लिए वृहत्तर नगरीय क्षेत्र के रूप में उच्च्यकृत करते हुए विनिर्दिष्ट किये जाने के कारण नगर निगम अधिनियम 1959 की धारा 8-कक(क) में प्रदत्त अधिकारों का प्रयोग करते हुए नगर पालिका परिषद हरिद्वार को विघटित करते हैं, एवं वर्तमान बोर्ड के विघटन के उपरान्त नगर निगम के संचालन नगर निगम अधिनियम 1959 की धारा 8-कक(ख) में प्रदत्त अधिकारों का प्रयोग करते हुए नगर निगम के संचालन हेतु जिलाधिकारी हरिद्वार को प्रशासक के रूप में नियुक्त करने हेतु अधिसूचित करते हैं।

(डॉ० रणबीर सिंह)
प्रमुख सचिव।

संख्या 494 (1)/IV(1)-2011-1(57) 2010 तद्विनांकित

प्रतिलिपि :- निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. निजी सचिव मा० मुख्यमंत्री, उत्तराखण्ड शासन को मा० मुख्यमंत्री जी के संज्ञानार्थ।
2. निजी सचिव मा० शहरी विकास मंत्री, उत्तराखण्ड शासन को मा० शहरी विकास मंत्रीजी के संज्ञानार्थ।
3. निजी सचिव, मुख्य सचिव, उत्तराखण्ड शासन को मुख्य सचिव महोदय के संज्ञानार्थ।
4. समस्त प्रमुख सचिव/सचिव उत्तराखण्ड शासन।
5. आयुक्त गढ़वाल मण्डल एवं कुमाऊँ मण्डल, पीछी/नैनीताल।
6. निदेशक शहरी विकास विभाग, उत्तराखण्ड देहरादून।
7. सचिव, राज्य वित्त आयोग, उत्तराखण्ड, देहरादून।
8. समस्त जिलाधिकारी, उत्तराखण्ड।
9. निदेशक, एन० आई० सी० सचिवालय परिसर देहरादून।
10. गार्ड फाईल।

आज्ञा से
(निधि मणि त्रिपाठी)
अपर सचिव।

उत्तराखण्ड शासन
शहरी विकास अनुभाग-01
संख्या /IV(1)-2011-1(57) 2010
देहरादून, दिनांक 20 मई, 2011

अधिसूचना

उत्तर प्रदेश नगर निगम अधिनियम, 1959 (उत्तर प्रदेश अधिनियम संख्या-2 सन् 1959) (उत्तराखण्ड राज्य में यथापूर्वतः) की धारा 3 की उप धारा (2) के साथ पठित संविधान के अनुच्छेद 243 थ के खण्ड (2) के अधीन शक्ति और इस निमित्त समस्त अन्य समर्थकारी शक्तियों का प्रयोग करके, राज्यपाल अधिसूचना संख्या 493 /IV(1)-2011-1(57) 2010 दिनांक 20 मई, 2011 के क्रम में नगरपालिका परिषद, हल्द्वानी-काठगोदाम को वर्तमान लघुत्तर नगरीय क्षेत्र को संविधान के भाग 9-क के प्रयोजनों के लिए वृहत्तर नगरीय क्षेत्र के रूप में उच्चीकृत करते हुए विनिर्दिष्ट किये जाने के कारण नगर निगम अधिनियम 1959 की धारा 8-कक(क) में प्रदत्त अधिकारों का प्रयोग करते हुए नगर पालिका परिषद हल्द्वानी-काठगोदाम को विघटित करते हैं, एवं वर्तमान बोर्ड के विघटन के उपरान्त नगर निगम के संचालन नगर निर्गम अधिनियम 1959 की धारा 8-कक(ख) में प्रदत्त अधिकारों का प्रयोग करते हुए नगर निगम के संचालन हेतु जिलाधिकारी नैनीताल को प्रशासक के रूप में नियुक्त करने हेतु अधिसूचित करते हैं।

(डॉ० रणबीर सिंह)
प्रमुख सचिव।

संख्या 495(1)/IV(1)-2011-1(57) 2010 तददिनांकित

प्रतिलिपि :- निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. निजी सचिव मा० मुख्यमंत्री, उत्तराखण्ड शासन को मा० मुख्यमंत्री जी के संज्ञानार्थ।
2. निजी सचिव मा० शहरी विकास मंत्री, उत्तराखण्ड शासन को मा० शहरी विकास मंत्रीजी के संज्ञानार्थ।
3. निजी सचिव, मुख्य सचिव, उत्तराखण्ड शासन को मुख्य सचिव महोदय के संज्ञानार्थ।
4. समस्त प्रमुख सचिव/सचिव उत्तराखण्ड शासन।
5. आयुक्त गढ़वाल मण्डल एवं कुमाँऊ मण्डल, पौड़ी/नैनीताल।
6. निदेशक शहरी विकास विभाग, उत्तराखण्ड देहरादून।
7. सचिव, राज्य वित्त आयोग, उत्तराखण्ड, देहरादून।
8. समस्त जिलाधिकारी, उत्तराखण्ड।
9. निदेशक, एन० आई० सी० सचिवालय परिसर देहरादून।
10. गार्ड फाईल।

आज्ञा से
(निधि मणि त्रिपाठी)
अपर सचिव।

उत्तराखण्ड शासन
शहरी विकास अनुभाग-01
संख्या /IV(1)-2011-1(57) 2010
देहरादून, दिनांक: 20 मई, 2011

अधिसूचना

उत्तर प्रदेश नगर निगम अधिनियम, 1959 (उत्तर प्रदेश अधिनियम संख्या-2 सन् 1959) (उत्तराखण्ड राज्य में यथापूर्वत्व) की धारा 3 की उप धारा (2) के साथ पठित संविधान के अनुच्छेद 243 थ के खण्ड (2) के अधीन शक्ति और इस निमित्त समस्त अन्य कार्यकारी शक्तियों का प्रयोग करके, राज्यपाल नगरपालिका परिषद हल्द्वानी-काठगोदाम के अन्तर्गत लघुत्तर नगरीय क्षेत्र को संविधान के भाग 9-क के प्रयोजनों के लिए वृहत्तर नगरीय क्षेत्र के रूप में विनिर्दिष्ट करते हैं, और अग्रेतर संविधान के अनुच्छेद 243-त के खण्ड (घ) के अधीन अधिसूचित करते हैं कि उक्त वृहत्तर नगरीय क्षेत्र में समाविष्ट क्षेत्र नगर निगम, हल्द्वानी-काठगोदाम का प्रादेशिक क्षेत्र होगा।

(डॉ० रणबीर सिंह)
प्रमुख सचिव।

संख्या 493 (1)/IV(1)-2011-1(57) 2010 तददिनांकित

प्रतिलिपि :- निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित :-

1. निजी सचिव मा० मुख्यमंत्री, उत्तराखण्ड शासन को मा० मुख्यमंत्री जी के संज्ञानार्थ।
2. निजी सचिव मा० शहरी विकास मंत्री, उत्तराखण्ड शासन को मा० शहरी विकास मंत्रीजी के संज्ञानार्थ।
3. निजी सचिव, मुख्य सचिव, उत्तराखण्ड शासन को मुख्य सचिव महोदय के संज्ञानार्थ।
4. समस्त प्रमुख सचिव/सचिव उत्तराखण्ड शासन।
5. आयुक्त गढ़वाल मण्डल एवं कुमाँऊ मण्डल, पौड़ी/नैनीताल।
6. निदेशक शहरी विकास विभाग, उत्तराखण्ड देहरादून।
7. सचिव, राज्य वित्त आयोग, उत्तराखण्ड, देहरादून।
8. समस्त जिलाधिकारी, उत्तराखण्ड।
9. निदेशक, एन० आई० सी० सचिवालय परिसर देहरादून।
10. गार्ड फाईल।

आज्ञा से
(निधि मणि त्रिपाठी)
अपर सचिव।

अनुलग्नक: 6-क
प्रस्तर-6.2

संख्या 1232/IV(2)-10-12(सा)/10

प्रेषक,
एस0राजू,
प्रमुख सचिव,
उत्तराखण्ड शासन।

सेवा में,
1- मुख्य नगर अधिकारी,
नगर निगम, देहरादून।
2- समस्त अधिशासी अधिकारी,
नगर पालिका परिषद्/नगर पंचायत,
उत्तराखण्ड।

देहरादून: दिनांक 19 जुलाई, 2010

शहरी विकास अनुभाग-2

विषय:-नगर निकायों के अन्तर्गत सम्पत्ति कर को लगाये जाने के सम्बन्ध में।

महोदय,

उपर्युक्त विषय पर मुझे यह कहने का निदेश हुआ है वर्तमान में उत्तराखण्ड राज्य में नगर निकायों के अन्तर्गत सम्पत्ति कर को लगाये जाने हेतु व्यापक सुधार की आवश्यकता है जिस हेतु कर सुधार समिति के गठन की कार्यवाही शासन स्तर पर गतिमान है।

2. अतः जब तक कर सुधार समिति द्वारा अध्ययन कर रिपोर्ट प्रस्तुत नहीं की जाती है और शासन द्वारा कर सुधार की प्रक्रिया तय नहीं हो जाती है, तब तक समस्त स्थानीय निकायों द्वारा वर्तमान में जो भी सम्पत्ति कर निर्धारित है उनकी वसूली की कार्यवाही पूर्व की भाँति ही की जाय एवं यदि किसी भी प्रकार की वृद्धि प्रस्तावित हो तो शासन की पूर्व अनुमति प्राप्त कर ली जाय।

भवदीय,

(एस0राजू)
प्रमुख सचिव

संख्या 1232/IV(2)-2010 तददिनांकित

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

- 1- आयुक्त, गढ़वाल एवं कुमायूँ मण्डल, पौड़ी/नैनीताल।
- 2- निदेशक, शहरी विकास निदेशालय, उत्तराखण्ड देहरादून।
- 3- समस्त जिलाधिकारी, उत्तराखण्ड।
- 4- निदेशक, एन0आई0सी0, देहरादून को इस आशय से प्रेषित कि उक्त शासनादेश को शहरी विकास विभाग के शासनादेशों में सम्मिलित करने का कष्ट करें।
- 5- गार्ड फाईल।

आज्ञा से,
(निधिमणि त्रिपाठी)
अपर सचिव।

Annexure-VIII-A

Para 8.17,8.18)

List of ULBs under special circumstances

Name of ULBs

Nagar Nigam

Dehradun (N.N.)

State capital

Nagar Palika Parishad

Hardwar

DHQ

Almora

DHQ

Bageshwar

DHQ

Chamoli

DHQ

Nainital

DHQ

Pauri

DHQ

Pithoragarh

DHQ

Tehri

DHQ

Rudrapur

DHQ

Uttarkashi

DHQ

Rudraprayag

DHQ

Nagar Panchayat

1. Champawat

DHQ

Yatra Route

Nagar Palika Parishads

Joshimath

Rishikesh

Srinagar

Narendranagar

Nagar Panchayats

Gochar

Karanprayag

Nandprayag

Champawat

Dharchula

Devprayag

Muni-ki-reti

Badkot

Tourist

Nagar Palika Parishads

Mussoorie

Annexure-IX-A
(Para 10.19)

116/14148/10

Office of the Director of Urban Affairs,
Thiruvananthapuram, Dated 01/11/2010.

NOTE

Sub:- Staff Pattern norms-Urban local bodies of Kerala

Ref:- Fax message No.771/PRC/2010 dated 28/10/2010 of the Resident
Commissioner, Government of Uttarakhand, New Delhi

The staff standardization of Urban Local Bodies in Kerala is determined on the basis of a work study report prepared by the P& A R Department conducted in 1996. The norms followed by this department on the basis of the above study is as follows.

I. Administration

(a) one post of P.A to Secretary in all Gr.I and Gr.II Municipalities.

(b) Superintendent

One superintendent for every 6 clerks

(c) Head Clerk

one post of Head Clerk for every 3 to 5 clerks

II. Clerical Staff

	1 st Grade Municipality	2 nd Grade Municipality	3 rd Grade Municipality
a) General Correspondence	4 to 6	4 to 6	1 to 2
b) Accounts	3	2	1
c) Council	1	1	} 1
d) Records	1	1	
e) For every 5000 assessment of property tax or part of there of exceeding 2000 assessments	1	1	1
f) For every 100 contingent workers or part these of exceeding 50	1	1	1
g) For every 2500 licenses or part of there of exceeding 50	1	1	1
h) Town Planning and Public works	4	3	2

III. Tax collection

The norms suggested for the post of Bill Collector is that one Bill Collector for every 3000 bills of Property Tax and one Bill Collector for every 10,000 bills of Profession Tax. There is one post of Revenue Inspector for every 5 Bill Collectors (Minimum one post of Revenue Inspector in each municipality).

IV. Sanitation & Health activities

For fixing the staff pattern of Health wing, Municipalities are grouped in 4 groups on the basis of population.

Group I	Municipalities have population between 60,000 to 1,76,000
Group II	Municipalities have population between 46,000 to 60,000
Group III	Municipalities have a population between 26000 to 46000
Group IV	Municipalities have a population below 26,000

The staff pattern of the above four groups as follows

Posts	Group I	Group II	Group II	Group IV
HI I	1	1	1	1
HI II	6	2	1	1
JHI I	6	4	2	1
JHI II	12	8	4	3

HI - Health Inspector

JHI - Junior Health Inspector

Sd/-

Director of Urban affairs (in-charge)

To

The Resident Commissioner
Government of Uttarakhand
New Delhi

J V 01/11/

Annexure 3
NORMS PROPOSED FOR STAFFING PATTERN IN ULBs OF ANDHRA PRADESH
ADMINISTRATION

Sl. No.	Post	Urban Local Bodies - Population size						Remarks
		10 lakhs and above	5 lakhs and above and below 10 lakhs	3 lakhs and above and below 5 lakhs	1 lakh and above and below 3 lakhs	40,000 and above and below 1 lakh	Below 40,000	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Commissioner	In the cadre of IAS	In the cadre of Addl. Dir. of MA	In the cadre of Regl. Dir. of MA	In the cadre of Jt. Dir. of MA	As per grade of ULB	As per grade of ULB	* With regard to Municipalities as per grade of ULB.
2.	Addl. Commissioner	In the cadre of Addl. Dir. Of M.A.	In the cadre of Sel. Gr. M.C.	In the cadre of Spl. Gr. M.C.	*1 In the cadre of Spl. Gr. M.C.	--	--	*for Municipalities no Addl. Commr. post is suggested
3.	Secretary	In the cadre of Spl. Gr. M.C.	In the cadre of First Gr. M.C.	In the cadre of First Gr. M.C.	*1 in the cadre of First Gr. M.C.	--	--	*for Municipalities, no Secretary post is suggested
4.	Asst. Commissioner	--	--	--	*1 in the cadre of Second Gr. M.C.	--	--	*for Municipalities only
5.	Asst. Commissioner (Adm.)	1	1	1	*1	--	--	The existing post of Manager may be re-designated as Asst. Commissioner (Adm.) as in the case of GHMC. *for Corporations only
6.	Public Relation Officer	1 (in the cadre of Dist. P.R.O)	1 (in the cadre of Divl. P.R.O)	1 (in the cadre of Divl. P.R.O)	*1 (in the cadre of Divl. P.R.O)	--	--	Officers will be taken on deputation from I&PR Dept. *for Corporations only
7.	Education Officer (in the category of Dy. Educational Officer)	1	1	1	*1	--	--	Officers will be taken on deputation from Education Dept. *for Corporations only

Sl.	Post	Urban Local Bodies - Population size						Remarks
		10 lakhs and above	5 lakhs and above and below 10 lakhs	3 lakhs and above and below 5 lakhs	1 lakh and above and below 3 lakhs	40,000 and above and below 1 lakh	Below 40,000	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
8.	Manager	--	--	--	1	1	1	In the relevant category of Managers (Category I, II and III of APMSS) depending on grade of the Municipality. But not in Corporations.
	Superintendent	11 (7+4) One for each section excluding accounts, viz., 1. Admn. 2. Revenue. 3. Secretary 4. Public Health. 5. Engineering. 6. Town Planning 7. UPA. + 1 for each circle.	9 (7+2) One for each section excluding accounts, viz., 1. Admn. 2. Revenue. 3. Secretary 4. Public Health. 5. Engineering. 6. Town Planning 7. UPA. + 1 for each circle.	7 One for each section excluding accounts, viz., 1. Admn. 2. Revenue. 3. Secretary 4. Public Health. 5. Engineering. 6. Town Planning 7. UPA.	*7 One for each section excluding accounts, viz., 1. Admn. 2. Revenue. 3. Secretary 4. Public Health. 5. Engineering. 6. Town Planning 7. UPA.	--	--	*for Corporations only

Urban Local Bodies - Population size

Post	10 lakhs and above	5 lakhs and above and below 10 lakhs	3 lakhs and above and below 5 lakhs	1 lakh and above and below 3 lakhs	40,000 and above and below 1 lakh	Below 40,000	Remarks
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sr. Assistant	22 (@ two Sr. Assts. per section)	18 (@ two Sr. Assts. per section)	14 (@ two Sr. Assts. per section)	*14 & **6 (@ one Sr. Asst. per section)	6 (@ one Sr. Asst. per section)	#3	*for Corporations **for Mpls. # One Asst. per 2 sections - These posts are exclusive of the posts in the schools.
Jr. Assistant	33 (@ three Jr. Assts. per section)	18 (@ two Jr. Assts. per section)	14 (@ two Jr. Assts. per section)	*14 & **12 (@ two Jr. Assts. per section)	6 (@ one Jr. Asst. per section)	#3	*for Corporations **for Mpls. # One Asst. per 2 sections - These posts are exclusive of the posts in the schools.
Sr. Signographer (PA to Commr.)	7	5	3	1	1	1	One Sr. Steno each for Commissioner, Addl. Commr. & Dy. Commr. in Mpl Corps., and one senior steno for Commr. in Mpties.
Typist	Existing posts to be continued	Existing posts to be continued	Existing posts to be continued	Existing posts to be continued	Existing posts to be continued	Existing posts to be continued	Existing incumbents will be continued till they vacate the posts

Post	Urban Local Bodies – Population size						Remarks
	10 lakhs and above	5 lakhs and above and below 10 lakhs	3 lakhs and above and below 5 lakhs	1 lakh and above and below 3 lakhs	40,000 and above and below 1 lakh	Below 40,000	
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Record Assistant	Existing posts to be retained	Existing posts to be retained	Existing posts to be retained	Existing posts to be retained	Existing posts to be retained	Existing posts to be retained	There is wide divergence in the number as well as duties of Record Assts in various Mpl. Corps/ Mplties. Hence existing posts may be retained.
System Manager	2	1	1	1	1	1	These posts are essentially required in view of computerization taking place in ULBs.
System Assistants / Data Entry Operator	5	2	2	1	1	1	

Annexure-4

NORMS PROPOSED FOR STAFFING PATTERN IN ULBs OF ANDHRA PRADESH

REVENUE

Sl. No.	Post	Urban Local Bodies - Population size						Remarks
		10 lakhs and above	5 lakhs and above and below 10 lakhs	3 lakhs and above and below 5 lakhs	1 lakh and above and below 3 lakhs	40,000 and above and below 1 lakh	Below 40,000	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Additional Commissioner	1	--	--	--	--	--	In the cadre of Addl. Director of Mpl. Admn.
2.	Deputy Commissioner	--	1	1	*1	--	--	In the cadre of Spl. Grade Mpl. Commr. *for Corporations only
3.	Deputy Commissioner (Circle Offices)	4 One for each circle	2 One for each circle	--	--	--	--	In the cadre of Spl. Grade Mpl. Commr.
4.	Revenue Officer	8 Two for each circle	4 Two for each circle	2	*1	**1	--	Covered under A.P. Municipal Ministerial Subordinate Service Rules. *Category II **Category III
5.	UD Revenue Inspector	One for 4 Bill Collectors	One for 4 Bill Collectors	One for 4 Bill Collectors	One for 4 Bill Collectors	One for 4 Bill Collectors	One for 4 Bill Collectors	In the cadre of Senior Assistant. There shall be at least one RI in every ULB
6.	Bill Collector	One for 3,000 Assessments	One for 3,000 Assessments	One for 3,000 Assessments	One for 3,000 Assessments	One for 3,000 Assessments	One for 3,000 Assessments	

Annexure-5

NORMS PROPOSED FOR STAFFING PATTERN IN ULBs OF ANDHRA PRADESH

ACCOUNTS

Sl No.	Post	Urban Local Bodies - INCOME RANGE						Remarks
		Above Rs. 100 crores	Above Rs. 50 crores upto Rs. 100 crores	Above Rs. 20 crores upto Rs. 50 crores	Above Rs. 10 crores upto Rs. 20 crores	Above Rs. 3 crores upto Rs. 10 crores	Upto Rs. 3 crores	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Examiner of Accounts	1	1	1	-	-	-	In the cadre of Deputy Director of State Audit Department
2	Accounts Officer	2	1	1	1	-	-	
3	Junior Accounts Officer	2	1	1	0	1	1	Norms proposed vide Govt. Memo.No.20331/G1/2004-38, dated 5.3.2008
4	Senior Accountant	6	4	3	3	2	1	
5	Junior Accountant	8	6	5	3	2	1	

FORMS PROPOSED FOR STAFFING PATTERN IN ULBs OF ANDHRA PRADESH

PUBLIC HEALTH & SANITATION

Sl No.	Post	Urban Local Bodies - Population size						Remarks
		10 lakhs and above	5 lakhs and above and below 10 lakhs	3 lakhs and above and below 5 lakhs	1 lakh and above and below 3 lakhs	40,000 and above and below 1 lakh	Below 40,000	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Chief Medical Officer of Health	1	1	--	--	--	--	In the cadre of Civil Surgeon
2	Asst. Medical Officer of Health	4 (One for each Circle)	2 (One for each Circle)	--	--	--	--	In the cadre of Asst. Civil Surgeon
3	Municipal Health Officer	--	--	1	1	--	--	In the cadre of Asst. Civil Surgeon
4	Sanitary Supervisor	One for every 5 Sanitary Inspectors	One for every 5 Sanitary Inspectors	One for every 5 Sanitary Inspectors	*One for every 5 Sanitary Inspectors	--	--	In municipalities, existing incumbents will be continued till they vacate the posts. *for Corporations only.
5	Sanitary Inspector	One for every 40,000 Population	One for every 40,000 Population	One for every 40,000 Population	One for every 40,000 Population	One for every 40,000 Population	*One for every 40,000 Population	In municipalities, existing incumbents will be continued till they vacate the posts. *subject to minimum of one post
6	Health Assistant / Birth & Death Registrar	One for every 1 lakh population	One for every 1 lakh population	One for every 1 lakh population	2	2	2	
7	Sanitary Maistry / Sanitary Jawan	Three for one Sanitary Inspector	Three for one Sanitary Inspector	Three for one Sanitary Inspector	Three for one Sanitary Inspector	Three for one Sanitary Inspector	Three for one Sanitary Inspector	In municipalities, existing incumbents will be continued till they vacate the posts.

Annexure-7

NORMS PROPOSED FOR STAFFING PATTERN IN ULBs OF ANDHRA PRADESH

ENGINEERING

Sl. No.	Post	Urban Local Bodies – Population size						Remarks
		10 lakhs and above	5 lakhs and above and below 10 lakhs	3 lakhs and above and below 5 lakhs	1 lakh and above and below 3 lakhs	40,000 and above and below 1 lakh	Below 40,000	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Chief Engineer	1	--	--	--	--	--	In the cadre of Chief Engineer (PH)
2.	PA to Chief Engineer	1	--	--	--	--	--	In the cadre of EE(PH)
3.	Superintending Engineer	One for every 5 lakh population One for Environmental Engineering	1	1	--	--	--	In the cadre of SE (PH)
4.	PA to Superintending Engineer	One for each SE	1	1	--	--	--	In the cadre of DyEE(PH)
5.	Executive Engineer / Municipal Engineer Gr.I	Two for each SE	One for every 2 lakh population + 1 for Env.Engg	2 + 1 for Env.Engg	1	--	--	In the cadre of EE(PH)
6.	Dy. Executive Engineer / Municipal Engineer Gr.II	Two for each EE	Two for each EE	4	2 + 1 for Env.Engg	1	--	In the cadre of Dy. EE (PH)
7.	Asst. Enggr. / A.E.E. / M.E.Gr.III	--	--	--	--	1 for Env.Engg	1 for Env.Engg	In the cadre of AE / AEE(PH)

Sl. No.	Post	Urban Local Bodies - Population size							Remarks
		10 lakhs and above	5 lakhs and above and below 10 lakhs	3 lakhs and above and below 5 lakhs	1 lakh and above and below 3 lakhs	40,000 and above and below 1 lakh	Below 40,000		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
8.	Horticulture Officer	1 In the cadre of Asst.Dir.	1 In the cadre of Asst.Dir.	1 in the cadre of Asst.Dir.	1 in the cadre of Hort. Officer	-	-	On deputation from Horticulture Department.	
9.	Municipal Asst. Executive Engineer / Municipal Asst. Engineer	One for 40,000 Population + Two for S.E. Office and One for E.E. office	One for 40,000 Population + Two for S.E. Office and One for E.E. office	One for 40,000 Population + Two for S.E. Office and One for E.E. office	5	2	1	One Electrical MAE for every 4 MAEs (Min. One)	
10.	Draughtsman	One for each EE	2	2	1	1	1	-	
11.	Work Inspector / Technical Maistry	One for each MAE / AME	8	8	4	2	1	-	
12.	CAD / GIS Operator	2	1	1	1	1	1	-	

Note: Proposed posts for GVMC / VMC are worked out with reference to the norms for the reason that these corporations require posts as per the works taken under JNNURM.

Annexure 8

NORMS PROPOSED FOR STAFFING PATTERN IN ULBs OF ANDHRA PRADESH
TOWN PLANNING

Sl. No.	Post	Urban Local Bodies - Population size						Remarks
		10 lakhs and above (3)	5 lakhs and above and below 10 lakhs (4)	3 lakhs and above and below 5 lakhs (5)	1 lakh and above and below 3 lakhs (6)	40,000 and above and below 1 lakh (7)	Below 40,000 (8)	
1.	Chief City Planner	1	--	--	--	--	--	In the cadre of Director of Town & Country Planning (9)
2.	City Planner	One for every 10 lakh population with minimum of 2 4	1	--	--	--	--	In the cadre of Joint Director of Town & Country Planning
3.	Deputy City Planner	Two for each City Planner with minimum of 4 8	2	1	--	--	--	In the cadre of Dy. Director of Town & Country Planning
4.	Asst. City Planner / Town Planning Officer (Selection Grade)	Two for each Dy. City Planner with minimum of 8	4	2	1	--	--	In the cadre of Asst. Director of Town & Country Planning
5.	Town Planning Officer (Special Grade)	--	1	--	--	1	--	--
6.	Town Planning Officer (Ordinary Grade)	--	--	--	--	--	--	--
7.	Transportation Planner	*1	*1	**1	**1	--	--	* In the cadre of Dy. Director of Town & Country Planning ** In the cadre of Asst. Director of Town & Country Planning

Sl. No.	Post	Urban Local Bodies - Population size						Remarks
		10 lakhs and above	5 lakhs and above and below 10 lakhs	3 lakhs and above and below 5 lakhs	1 lakh and above and below 3 lakhs	40,000 and above and below 1 lakh	Below 40,000	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
8.	Town Planning Supervisor	One for every 60,000 population	One for every 60,000 population	One for every 60,000 population	One for every 60,000 population (Min.2)	2	1	-
9.	Town Planning Building Overseer	One for every 40,000 population	One for every 40,000 population	One for every 40,000 population	One for every 40,000 population (Min.4)	4	2	-
10.	Tracer	One for every 2 lakh population	One for every 2 lakh population	One for every 2 lakh population	1	1	1	-
11.	CAD / GIS Operator	4	2	2	1	1	1	New post to be outsourced
12.	Town Surveyor	4	2	2	1	1	1	To be taken on deputation from Rev.Dept.

Annexure:-6.1
Details of Receipts Municipal Corporation Dehradun

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Tax revenue				
Property tax	251.34	296.78	290.81	342.17
Show tax	1.11	2.28	3.01	1.80
Advertisement tax	42.78	55.61	57.71	38.96
Other sources	1.15	0.16	0.51	0.20
Total Tax revenue	296.38	354.83	352.04	383.13
Non tax revenue				
Licence fee	14.35	15.37	8.49	22.81
Rent (House, shop and other)	158.76	11.13	8.68	7.29
Parking fee	15.95	12.51	11.84	9.48
Slaughter house fee	4.22	4.72	3.97	4.18
Other sources	115.01	132.73	173.16	13.38
Total Non tax revenue	308.29	176.46	206.14	57.14
Grants				
S.F.C Recommendation	1793.00	2146.33	1852.63	2146.33
12 th F.C Recommendation	68.58			
Income from other sources				
(a) MLA Fund	5.63	8.89	1.30	
(b) MP Fund	1.00	1.92		6.22
(c) Other	789.84	2.25	1228.45	284.00
Total Grant	2658.05	2159.39	3082.38	2436.55
Total Receipts	3262.72	2690.68	3640.56	2876.82

Source : TSFC questionnaire.

Annexure:-6.2
Details of Receipts Nagar Palika Prishads (32)

Almora

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Tax revenue				
Property tax	41.15	37.47	47.74	45.40
Show tax	0.15	0.11	0.00	0.00
Advertisement tax	0.08	0.06	0.68	0.59
Conservancy tax	0.07	6.67	0.12	0.10
Stamp duty	14.24	27.17	6.57	0.00
Other sources	0.00	0.00	0.00	0.00
Total Tax revenue	55.69	71.48	55.11	46.09
Non tax revenue				
Tehbazari	10.69	10.92	11.21	10.68
Licence fee	2.25	2.05	1.94	2.20
Rent (House, shop and other)	19.17	19.56	21.95	23.90
Slaughter house fee	0.21	0.24	0.28	0.27
Other sources	36.50	34.06	27.85	62.14
Total Non tax revenue	68.82	66.83	63.23	99.19
Grants				
S.F.C Recommendation	141.26	169.20	169.20	169.20
12 th F.C Recommendation	10.84	5.40	0.00	0.00
Income from other sources				
(a) MLA Fund			4.64	
(b) MP Fund			2.00	0.87
(c) Other	354.22	18.56	331.19	25.86
Total Grant	506.32	193.16	507.03	195.93
Total Receipts	630.83	331.47	625.37	341.21

Bageshwar

Tax revenue				
Property tax	4.34	5.98	5.23	6.47
Total Tax revenue	4.34	5.98	5.23	6.47
Non Tax revenue				
Tehbazari	1.25	0.88	1.25	1.27
Licence fee	1.52	1.03	0.8	0.87
Rent (House, shop and other)	4.82	4.88	5.42	10.14
Parking fee	1.64	1.36	3.01	2.7
Slaughter house fee	0.86	0.6	0.66	1.21
Other sources	12.2	5.11	13.63	22.75
Total Non tax revenue	22.29	13.86	24.77	38.94
Grants				
S.F.C Recommendation	68.46	94.66	69.89	81.94
12 th F.C Recommendation	5.24	2.61		
Income from other sources				
(a) MLA Fund	15.53	1.5	6.15	5.85
(b) MP Fund		0.5	0.17	
(c) Other	27.56	2	10.14	16.53
Total Grant	116.79	101.27	86.35	104.32
Total Receipts	143.42	121.11	116.35	149.73

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Gopeshwar				
Tax revenue				
Property tax	9.00	7.50	11.30	9.40
Total Tax revenue	9.00	7.50	11.30	9.40
Non tax revenue				
Tehbazari	0.97	1.10	0.61	0.93
Licence fee	1.40	1.46	1.87	1.70
Rent (House, shop and other)	5.12	6.56	6.59	9.31
Parking fee	1.82	1.65	0.94	2.16
Slaughter house fee	0.16	0.12	0.14	0.24
Other sources	2.69	6.84	7.06	5.62
Total Non tax revenue	12.16	17.73	17.21	19.96
Grants				
S.F.C Recommendation	185.57	222.14	222.14	222.14
12 th F.C Recommendation	14.19	7.09	0.00	0.00
Income from other sources				
(a) MLA Fund	5.29	2.29	2.28	1.50
(b) MP Fund				
(c) Other	204.17	20.88	74.26	47.14
Total Grant	409.22	252.40	298.68	270.78
Total Receipts	430.38	277.63	327.19	300.14
Joshimath				
Tax revenue				
Property tax	5.39	6.79	7.86	12.09
Other sources	1.88			
Total Tax revenue	7.27	6.79	7.89	12.09
Non tax revenue				
Tehbazari	0.33	0.35	0.71	1.23
Licence fee	2.31	2.32	2.61	2.53
Rent (House, shop and other)	6.32	6.88	7.67	12.81
Parking fee	0.19	1.96	1.98	2.24
Slaughter house fee	0.05	0.08	0.06	0.10
Other sources	4.27	4.35	5.73	7.61
Total Non tax revenue	13.47	15.94	18.76	26.52
Grants				
S.F.C Recommendation	143.22	171.32	171.32	171.32
12 th F.C Recommendation	10.96	5.48	0	0
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
Total Grant	154.18	176.8	171.32	171.32
Total Receipts	174.92	199.53	197.97	209.93
Tanakpur				
Tax revenue				
Property tax	3.83	4.34	3.89	3.81
Total Tax revenue	3.83	4.34	3.89	3.81
Non tax revenue				
Tehbazari	0.96	2.18	1.82	1.28
Licence fee	0.71	0.71	0.74	0.76
Rent (House, shop and other)	2.66	2.60	2.95	3.08
Parking fee	3.39	1.84	1.65	2.16

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Slaughter house fee	0.09	0.09	0.09	0.10
Other sources	0.42	0.16	0.15	0.20
Total Non tax revenue	8.23	7.58	7.40	7.58
Grants				
S.F.C Recommendation	71.06	85.13	85.13	85.13
12 th F.C Recommendation	5.44	2.72		
Income from other sources				
(a) MLA Fund	1.62	0.40		
(b) MP Fund			2.25	1.48
(c) Other	74.52	15.55	159.37	19.66
Total Grant	152.64	103.80	246.75	106.27
Total Receipts	164.70	115.72	258.04	117.66

Mussoorie

Tax revenue				
Property tax	95.11	103.34	112.96	91.42
Water tax	25.52	29.22	27.64	29.21
Other sources	0.09	0.08	0.27	0.15
Total Tax revenue	120.72	132.64	140.87	120.78
Non tax revenue				
Licence fee	4.20	2.41	3.30	2.78
Rent (House, shop and other)	93.37	111.06	84.23	126.00
Slaughter house fee	0.41	0.45	0.43	0.42
Other sources	77.76	85.92	102.66	117.77
Total Non tax revenue	175.74	199.84	190.62	246.97
Grants				
S.F.C Recommendation	553.15	662.15	601.60	722.70
12 th F.C Recommendation	21.16			
Income from other sources				
(a) MLA Fund	12.12	0.68		
(b) MP Fund				1.50
(c) Other	439.81	116.70	70.75	
Total Grant	1026.24	779.53	672.35	724.20
Total Receipts	1322.70	1112.01	1003.84	1091.95

Rishikesh

Tax revenue				
Property tax	57.22	55.36	51.94	50.92
Show tax	0.27	0.32	0.26	0.32
Advertisement tax	0.80	1.05	1.16	1.51
Other sources	12.20	15.53	17.12	16.37
Total Tax revenue	70.49	72.26	70.48	69.12
Non tax revenue				
Tehbazari	9.77	8.69	13.06	9.10
Licence fee	0.16	0.17	0.16	0.28
Rent (House, shop and other)	4.30	3.21	5.12	12.42
Parking fee	2.31	1.79	3.23	2.63
Other sources	37.10	11.48	5.64	6.52
Total Non tax revenue	53.64	25.34	27.21	30.95
Grants				
S.F.C Recommendation	247.73	296.62	296.62	296.62
12 th F.C Recommendation	18.95	9.48		7.80
Income from other sources				

Item	Year			
	2006-07	2007-08	2008-09	2009-10
(a) MLA Fund	0.50	0.50		
(b) MP Fund				
(c) Other	218.15	87.60	66.86	310.59
Total Grant	485.33	394.20	363.48	615.01
Total Receipts	609.46	491.80	461.17	715.08

Vikasnagar

Tax revenue				
Property tax	5.40	5.60	18.49	14.77
Show tax	0.22	0.20	0.18	0.17
Stamp duty	15.36	19.74	80.06	
Other sources	9.99	20.99	3.61	1.53
Total Tax revenue	30.97	46.53	102.59	16.89
Non tax revenue				
Licence fee	1.00	1.86	1.18	1.19
Rent (House, shop and other)	1.18	1.69	1.87	1.20
Slaughter house fee	0.18	0.16	0.16	0.18
Other sources	2.44	3.22	13.59	3.61
Total Non tax revenue	4.80	6.93	16.80	6.18
Grants				
S.F.C Recommendation	52.84	63.32	63.32	63.32
12 th F.C Recommendation	2.02	2.02		
Income from other sources				
(a) MLA Fund	1.49	9.72	8.81	9.48
(b) MP Fund			1.69	2.63
(c) Other	587.75	332.89	237.78	51.27
Total Grant	644.10	407.95	311.60	126.70
Total Receipts	679.87	461.41	430.99	149.77

Hardwar

Tax revenue				
Property tax	81.11	89.19	93.49	81.67
Show tax	0.66	0.66	0.73	1.62
Advertisement tax		9.78	13.47	27.50
Stamp duty		319.48	789.44	
Total Tax revenue	81.77	419.11	897.13	110.79
Non tax revenue				
Tehbazari	23.84	24.11	34.24	25.07
Licence fee	6.76	7.75	8.06	11.87
Rent (House, shop and other)	70.51	77.33	118.43	119.65
Parking fee	1.19	2.28	0.08	4.18
Slaughter house fee	0.23	0.19	0.16	0.17
Other sources	43.64	80.38	107.59	47.57
Total Non tax revenue	146.17	192.04	268.56	208.51
Grants				
S.F.C Recommendation	546.90	636.88	636.88	636.88
12 th F.C Recommendation	40.69	20.35		
Income from other sources				
(a) MLA Fund	5.39	1.00		
(b) MP Fund				
(c) Other	956.52	188.00	180.24	1764.97
Total Grant	1549.50	846.23	817.12	2401.85
Total Receipts	1777.44	1457.38	1982.81	2721.15

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Maglaur				
Tax revenue				
Other sources	7.76	11.35	8.25	8.31
Total Tax revenue	7.76	11.35	8.25	8.31
Non tax revenue				
Tehbazari	2.38	4.91	2.54	3.92
Licence fee	0.06	0.05	0.03	0.04
Rent (House, shop and other)	0.47	0.43	1.29	2.11
Slaughter house fee	0.40	0.39	0.39	0.38
Other sources/ Non tax revenue	5.54	7.98	5.58	4.21
Total Non tax revenue	8.85	13.76	9.83	10.66
Grants				
S.F.C Recommendation	133.69	133.69	133.69	133.69
12 th F.C Recommendation	6.54			
Income from other sources				
(a) MLA Fund	0.55	0.17	10.07	
(b) MP Fund				
(c) Other			1.10	29.65
Total Grant	140.78	133.86	144.86	163.34
Total Receipts	157.39	158.97	162.94	182.31
Roorkee				
Tax revenue				
Property tax	59.04	60.70	61.09	69.24
Show tax	0.10	0.67	0.07	0.07
Advertisement tax	24.85	29.20	9.77	10.39
Stamp duty	390.11	280.37	278.83	
Other sources				
Total Tax revenue	474.10	370.94	349.76	79.70
Non tax revenue				
Tehbazari	19.62	10.39	15.28	14.97
Licence fee	1.38	1.72	1.42	1.14
Rent (House, shop and other)	21.65	18.60	20.68	30.97
Parking fee	0.04	0.16	0.14	0.19
Slaughter house fee	1.43	8.52	8.87	2.04
Total Non tax revenue	44.12	39.39	46.39	49.31
Grants				
S.F.C Recommendation	303.43	339.39	339.39	339.39
12 th F.C Recommendation	21.69			
Income from other sources				
(a) MLA Fund			51.25	59.52
(b) MP Fund			39.96	23.54
(c) Other		80.00	25.00	
Total Grant	325.12	419.39	455.60	422.45
Total Receipts	843.34	829.72	851.75	551.46
Nainital				
Tax revenue				
Property tax	73.25	93.65	83.49	123.55
Other sources	0.11	0.08	0.08	0.10
Total Tax revenue	73.36	93.73	83.57	123.65
Non tax revenue				
Licence fee	4.20	3.91	3.67	4.03

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Rent (House, shop and other)	12.28	14.84	13.18	32.16
Parking fee	26.14	13.58	53.75	69.76
Slaughter house fee	0.53	0.57	0.61	1.06
Other sources	139.93	107.96	122.54	232.32
Total Non tax revenue	183.08	140.86	193.75	339.33
Grants				
S.F.C Recommendation	305.94	366.32	317.73	414.90
12 th F.C Recommendation	23.40	11.70		
Income from other sources				
(a) MLA Fund	1.25	0.57	0.25	0.33
(b) MP Fund		0.97		
(c) Other	143.62	10.68	205.00	14.29
Total Grant	474.21	390.24	522.98	429.52
Total Receipts	730.65	624.83	800.30	892.50
Haldawani				
Tax revenue				
Show tax	1.01	1.23	1.09	1.54
Advertisement tax	0.01	1.77	1.92	1.78
Other sources	74.12	102.74	112.34	111.60
Total Tax revenue	75.14	105.74	115.35	114.92
Non tax revenue				
Tehbazari	10.86	9.62	8.80	11.02
Licence fee	5.52	5.51	5.75	7.05
Rent (House, shop and other)	28.14	37.96	32.02	31.20
Parking fee	0.38	0.41	0.22	0.19
Slaughter house fee	3.12	2.72	2.40	2.71
Other sources	239.36	90.50	41.99	47.03
Total Non tax revenue	287.38	146.72	91.18	99.20
Grants				
S.F.C Recommendation	528.22	632.35	632.35	632.35
12 th F.C Recommendation	20.20	20.20		
Income from other sources				
(a) MLA Fund	8.55	2.02		
(b) MP Fund	0.50			5.96
(c) Other	417.92			20.46
Total Grant	975.39	654.57	632.35	658.77
Total Receipts	1337.91	907.03	838.88	872.89
Ramnagar				
Tax revenue				
Property tax	14.89	18.48	18.19	22.05
Advertisement tax	0.27	0.08	0.13	0.13
Stamp duty	15.03			120.36
Total Tax revenue	30.19	18.56	18.32	142.54
Non tax revenue				
Tehbazari	2.00	3.57	1.91	1.47
Licence fee	1.37	1.30	1.25	1.47
Rent (House, shop and other)	16.06	14.02	18.38	19.57
Parking fee	1.54	1.28	1.96	4.43
Slaughter house fee	1.51	2.32	2.54	2.40
Other sources	31.30	77.32	40.76	43.84
Total Non tax revenue	53.78	99.81	66.80	73.18

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Grants				
S.F.C Recommendation	147.17	147.17	147.17	147.17
12 th F.C Recommendation	8.91	4.46		
Income from other sources				
(a) MLA Fund		4.50		1.64
(b) MP Fund				2.24
(c) Other	44.81	120.00	26.42	1.64
Total Grant	200.89	276.13	173.59	152.69
Total Receipts	284.86	394.50	258.71	368.41
Bhawali				
Tax revenue				
Property tax	2.01	1.76	3.71	3.57
Stamp duty	19.02			
Other sources	1.22	1.09	2.37	2.75
Total Tax revenue	22.25	2.85	6.08	6.32
Non tax revenue				
Tehbazari	2.01	1.53	1.86	1.68
Licence fee	0.37	0.40	0.27	0.39
Rent (House, shop and other)	0.03		0.02	
Slaughter house fee	0.45	0.46	0.45	0.49
Other sources	6.13	4.83	4.02	5.62
Total Non tax revenue	8.99	7.22	6.62	8.18
Grants				
S.F.C Recommendation	20.40	24.47	20.83	28.11
12 th F.C Recommendation	0.78	1.56		
Income from other sources				
(a) MLA Fund	2.01			
(b) MP Fund	0.56	0.45		2.83
(c) Other	124.72	80.00	55.43	17.25
Total Grant	148.47	106.48	76.26	48.19
Total Receipts	179.71	116.55	88.96	62.69
Duggada				
Tax revenue				
Property tax	0.66	0.66	0.69	0.71
Total Tax revenue	0.66	0.66	0.69	0.71
Non tax revenue				
Tehbazari	0.84	0.81	0.92	1.38
Licence fee	0.09	0.09	0.10	0.10
Rent (House, shop and other)	2.75	3.06	4.47	5.69
Slaughter house fee	0.01	0.01	0.02	0.02
Other sources	4.13	0.93	2.57	0.58
Total Non tax revenue	7.82	4.90	8.08	7.77
Grants				
S.F.C Recommendation	15.63	27.82	5.85	17.82
12 th F.C Recommendation	0.57	0.57		
Income from other sources				
(a) MLA Fund	1.5			
(b) MP Fund	0.99			
(c) Other	59.17			
Total Grant	77.86	28.39	5.85	17.82
Total Receipts	86.34	33.95	14.62	26.30

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Kotdwar				
Tax revenue				
Property tax	14.09	15.38	15.09	14.61
Show tax	0.21	0.21	0.21	0.21
Advertisement tax	0.19	0.22	0.23	0.26
Total Tax revenue	14.49	15.81	15.53	15.08
Non tax revenue				
Tehbazari	8.69	4.58	7.39	7.22
Licence fee	0.40	0.40	0.23	0.15
Rent (House, shop and other)	4.63	4.38	4.99	5.24
Parking fee	1.75			
Slaughter house fee	0.15	0.15	0.14	0.13
Other sources	8.18	8.99	2.29	3.46
Total Non tax revenue	23.80	18.50	15.04	16.20
Grants				
S.F.C Recommendation	163.57	195.80	168.15	223.45
12 th F.C Recommendation	6.26	6.25		
Income from other sources				
(a) MLA Fund	11.32	2.00		
(b) MP Fund	6.20	1.25	2.97	3.41
(c) Other			22.80	
Total Grant	187.35	205.30	193.92	226.86
Total Receipts	225.64	239.61	224.49	258.14
Pauri Garhwal				
Tax revenue				
Property tax	10.94	8.13	11.60	14.46
Show tax	0.04	0.04	0.05	0.03
Advertisement tax				0.04
Stamp duty				18.72
Total Tax revenue	10.98	8.17	11.65	33.25
Non tax revenue				
Tehbazari	2.58	2.71	3.01	3.65
Licence fee	0.98	2.15	2.56	0.97
Rent (House, shop and other)	2.53	3.07	3.91	4.83
Parking fee	0.29	0.79	0.74	1.30
Slaughter house fee	0.49	0.40	0.40	0.27
Other sources	22.97	79.11	35.16	17.88
Total Non tax revenue	29.84	88.23	45.78	28.90
Grants				
S.F.C Recommendation	222.53	266.30	220.00	312.60
12 th F.C Recommendation	17.02	8.51		
Income from other sources				
(a) MLA Fund	1.97		28.80	8.02
(b) MP Fund				
(c) Other	315.16	38.00	236.01	28.34
Total Grant	556.68	312.81	484.81	348.96
Total Receipts	597.50	409.21	542.24	411.11
Srinagar				
Tax revenue				
Property tax	4.87	4.91	7.30	5.06
Show tax	0.11	0.11	0.12	0.11
Total Tax revenue	4.98	5.02	7.42	5.17

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Non tax revenue				
Tehbazari	1.91	3.05	4.89	6.27
Licence fee	1.13	0.30	0.68	1.91
Rent (House, shop and other)	4.38	4.91	15.88	14.04
Slaughter house fee	0.30	0.37	0.35	0.47
Total Non tax revenue	7.72	8.63	21.80	22.69
Grants				
S.F.C Recommendation	92.24	110.39	110.40	110.40
12 th F.C Recommendation	3.53	3.53		
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	148.31			43.98
Total Grant	244.08	113.92	110.40	154.38
Total Receipts	256.78	127.57	139.62	182.24
Pithoragarh				
Tax revenue				
Property tax	14.23	13.83	13.73	19.19
Show tax	0.16	0.17	0.12	0.12
Advertisement tax			0.56	0.46
Stamp duty	47.49			28.81
Total Tax revenue	61.88	14.00	14.41	48.58
Non tax revenue				
Tehbazari	8.55	10.82	12.83	9.78
Licence fee	1.40	1.36	1.54	1.65
Rent (House, shop and other)	7.64	9.79	10.49	11.11
Parking fee	2.75	3.03	2.84	5.81
Slaughter house fee	0.58	0.48	0.40	0.44
Other sources	64.88	47.60	53.03	35.90
Total Non tax revenue	85.80	73.08	81.13	64.69
Grants				
S.F.C Recommendation	257.17	307.80	261.01	354.58
12 th F.C Recommendation	19.67	9.83		
Income from other sources				
(a) MLA Fund	0.45	0.77	0.92	4.56
(b) MP Fund	0.15	0.89	1.00	
(c) Other	552.83	11.57	354.28	49.03
Total Grant	830.27	330.86	617.21	408.17
Total Receipts	977.95	417.94	712.75	521.44
Narendranagar				
Tax revenue				
Property tax	2.11	2.43	2.41	2.44
Advertisement tax	0.047	0.045	0	0.05
Other sources	1.72	0.96	0.58	8.50
Total Tax revenue	3.88	3.44	2.99	10.99
Non tax revenue				
Tehbazari	0.11	0.12	0.11	0.11
Licence fee	0.39	0.33	0.44	0.48
Rent (House, shop and other)	3.33	2.5	2.38	3.22
Other sources	0.41	0.58	0.89	0.83
Total Non tax revenue	4.24	3.53	3.82	4.64

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Grants				
S.F.C Recommendation	52.94	52.94	52.94	70.2
12 th F.C Recommendation	3.5	1.69	0	0
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	121.37	64.13	54.55	33.85
Total Grant	177.81	118.76	107.49	104.05
Total Receipts	185.93	125.73	114.30	119.68

Tehri Garhwal

Tax revenue				
Total Tax revenue	0.00	0.00	0.00	0.00
Non tax revenue				
Tehbazari	1.24	2.62	2.11	0.94
Licence fee	0.98	1.31	2.75	3.01
Rent (House, shop and other)	2.02	3.25	11.30	6.11
Slaughter house fee	0.15	0.20	0.15	0.13
Other sources	6.98	7.98	7.59	10.20
Total Non tax revenue	11.37	15.36	23.90	20.39
Grants				
S.F.C Recommendation	214.56	256.72	221.43	292.01
12 th F.C Recommendation	16.41	8.21		
Income from other sources				
(a) MLA Fund	1.44	0.23	0.02	2.06
(b) MP Fund				
(c) Other	204.74	9.76	7.63	112.50
Total Grant	437.15	274.92	229.08	406.57
Total Receipts	448.52	290.28	252.98	426.96

Bajpur

Tax revenue				
Property tax	20.71	7.16	11.71	11.49
Show tax	0.26			
Advertisement tax		0.11	0.16	0.53
Other sources	2.71	17.48	1.54	8.29
Total Tax revenue	23.68	24.75	13.41	20.31
Non tax revenue				
Tehbazari	11.48	12.84	14.30	16.08
Licence fee	4.42	1.13	0.78	0.77
Rent (House, shop and other)	3.08	3.31	3.88	3.61
Total Non tax revenue	18.98	17.28	18.96	20.46
Grants				
S.F.C Recommendation	68.06	80.34	65.03	95.65
12 th F.C Recommendation	5.13	2.57		
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	426.82	19.16	69.60	77.80
Total Grant	500.01	102.07	134.63	173.45
Total Receipts	542.67	144.10	167.00	214.22

Gadarpur

Tax revenue				

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Property tax	7.82	6.60	7.36	10.70
Show tax	0.00	0.00	0.05	0.02
Stamp duty	5.03	0.00	24.73	14.09
Total Tax revenue	12.85	6.60	32.14	24.81
Non tax revenue				
Tehbazari	3.58	4.49	8.44	3.97
Licence fee	0.33	0.29	0.48	0.29
Rent (House, shop and other)	1.54	1.13	1.22	1.77
Other sources	1.92	5.79	6.05	6.67
Total Non tax revenue	7.37	11.70	16.19	12.70
Grants				
S.F.C Recommendation	56.32	76.07	64.03	88.13
12 th F.C Recommendation	12.00	2.43		
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	185.07	73.44	8.62	29.25
Total Grant	253.39	151.94	72.65	117.38
Total Receipts	273.61	170.24	120.98	154.89

Jaspur

Tax revenue				
Property tax	12.93	16.54	15.30	15.02
Show tax	0.06	0.07		0.02
Advertisement tax				0.30
Water tax				
Stamp duty	7.21	0.27	47.98	0.01
Total Tax revenue	20.20	16.88	63.28	15.35
Non tax revenue				
Tehbazari	7.61	23.00	20.71	18.98
Licence fee	0.50	0.47	0.44	0.59
Rent (House, shop and other)	3.33	4.22	3.10	4.34
Total Non tax revenue	11.44	27.69	24.25	23.91
Grants				
S.F.C Recommendation	126.43	151.37	123.21	179.53
12 th F.C Recommendation	9.67	4.84		
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	31.28			
Total Grant	167.38	156.21	123.21	179.53
Total Receipts	199.02	200.78	210.74	218.79

Kashipur

Tax revenue				
Property tax	37.27	53.46	49.58	57.64
Show tax	0.50	1.10	0.51	0.35
Advertisement tax	0.10	0.40	0.65	2.72
Stamp duty	28.13		106.47	66.83
Total Tax revenue	66.00	54.95	157.21	127.55
Non tax revenue				
Tehbazari	10.97	27.60	15.20	40.50
Licence fee	1.38	1.75	2.09	2.67
Rent (House, shop and other)	24.93	83.90	45.97	37.42

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Parking fee	0.63	2.48	1.33	2.81
Other sources	26.81	48.10	64.51	68.82
Total Non tax revenue	64.72	163.81	129.11	152.22
Grants				
S.F.C Recommendation	290.55	333.34	333.34	333.34
12 th F.C Recommendation	21.31			
Income from other sources				
(a) MLA Fund			22.49	9.87
(b) MP Fund				
(c) Other	542.26	133.04		
Total Grant	854.12	466.38	355.83	343.21
Total Receipts	984.84	685.14	642.15	622.97

Katima

Tax revenue				
Property tax	6.17	10.82	7.45	6.27
Show tax		0.03	0.16	0.17
Total Tax revenue	6.17	10.85	7.61	6.44
Non tax revenue				
Tehbazari	5.29	8.67	6.94	7.51
Licence fee	0.76	0.65	0.78	0.74
Rent (House, shop and other)	6.54	9.04	7.80	8.91
Parking fee	0.60	2.49	1.68	2.20
Slaughter house fee	0.30	0.68	0.40	1.60
Other sources	9.72	39.70	4.46	4.15
Total Non tax revenue	23.21	61.23	22.06	25.11
Grants				
S.F.C Recommendation	84.12	100.83	86.15	100.83
12 th F.C Recommendation	6.44	3.22		
Income from other sources				
(a) MLA Fund	2.20	22.74		
(b) MP Fund	26.52		31.50	19.55
(c) Other				
Total Grant	119.28	126.79	117.65	120.38
Total Receipts	148.66	198.87	147.32	151.93

Kichha

Tax revenue				
Property tax	5.87	4.13	0.97	7.02
Show tax	0.28	0.31	0.31	0.30
Advertisement tax	0.49	0.84	0.15	0.66
Stamp duty	24.57	4.89	12.56	0.00
Other sources	3.10	9.54	1.88	3.01
Total Tax revenue	34.31	19.71	15.87	10.99
Non tax revenue				
Tehbazari	7.18	17.72	13.65	28.93
Licence fee	1.21	1.84	0.91	0.47
Rent (House, shop and other)	1.33	1.47	1.40	1.38
Slaughter house fee	0.32	0.59	0.22	0.80
Other sources	3.65	4.85	5.02	10.74
Total Non tax revenue	13.69	26.47	21.20	42.32
Grants				
S.F.C Recommendation	104.54	125.03	102.36	147.70

Item	Year			
	2006-07	2007-08	2008-09	2009-10
12 th F.C Recommendation	8.00	4.00		
Income from other sources				
(a) MLA Fund	2.06	6.65		
(b) MP Fund		5.72		
(c) Other	163.52	131.78	24.45	52.95
Total Grant	278.12	273.18	126.81	200.65
Total Receipts	326.12	319.36	163.88	253.96

Rudrapur

Tax revenue				
Property tax	28.63	39.34	32.93	25.44
Show tax	0.23	0.22	0.31	0.48
Advertisement tax	3.63	3.79	1.15	2.84
Other sources	0.34	1.06	0.11	0.50
Total Tax revenue	32.83	44.41	34.50	29.26
Non tax revenue				
Tehbazari	11.34	16.61	6.89	18.40
Licence fee	61.85	2.12	81.64	3.38
Rent (House, shop and other)	14.40	12.65	13.06	19.92
Parking fee	1.20	1.28	5.48	5.60
Slaughter house fee	1.81	3.11	2.45	4.51
Other sources	23.12	32.02	23.47	17.52
Total Non tax revenue	113.72	67.79	132.99	69.33
Grants				
S.F.C Recommendation	437.30	523.55	442.34	604.76
12 th F.C Recommendation	33.45	16.73		
Income from other sources				
(a) MLA Fund			13.40	
(b) MP Fund				
(c) Other	208.70	201.88		
Total Grant	679.45	742.16	455.74	604.76
Total Receipts	826.00	854.36	623.23	703.35

Sitarganj

Tax revenue				
Property tax	5.02	6.02	6.25	7.69
Total Tax revenue	5.02	6.02	6.25	7.69
Non tax revenue				
Tehbazari	2.28	2.56	2.18	2.52
Licence fee	0.05	0.05	0.06	0.06
Rent (House, shop and other)	0.24	0.67	0.40	0.49
Parking fee	0.02	0.01		0.01
Slaughter house fee	4.97	6.09	2.78	1.42
Other sources	0.59	1.04	1.34	0.16
Total Non tax revenue	8.15	10.42	6.76	4.66
Grants				
S.F.C Recommendation	82.06	98.17	81.07	115.26
12 th F.C Recommendation	6.27	3.13		
Income from other sources				
(a) MLA Fund		3.00	20.50	
(b) MP Fund	0.74			
(c) Other	155.12	10.68	17.35	13.54
Total Grant	244.19	114.98	118.92	128.80
Total Receipts	257.36	131.42	131.93	141.15

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Uttarkashi				
Tax revenue				
Property tax	3.91	4.88	6.11	4.21
Show tax	0.06	0.08	0.02	
Advertisement tax	0.04			0.02
Water tax			0.02	
Other sources	4.24	4.67	4.95	1.48
Total Tax revenue	8.25	9.63	11.10	5.71
Non tax revenue				
Tehbazari	5.35	4.85	4.47	5.95
Licence fee	0.53	0.46	0.85	1.51
Rent (House, shop and other)	2.53	2.71	2.66	2.68
Parking fee	0.49	0.38		3.09
Other sources	0.20	0.24	3.10	8.93
Total Non tax revenue	9.10	8.64	11.08	22.16
Grants				
S.F.C Recommendation	188.81	226.13	226.13	226.13
12 th F.C Recommendation	14.44	7.22		
Income from other sources				
(a) MLA Fund	9.69	6.50	4.45	
(b) MP Fund		8.22	4.37	3.73
(c) Other	321.16	116.63	15.40	29.35
Total Grant	534.10	364.70	250.35	259.21
Total Receipts	551.45	382.97	272.53	287.08
Rudraprayag				
Tax revenue				
Property tax	3.54	4.06	2.76	3.05
Total Tax revenue	3.54	4.06	2.76	3.05
Non tax revenue				
Tehbazari	0.70	0.38	0.35	0.27
Licence fee	0.95	0.94	0.44	0.53
Rent (House, shop and other)	1.40	7.24	6.44	8.26
Parking fee	0.70	0.56	0.10	0.31
Slaughter house fee	0.04	0.06	0.06	0.07
Other sources	5.69	6.02	3.10	3.22
Total Non tax revenue	9.48	15.20	10.49	12.66
Grants				
S.F.C Recommendation	117.74	141.00	141.00	141.00
12 th F.C Recommendation	4.51	4.50	0.00	0.00
Income from other sources				
(a) MLA Fund				1.50
(b) MP Fund				
(c) Other	39.10	3.47	4.57	1.76
Total Grant	161.35	148.97	145.57	144.26
Total Receipts	174.37	168.23	158.82	159.97

Source : TSFC questionnaire.

Annexure:-6.3
Details of Receipts Nagar Panchayat (30)

Dwarahat

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Tax revenue				
Property tax	0.56	0.63	0.48	0.68
Total Tax revenue	0.56	0.63	0.48	0.68
Non tax revenue				
Tehbazari	0.80	0.20	1.10	0.96
Licence fee	0.26	0.36	0.32	0.35
Rent (House, shop and other)	0.62	0.62	1.02	0.76
Total Non tax revenue	1.68	1.18	2.44	2.07
Grants				
S.F.C Recommendation	2.24	11.70	54.47	69.49
12 th F.C Recommendation	3.96	1.98		
Income from other sources				
(a) MLA Fund			1.88	0.62
(b) MP Fund		0.25		
(c) Other				
Total Grant	6.20	13.93	56.35	70.11
Total Receipts	8.44	15.74	59.27	72.86
Gauchar				
Tax revenue				
Property tax	0.48	0.59	0.74	0.89
Other taxes	0.47	0.42	0.83	0.46
Total Tax revenue	0.95	1.01	1.57	1.35
Non tax revenue				
Tehbazari		0.62	0.73	0.71
Licence fee	0.32	0.35	0.52	0.64
Rent (House, shop and other)	0.96	1.02	4.39	8.41
Slaughter house fee	0.09	0.06	0.08	0.09
Other taxes	1.03	4.41	1.06	9.77
Total Non tax revenue	2.40	6.46	6.78	19.62
Grants				
S.F.C Recommendation	81.67	97.90	97.90	97.90
12 th F.C Recommendation	6.25	3.12		
Income from other sources				
(a) MLA Fund		3.37		
(b) MP Fund				
(c) Other	2.23			
Total Grant	90.15	104.39	97.90	97.90
Total Receipts	93.50	111.86	106.25	118.87
Karnaprayag				
Tax revenue				
Property tax	1.80	2.35	1.63	1.43
Total Tax revenue	1.80	2.35	1.63	1.43
Non tax revenue				
Tehbazari	2.93	1.13	3.59	3.25
Licence fee	1.14	1.07	1.09	1.22

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Rent (House, shop and other)	1.27	1.14	1.23	1.17
Other taxes	1.58	1.55	1.92	3.11
Total Non tax revenue	6.92	4.89	7.83	8.75
Grants				
S.F.C Recommendation	96.69	115.72	102.44	115.72
12 th F.C Recommendation	7.40	3.70		
Income from other sources				
(a) MLA Fund	1.90	1.12		
(b) MP Fund	0.43	1.94	1.69	0.85
(c) Other	49.42	2.93		3.90
Total Grant	155.84	125.41	104.13	120.47
Total Receipts	164.56	132.65	113.59	130.65
Nanadprayag				
Tax revenue				
Tehbazari	0.52	0.69	0.41	0.36
Licence fee	0.25	0.24	0.13	0.22
Rent (House, shop and other)				0.38
Other taxes	1.14	0.93	0.96	0.71
Total Non tax revenue	1.91	1.86	1.50	1.67
Grants				
S.F.C Recommendation	18.75	18.75	18.75	18.75
12 th F.C Recommendation				
Income from other sources				
(a) MLA Fund	2.06	1.68		
(b) MP Fund		1.31		
(c) Other		35.13	2.16	12.78
Total Grant	20.81	56.87	20.91	31.53
Total Receipts	22.72	58.73	22.41	33.20
Champawat				
Tax revenue				
Property tax	2.93	2.89	3.76	4.22
Other taxes	0.52	0.76	0.45	0.62
Total Tax revenue	3.45	3.65	4.21	4.84
Non tax revenue				
Tehbazari	0.91	0.86	0.86	0.81
Licence fee	0.26	0.4	0.72	0.34
Rent (House, shop and other)	0.41	0.48	0.64	0.35
Other taxes	2.52	0.31	6.48	6.14
Total Non tax revenue	4.10	2.05	8.70	7.64
Grants				
S.F.C Recommendation	37.50	37.50	37.50	37.50
12 th F.C Recommendation	2.33	1.16		
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	56.19			
Total Grant	96.02	38.66	37.50	37.50
Total Receipts	103.57	44.36	50.41	49.98

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Lohaghat				
Tax revenue				
Property tax	3.24	3.45	2.98	3.50
Total Tax revenue	3.24	3.45	2.98	3.50
Non tax revenue				
Tehbazari	3.71	3.93	4.33	4.64
Licence fee	0.68	0.81	0.66	1.22
Rent (House, shop and other)	0.37	0.47	0.65	1.67
Other taxes	2.70	8.10	11.82	6.18
Total Non tax revenue	7.46	13.31	17.46	13.71
Grants				
S.F.C Recommendation	35.24	42.30	36.48	42.30
Income from other sources				
(a) MLA Fund	29.14	22.39	70.31	32.58
(b) MP Fund				
(c) Other	185.62	6.56	3.33	3.23
Total Grant	250.00	71.25	110.12	78.11
Total Receipts	260.70	88.01	130.56	95.32
Doiwala				
Tax revenue				
Property tax	6.04	4.67	5.94	5.78
Total Tax revenue	6.04	4.67	5.94	5.78
Non tax revenue				
Tehbazari	1.33	1.56	1.27	1.42
Licence fee	0.21	0.23	0.24	0.23
Other taxes	2.18	2.93	1.50	1.90
Total Non tax revenue	3.72	4.72	3.01	3.55
Grants				
S.F.C Recommendation	30.26	36.18	36.18	36.18
12 th F.C Recommendation	1.16	1.16		
Income from other sources				
(a) MLA Fund				
(b) MP Fund	1.25	1.25		
(c) Other	96.32	14.07	61.89	
Total Grant	128.99	52.66	98.07	36.18
Total Receipts	138.75	62.05	107.02	45.51
Harbatpur				
Tax revenue				
Property tax	2.03	1.87	3.00	3.12
Stamp duty	5.64	7.77		34.06
Total Tax revenue	7.67	9.64	3.00	37.18
Non tax revenue				
Tehbazari	5.59	8.77	14.19	10.04
Rent (House, shop and other)	0.01	0.09	0.01	0.01
Other taxes	7.77	6.12	7.42	21.36
Total Non tax revenue	13.37	14.98	21.62	31.41
Grants				
S.F.C Recommendation	72.15	86.46	75.76	97.16

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
12 th F.C Recommendation	2.76	2.76		
Income from other sources				
(a) MLA Fund				4.96
(b) MP Fund			2.00	1.70
(c) Other	429.69	22.17	28.69	11.40
Total Grant	504.60	111.39	106.45	115.22
Total Receipts	525.64	136.01	131.07	183.81
Jhabrera				
Tax revenue				
Property tax	3.49	3.64	3.46	3.59
Total Tax revenue	3.49	3.64	3.46	3.59
Non tax revenue				
Tehbazari	3.85	4.21	6.06	5.35
Licence fee	0.52	0.15		0.75
Other taxes	1.83	1.75	0.80	4.69
Total Non tax revenue	6.20	6.11	6.86	10.79
Grants				
S.F.C Recommendation	39.31	22.84	29.31	29.31
12 th F.C Recommendation	1.72			
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	134.47	23.15		
Total Grant	175.50	45.99	29.31	29.31
Total Receipts	185.19	55.74	39.63	43.69
Lakshar				
Tax revenue				
Property tax	6.01	8.55	6.47	6.76
Total Tax revenue	6.01	8.55	6.47	6.76
Non tax revenue				
Tehbazari	4.21	3.74	5.66	4.82
Rent (House, shop and other)	0.15	0.19	0.49	0.3
Other taxes	2.36	4.28	3.39	3.66
Total Non tax revenue	6.72	8.21	9.54	8.78
Grants				
S.F.C Recommendation	73.2	64.44	87.52	87.52
12 th F.C Recommendation	5.59	2.8		
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	97.09	81.27	40.65	45.07
Total Grant	175.88	148.51	128.17	132.59
Total Receipts	188.61	165.27	144.18	148.13
Landhaura				
Tax revenue				
Property tax	4.50	4.64	4.98	4.98
Total Tax revenue	4.50	4.64	4.98	4.98
Non tax revenue				

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Tehbazari	4.71	4.60	4.39	4.82
Rent (House, shop and other)	0.80	0.91	0.92	0.68
Other taxes				
Total Non tax revenue	5.51	5.51	5.31	5.50
Grants				
S.F.C Recommendation	50.07	50.07	50.07	50.07
12 th F.C Recommendation	2.67	4.00		
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	62.12	48.39	34.21	40.22
Total Grant	114.86	102.46	84.28	90.29
Total Receipts	124.87	112.61	94.57	100.77
Kaladhungi				
Tax revenue				
Property tax	1.81	1.19	1.32	0.61
Advertisement tax	0.05			
Water tax	13.51	13.75	13.97	15.68
Total Tax revenue	15.37	14.94	15.29	16.29
Non tax revenue				
Tehbazari	2.49	2.98	3.26	5.80
Licence fee	0.26	0.28	0.31	0.27
Rent (House, shop and other)	5.98	1.58	2.34	26.78
Parking fee	2.69	2.50	2.82	3.43
Slaughter house fee	0.11		0.18	0.07
Other taxes	4.00	6.57	3.57	2.49
Total Non tax revenue	15.53	13.91	12.48	38.84
Grants				
S.F.C Recommendation	20.88	25.01	21.01	29.06
12 th F.C Recommendation	1.60	0.80		
Income from other sources				
(a) MLA Fund	3.73		3.70	1.51
(b) MP Fund				
(c) Other	88.14			
Total Grant	114.35	25.81	24.71	30.57
Total Receipts	145.25	54.66	52.48	85.70
Lalkuan				
Tax revenue				
Property tax	4.80	5.23	4.81	6.14
Total Tax revenue	4.80	5.23	4.81	6.14
Non tax revenue				
Tehbazari	7.11	8.35	9.61	8.67
Licence fee	0.93	1.02	0.92	1.02
Slaughter house fee	0.15	0.21	0.22	0.28
Other taxes	4.48	7.07	6.48	3.72
Total Non tax revenue	12.67	16.65	17.23	13.69
Grants				
S.F.C Recommendation	39.61	47.35	47.35	47.35

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
12 th F.C Recommendation	3.03	1.51		
Income from other sources				
(a) MLA Fund		1.50	0.50	1.05
(b) MP Fund				
(c) Other	4.88			
Total Grant	47.52	50.36	47.85	48.40
Total Receipts	64.99	72.24	69.89	68.23
Bheemtal				
Tax revenue				
Property tax	0.39	0.24	0.64	1.98
Other taxes	0.39	0.24	0.63	1.94
Total Tax revenue	0.78	0.48	1.27	3.92
Non tax revenue				
Tehbazari	0.17	0.13	0.21	0.21
Licence fee	0.28	0.13	0.27	0.35
Parking fee	1.58	3.00	3.74	2.89
Other taxes	18.65	3.59	1.89	0.54
Total Non tax revenue	20.68	6.85	6.11	3.99
Grants				
S.F.C Recommendation	30.46	36.45	30.19	36.45
12 th F.C Recommendation	2.33	1.17		
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	67.70			
Total Grant	100.49	37.62	30.19	36.45
Total Receipts	121.95	44.95	37.57	44.36
Dharchula				
Tax revenue				
Property tax	2.28	2.52	2.78	2.72
Other taxes	1.53	2.35	2.43	2.20
Total Tax revenue	3.81	4.87	5.21	4.92
Non tax revenue				
Tehbazari	3.34	3.16	3.89	5.27
Licence fee	0.90	0.19	0.17	0.11
Rent (House, shop and other)	0.18	0.18	0.34	0.37
Other taxes	2.98	5.19	3.60	6.73
Total Non tax revenue	7.40	8.72	8.00	12.48
Grants				
S.F.C Recommendation	85.25	102.16	90.36	102.16
12 th F.C Recommendation	6.52	6.26		
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	54.35		5.50	
Total Grant	146.12	108.42	95.86	102.16
Total Receipts	157.33	122.01	109.07	119.56
Didihat				

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Tax revenue				
Property tax	2.60	4.24	4.77	6.90
Show tax				
Advertisement tax	0.32	1.00	0.66	0.93
Other taxes	1.00	1.75	2.00	
Total Tax revenue	3.92	6.99	7.43	7.83
Non tax revenue				
Tehbazari	0.12	0.22	0.15	0.81
Licence fee	0.14	0.14	0.04	0.34
Rent (House, shop and other)	0.22	0.76	1.48	1.41
Slaughter house fee	0.13	0.09	0.05	0.05
Other taxes		0.66	0.29	0.28
Total Non tax revenue	0.61	1.87	2.01	2.89
Grants				
S.F.C Recommendation	29.78	35.65	30.66	40.63
12 th F.C Recommendation	2.27	1.14		
Income from other sources				
(a) MLA Fund	0.17		1.85	
(b) MP Fund		0.30	1.50	0.54
(c) Other	1.58	0.87	2.57	
Total Grant	33.80	37.96	36.58	41.17
Total Receipts	38.33	46.82	46.02	51.89
Chamba				
Tax revenue				
Total Tax revenue	0.00	0.00	0.00	0.00
Non tax revenue				
Tehbazari	0.31	0.68	0.67	0.74
Licence fee	0.49	0.47	0.48	0.29
Rent (House, shop and other)	1.25	1.29	1.40	4.17
Other taxes	9.17	6.16	5.34	2.65
Total Non tax revenue	11.22	8.60	7.89	7.85
Grants				
S.F.C Recommendation	34.25	40.97	34.98	40.97
12 th F.C Recommendation	2.62	1.31		
Income from other sources				
(a) MLA Fund	0.75			
(b) MP Fund				
(c) Other	3.96	2.42	3.42	1.46
Total Grant	41.58	44.70	38.40	42.43
Total Receipts	52.80	53.30	46.29	50.28
Devprayag				
Tax revenue				
Property tax	1.87	1.45	1.51	1.46
Total Tax revenue	1.87	1.45	1.51	1.46
Non tax revenue				
Tehbazari	0.11	0.09	0.25	0.08
Licence fee	0.07	0.12	0.05	0.07
Rent (House, shop and other)	0.47	0.27	0.83	1.15

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Total Non tax revenue	0.65	0.48	1.13	1.30
Grants				
S.F.C Recommendation	32.73	40.38	31.30	38.05
12 th F.C Recommendation	1.06	1.06		
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	102.16	6.35	5.80	3.35
Total Grant	135.95	47.79	37.10	41.40
Total Receipts	138.47	49.72	39.74	44.16
Kirtinagar				
Tax revenue				
Property tax	0.51	0.51	0.44	0.62
Total Tax revenue	0.51	0.51	0.44	0.62
Non tax revenue				
Tehbazari	0.11	0.09	0.25	0.20
Licence fee	0.16	0.16	0.19	0.18
Rent (House, shop and other)	0.42	0.42	0.59	1.15
Slaughter house fee		0.18	0.18	0.21
Other taxes	3.32	1.29	1.06	1.25
Total Non tax revenue	4.01	2.14	2.27	2.99
Grants				
S.F.C Recommendation	18.75	18.75	18.75	18.75
12 th F.C Recommendation	0.49	0.49		
Income from other sources				
(a) MLA Fund				3.75
(b) MP Fund	2.98		1.00	
(c) Other	21.90	25.59	31.64	95.41
Total Grant	44.12	44.83	51.39	117.91
Total Receipts	48.64	47.48	54.10	121.52
Muni-ki-Reti				
Tax revenue				
Property tax	2.72	2.88	0.79	8.35
Total Tax revenue	2.72	2.88	0.79	8.35
Non tax revenue				
Tehbazari	2.12	1.99	2.22	1.78
Rent (House, shop and other)	2.75	4.27	3.26	3.8
Parking fee	20.7	17.95	23.32	20.91
Other taxes	15.55	16.63	14.24	21.53
Total Non tax revenue	41.12	40.84	43.04	48.02
Grants				
S.F.C Recommendation	52.89	63.32	55.19	71.45
12 th F.C Recommendation	2.02	2.02	0	0
Income from other sources				
(a) MLA Fund			2.5	0
(b) MP Fund				
(c) Other	155.07	140.04	60.41	68.77
Total Grant	209.98	205.38	118.10	140.22

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Total Receipts	253.82	249.10	161.926	196.59
Dineshpur				
Tax revenue				
Property tax	0.60	2.38	0.80	2.73
Total Tax revenue	0.60	2.38	0.80	2.73
Non tax revenue				
Tehbazari	3.44	4.98	1.50	5.77
Licence fee		0.74	0.53	0.68
Rent (House, shop and other)		0.03	0.06	0.05
Parking fee	0.28	0.47	0.10	1.15
Other taxes	7.29	6.36	2.46	5.74
Total Non tax revenue	11.01	12.58	4.65	13.39
Grants				
S.F.C Recommendation	61.85	73.96	64.55	73.96
12 th F.C Recommendation	4.73	2.37		
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	123.88			150.00
Total Grant	190.46	76.33	64.55	223.96
Total Receipts	202.07	91.29	70.00	240.08
Kelakhara				
Tax revenue				
Property tax	0.70	1.73	0.60	1.23
Total Tax revenue	0.70	1.73	0.60	1.23
Non tax revenue				
Tehbazari	0.05	0.14	0.13	0.14
Licence fee	0.14	0.15	0.11	0.09
Other taxes	2.75	3.03	3.71	3.90
Total Non tax revenue	2.94	3.32	3.95	4.13
Grants				
S.F.C Recommendation	43.41	51.88	46.52	57.24
12 th F.C Recommendation	3.32			
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other				
Total Grant	46.73	51.88	46.52	57.24
Total Receipts	50.37	56.93	51.07	62.60
Mahuadabra				
Tax revenue				
Property tax	1.15	0.51	0.55	1.39
Total Tax revenue	1.15	0.51	0.55	1.39
Non tax revenue				
Tehbazari	2.51	2.50	2.13	2.54
Licence fee	0.08	0.17	0.03	0.03
Rent (House, shop and other)	0.23	0.14	0.17	0.07
Other taxes	1.22	11.39	3.33	3.58

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Total Non tax revenue	4.04	14.20	5.66	6.22
Grants				
S.F.C Recommendation	31.34	37.51	32.31	42.70
12 th F.C Recommendation	3.99	1.20		
Income from other sources				
(a) MLA Fund				
(b) MP Fund			3.00	
(c) Other				
Total Grant	35.33	38.71	35.31	42.70
Total Receipts	40.52	53.42	41.52	50.31
Mahuakheraganj				
Tax revenue				
Property tax	0.97	1.16	2.37	1.08
Total Tax revenue	0.97	1.16	2.37	1.08
Non tax revenue				
Tehbazari	1.39	5.2	6.14	6.07
Licence fee	0.05	0.03	0.02	0.24
Rent (House, shop and other)	0.01	0.06	0.29	0.29
Other taxes	5.01	9.25	9.77	9.51
Total Non tax revenue	6.46	14.54	16.22	16.11
Grants				
S.F.C Recommendation	27.68	29.53	25.33	33.73
12 th F.C Recommendation	1.89			
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	117.75		28.15	
Total Grant	147.32	29.53	53.48	33.73
Total Receipts	154.75	45.23	72.07	50.92
Shaktigarh				
Tax revenue				
Tehbazari	1.72	1.46	1.42	2.24
Licence fee	0.17	0.28	0.52	0.25
Other taxes	0.43	1.07	1.88	1.19
Total Non tax revenue	2.32	2.81	3.82	3.68
Grants				
S.F.C Recommendation	32.29	38.57	33.62	38.57
12 th F.C Recommendation	2.46	1.23		
Income from other sources				
(a) MLA Fund			10.00	
(b) MP Fund				
(c) Other				
Total Grant	34.75	39.80	43.62	38.57
Total Receipts	37.07	42.61	47.44	42.25
Sultanpur				
Tax revenue				
Property tax	0.19	0.50	0.38	0.19
Total Tax revenue	0.19	0.50	0.38	0.19

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Non tax revenue				
Tehbazari	4.68	9.00	13.23	10.37
Rent (House, shop and other)	1.67	1.34	1.84	2.09
Other taxes	13.96	8.72	5.27	8.25
Total Non tax revenue	20.31	19.06	20.34	20.71
Grants				
S.F.C Recommendation	27.76	31.92	31.92	31.92
12 th F.C Recommendation		1.02		
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	179.13	60.42	100.00	
Total Grant	206.89	93.36	131.92	31.92
Total Receipts	227.39	112.92	152.64	52.82
Barkote				
Tax revenue				
Property tax	1.72	2.29	2.29	2.16
Other taxes	0.30	0.42	0.30	0.49
Total Tax revenue	2.02	2.71	2.59	2.65
Non tax revenue				
Tehbazari	0.15	0.18	0.17	0.16
Licence fee	0.08	0.10	0.14	0.20
Rent (House, shop and other)	1.50	1.92	1.99	1.70
Other taxes		0.23	0.10	0.16
Total Non tax revenue	1.73	2.43	2.40	2.22
Grants				
S.F.C Recommendation	104.42	125.03	125.03	125.03
12 th F.C Recommendation	7.99	3.99		
Income from other sources				
(a) MLA Fund	0.44	2.85	4.29	1.06
(b) MP Fund		1.50	3.75	1.50
(c) Other	41.96	42.65		
Total Grant	154.81	176.02	133.07	127.59
Total Receipts	158.56	181.16	138.06	132.46
Badrinath				
Tax revenue				
Property tax	2.26	1.93	2.10	2.46
Other taxes	7.44	9.16	8.56	8.76
Total Tax revenue	9.70	11.09	10.66	11.22
Non tax revenue				
Tehbazari	0.43	0.49	0.38	0.50
Licence fee	0.84	1.06	0.93	1.27
Rent (House, shop and other)	0.26	1.21	1.44	2.21
Other taxes	9.63	3.49	1.50	2.17
Total Non tax revenue	11.16	6.25	4.25	6.15
Grants				
S.F.C Recommendation	25.00	25.00	25.00	25.00
12 th F.C Recommendation				

(₹ in lakh)

Item	Year			
	2006-07	2007-08	2008-09	2009-10
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	133.20	43.02	13.32	2.14
Total Grant	158.20	68.02	38.32	27.14
Total Receipts	179.06	85.36	53.23	44.51
Kedarnath				
Tax revenue				
Property tax	0.40	1.02	0.71	
Total Tax revenue	0.40	1.02	0.71	0.00
Non tax revenue				
Licence fee	0.01	0.20	0.21	
Rent (House, shop and other)		0.16		
Other taxes	0.65	0.25	0.03	0.04
Total Non tax revenue	0.66	0.61	0.24	0.04
Grants				
S.F.C Recommendation	15.00	15.00	15.00	15.00
12 th F.C Recommendation				
Income from other sources				
(a) MLA Fund				
(b) MP Fund				
(c) Other	3.78	3.78	6.88	
Total Grant	18.78	18.78	21.88	15.00
Total Receipts	19.84	20.41	22.83	15.04
Gangotri				
Tax revenue				
Property tax	0.05	0.05	0.10	0.25
Total Tax revenue	0.05	0.05	0.10	0.25
Non tax revenue				
Tehbazari	0.16	0.13	0.14	0.13
Licence fee	0.23	0.28	0.33	0.31
Rent (House, shop and other)	0.02	0.02	0.02	0.02
Parking fee	0.74	1.00	1.10	1.22
Other taxes	0.44	0.46		0.06
Total Non tax revenue	1.59	1.89	1.59	1.74
Grants				
S.F.C Recommendation	10.00	10.00	10.00	10.00
12 th F.C Recommendation				
Income from other sources				
(a) MLA Fund				
(b) MP Fund			2.50	12.50
(c) Other	3.78	3.78	4.68	2.04
Total Grant	13.78	13.78	17.18	24.54
Total Receipts	15.42	15.72	18.87	26.53

Source : TSFC questionnaire.

Annexure: 6.4
Details of Expenditure Municipal Corporation, Dehradun

(₹ in lakh)

S.No.	Item	2006-07	2007-08	2008-09	2009-10
1-	Revenue Expenditure				
i	Salary	1236.81	1276.48	1257.23	1765.86
ii	Pension	94.12	189.88	112.85	124.33
ii	Office expenses	2.63	3.49	1.56	2.32
	Total	1333.56	1469.85	1371.64	1892.51
2-	Maintenance and Building Work				
i	Maintenance expenditure	304.95	214.87	196.54	252.67
ii	Maintenance of buildings	15.30	19.31	4.70	4.31
	Total	320.25	234.18	201.24	256.98
	Total revenue exp.	1653.81	1704.03	1572.88	2149.49
3-	Capital expenditure				
	Total capital exp.	1025.63	468.22	791.71	935.76
	Total expenditure	2679.44	2172.25	2364.59	3085.25

Source : TSFC questionnaire.

Annexure: 6.5
Details of Expenditure Nagar Palika Prishads (32)

Almora

(₹ in lakh)

S.No.	Item	2006-07	2007-08	2008-09	2009-10
1-	Revenue Expenditure				
i	Salary	200.67	259.18	295.99	298.31
ii	Pension	4.50	10.00	11.15	10.81
ii	Office expenses	18.72	13.92	6.90	8.57
	Total	223.89	283.10	314.04	317.69
2-	Maintenance and Building Work				
i	Maintenance expenditure	217.78	141.59	36.62	128.75
ii	Maintenance of buildings	4.85	5.23	1.20	3.06
	Total	222.63	146.82	37.82	131.81
	Total revenue exp.	446.52	429.92	351.86	449.50
3-	Capital expenditure				
	Total capital exp.	151.80	49.56	82.92	132.42
	Total expenditure	598.32	479.48	434.78	581.92

Bageshwar

1-	Revenue Expenditure				
i	Salary	46.21	41.90	47.40	68.46
ii	Pension	2.32	3.96	5.17	5.97
ii	Office expenses	4.93	4.97	15.70	5.94
	Total	53.46	50.83	68.27	80.37
2-	Maintenance and Building Work				
i	Maintenance expenditure	33.86	35.54	34.41	35.65
ii	Maintenance of buildings	10.00	8.51	0.00	0.00
	Total	43.86	44.05	34.41	35.65
	Total revenue exp.	97.32	94.88	102.68	116.02
3-	Capital expenditure				
	Total capital exp.	50.08	20.52	51.46	25.96

S.No.	Item	2006-07	2007-08	2008-09	2009-10
	Total expenditure	147.40	115.40	154.14	141.98

Gopeshwar

1-	Revenue Expenditure				
i	Salary	35.57	46.30	50.22	56.14
ii	Pension	1.43	1.70	2.54	2.94
ii	Office expenses	19.12	17.43	21.11	33.15
	Total	56.12	65.43	73.87	92.23
2-	Maintenance and Building Work				
i	Maintenance expenditure	42.24	124.02	62.77	46.48
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	42.24	124.02	62.77	46.48
	Total revenue exp.	98.36	189.45	136.64	138.71
3-	Capital expenditure				
	Total capital exp.	87.68	194.32	276.94	235.47
	Total expenditure	186.04	383.77	413.58	374.18

Joshimath

1-	Revenue Expenditure				
i	Salary	29.87	33.06	34.47	45.62
ii	Pension	2.19	1.64	2.16	3.83
ii	Office expenses	18.77	22.75	24.13	28.69
	Total	50.83	57.45	60.76	78.14
2-	Maintenance and Building Work				
i	Maintenance expenditure	22.28	24.55	63.05	50.93
ii	Maintenance of buildings	15.89	38.91	47.03	33.55
	Total	38.17	63.46	110.08	84.48
	Total revenue exp.	89.00	120.91	170.84	162.62
3-	Capital expenditure				
	Total capital exp.	154.46	310.01	173.14	214.91
	Total expenditure	243.46	430.92	343.98	377.53

Tanakpur

1-	Revenue Expenditure				
i	Salary	72.49	83.01	70.97	95.75
ii	Pension	5.04	7.18	7.76	8.32
ii	Office expenses	1.35	1.41	1.79	1.23
	Total	78.88	91.60	80.52	105.30
2-	Maintenance and Building Work				
i	Maintenance expenditure	67.09	26.12	50.06	36.29
ii	Maintenance of buildings	0.00	0.00	2.80	23.95
	Total	67.09	26.12	52.86	60.24
	Total revenue exp.	145.97	117.72	133.38	165.54
3-	Capital expenditure				
	Total capital exp.	82.20	40.95	16.95	19.10
	Total expenditure	228.17	158.67	150.33	184.64

Mussoorie

1-	Revenue Expenditure				
i	Salary	237.58	250.42	266.02	408.66
ii	Pension	10.35	22.65	28.89	37.23
ii	Office expenses	93.52	94.08	119.99	115.80
	Total	341.45	367.14	414.90	561.69

S.No.	Item	2006-07	2007-08	2008-09	2009-10
2-	Maintenance and Building Work				
i	Maintenance expenditure	374.70	622.71	559.03	519.31
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	374.70	622.71	559.03	519.31
	Total revenue exp.	716.15	989.86	973.93	1081.00
3-	Capital expenditure				
	Total capital exp.	118.05	180.56	92.23	103.44
	Total expenditure	834.20	1170.42	1066.16	1184.44

Rishikesh

1-	Revenue Expenditure				
i	Salary	176.35	184.80	196.31	223.72
ii	Pension	9.98	13.11	17.21	30.69
ii	Office expenses	22.53	23.26	19.27	18.75
	Total	208.86	221.17	232.79	273.16
2-	Maintenance and Building Work				
i	Maintenance expenditure	21.76	33.60	21.32	30.79
ii	Maintenance of buildings	19.08	6.62	14.91	10.83
	Total	40.84	40.22	36.23	41.62
	Total revenue exp.	249.70	261.39	269.02	314.78
3-	Capital expenditure				
	Total capital exp.	257.30	334.28	267.17	474.18
	Total expenditure	507.00	595.67	536.19	788.96

Vikas Nagar

1-	Revenue Expenditure				
i	Salary	61.12	58.91	61.19	82.04
ii	Pension	5.57	4.70	7.19	5.43
ii	Office expenses	4.74	4.91	5.35	3.97
	Total	71.43	68.52	73.73	91.44
2-	Maintenance and Building Work				
i	Maintenance expenditure	15.01	1.82	4.11	11.18
ii	Maintenance of buildings	30.62	102.85	104.93	98.74
	Total	45.63	104.67	109.04	109.92
	Total revenue exp.	117.06	173.19	182.77	201.36
3-	Capital expenditure				
	Total capital exp.	496.87	402.17	138.90	65.65
	Total expenditure	613.93	575.36	321.67	267.01

Hardwar

1-	Revenue Expenditure				
i	Salary	571.60	752.26	701.53	900.46
ii	Pension	39.40	64.47	71.88	94.87
ii	Office expenses	28.59	59.77	31.26	43.56
	Total	639.59	876.50	804.67	1038.89
2-	Maintenance and Building Work				
i	Maintenance expenditure	584.86	588.04	336.19	308.57
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	584.86	588.04	336.19	308.57
	Total revenue exp.	1224.45	1464.54	1140.86	1347.46
3-	Capital expenditure				
	Total capital exp.	155.60	95.55	193.31	830.71

S.No.	Item	2006-07	2007-08	2008-09	2009-10
	Total expenditure	1380.05	1560.09	1334.17	2178.17

Manglaur

1-	Revenue Expenditure				
i	Salary	71.27	82.66	82.97	100.99
ii	Pension	10.07	9.58	10.44	12.84
ii	Office expenses	0.37	0.60	0.40	0.29
	Total	81.71	92.84	93.81	114.12
2-	Maintenance and Building Work				
i	Maintenance expenditure	68.04	143.05	13.39	14.46
ii	Maintenance of buildings	0.00	0.16	0.00	0.00
	Total	68.04	143.21	13.39	14.46
	Total revenue exp.	149.75	236.05	107.20	128.58
3-	Capital expenditure				
	Total capital exp.	19.69	15.47	11.26	11.60
	Total expenditure	169.44	251.52	118.46	140.18

Roorkee

1-	Revenue Expenditure				
i	Salary	240.61	290.37	300.42	358.24
ii	Pension	59.00	52.12	54.00	51.48
ii	Office expenses	32.41	28.75	44.56	40.37
	Total	332.02	371.24	398.98	450.09
2-	Maintenance and Building Work				
i	Maintenance expenditure	113.13	95.12	132.36	105.96
ii	Maintenance of buildings	3.86	1.25	0.00	0.50
	Total	116.99	96.37	132.36	106.46
	Total revenue exp.	449.01	467.61	531.34	556.55
3-	Capital expenditure				
	Total capital exp.	5.55	5.60	3.00	7.00
	Total expenditure	454.56	473.21	534.34	563.55

Nainital

1-	Revenue Expenditure				
i	Salary	426.05	502.40	500.42	652.40
ii	Pension	41.97	40.60	42.45	54.45
ii	Office expenses	7.06	13.56	14.74	8.96
	Total	475.08	556.56	557.61	715.81
2-	Maintenance and Building Work				
i	Maintenance expenditure	102.20	128.77	149.25	204.42
ii	Maintenance of buildings	11.78	8.44	9.52	3.26
	Total	113.98	137.21	158.77	207.68
	Total revenue exp.	589.06	693.77	716.38	923.49
3-	Capital expenditure				
	Total capital exp.	30.15	14.36	6.84	0.00
	Total expenditure	619.21	708.13	723.22	923.49

Haldawni

1-	Revenue Expenditure				
i	Salary	482.73	488.59	490.46	611.59
ii	Pension	40.90	41.69	57.33	61.69
ii	Office expenses	166.99	204.55	162.31	405.76
	Total	690.62	734.83	710.10	1079.04

S.No.	Item	2006-07	2007-08	2008-09	2009-10
2-	Maintenance and Building Work				
i	Maintenance expenditure	176.17	282.87	220.14	229.88
ii	Maintenance of buildings	66.50	21.79	27.52	13.37
	Total	242.67	304.66	247.66	243.25
	Total revenue exp.	933.29	1039.49	957.76	1322.29
3-	Capital expenditure				
	Total capital exp.	21.54	41.45	55.06	0.00
	Total expenditure	954.83	1080.94	1012.82	1322.29

Ramnagar

1-	Revenue Expenditure				
i	Salary	136.99	131.57	136.67	161.66
ii	Pension	6.24	8.18	14.01	12.54
ii	Office expenses	2.15	1.64	2.41	1.85
	Total	145.38	141.39	153.09	176.05
2-	Maintenance and Building Work				
i	Maintenance expenditure	35.57	30.42	21.98	16.91
ii	Maintenance of buildings	13.20	5.09	4.34	0.50
	Total	48.77	35.51	26.32	17.41
	Total revenue exp.	194.15	176.90	179.41	193.46
3-	Capital expenditure				
	Total capital exp.	141.19	268.39	108.96	43.84
	Total expenditure	335.34	445.29	288.37	237.30

Bhawali

1-	Revenue Expenditure				
i	Salary	27.86	15.77	16.88	24.90
ii	Pension	9.50	1.16	0.75	1.46
ii	Office expenses	0.50	0.75	0.85	1.05
	Total	37.86	17.68	18.48	27.41
2-	Maintenance and Building Work				
i	Maintenance expenditure	13.83	11.19	12.81	15.39
ii	Maintenance of buildings	0.00	0.00	0.25	0.00
	Total	13.83	11.19	13.06	15.39
	Total revenue exp.	51.69	28.87	31.54	42.80
3-	Capital expenditure				
	Total capital exp.	106.26	38.01	135.34	41.98
	Total expenditure	157.95	66.88	166.88	84.78

Dugadda

1-	Revenue Expenditure				
i	Salary	17.41	20.40	20.85	22.70
ii	Pension	1.54	0.92	1.27	0.90
ii	Office expenses	0.68	0.53	0.51	0.40
	Total	19.63	21.85	22.63	24.00
2-	Maintenance and Building Work				
i	Maintenance expenditure	9.21	16.82	12.50	0.07
ii	Maintenance of buildings	6.84	13.41	9.45	1.31
	Total	16.05	30.23	21.95	1.38
	Total revenue exp.	35.68	52.08	44.58	25.38
3-	Capital expenditure				
	Total capital exp.	9.97	9.50	2.55	4.00
	Total expenditure	45.65	61.58	47.13	29.38

S.No.	Item	2006-07	2007-08	2008-09	2009-10
Kotdwar					
1-	Revenue Expenditure				
i	Salary	75.80	79.30	78.70	105.00
ii	Pension	3.91	6.70	7.08	8.64
ii	Office expenses	10.47	14.82	10.27	1.29
	Total	90.18	100.82	96.05	114.93
2-	Maintenance and Building Work				
i	Maintenance expenditure	83.56	120.88	121.44	137.69
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	83.56	120.88	121.44	137.69
	Total revenue exp.	173.74	221.70	217.49	252.62
3-	Capital expenditure				
	Total capital exp.	6.62	86.13	49.94	8.18
	Total expenditure	180.36	307.83	267.43	260.80
Pauri Garhwal					
1-	Revenue Expenditure				
i	Salary	58.33	66.72	70.92	98.03
ii	Pension	3.16	5.00	21.07	7.01
ii	Office expenses	11.66	13.86	14.67	14.94
	Total	73.15	85.58	106.66	119.98
2-	Maintenance and Building Work				
i	Maintenance expenditure	88.61	141.39	118.55	67.79
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	88.61	141.39	118.55	67.79
	Total revenue exp.	161.76	226.97	225.21	187.77
3-	Capital expenditure				
	Total capital exp.	161.11	177.35	208.88	48.08
	Total expenditure	322.87	404.32	434.09	235.85
Srinagar					
1-	Revenue Expenditure				
i	Salary	41.15	48.06	47.47	61.05
ii	Pension	9.92	11.57	14.68	13.18
ii	Office expenses	38.43	27.25	30.89	96.34
	Total	89.50	86.88	93.04	170.57
2-	Maintenance and Building Work				
i	Maintenance expenditure	117.20	190.24	61.35	85.54
ii	Maintenance of buildings	0.00	3.00	0.00	0.00
	Total	117.20	193.24	61.35	85.54
	Total revenue exp.	206.70	280.12	154.39	256.11
3-	Capital expenditure				
	Total capital exp.	2.01	20.90	11.24	10.25
	Total expenditure	208.71	301.02	165.63	266.36
Pithoragarh					
1-	Revenue Expenditure				
i	Salary	119.95	138.37	142.15	189.60
ii	Pension	7.30	9.35	12.43	11.60
ii	Office expenses	3.92	3.49	4.54	4.20
	Total	131.17	151.21	159.12	205.40
2-	Maintenance and Building Work				

S.No.	Item	2006-07	2007-08	2008-09	2009-10
i	Maintenance expenditure	80.35	90.41	82.49	71.48
ii	Maintenance of buildings	15.04	1.00	14.04	6.80
	Total	95.39	91.41	96.53	78.28
	Total revenue exp.	226.56	242.62	255.65	283.68
3-	Capital expenditure				
	Total capital exp.	179.74	517.39	478.31	537.90
	Total expenditure	406.30	760.01	733.96	821.58

Narendranagar

1-	Revenue Expenditure				
i	Salary	24.77	32.43	35.11	48.36
ii	Pension	1.73	3.73	3.33	4.69
ii	Office expenses	1.43	3.10	3.18	3.81
	Total	27.93	39.26	41.62	56.86
2-	Maintenance and Building Work				
i	Maintenance expenditure	56.53	96.70	83.13	36.15
ii	Maintenance of buildings	2.46	4.30	2.80	1.60
	Total	58.99	101.00	85.93	37.75
	Total revenue exp.	86.92	140.26	127.55	94.61
3-	Capital expenditure				
	Total capital exp.	20.97	16.97	14.79	9.23
	Total expenditure	107.89	157.23	142.34	103.84

Tehri Garhwal

1-	Revenue Expenditure				
i	Salary	72.63	98.06	98.64	152.67
ii	Pension				
ii	Office expenses	3.85	6.79	16.83	19.59
	Total	76.48	104.85	115.47	172.26
2-	Maintenance and Building Work				
i	Maintenance expenditure	85.62	153.84	184.34	119.91
ii	Maintenance of buildings	0.00	45.87	9.70	14.46
	Total	85.62	199.71	194.04	134.37
	Total revenue exp.	162.10	304.56	309.51	306.63
3-	Capital expenditure				
	Total capital exp.	9.76	5.87	12.28	0.18
	Total expenditure	171.86	310.43	321.79	306.81

Bajpur

1-	Revenue Expenditure				
i	Salary	9.56	9.65	10.49	22.72
ii	Pension	1.29	1.20	2.23	2.94
ii	Office expenses	14.42	15.09	16.68	17.65
	Total	25.27	25.94	29.40	43.31
2-	Maintenance and Building Work				
i	Maintenance expenditure	13.83	21.67	11.96	13.55
ii	Maintenance of buildings	0.06	0.61	0.39	0.00
	Total	13.89	22.28	12.35	13.55
	Total revenue exp.	39.16	48.22	41.75	56.86
3-	Capital expenditure				
	Total capital exp.	222.32	253.52	110.23	74.19
	Total expenditure	261.48	301.74	151.98	131.05

S.No.	Item	2006-07	2007-08	2008-09	2009-10
Gadarpur					
1-	Revenue Expenditure				
i	Salary	45.33	41.98	48.78	66.60
ii	Pension	1.65	1.75	2.60	1.34
ii	Office expenses	4.49	4.94	5.91	4.67
	Total	51.47	48.67	57.29	72.61
2-	Maintenance and Building Work				
i	Maintenance expenditure	0.00	18.19	2.45	1.79
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	0.00	18.19	2.45	1.79
	Total revenue exp.	51.47	66.86	59.74	74.40
3-	Capital expenditure				
	Total capital exp.	162.60	94.76	31.99	56.65
	Total expenditure	214.07	161.62	91.73	131.05

Jaspur

1-	Revenue Expenditure				
i	Salary	83.68	82.87	85.59	102.25
ii	Pension	5.01	7.78	8.54	9.59
ii	Office expenses	6.57	3.87	3.46	5.15
	Total	95.26	94.52	97.59	116.99
2-	Maintenance and Building Work				
i	Maintenance expenditure	93.35	144.19	67.17	131.39
ii	Maintenance of buildings	0.91	0.53	1.15	0.00
	Total	94.26	144.72	68.32	131.39
	Total revenue exp.	189.52	239.24	165.91	248.38
3-	Capital expenditure				
	Total capital exp.	225.38	101.26	0.50	26.59
	Total expenditure	414.90	340.50	166.41	274.97

Kashipur

1-	Revenue Expenditure				
i	Salary	235.16	250.41	302.44	358.14
ii	Pension	24.33	31.68	21.96	33.80
ii	Office expenses	2.10	3.27	3.55	3.82
	Total	261.59	285.36	327.95	395.76
2-	Maintenance and Building Work				
i	Maintenance expenditure	30.90	47.10	53.37	75.60
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	30.90	47.10	53.37	75.60
	Total revenue exp.	292.49	332.46	381.32	471.36
3-	Capital expenditure				
	Total capital exp.	406.21	960.68	202.11	132.42
	Total expenditure	698.70	1293.14	583.43	603.78

Khatima

1-	Revenue Expenditure				
i	Salary	79.74	101.89	94.76	112.80
ii	Pension	4.47	13.11	20.89	8.41
ii	Office expenses	4.55	4.73	5.55	2.56
	Total	88.76	119.73	121.20	123.77
2-	Maintenance and Building Work				

S.No.	Item	2006-07	2007-08	2008-09	2009-10
i	Maintenance expenditure	2.02	7.05	1.59	3.01
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	2.02	7.05	1.59	3.01
	Total revenue exp.	90.78	126.78	122.79	126.78
3-	Capital expenditure				
	Total capital exp.	38.56	163.67	27.59	48.49
	Total expenditure	129.34	290.45	150.38	175.27

Khichha

1-	Revenue Expenditure				
i	Salary	26.02	42.53	43.75	69.07
ii	Pension	2.47	3.04	3.26	6.24
ii	Office expenses	41.72	39.19	40.95	17.17
	Total	70.21	84.76	87.96	92.48
2-	Maintenance and Building Work				
i	Maintenance expenditure	163.24	237.15	40.93	42.47
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	163.24	237.15	40.93	42.47
	Total revenue exp.	233.45	321.91	128.89	134.95
3-	Capital expenditure				
	Total capital exp.	67.74	207.72	104.96	14.88
	Total expenditure	301.19	529.63	233.85	149.83

Rudrapur

1-	Revenue Expenditure				
i	Salary	119.77	139.66	142.58	257.41
ii	Pension	6.55	9.03	12.38	13.10
ii	Office expenses	9.83	19.10	15.70	15.08
	Total	136.15	167.79	170.66	285.59
2-	Maintenance and Building Work				
i	Maintenance expenditure	41.60	45.06	39.03	28.75
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	41.60	45.06	39.03	28.75
	Total revenue exp.	177.75	212.85	209.69	314.34
3-	Capital expenditure				
	Total capital exp.	309.31	964.10	375.00	309.96
	Total expenditure	487.06	1176.95	584.69	624.30

Sitarganj

1-	Revenue Expenditure				
i	Salary	40.08	47.00	48.02	67.15
ii	Pension	1.79	1.88	3.50	4.46
ii	Office expenses	0.38	1.68	0.39	0.42
	Total	42.25	50.56	51.91	72.03
2-	Maintenance and Building Work				
i	Maintenance expenditure	14.30	19.17	18.37	5.81
ii	Maintenance of buildings	1.57	7.94	4.15	2.44
	Total	15.87	27.11	22.52	8.25
	Total revenue exp.	58.12	77.67	74.43	80.28
3-	Capital expenditure				
	Total capital exp.	60.30	179.75	110.83	57.43
	Total expenditure	118.42	257.42	185.26	137.71

S.No.	Item	2006-07	2007-08	2008-09	2009-10
Uttarkashi					
1-	Revenue Expenditure				
i	Salary	54.58	64.71	89.38	88.98
ii	Pension	4.68	4.72	4.73	6.17
ii	Office expenses	2.38	6.33	22.93	26.00
	Total	61.64	75.76	117.04	121.15
2-	Maintenance and Building Work				
i	Maintenance expenditure	114.55	88.50	20.43	33.77
ii	Maintenance of buildings	19.05	51.48	28.64	10.47
	Total	133.60	139.98	49.07	44.24
	Total revenue exp.	195.24	215.74	166.11	165.39
3-	Capital expenditure				
	Total capital exp.	242.85	314.20	292.20	146.15
	Total expenditure	438.09	529.94	458.31	311.54
Rudraprayag					
1-	Revenue Expenditure				
i	Salary	17.83	20.04	19.44	27.91
ii	Pension	0.94	0.76	0.93	1.13
ii	Office expenses	0.00	0.00	0.00	0.00
	Total	18.77	20.80	20.37	29.04
2-	Maintenance and Building Work				
i	Maintenance expenditure	0.00	0.00	0.00	0.00
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00
	Total revenue exp.	18.77	20.80	20.37	29.04
3-	Capital expenditure				
	Total capital exp.	93.57	205.22	126.79	125.25
	Total expenditure	112.34	226.02	147.16	154.29

Source : TSFC questionnaire.

Annexure: 6.6
Details of Expenditure Nagar Panchayats (30)

Dawarahat

(₹ in lakh)

S.No.	Item	2006-07	2007-08	2008-09	2009-10
1-	Revenue Expenditure				
i	Salary	8.28	12.60	12.17	15.46
ii	Pension	0.52	0.57	0.48	1.09
ii	Office expenses	12.38	5.63	4.86	3.44
	Total	21.18	18.80	17.51	19.99
2-	Maintenance and Building Work				
i	Maintenance expenditure	34.20	15.97	3.15	3.13
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	34.20	15.97	3.15	3.13
	Total revenue exp.	55.38	34.77	20.66	23.12
3-	Capital expenditure				
	Total capital exp.	73.27	78.03	26.52	29.01
	Total expenditure	128.65	112.80	47.18	52.13

Gauchar

1-	Revenue Expenditure				
i	Salary	4.33	1.94	9.57	4.87
ii	Pension	0.49	1.66	6.04	9.43
ii	Office expenses	5.85	6.90	6.40	13.59
	Total	10.67	10.50	22.01	27.89
2-	Maintenance and Building Work				
i	Maintenance expenditure	9.89	124.53	94.77	85.58
ii	Maintenance of buildings	0.79	5.96	4.03	12.90
	Total	10.68	130.49	98.80	98.48
	Total revenue exp.	21.35	140.99	120.81	126.37
3-	Capital expenditure				
	Total capital exp.	6.49	29.02	33.62	34.59
	Total expenditure	27.84	170.01	154.43	160.96

Karnaprayag

1-	Revenue Expenditure				
i	Salary	5.19	5.85	9.64	12.14
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	4.16	1.35	2.46	0.86
	Total	9.35	7.20	12.10	13.00
2-	Maintenance and Building Work				
i	Maintenance expenditure	169.30	138.12	158.57	141.37
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	169.30	138.12	158.57	141.37
	Total revenue exp.	178.65	145.32	170.67	154.37
3-	Capital expenditure				
	Total capital exp.	109.61	69.63	72.88	79.07
	Total expenditure	288.26	214.95	243.55	233.44

Nand Prayag

1-	Revenue Expenditure				
i	Salary	8.33	9.40	12.72	13.33
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	2.59	0.00	0.00	0.00
	Total	10.92	9.40	12.72	13.33
2-	Maintenance and Building Work				
i	Maintenance expenditure	101.83	47.94	11.95	25.90
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	101.83	47.94	11.95	25.90
	Total revenue exp.	112.75	57.34	24.67	39.23
3-	Capital expenditure				
	Total capital exp.	0.00	0.00	0.00	0.00
	Total expenditure	112.75	57.34	24.67	39.23

(₹ in lakh)

S.No.	Item	2006-07	2007-08	2008-09	2009-10
Champawat					
1-	Revenue Expenditure				
i	Salary	11.44	11.22	17.01	27.31
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	2.05	1.45	4.68	2.03
	Total	13.49	12.67	21.69	29.34
2-	Maintenance and Building Work				
i	Maintenance expenditure	48.64	31.68	82.47	28.25
ii	Maintenance of buildings	0.00	0.00	0.53	0.00
	Total	48.64	31.68	83.00	28.25
	Total revenue exp.	62.13	44.35	104.69	57.59
3-	Capital expenditure				
	Total capital exp.	3.10	6.99	1.19	9.05
	Total expenditure	65.23	51.34	105.88	66.64
Lohaghat					
1-	Revenue Expenditure				
i	Salary	18.04	18.17	20.62	31.53
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	11.44	14.21	4.08	0.00
	Total	29.48	32.38	24.70	31.53
2-	Maintenance and Building Work				
i	Maintenance expenditure	6.12	2.64	4.76	11.05
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	6.12	2.64	4.76	11.05
	Total revenue exp.	35.60	35.02	29.46	42.58
3-	Capital expenditure				
	Total capital exp.	34.27	71.70	63.72	174.57
	Total expenditure	69.87	106.72	93.18	217.15
Doiwala					
1-	Revenue Expenditure				
i	Salary	10.79	11.42	13.76	16.96
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	1.92	0.94	2.20	1.15
	Total	12.71	12.36	15.96	18.11
2-	Maintenance and Building Work				
i	Maintenance expenditure	2.38	0.79	1.34	1.34
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	2.38	0.79	1.34	1.34
	Total revenue exp.	15.09	13.15	17.30	19.45
3-	Capital expenditure				
	Total capital exp.	89.18	88.30	24.63	15.25
	Total expenditure	104.27	101.45	41.93	34.70
Harbartpur					
1-	Revenue Expenditure				
i	Salary	14.48	18.89	22.84	41.85
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	11.04	6.31	11.25	7.75
	Total	25.52	25.20	34.09	49.60
2-	Maintenance and Building Work				
i	Maintenance expenditure	1.43	3.46	3.94	4.76
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	1.43	3.46	3.94	4.76
	Total revenue exp.	26.95	28.66	38.03	54.36
3-	Capital expenditure				
	Total capital exp.	120.87	257.34	174.53	93.94
	Total expenditure	147.82	286.00	212.56	148.30
Jhabreda					
1-	Revenue Expenditure				
i	Salary	14.41	18.49	17.56	22.65

(₹ in lakh)

S.No.	Item	2006-07	2007-08	2008-09	2009-10
ii	Pension	0.45	0.52	0.46	0.65
ii	Office expenses	0.22	0.23	0.25	0.30
	Total	15.08	19.24	18.27	23.60
2-	Maintenance and Building Work				
i	Maintenance expenditure	2.20	2.07	2.45	2.66
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	2.20	2.07	2.45	2.66
	Total revenue exp.	17.28	21.31	20.72	26.26
3-	Capital expenditure				
	Total capital exp.	139.82	76.11	21.40	17.56
	Total expenditure	157.10	97.42	42.12	43.82
Lakshar					
1-	Revenue Expenditure				
i	Salary	20.09	14.93	15.11	17.62
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	0.00	0.00	0.00	0.00
	Total	20.09	14.93	15.11	17.62
2-	Maintenance and Building Work				
i	Maintenance expenditure	76.16	69.81	67.49	52.87
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	76.16	69.81	67.49	52.87
	Total revenue exp.	96.25	84.74	82.60	70.49
3-	Capital expenditure				
	Total capital exp.	122.81	79.76	89.08	61.20
	Total expenditure	219.06	164.50	171.68	131.69
Landhora					
1-	Revenue Expenditure				
i	Salary	17.16	20.73	21.47	28.26
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	11.92	7.29	10.61	13.04
	Total	29.08	28.02	32.08	41.30
2-	Maintenance and Building Work				
i	Maintenance expenditure	7.57	8.82	6.73	10.84
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	7.57	8.82	6.73	10.84
	Total revenue exp.	36.65	36.84	38.81	52.14
3-	Capital expenditure				
	Total capital exp.	114.82	72.39	81.48	47.28
	Total expenditure	151.47	109.23	120.29	99.42
Kaladhungi					
1-	Revenue Expenditure				
i	Salary	9.40	9.79	11.95	15.69
ii	Pension	0.55	0.48	0.62	0.80
ii	Office expenses	1.51	3.24	4.58	2.68
	Total	11.46	13.51	17.15	19.17
2-	Maintenance and Building Work				
i	Maintenance expenditure	0.95	0.67	1.44	1.92
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	0.95	0.67	1.44	1.92
	Total revenue exp.	12.41	14.18	18.59	21.09
3-	Capital expenditure				
	Total capital exp.	107.11	17.37	68.86	98.40
	Total expenditure	119.52	31.55	87.45	119.49
Lalkuwa					
1-	Revenue Expenditure				
i	Salary	18.65	20.74	22.67	40.70
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	0.00	0.00	0.00	0.00
	Total	18.65	20.74	22.67	40.70

(₹ in lakh)

S.No.	Item	2006-07	2007-08	2008-09	2009-10
2-	Maintenance and Building Work				
i	Maintenance expenditure	14.43	19.30	16.48	22.34
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	14.43	19.30	16.48	22.34
	Total revenue exp.	33.08	40.04	39.15	63.04
3-	Capital expenditure				
	Total capital exp.	6.84	29.55	36.65	9.89
	Total expenditure	39.92	69.59	75.80	72.93

Bheemtal

1-	Revenue Expenditure				
i	Salary	8.28	13.39	16.96	19.01
ii	Pension	0.00	2.79	0.00	0.32
ii	Office expenses	2.00	1.24	6.03	7.92
	Total	10.28	17.42	22.99	27.25
2-	Maintenance and Building Work				
i	Maintenance expenditure	11.33	29.61	37.66	25.44
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	11.33	29.61	37.66	25.44
	Total revenue exp.	21.61	47.03	60.65	52.69
3-	Capital expenditure				
	Total capital exp.	0.00	0.00	2.89	0.00
	Total expenditure	21.61	47.03	63.54	52.69

Dharchula

1-	Revenue Expenditure				
i	Salary	14.86	16.73	18.85	26.87
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	0.00	0.00	0.00	0.00
	Total	14.86	16.73	18.85	26.87
2-	Maintenance and Building Work				
i	Maintenance expenditure	28.49	65.17	29.52	29.39
ii	Maintenance of buildings	0.00	0.63	4.68	0.00
	Total	28.49	65.80	34.20	29.39
	Total revenue exp.	43.35	82.53	53.05	56.26
3-	Capital expenditure				
	Total capital exp.	0.00	0.00	0.00	0.00
	Total expenditure	43.35	82.53	53.05	56.26

Didihat

1-	Revenue Expenditure				
i	Salary	13.68	14.87	16.33	17.71
ii	Pension	0.00	0.00	0.24	2.74
ii	Office expenses	3.24	1.36	2.10	1.45
	Total	16.92	16.23	18.67	21.90
2-	Maintenance and Building Work				
i	Maintenance expenditure	15.30	15.42	29.73	32.50
ii	Maintenance of buildings	0.50	8.81	0.00	0.35
	Total	15.80	24.23	29.73	32.85
	Total revenue exp.	32.72	40.46	48.40	54.75
3-	Capital expenditure				
	Total capital exp.	16.71	94.35	7.20	18.18
	Total expenditure	49.43	134.81	55.60	72.93

Chamba

1-	Revenue Expenditure				
i	Salary	4.13	5.95	8.04	5.35
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	5.64	11.59	4.79	4.69
	Total	9.77	17.54	12.83	10.04
2-	Maintenance and Building Work				
i	Maintenance expenditure	18.60	58.50	25.53	35.34
ii	Maintenance of buildings	0.00	0.00	0.00	0.00

(₹ in lakh)

S.No.	Item	2006-07	2007-08	2008-09	2009-10
	Total	18.60	58.50	25.53	35.34
	Total revenue exp.	28.37	76.04	38.36	45.38
3-	Capital expenditure				
	Total capital exp.	5.12	5.46	5.61	5.82
	Total expenditure	33.49	81.50	43.97	51.20

Devprayag

1-	Revenue Expenditure				
i	Salary	15.94	20.40	25.19	30.95
ii	Pension	1.55	1.58	1.69	4.43
ii	Office expenses	2.82	3.26	4.05	2.39
	Total	20.31	25.24	30.93	37.77
2-	Maintenance and Building Work				
i	Maintenance expenditure	9.18	9.18	8.26	5.45
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	9.18	9.18	8.26	5.45
	Total revenue exp.	29.49	34.42	39.19	43.22
3-	Capital expenditure				
	Total capital exp.	100.62	155.12	27.27	5.57
	Total expenditure	130.11	189.54	66.46	48.79

Kirtinagar

1-	Revenue Expenditure				
i	Salary	13.86	14.08	17.32	17.57
ii	Pension	1.22	1.34	4.70	1.84
ii	Office expenses	3.54	2.49	1.20	1.43
	Total	18.62	17.91	23.22	20.84
2-	Maintenance and Building Work				
i	Maintenance expenditure	1.95	0.19	0.79	1.66
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	1.95	0.19	0.79	1.66
	Total revenue exp.	20.57	18.10	24.01	22.50
3-	Capital expenditure				
	Total capital exp.	65.03	54.46	30.85	79.61
	Total expenditure	85.60	72.56	54.86	102.11

Munikireti

1-	Revenue Expenditure				
i	Salary	22.82	26.00	25.92	38.51
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	5.29	9.03	6.23	11.39
	Total	28.11	35.03	32.15	49.90
2-	Maintenance and Building Work				
i	Maintenance expenditure	24.03	27.77	15.98	54.51
ii	Maintenance of buildings	0.00	0.00	2.49	0.00
	Total	24.03	27.77	18.47	54.51
	Total revenue exp.	52.14	62.80	50.62	104.41
3-	Capital expenditure				
	Total capital exp.	84.19	102.38	103.84	242.64
	Total expenditure	136.33	165.18	154.46	347.05

Dineshpur

1-	Revenue Expenditure				
i	Salary	13.30	15.00	17.75	31.02
ii	Pension	0.69	0.65	0.67	0.55
ii	Office expenses	6.35	6.31	1.09	7.29
	Total	20.34	21.96	19.51	38.86
2-	Maintenance and Building Work				
i	Maintenance expenditure	0.83	3.43	5.76	7.61
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	0.83	3.43	5.76	7.61
	Total revenue exp.	21.17	25.39	25.27	46.47
3-	Capital expenditure				

S.No.	Item	2006-07	2007-08	2008-09	2009-10
	Total capital exp.	94.48	170.71	68.61	174.33
	Total expenditure	115.65	196.10	93.88	220.80

Kelakhera

1-	Revenue Expenditure				
i	Salary	4.18	2.93	3.06	4.50
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	2.80	1.70	5.40	2.00
	Total	6.98	4.63	8.46	6.50
2-	Maintenance and Building Work				
i	Maintenance expenditure	7.51	12.37	9.76	12.53
ii	Maintenance of buildings	0.00	0.00	0.47	0.00
	Total	7.51	12.37	10.23	12.53
	Total revenue exp.	14.49	17.00	18.69	19.03
3-	Capital expenditure				
	Total capital exp.	105.05	27.23	67.39	54.58
	Total expenditure	119.54	44.23	86.08	73.61

Mahuwadabara

1-	Revenue Expenditure				
i	Salary	9.74	9.35	9.94	11.30
ii	Pension	0.00	0.00	0.00	1.14
ii	Office expenses	2.26	3.51	3.15	2.14
	Total	12.00	12.86	13.09	14.58
2-	Maintenance and Building Work				
i	Maintenance expenditure	0.70	0.26	0.70	0.85
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	0.70	0.26	0.70	0.85
	Total revenue exp.	12.70	13.12	13.79	15.43
3-	Capital expenditure				
	Total capital exp.	128.97	87.91	28.62	26.97
	Total expenditure	141.67	101.03	42.41	42.40

Mahuwakheraganj

1-	Revenue Expenditure				
i	Salary	2.30	2.05	2.83	3.02
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	2.28	5.86	6.03	7.93
	Total	4.58	7.91	8.86	10.95
2-	Maintenance and Building Work				
i	Maintenance expenditure	2.13	3.25	3.67	7.17
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	2.13	3.25	3.67	7.17
	Total revenue exp.	6.71	11.16	12.53	18.12
3-	Capital expenditure				
	Total capital exp.	153.06	92.81	54.45	39.14
	Total expenditure	159.77	103.97	66.98	57.26

Shaktigarh

1-	Revenue Expenditure				
i	Salary	4.99	5.70	6.12	8.19
ii	Pension	0.12	0.14	0.15	0.32
ii	Office expenses	3.27	2.36	4.75	5.41
	Total	8.38	8.20	11.02	13.92
2-	Maintenance and Building Work				
i	Maintenance expenditure	23.93	23.36	53.12	32.95
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	23.93	23.36	53.12	32.95
	Total revenue exp.	32.31	31.56	64.14	46.87
3-	Capital expenditure				
	Total capital exp.	0.00	0.00	0.00	0.00
	Total expenditure	32.31	31.56	64.14	46.87

(₹ in lakh)

S.No.	Item	2006-07	2007-08	2008-09	2009-10
Sultanpur					
1-	Revenue Expenditure				
i	Salary	16.79	18.63	21.31	21.35
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	0.00	0.00	0.00	0.00
	Total	16.79	18.63	21.31	21.35
2-	Maintenance and Building Work				
i	Maintenance expenditure	182.63	22.94	48.05	122.75
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	182.63	22.94	48.05	122.75
	Total revenue exp.	199.42	41.57	69.36	144.10
3-	Capital expenditure				
	Total capital exp.	24.94	9.89	24.56	14.82
	Total expenditure	224.36	51.46	93.92	158.92
Barkote					
1-	Revenue Expenditure				
i	Salary	18.70	22.99	24.83	30.34
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	5.23	5.19	6.63	8.49
	Total	23.93	28.18	31.46	38.83
2-	Maintenance and Building Work				
i	Maintenance expenditure	15.53	32.85	6.07	9.61
ii	Maintenance of buildings	0.00	0.00	2.78	0.00
	Total	15.53	32.85	8.85	9.61
	Total revenue exp.	39.46	61.03	40.31	48.44
3-	Capital expenditure				
	Total capital exp.	37.80	131.22	50.72	50.62
	Total expenditure	77.26	192.25	91.03	99.06
Badrinath (Chamoli)					
1-	Revenue Expenditure				
i	Salary	7.64	12.04	14.04	18.24
ii	Pension	0.00	0.00	0.00	0.00
ii	Office expenses	1.98	1.88	1.12	1.82
	Total	9.62	13.92	15.16	20.06
2-	Maintenance and Building Work				
i	Maintenance expenditure	0.00	0.00	0.00	0.00
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00
	Total revenue exp.	9.62	13.92	15.16	20.06
3-	Capital expenditure				
	Total capital exp.	141.53	83.22	52.19	29.44
	Total expenditure	151.15	97.14	67.35	49.50
Kedarnath (Rudraprayag)					
1-	Revenue Expenditure				
i	Salary	5.18	5.05	5.49	5.99
ii	Pension	0.08	0.11	0.20	0.23
ii	Office expenses	2.25	4.83	2.20	1.84
	Total	7.51	9.99	7.89	8.06
2-	Maintenance and Building Work				
i	Maintenance expenditure	0.00	4.52	3.98	1.43
ii	Maintenance of buildings	1.47	0.00	0.00	0.00
	Total	1.47	4.52	3.98	1.43
	Total revenue exp.	8.98	14.51	11.87	9.49
3-	Capital expenditure				
	Total capital exp.	7.11	7.37	5.35	3.00
	Total expenditure	16.09	21.88	17.22	12.49
Gangotri (Uttarkashi)					
1-	Revenue Expenditure				
i	Salary	2.52	4.23	3.38	4.28

(₹ in lakh)

S.No.	Item	2006-07	2007-08	2008-09	2009-10
ii	Pension	0.33	0.36	0.35	0.29
ii	Office expenses	0.18	0.29	0.19	0.58
	Total	3.03	4.88	3.92	5.15
2-	Maintenance and Building Work				
i	Maintenance expenditure	11.39	7.27	7.99	2.57
ii	Maintenance of buildings	0.00	0.00	0.00	0.00
	Total	11.39	7.27	7.99	2.57
	Total revenue exp.	14.42	12.15	11.91	7.72
3-	Capital expenditure				
	Total capital exp.	0.00	0.00	0.00	4.95
	Total expenditure	14.42	12.15	11.91	12.67

Source : TSFC questionnaire.

Annexure: 6.7
Information Regarding Property Tax In ULB'S

as on 31st March 2010

S. No.	Name of Urban Local Body	Number of Buildings	Last census of buildings	Number of houses or which tax levied	Last year of tax assessment / reassessment	Difference between total houses and houses instant tax	Reason for difference indicated in column 7	Basis of tax assessment
1	Nagar Nigam Dehradun	52895	1998	51928	1999	967	Houses being Tax Free	On the basis of monthly rental value
Nagar Palika Parisad								
1	Almora	7627	2001	7600	2001	27	Tax assessment process is under way	On the basis of carpet area of houses
2	Bageshwar	1671	2005-06	1320	2009-10	351	Revision of tax on the basis of quinquennial tax assessment	On the basis of annual valuation
3	Gopeshwar	4488	2001	1445	2007-08	3043	Houses in rural areas within local bodies are exempted	5% On the basis of annual valuation
4	Joshimath	2141	2001	1339	2009-10	802	Houses are non- utilizable for residential purpose	On the basis of annual valuation
5	Tanakpur	2706	2009-10	2706	2009-10	0		10% of annual valuation
6	Mussoorie	3562	2004-09	3482	2009-14	80	Church, Temple and property of the local body are exempted	On the basis of circle rates and sale deeds.
7	Rishikesh	6650	2004	6650	2004	0	&	Annual valuation
8	Vikashnagar	2962	2005	2750	2003	212	Houses are under construction	10% on the value of property
9	Haridwar	24625	2006	24625	2006	0	-	7.5% of annual valuation
10	Manglaur	9865	2007-08	925	2009-10	8940	Religious institution are exempted from houses tax , few on on houses also exempted.	10% of annual valuation
11	Roorkee		2009-10		2009-10	0		7.5% of annual valuation
12	Nainital	6645	2002-03	5631	2007-08	1014		Palika Act
13	Haldwani	16084	2006	15948	2006	136	-	-
14	Ramnagar	6386	2003-04	6344	2003-04	42	Religious institution are exempted from houses tax.	On the basis of Gazette dated 07 Nov,1987
15	Bhowali					0	Information uncomplete	Information uncomplete
	Dugadda	408	2009	91	2005	317	School, Temple , Poor house holder and Government offices are exempted.	10% of annual valuation

S. No.	Name of Urban Local Body	Number of Buildings	Last census of buildings	Number of houses or which tax levied	Last year of tax assessment / reassessment	Difference between total houses and houses instant tax	Reason for difference indicated in column 7	Basis of tax assessment
17	Kotdwara	3932	2005-06	3745	2010-11	187	shotage of Palika staff	types of Building
18	Pauri		2004-05		2009-10	0		Uncompleted information
19	Srinagar	2725	2009-10	2725	2009-10	0	-	5% of annual valuation
20	Pithoragarh	8000	2006-07	8000	2006-07	0		6% of annual valuation
21	NarandraNagar	1250	1998	830	1997	420	Government offices are exempted.	-
22	Tehri					0	action in progress	
23	Bazpur	3124	2009	3124	2006-07	0	-	-
24	Gadarpur	2740	2006-07	2740	2010-11	0	-	8% of annual valuation
25	Jasipur	7698	2005-06	9698	2005-06	-2000	-	
26	Kashipur	16389	2004-05	16389	2009-10	0	-	10% of annual valuation
27	Khatima	1897	2005-06	1604	2009-10	293	Building are not taxable	10% of annual valuation
28	Kichha	4000	01.04.06	3610	31.03.2011	390	Due to kachaa Bhawan	50% of annual valuation
29	Rudrapur	21000	2004	16000	2009	5000	Illegal constructed Slum Colonies	annual valuation
30	Sitarganj	3061	2003-04	3061	2009-10	0	-	5% of annual valuation
31	Uttarkashi	3470	2008-09	3470	2012-13	0	-	As intimated by Chairman, Geological grounds 5/6/8 per cent.
32	Rudraprayag	1347	2008-09	1240	2013-14	107	Due to uncompleted building.	5% of annual valuation
Nagar Panchayat								
1	Dwarahat	547	2001	547	2005	0		Due to sub rules
2	Gochar	1900	2009	664	2009	1236	Non residential Building	5% of annual valuation
3	Karnaprayag	1560	2001	560	2002-03	1000	Difference due to rural areas	5% of annual valuation
4	Nandprayag	500	2001	68	2012	432	Tax not applicable	Commiercial Building tax
5	Champawat	856	2007-08	466	2009-10	390	As sub rule valuation of the only rental building	5% of annual valuation
6	Lohaghat	1075	2009	1071	2010	4	Personal buiding are Local Bodies.	On the basis of area of buildings
7	Doiwala	1675	2004	1638	2009	37	tax exempted.	10% of annual valuation
8	Herbertpur	1723	2004-05	1617	2009-10	106	Kachaa Bhawan axempted	10% of annual valuation
9	Jhabreda	3200	1997-98	3200	1997-98	0	-	10% of annual valuation
10	Laksar					0	-	Information not available

S. No.	Name of Urban Local Body	Number of Buildings	Last census of buildings	Number of houses or which tax levied	Last year of tax assessment / reassessment	Difference between total houses and houses instant tax	Reason for difference indicated in column 7	Basis of tax assessment
11	Landhaura	2930	2005-06	2770	2010-11	160	tax exempted.	10% of annual valuation
12	Kaladhungi					0	-	Information not available
13	Lalkuan	1129	NA	939	2008-09	190	Government offices are exempted.	7% of annual valuation
14	Bhemtal					0	-	Information not available
15	Dharchula	985	2001	985	2009-10	0	-	10% of annual valuation
16	Didihat	1500	2001	1400	2007	100	Buildings are under construction	5% of annual valuation
17	Chamba					0	-	Information not available
18	Devprayag	505	2005-06	505	2006	0	-	3.12 and 6.25 percent
19	Kirtinagar	245	2000-01	245	2010-11	0	-	5% of annual valuation
20	Muni ki Reti	1020	2008-09	893	2013-14	127	Government offices and Asharam are exempted.	10% of annual valuation
21	Dineshpur	2056	2005	318	2009	2374	-	5% to 8% of annual valuation
22	Kelakhara	1413	2004	1175	2009-14	238	Religious places are exempted.	Action taken being regarding fixation
23	Mahuadabra	1244	2009-10	1244	2010-11	0	-	35 Rupees per room
24	Mahuakheraganj	1427	2004-05	1295	2004-05	132	Religious places and government offices are exempted.	Due to sub rules
25	Shaktigarh					0	The information not available to building	Building are not applicable
26	Sultanpur	1460	2005	1460	1998-99	0	-	On the basis of building/land
27	Badkote	842		842	2009-10	0	-	-
28	Badrinath	700		670	2005-06	30	Some under constuction buildings not in progress due to stay	5% of annual valuation
29	Kedarnath	260	2001	150	2009.1	110	Building are not good position	Information not available to
30	Gangotri	213	2004	50		163	-	5% of annual valuation

Source : TSFC questionnaire.

Annexure : 7.1
Details of Receipts Zila Panchayats

Almora

(in ₹)

Item	Year				
	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
A- Tax Revenue	0	0	0	0	0
B-Non Tax Revenue					
Licence Fees	1333500	1392577	1584224	1705575	1600000
Income from Forestry		30000		449613	
Share in income from Lisacontract	44376	10079	412192	611873	600000
Income from rent of moveable and inmoveable	1734768	2196065	2356251	2712458	2200000
Other receipts					
(a) Bails (Jamanat)	3030000	1940400	476342	757000	350000
(b)Other mislaneous	505500	82290	77747	42080	600000
(c) Interest	1096943	2797863	1694570	1615661	1500000
Total B	7745087	8449274	6601326	7894260	6850000
C-Grant					
Receipts from 12 th FC	5538338	5538338	0	5579338	5538338
Receipts From S F C	30339000	27345000	27345000	27345000	27345000
MLA / MP Funds	33917750	30472500	32960700	29918900	350000
Calamity Relief Fund	22701200	13267300	12492200	29371000	40000000
Special Component Plan	15059500	525000	1530000	3285500	2500000
Rural Employment Gguarentee Scheme	27494600	33178000	6678	0	0
Minor Irrigation	1441000	13749000	0	7195000	13749000
Other C.S.S Grant	0	318500	1643500	800000	500000
Total C	136491388	124393638	75978078	103494738	89982338
Total Receipts	144236475	132842912	82579404	111388998	96832338
Begeshwar					
A-Tax Revenue	0	0	0	0	0
B- Non Tax Revenue					
Income from property (loan/ rent /sale)	989866	1249059	1410531	1351457	1500000
Licence Fees	762791	1203415	1238638	1313423	1444000
Share in income from Lisacontract		655797		834150	700000
Sale of unused comodity				52000	5000
Total B	1752657	3108271	2649169	3551030	3649000
C- Grant					
Receipts from 12 th FC	1962579	1962579	0	1977806	2000000
Receipts From S FC	8077000	9659000	9659000	9659000	10000000
MLA Fund	1085000	11795000	11777500	38324465	40000000
MP Fund	3069125	2425775	1902967	3537480	3800000
Calamity Relief Fund	7819900	1930000	10693000	27807750	20000000
Rural Employment Gguarentee Scheme	9902400	19162500	2705000	3489056	1000000
Minor Irrigation	3421000	8645000	0	0	0
Grants for Education	5984000	0	0	0	0
Grants for Tourism			97334	300000	4000000
Total C	41321004	55579854	36834801	85095557	80800000
Total Receipts	43073661	58688125	39483970	88646587	84449000
Chamoli					
A- Tax Revenue					
Circumstances and property- tax	982729	1080596	1141480	1643796	1450000
Total A	982729	1080596	1141480	1643796	1450000
B-Non Tax Revenue					
Interest on investment	507763	606270	779722	1167565	1100000
Income from property (loan/ rent /sale)	1972525	2339704	2743471	2655653	2700000
Licence Fees	988809	1057592	1033750	1192184	1250000

Item	Year				
	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Padav Adda fees	170500	214316	185954	337000	350000
Share in income from Lisacontract	839837	126213	67990	1316548	1450000
Other receipts					
(a) Traveling Arrangement	108192	375820	200718	385282	410000
(b) Other mislaneous	1534086	3092422	2717021	1422603	1510000
(c) Interest					
Total B	6121712	7812337	7728626	8476835	8770000
C-Grant					
Receipts from 12 th FC	4613652	4639957	0	4647652	6000000
Receipts From S FC	18987000	22721000	22721000	22721000	30132000
MLA Funds	0	87000	18000	0	600000
MP Fund	0	373000	0	186000	900000
Other Grants	54785268	83829422	60101538	48313752	69768000
National Sum Dev. Schemes	14138675	21528425	24203000	6261000	0
Total C	92524595	133178804	107043538	82129404	107400000
Total Receipts	99629036	142071737	115913644	92250035	117620000

Champawat

A-Tax Revenue	0	0	0	0	0
B-Non Tax Revenue					
Interest on investment	465000	414000	403000	456000	500000
Income from property (loan/ rent /sale)	180000	124000	166000	224000	250000
Licence Fees	959000	893000	878000	968000	1200000
Income from fair and exhibition	2070000	2199000	7208000	3655000	3000000
Income from Vanpanchayat /civil forest		4037000		1497000	2000000
income from rent of moveable and inmoveable property	180000	124000	166000	224000	250000
(a) Other mislaneous	1243000	1371000	1150000	1149000	1300000
Total B	5097000	9162000	9971000	8173000	8500000
C- Grant					
Receipts from 12 th FC	1668000	1668000	0	1680000	1668000
Receipts From SFC	6914000	8270000	8270000	8270000	8270000
MLA / MP Funds	6438000	3993000	7671000	3068000	2500000
Grants for fair/Festival	3400000	1900000	1800000	0	3000000
Calamity Relief Fund	8440000	4006000	3167000	9563000	5000000
Rural Employment Gaguarentee Scheme	682000	0	0	2250000	2500000
Minor Irrigation	6670000	5719000	2800000	5305000	5000000
National Sum Dev. Schemes	4412000	4040000	3271000	1308000	0
Grants for Tourism	46000	0	1339000	650000	1500000
Grant for BADP	657000	468000	4057000	4891000	5300000
Total C	39327000	30064000	32375000	36985000	34738000
Total Receipts	44424000	39226000	42346000	45158000	43238000

Dehradun

A-Tax Revenue					
Circumstances and property- tax	1802768	2842225	2868900	3320590	4020590
Total A	1802768	2842225	2868900	3320590	4020590
B-Non Tax Revenue					
Interest on investment	924004	1876838	2367804	2088131	2050000
Income from property (loan/ rent /sale)	1387630	1170748	1394770	1729057	2029050
Licence Fees	709655	888505	1016470	1220985	1520985
Income from disposal of dead animals	402876	382230	360160	149000	150000
Receipts from slaughter home	825	0	0	0	0

Item	Year				
	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Fesries contract	536580	334620	418665	371000	350000
Income from Agriculture	10000	55000	3907150	61500	50000
Income from Forestry	12925	15436	12114	5733	5500
(a) Inspection House	600	300	750	2200	2000
Total B	3985095	4723677	9477883	5627606	6157535
C- Grant					
Receipts from 12 th FC	5311290	5311289	0	5311290	5311290
Receipts From S FC	21858000	26227000	26227000	26227000	26227000
MLA Funds	25098500	9080880	9320313	3262000	3202000
MP Funds	5284350	4965700	3135000	2453390	225390
Calamity Relief Fund	6053000	12780800	4581000	3244000	5040000
Special Component Plan	0	0	3887000	775000	1050000
Rural Employment Gguarentee Scheme	14875463	14784600	0	0	0
Total C	78480603	73150269	47150313	41272680	41055680
Total Receipts	84268466	80716171	59497096	50220876	51233805

Hardwar

A-Tax Revenue					
circumstances and property- tax	3013816	4678776	5132872	5395468	12500000
Total A	3013816	4678776	5132872	5395468	12500000
B-Non Tax Revenue					
Interest on investment	504879	1112982	3027117	4789083	4000000
Income from property (loan/ rent /sale)	2623547	3013125	3385193	3720065	3775000
Licence Fees	1076745	2103030	2609455	3392175	3500000
Income from disposal of dead animals	2133538	1527307	672414	1179825	800000
Receipts from slaughter home	28000	53650	15550	21500	60000
Tahbazari	189500	133800	295565	268050	100000
Rent from shops, Haat Bazar	1069390	1474568	1232627	1198518	1253000
Other receipts					
(a) Animal intrance	131500	74900	55500	85000	75000
(b) Loading-Unloading	14887500	17869951	19701000	8000000	25300000
(b) Other mislaneous	127989	239466	388740	392558	445000
(c) Building construction /Maintenance	401300	518300	663595	840680	700000
Total B	23173888	28121079	32046756	23887454	40008000
C-Grant					
Receipts from 12 th FC	7283542	7283541	0	7338542	7283541
Receipts From S FC	30022000	35937000	35937000	35937000	35937000
Calamity Relief Fund	0	0	0	261000	0
Rural Employment Gaguarentee Scheme	15799441	1781434	164556	0	0
Minor Irrigation	600000	3920000	0	0	0
Recovery from Antyodai yojana	4710	13528	0	0	10000
Social Welfare Dep.	0	0	0	1893600	0
Swajal Priyोजना	0	220000	0	0	0
Total C	53709693	49155503	36101556	45430142	43230541
Total Receipts	79897397	81955358	73281184	74713064	95738541

Nainital

A- Tax Revenue	0	0	0	0	0
B- Non Tax Revenue					
Interest on investment	318000	614000	477000	1288000	200000
Income from property (loan/ rent /sale)	468000	2734000	1347000	660000	600000
Licence Fees	2951000	3390000	3670000	4286000	4927000
Income from disposal of dead animals	0	25000	15000	17000	0
Rent from shops, Haat Bazar	385000	232000	678000	872000	900000

Item	Year				
	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Padav Adda fees					
Income from fair and exhibition	229000	102000	100000	29000	0
Income from Vanpanchayat /civil forest	2000	640000	740000	35000	500000
Total	4353000	7737000	7027000	7187000	7127000
C-Grant					
Receipts from 12 th FC	3687000	3687000	0	3714000	4000000
Receipts From S FC	15223000	18220000	18220000	18220000	18220000
MLA Funds	16305000	31510000	44399000	42005000	50000000
MP Funds	0	3156000	2850000	3745000	5000000
Calamity Relief Fund	1090000	0	0	512000	1000000
Special Component Plan	0	0	11733000	0	5000000
Rural Employment Gaguarentee Scheme	6824000	8675000	31000	0	0
Minor Irrigation	10983000	6181000	1200000	0	5000000
Drought relief programme	1210000	0	0	0	0
Other grants	2305000	1169000	1532000	1950000	1300000
Total C	57627000	72598000	79965000	70146000	89520000
Total Receipts	61980000	80335000	86992000	77333000	96647000

Pauni

A-Tax Revenue					
Circumstances and property- tax	2567754	3176982	3272980	3235333	3500000
Total A	2567754	3176982	3272980	3235333	3500000
B-Non Tax Revenue					
Interest on investment	454718	115765	1449102	1958670	1400000
Licence Fees	979565	1446502	724190	835025	950000
Income from disposal of dead animals	41500	45050	46100	0	50000
Fesries contract	460	10000	15000	20655	0
Padav Adda fees	0	0	208000	678000	470000
Income from Forestry	0	5490			
Share in income from Lisacontract	517452	146794	143369	63090	150000
Rent of Gharat	98	811	126	0	300
income from rent of moveable and inmoveable property	2338453	2884618	3051647	3068512	3500000
Other receipts	2156772	1786629	1633869	1217693	2990000
Total B	6489018	6441659	7271403	7841645	9510300
C-Grant					
Receipts from 12 th FC	13495588	13495588	0	13495588	13495588
Receipts From S FC	55539000	66483000	66483000	66483000	66483000
Rural Employment Gaguarentee Scheme	18582561	23296877	0	0	0
Other Grant	58587000	66531000	66531000	66531000	66531000
Total C	146204149	169806465	133014000	146509588	146509588
Total Receipts	155260921	179425106	143558383	157586566	159519888

Pithrogarh

A-Tax Revenue	0	0	0	0	0
B-Non Tax Revenue					
Interest on investment	227831	1107015	978741	1353210	1488440
Income from property (loan/ rent /sale)	1024481	1352527	1050352	1504612	1655077
Licence Fees	341315	396890	272520	427170	469887
Rent from shops, Haat Bazar	506669	597416	710858	346290	380920
Income from fair and exhibition	2770				5000
Income from Vanpanchayat /civil forest	22631	72270			80665
Sale of unused comodity				215000	

Item	Year				
	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Other receipts	72910	593635	74775	159791	191751
Total B	2198607	4119753	3087246	4006073	4271740
C- Grant					
Receipts from 12 th FC	4757008	4757008	0	4757008	6022428
Receipts From S FC	19577000	23439000	23439000	23439000	28025000
MP Funds	1255865	1148280	793980	695365	810000
Rural Employment Gaguarentee Scheme	11774530	14314620	0	0	0
Grant to BADP	650270	0	7684590	10125205	10000000
Other Grants	51837660	59341125	80131685	72533345	77565750
Total C	89852333	103000033	112049255	111549923	122423178
Total Receipts	92050940	107119786	115136501	115555996	126694918
Rudraprayag					
A-Tax Revenue					
Circumstances and property- tax	324300	438186	471847	832559	800000
Total A	324300	438186	471847	832559	800000
B- Non Tax Revenue					
Interest on investment	376585	471835	1220595	567662	800000
Income from property (loan/ rent /sale)	858698	1231463	671330	1425808	1500000
Licence Fees	1053630	1269310	699350	1618677	1900000
Share in income from Lisacontract	212818	13500	27125	18940	100000
Tax from Gharat	0	0	0	0	1000
Other receipts	4976270	6195328	8778367	8411477	11200000
Total B	7478001	9181436	11396767	12042564	15501000
Grant					
Receipts from 12 th FC	2038328	2038328	0	2053328	2500000
Receipts From S FC	8436000	10079000	10079000	10079000	10079000
MLA Funds	81250	38375	555000	10000	200000
Calamity Relief Fund	1902000	573000	353692	865500	2000000
Rural Employment Gguarentee Scheme	4062404	6161671	0	0	0
Grants for Tourism	1024483	0	409505	0	1000000
National Sum Dev. Schemes	447000	0	0	172500	36500000
Total C	17991465	18890374	11397197	13180328	52279000
Total Receipts	25793766	28509996	23265811	26055451	68580000
Tehri					
A-Tax Revenue					
Circumstances and property- tax	1087000	956200	1020700	1416000	1835000
Total A	1087000	956200	1020700	1416000	1835000
B- Non Tax Revenue					
Licence Fees	552000	535100	594800	853000	985000
Fesries contract	34000	80000	40000	5000	20000
Tahbazari	309000	275000	345000	445000	535000
Rent from shops, Haat Bazar	553000	598000	435000	546000	875000
Padav Adda fees	2547000	2038000	2262000	2640000	2983000
Share in income from Lisacontract	61000	158000	278000	187000	197000
Rent of Gharat	5800	3700	7300	6700	7200
(a) Interest	630000	453000	370000	368000	410000
(b)Other mislaneous	2343000	821000	664000	673000	685000
(c) Other (Income From to Boochar)	21000	19000	21000	31000	40000
Total B	7055800	4980800	5017100	5754700	6737200
Grant					
Receipts from 12 th FC	5405700	5405700	0	5405700	54057000

Item	Year				
	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Receipts From S FC	22812000	26632000	26632000	26632000	26632000
MLA Funds	25000	0	375000	125000	210000
MP Funds	1038000	820800	523400	99800	325000
Calamity Relief Fund	1148400	988800	1586800	400000	585000
Rural Employment Gaguarentee Scheme	11633000	0	0	0	0
Banjar Bhumi vikash	0	9120000	0	0	4480000
Hariyali schmes	0	4488000	8330200	0	4480000
Grants for Tourism	4100000	0	2531300	703000	4020000
National Sum Dev. Schemes	6573700	24439000	15000000	4284100	0
Total C	52735800	71894300	54978700	37649600	94789000
Total Receipts	60878600	77831300	61016500	44820300	103361200

U.S.Nagar

A-Tax Revenue					
B- Non Tax Revenue					
Interest on investment	970000	1305000	1849000	1445000	2200000
Income from property (loan/ rent /sale)	764000	1934000	402000	974000	1200000
Licence Fees	3500000	4899000	5715000	7478000	9000000
Income from disposal of dead animals	123000	152000	51000	265000	300000
Rent from shops, Haat Bazar	624000	1619000	560000	3701000	2600000
Other receipts	378000	3259000	699000	1617000	1225000
Total B	6359000	13168000	9276000	15480000	16525000
Grant					
Receipts from 12 th FC	5477000	5477000	0	5477000	5477000
Receipts From S FC	22540000	26978000	26978000	26978000	26978000
MLA Funds	31156000	25497000	33236000	42889000	45000000
MP Funds	4209000	1346000	3520000	4025000	5000000
Total C	63382000	59298000	63734000	79369000	82455000
Total Receipts	69741000	72466000	73010000	94849000	98980000

Uttarkashi

A-Tax Revenue					
Circumstances and property- tax	618000	544000	923000	833000	1100000
Total A	618000	544000	923000	833000	1100000
B-Non Tax Revenue					
Interest on investment	1017000	1713000	1521000	1331000	1600000
Income from property (loan/ rent /sale)	361000	232000	206000	283000	320000
Licence Fees	606000	599000	638000	780000	1000000
Padav Adda fees	890000	1332000	863000	1356000	1100000
Income from fair and exhibition	1433000	1837000	2431000	2419000	2650000
Share in income from Lisacontract	111000	91000	320000	128000	300000
(a) Cooli Agency	4281000	1498000	7259000	10353000	11000000
(b) Other mislaneous	1692000	2553000	1750000	2258000	2200000
Total B	10391000	9855000	14988000	18908000	20170000
Grant					
Receipts from 12 th FC	3561000	3561000	121000	3588000	4000000
Receipts From S FC	14704000	17582000	17582000	17582000	20000000
MLA Funds	4192000	1870000	1143000	7950000	8000000
MP Funds	1249000	981000	1922000	2856000	3500000
Calamity Relief Fund	44830000	18457000	13966000	40976000	60000000
Special Component Plan	0	0	643000	275000	400000
Rural Employment Gaguarentee Scheme	10748000	13063000	0	0	8000000
Community Dev. Project (NTPC)	0	0	385000	3420000	4000000
Grants for Tourism	3826000	788000	1069000	2000000	4500000
Grants for B.A.D.P	2200000	41000	3150000	2638000	8000000
Grants for Fair/Festival	10000	500000	0	0	600000
Total	85320000	56843000	39981000	81285000	121000000
Total Receipts	96329000	67242000	55892000	101026000	142270000

Source :TSFC questionnaire

Annexure 7.2
Details of Revenue and Capital Expenditure of Zila Panchayats

Almora

(in ₹)

Item	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	2010-11 (est.)
1-Revenue Expenditure					
(A) -Establishment Expenditure					
Expenditure on salary of officers / employees	3514000	3683290	3594000	4940847	4551800
Office expenditure	513520	147330	524123	389063	400000
Telephone expenditure	129000	131046	62300	38000	41800
Purchase of motor vehical	0	574358	0	570000	627000
Expenditure on maintenance/ petrol of vehicle	341000	89394	296500	733000	806300
Expenditure on beautification	3500	3350	3000	4350	53900
Expenditure on pension/ gratuity	3207200	1222570	1899810	1268100	1394800
Library expenditure					
Electricity expenditure	3980	38200	119999	77849	69685
Audit fees					
Expenditure on litigation	27000	24640	18280	27000	29700
Travel Expenditure	0	20818	29740	10000	11000
Other Expenditure					
(a) Honararium to Chairman /Members	65000	48000	67832	58250	48000
(b) Security refund	847000	2025000	0	578900	635800
(c) Other miscellenious Expenditure	191000	389603	327000	449544	468600
Total (A)	8842200	8397599	6942584	9144903	9138385
(B) Expenditure on Maintainance of					
Road maintainance	500000	660000	480000	430000	400000
Building maintainance	650000	540000	750000	640000	1360000
Maintainance of bridges	250000	200000	450000	375000	300000
Total (B)	1400000	1400000	1680000	1445000	2060000
Total- 1- (A+B)	10242200	9797599	8622584	10589903	11198385
2- Capital Expenditure					
Building Construction					
Grant from other sources	8500000	10550000	8585000	6570000	7050000
Construction of road					
Grant from other sources	63952811	94336900	52664943	57674853	112868615
Constructionof drainage					
Grant from other sources	1160000	850000	635000	450000	460000
Construction of Gool					
Grant from other sources	1676000	14050000	250000	160000	7195000
Construction of park					
Grant from other sources	3500000	5070000	3570000	5080000	4560000
Construction of Sulabh toilets					
Grant from other sources	2100000	4060000	2890000	3565000	1500000
Construction of bridges.					
Grant from other sources	4060000	5050000	2535000	1500000	1560000
Total -2 Capital Expenditure	84948811	133966900	71129943	74999853	135193615
Total Expenditure	95191011	143764499	79752527	85589756	146392000

Bageshwer

1-Revenue Expenditure					
(A) -Establishment Expenditure					
Expenditure on salary of officers / employees	2188526	3459332	3899718	5114922	8000000
Office expenditure	207640	278366	200123	396403	450000
Telephone expenditure	16659	21527	24247	22699	30000
Purchase of motor vehical	405960	0	0	540000	600000
Expenditure on maintenance/ petrol of vehicle	108421	194473	206680	425225	500000
Expenditure on pension/ gratuity	410940	1119306	123656	1290951	1500000
Electricity expenditure	42450	10195	8724	4183	10000
Expenditure on litigation	6000	6000	6000	6000	10000
Travel Expenditure	91771	56612	32876	94456	10000
Total (A)	3478367	5145811	4502024	7894839	11110000
Total- 1- (A)	3478367	5145811	4502024	7894839	11110000

(in ₹)

Item	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	2010-11 (est.)
2- Capital Expenditure					
Building Construction					
Grant from other sources	40000000	50000000	60000000	70000000	80000000
Construction of Gool					
Grant from other sources	1000000	1500000	2500000	3000000	4000000
Construction of park					
Grant from other sources			1		
Construction of Sulabh toilets					
Grant from other sources	1000000	1200000	1500000	2000000	2500000
Total -2 Capital Expenditure	42000000	52700000	64000001	75000000	86500000
Total Expenditure	45478367	57845811	68502025	82894839	97610000

Chamoli

Revenue Expenditure					
(A) -Establishment Expenditure					
Expenditure on salary of officers / employees	4061466	4421145	4312999	7216018	7300000
Office expenditure	444561	519243	590832	419037	430000
Telephone expenditure	44746	37989	27412	29117	40000
Expenditure on maintenance/ petrol of vehicle	150875	252898	168576	275696	300000
Expenditure on pension/ gratuity	1100000	1641363	1520000	850000	1800000
Electricity expenditure	20596	19461	15896	31530	40000
Expenditure on litigation	52948	41814	35350	32907	50000
Travel Expenditure	42942	57898	46518	35936	80000
Other Expenditure					
(a) Building Tax /water cost	109045	61663	73412	63341	110000
(b) Other Miscelleneaus Exp.	17154	275290	27000	106642	150000
Total (A)	6044333	7328764	6817995	9060224	10300000
(B) Expenditure on Maintainance of					
Road maintainance	641734	4455219	3789480	8044892	6000000
Building maintainance	242170	95562	402157	509225	2000000
Maintainance on drainage	125200	115325	117500	217426	2000000
Maintainance of bridges	142132	62812	1126636	1174840	3000000
Other Expenditure					
(a) Other maintainance works	225107	207262	132293	1139629	2000000
(b) Maintainance of water supply projects				849514	3000000
(c) Sanitation works in rural areas				202494	1000000
Total (B)	1376343	4936180	5568066	12138020	19000000
Total- 1- (A+B)	7420676	12264944	12386061	21198244	29300000

2- Capital Expenditure					
Building Construction					
Grant from other sources	3252670	2018729	6307606	7656271	16000000
Construction of road					
Grant from other sources	1508559	1973301	3225944	4827598	7000000
Constructionof drainage					
Grant from other sources	2516370	3447321	835382	1440609	3000000
Construction of Gool					
Grant from other sources	13832000	1228000	3301000	3200000	15000000
Construction of bridges.					
Grant from other sources	8764123	12182180	14758595	11958018	10000000
Other constructions (give details)					
Grant from other sources	2429194	2252752	2353408	329223	3000000
Other construction works	4975707	3859932	3925759	9974231	8500000
Total -2 Capital Expenditure	37278623	26962215	34707694	39385950	62500000
Total Expenditure	44699299	39227159	47093755	60584194	91800000

Champawat

Revenue Expenditure					
(A) -Establishment Expenditure					
Expenditure on salary of officers / employees	2300000	2430000	2600000	4255000	5000000
Office expenditure	35000	131000	124000	252000	300000
Telephone expenditure	104000	92000	84000	119000	150000
Purchase of motor vehical			596000		
Expenditure on maintenance/ petrol of vehicle	312000	361000	220000	271000	300000
Expenditure on beautification					100000

(in ₹)

Item	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	2010-11 (est.)
Expenditure on pension/ gratuity	83000	165000	210000	347000	400000
Travel Expenditure	39000	24000	27000	24000	30000
Other Expenditure					
(a) Honararium to Chairman /Members	48000	48000	30000	65000	80000
(b) Exp. on Fair arragement	2091000	3973000	4402000	7467000	5000000
(C) Other miscellenious Expenditure	201000	1073000	726000	150000	250000
Total (A)	5213000	8297000	9019000	12950000	11610000
(B) Expenditure on Maintainance of					
Road maintainance		1513000	746000	290000	500000
Building maintainance				947000	500000
(a) C.C Road and Khadanja	12000000	12115000	12315000	12450000	12650000
Total (B)	12000000	13628000	13061000	13687000	13650000
(C) Expenditure on social services					
Expenditure on fair and Exhibition	2091000	3973000	4402000	7467000	5000000
Total (C)	2091000	3973000	4402000	7467000	5000000
Total- 1- (A+B+C)	19304000	25898000	26482000	34104000	30260000
2- Capital Expenditure					
Building Construction					
Grant from other sources	600000	1000000	1000000	1800000	1500000
Construction of road					
Grant from other sources	12000000	12115000	12315000	12450000	12650000
Constructionof drainage					
Grant from other sources	200000	250000	300000	350000	400000
Construction of bridges.					
Grant from other sources	0	1200000	1800000	0	2000000
Other constructions (give details)					
Grant from other sources	6566000	4589000	2074000	8797000	5000000
Total -2 Capital Expenditure	19366000	19154000	17489000	23397000	21550000
Total Expenditure	38670000	45052000	43971000	57501000	51810000
Dehradun					
Revenue Expenditure					
(A) -Establishment Expenditure					
Expenditure on salary of officers / employees	5312347	5841120	5889039	7936003	7350000
Office expenditure	40615	59189	85407	191489	200000
Telephone expenditure	69788	52893	37846	35043	40000
Purchase of motor vehical			589891		
Expenditure on maintenance/ petrol of vehicle	271668	23905	169017	225811	200000
Expenditure on beautification	48000	30000	55000	56467	58000
Expenditure on pension/ gratuity	1399292	847496	1678261	1127937	2000000
Electricity expenditure	44370	39503	37368	41231	42000
Travel Expenditure	0	13912	43500		25000
(a) Other miscellenious Expenditure	9100	14510	11000	15840	16000
Total (A)	7195180	6922528	8596329	9629821	9931000
(B) Expenditure on Maintainance of					
Road maintainance					500000
Building maintainance					500000
Maintainance on drainage					200000
Maintainance on hand-pumps					
Maintainance of bridges					500000
Other (give details)					
Total (B)	0	0	0	0	1700000
(C) Expenditure on social services					
Expenditure on medical and medicines	12800	15352	14155		20000
Expenditure on fair and Exhibition	39930	9980			30000
Total (C)	52730	25332	14155	0	50000
Total- 1- (A+B+C)	7247910	6947860	8610484	9629821	11681000
2- Capital Expenditure					
Building Construction					
Grant from other sources					20000000
Construction of road					
From own revenue					500000
Grant from other sources	11500000	27500000	31500000	35000000	25000000

(in ₹)

Item	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	2010-11 (est.)
Construction of drainage					
Grant from other sources	120000	150000	385500	224600	400000
Construction of Sulabh toilets					
Grant from other sources			645000		554000
Construction of bridges.					
Grant from other sources	618000	213000	1000000	1200000	1500000
Other constructions		712000	750000	415000	1000000
Total -2 Capital Expenditure	12238000	28575000	34280500	36839600	48954000
Total Expenditure	19485910	35522860	42890984	46469421	60635000

Hardwar

Revenue Expenditure					
(A) -Establishment Expenditure					
Expenditure on salary of officers / employees	4810294	5723369	6471765	8021526	9000000
Office expenditure	189733	166829	206080	259581	200000
Telephone expenditure	52574	25300	18424	27980	50000
Purchase of motor vehical	923603	616520	0	0	0
Expenditure on maintenance/ petrol of vehicle	582008	470278	238755	197686	400000
Expenditure on beautification	0	0	0	0	0
Expenditure on pension/ gratuity	772612	1925813	786917	1475807	2800000
Library expenditure	0	0	0	0	0
Electricity expenditure	0	0	0	0	400000
Audit fees	0	0	0	0	0
Expenditure on litigation	43004	51327	17421	79184	100000
Travel Expenditure	88150	20844	33768	58553	210000
Other expenditure	0	0	0	0	0
(a) F.D.R. in Banks	5000000	0	0	0	0
(b) Honararium to Chairman	48000	54000	54000	54000	54000
(c) Other miscellenious expenditure / building construction and maintenance/ advertisement exp.	1790417	1471890	2294858	1566229	1295000
Total (A)	14300395	10526170	10121988	11740546	14509000
(E) Other revenue Expenditure (give datils)					
Revalving Funds	0	6994651	3811412	3811412	3811412
Total- 1- (A+B+C+D+E)	14300395	17520821	13933400	15551958	18320412

2- Capital Expenditure

Building Construction					
From own revenue	35880	175923	85700	40860	500000
Grant from other sources			870400	102600	
Construction of road					
From own revenue		24417099	16575095	3327800	5000000
Grant from other sources	24059357	40360736	20560884	56957005	32071588
Construction of drainage					
Grant from other sources			1020900	1411850	4283541
Construction of Gool					
From own revenue					
Grant from other sources	426000	600000	3920000		
Construction of Sulabh toilets					
Grant from other sources		220000			
Construction of bridges.					
Grant from other sources			56800	122600	1000000
Other constructions					
(a) Grant from other sources (Handpump)			2557960	1262500	2000000
(b) Refund to DRDA			4458528		
Payment of Non Government loans.				1893600	
Total -2 Capital Expenditure	24521237	65773758	50106267	65118815	44855129
Total Expenditure	38821632	83294579	64039667	80670773	63175541

Nainital

Revenue Expenditure					
(A) -Establishment Expenditure					
Expenditure on salary of officers / employees	2954000	5402000	5600000	9769000	12275000
Office expenditure	238000	247000	294000	333000	250000

(in ₹)

Item	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	2010-11 (est.)
Telephone expenditure	48000	39000	42000	55000	50000
Purchase of motor vehical			535000		
Expenditure on maintenance/ petrol of vehicle	280000	131000	170000	126000	200000
Expenditure on beautification					200000
Expenditure on pension/ gratuity	962000	1642000	2344000	1817000	2500000
Library expenditure					0
Electricity expenditure					50000
Audit fees		213000			
Expenditure on litigation					
Travel Expenditure		19000	14000	1000	5000
Other expenditure	2267000	973000	1308000	2295000	3552000
Total (A)	6749000	8666000	10307000	14396000	19082000
(B) Expenditure on Maintainance of					
Road maintainance	133000	192000	502000	74000	700000
Building maintainance				960000	1500000
Total (B)	133000	192000	502000	1034000	2200000
Total- 1- (A+B)	6882000	8858000	10809000	15430000	21282000
2- Capital Expenditure					
Building Construction					
Grant from other sources	1031000	3087000	8206000	5023000	5000000
Construction of road					
Grant from other sources	16028000	18399000	32149000	30880000	43485000
Construction of Gool					
(b) Grant from other sources	7456000	12864000	1700000	50000	5000000
Construction of Sulabh toilets					
(a) Grant from other sources	64000	353000	592000	3258000	3000000
Construction of bridges.					
(c) Grant from other sources	683000	1055000	1670000	8663000	5000000
Other constructions (give details)					
(a) From own revenue					
(b) Grant from other sources	7925000	13162000	14787000	17969000	18000000
Total -2 Capital Expenditure	33187000	48920000	59104000	65843000	79485000
Total Expenditure	40069000	57778000	69913000	81273000	100767000

Pauri

Revenue Expenditure					
(A) -Establishment Expenditure					
Expenditure on salary of officers / employees	5392634	6116653	7282834	11209025	12492103
Office expenditure	111710	76148	96581	203191	176000
Telephone expenditure	34453	31031	30380	24055	40000
Purchase of motor vehical					
Expenditure on maintenance/ petrol of vehicle				623756	
Expenditure on beautification					
Expenditure on pension/ gratuity	89349	50131	186768	236962	200000
Library expenditure					
Electricity expenditure	19419	57520	21122	30433	40000
Audit fees					
Expenditure on litigation		16476	1080	13450	14000
Travel Expenditure	123299	214617	137502	205639	500000
Other expenditure					
(a) Other miscellenious Expenditure	839657	824911	492390	442566	740000
(b) Fair /exhibition and culture programes					1700000
(c) Advanced for Building Const.					250000
Total (A)	6610521	7387487	8248657	12989077	16152103
(B) Expenditure on Maintainance of					
Street light maintainance				565000	
Maintainance on drainage	250000	260000	380000	210000	390000
Park maintainance	460000	280000	250000	230000	190000
Maintainance on hand-pumps					
Maintainance of bridges	540000	680000	590000	530000	740000
Total (B)	1250000	1220000	1220000	1535000	1320000
Total- 1- (A+B)	7860521	8607487	9468657	14524077	17472103
2- Capital Expenditure					

(in ₹)

Item	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	2010-11 (est.)
Building Construction					
Grant from other sources	5040000	5560000	6050000	3500000	4050000
Construction of road					
Grant from other sources	38100000	38430000	39000000	43200000	45000000
Construction of drainage					
Grant from other sources	850000	650000	800000	510000	720000
Construction of Gool					
Grant from other sources	650000	840000	700000	360000	580000
Construction of park					
Grant from other sources	860000	740000	650000	430000	750000
Construction of Sulabh toilets					
Grant from other sources	1250600	1060000	1240000	660000	850000
Construction of bridges.					
(b) Grant from other sources	2938000	3850000	3580000	2900000	3550000
Other constructions (give details)					
(b) Grant from other sources	7971000	7240000	5980000	6920000	9600000
Total -2 Capital Expenditure	57659600	58370000	58000000	58480000	65100000
Total Expenditure	65520121	66977487	67468657	73004077	82572103
Pithoragarh					
Revenue Expenditure					
(A) -Establishment Expenditure					
Expenditure on salary of officers / employees	3034565	3415890	4555260	6697480	7050000
Office expenditure	72000	182225	252000	246000	250000
Telephone expenditure	20125	22060	15000	25120	25000
Purchase of motor vehical		800000			
Expenditure on maintenance/ petrol of vehicle	168470	140218	467124	184320	250000
Expenditure on beautification					
Expenditure on pension/ gratuity	1351000	1716000	980126	800000	1050000
Library expenditure					
Electricity expenditure	6000	10250	15510	16128	25000
Audit fees					
Expenditure on litigation			10000	35212	35000
Travel Expenditure					
Other expenditure	760000	795130	647000	628000	700000
Total (A)	5412160	7081773	6942020	8632260	9385000
(B)Exp. on Maintainance of property					
Road maintainance	35673353	71992134	69551410	66156106	70185610
Building maintainance	6631610	7747077	3154893	5700828	6501625
Total (B)	42304963	79739211	72706303	71856934	76687235
(C) Exp. on social services					
2- Exp on fair and Exhibition		285000	200000	200000	500000
Total (C)	0	285000	200000	200000	500000
Total- 1- (A+B+C)	47717123	87105984	79848323	80689194	86572235
Construction of road					
Grant from other sources	19577000	23439000	23439000	23439000	28025000
Construction of drainage					
Grant from other sources	13680665	15462900	8478570	10820570	10810000
Construction of bridges.					
From own revenue					
Grant from other sources		500000	500000	500000	550000
Payment of interest on loans					
Total -2 Capital Expenditure	33257665	39401900	32417570	34759570	39385000
Total Expenditure	80974788	126507884	112265893	115448764	125957235
Rudraprayag					
Revenue Expenditure					
(A) - Establishment Expenditure					
Expenditure on salary of officers / employees	2978408	3779986	3290172	6750199	10885000
Office expenditure	564378	777285	4515298	3264263	5300000
Telephone expenditure	48261	58911	38779	40725	60000
Purchase of motor vehical	436941				700000
Expenditure on maintenance/ petrol of vehicle	279096	288300	338507	480060	500000
Expenditure on beautification	32700	48934	98935	82378	150000
Expenditure on pension/ gratuity	843362	557000	470016	635583	500000

(in ₹)

Item	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	2010-11 (est.)
Library expenditure					
Electricity expenditure	374418	171996	233929	273617	470000
Audit fees					
Expenditure on litigation	70000		5500	2100	25000
Travel Expenditure	171192	169539	127324	234504	280000
Other expenditure	1418012	912937	3965623	812267	2601000
Total (A)	7216768	6764888	13084083	12575696	21471000
(B) Exp on Maintainance of property					
Maintainance of bridges	400000	120000	672000		1200000
Total (B)	400000	120000	672000	0	1200000
Total- 1- (A+B)	7616768	6884888	13756083	12575696	22671000
2- Capital Expenditure					
Building Construction					
Grant from other sources		1301000			1200000
Construction of Sulabh toilets					
Grant from other sources					
Construction of bridges.	365000	162000	96000	56000	215000
Grant from other sources					
Total -2 Capital Expenditure	365000	1463000	96000	56000	1415000
Total Expenditure	7981768	8347888	13852083	12631696	24086000

Tehri

Revenue Expenditure					
(A) -Establishment Expenditure					
Expenditure on salary of officers / employees	4126800	3717000	4516400	6859300	7053900
Office expenditure	327000	168800	116100	286000	322700
Telephone expenditure	45000	48000	45800	50000	55000
Purchase of motor vehical			575000		
Expenditure on maintenance/ petrol of vehicle	533000	485500	718500	714400	825300
Expenditure on beautification	135000	115000	120700	185200	215400
Expenditure on pension/ gratuity	1187000	1272000	1202900	2266300	3585900
Library expenditure					
Electricity expenditure	43000	46000	50000	59000	133000
Audit fees					35000
Expenditure on litigation	22000	15000	16000	23900	20000
Travel Expenditure	70000	42000	72000	56000	85000
Other expenditure					
(a) Other miscellenious Expenditure	1602000	826400	812800	308500	595800
Total (A)	8090800	6735700	8246200	10808600	12927000
(B) Expenditure on Maintainance of					
Road maintainance	500000				
Building maintainance	1280000	1495100	1509000	835000	3800000
Total (B)	1780000	1495100	1509000	835000	3800000
Total- 1- (A+B)	9870800	8230800	9755200	11643600	16727000
2- Capital Expenditure					
Building Construction					
Grant from other sources	3500000	4285500	2754200	3815900	4590800
Construction of road					
Grant from other sources	29530800	31747000	19707700	24164700	38228900
Constructionof drainage					
From own revenue					
Grant from other sources	2835000		301900		3255400
Construction of Gool					
Grant from other sources		12188400	9543300	338800	12458200
Construction of park					
Grant from other sources	8532000	2734400	239100	257700	3010700
Construction of Sulabh toilets					
Grant from other sources	1919000	1515000		255700	5410600
Construction of bridges.					
Grant from other sources	6419000	17459500	21342000	8021500	
Other constructions (give details)					
(c)From Tourist Development Board		1964500	1090600	795400	2345300
Total -2 Capital Expenditure	52735800	71894300	54978800	37649700	69299900

(in ₹)

Item	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	2010-11 (est.)
Total Expenditure	62606600	80125100	64734000	49293300	86026900
Uttarkashi					
Revenue Expenditure					
(A) -Establishment Expenditure					
Expenditure on salary of officers / employees	4491000	4537000	5827000	7169000	10495000
Office expenditure	49000	59000	90000	117000	150000
Telephone expenditure	50000	42000	49000	48000	100000
Purchase of motor vehical	0	0	0	583000	0
Expenditure on maintenance/ petrol of vehicle	387000	333000	399000	363000	440000
Expenditure on beautification	2000	40000	241000	554000	400000
Expenditure on pension/ gratuity	296000	311000	373000	340000	530000
Library expenditure	0	0	0	0	0
Electricity expenditure	76000	79000	133000	148000	250000
Audit fees	0	0	0	0	0
Expenditure on litigation	0	0	0	0	0
Travel Expenditure	48000	71000	92000	137000	180000
Other expenditure	0	0	0	0	0
(a) Employees / Officers debt	370000	1150000	995000	75000	300000
(b) Magha Fair	1404000	2150000	2321000	2886000	2600000
(C) Other miscellenious / Tax miscellenious expenditure	542000	637000	1943000	4491000	4350000
Total (A)	7715000	9409000	12463000	16911000	19795000
(B) Expenditure on Maintainance of					
Road maintainance	109000	2411000	1942000	1179000	2000000
Building maintainance	83000	336000	1722000	178000	1100000
Maintainance of bridges	50000	676000	705000	214000	1500000
Total (B)	242000	3423000	4369000	1571000	4600000
Total- 1- (A+B)	7957000	12832000	16832000	18482000	24395000
2- Capital Expenditure					
Building Construction					
Grant from other sources	1078000	144000	2518000	4241000	5500000
Construction of road					
Grant from other sources	563000	2011000	3103000	2618000	2500000
Grant from other sources	367000	360000	909000	370000	2500000
Construction of bridges.					
Grant from other sources	330000	300000	298000	0	1500000
Other constructions (give details)					
Grant from other sources	4255000	8813000	16812000	9266000	8200000
(c) MP/MLA/Tourism/NTPC/BADP fund	50940000	59994000	22498000	42332000	107500000
Total -2 Capital Expenditure	57533000	71622000	46138000	58827000	127700000
Total Expenditure	65490000	84454000	62970000	77309000	152095000
Udham Singh Nagar					
Revenue Expenditure					
(A) -Establishment Expenditure					
Expenditure on salary of officers / employees	3562000	5276000	5254000	7193000	8164000
Office expenditure	433000	302000	698000	1666000	2000000
Telephone expenditure		39000	14000	11000	15000
Purchase of motor vehical					650000
Expenditure on maintenance/ petrol of vehicle	388000	243000	293000	258000	1150000
Expenditure on beautification					
Expenditure on pension/ gratuity	809000	1809000	1138000	1893000	2500000
Audit fees					
Expenditure on litigation	251000	400000	380000	300000	400000
Travel Expenditure	3000	5000	2000	1000	10000
Other expenditure					
(a) Advertisement expenditure	266000	625000	400000	1136000	1500000
Total (A)	5712000	8699000	8179000	12458000	16389000
Total- 1- (A+B+C+D+E)	5712000	8699000	8179000	12458000	16389000
2- Capital Expenditure					
Building Construction					
Grant from other sources	3447000	7308000	6306000	7344000	7500000
(2) Construction of road					
Grant from other sources	56454000	85495000	84406000	95960000	95000000

(in ₹)

Item	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	2010-11 (est.)
Construction of drainage					
Grant from other sources	13395000	12513000	7596000	3117000	5000000
Construction of bridges.					
Grant from other sources	3093000	6292000	7595000	2151000	4000000
Other constructions (give details)					
(a) Grant from other sources	996000	5347000	2775000	1798000	2500000
Total -2 Capital Expenditure	77385000	116955000	108678000	110370000	114000000
Total Expenditure	83097000	125654000	116857000	122828000	130389000

Source :TSFC questionnaire

Annexure 7.3

Details of Balance Arrear of Zila Panchayats

Almora

(in ₹)

Head	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
A- Salary	0	0	0	0	0	0
B- Dearness Allowance	0	0	0	0	0	0
C-Pension	0	844800	1411200	1440000	525200	350000
D- Gruatuity	0	0	0	0	110000	180000
E- G.P.F	0	0	0	0	0	175000
Total A+B+C+D+E	0	844800	1411200	1440000	635200	705000

Bageshwar

A- Salary	0	0	0	0	1112652	611153
B- Dearness Allowance	0	0	0	0	0	500000
C-Pension	0	0	0	0	0	600000
D- Gruatuity	0	0	0	0	0	0
E- G.P.F	0	0	0	0	0	720000
Total A+B+C+D+E	0	0	0	0	1112652	2431153

Chamoli

A- Salary	Nil					
B- Dearness Allowance						
C-Pension						
D- Gruatuity						
E- G.P.F						
Total A+B+C+D+E						

Champawat

A- Salary	0	0	0	0	1290000	0
B- Dearness Allowance	0	0	0	0	0	0
C-Pension	0	0	0	0	186000	0
D- Gruatuity	0	0	0	0	233000	0
E- G.P.F	0	0	0	0	0	0
Total A+B+C+D+E	0	0	0	0	1709000	0

Dehradun

A- Salary	0	0	0	0	2188700	1178600
B- Dearness Allowance	0	0	0	0	356300	191800
C-Pension	100000	400000	500000	600000	600000	1250000
D- Gruatuity	0	0	0	0	0	350000
E- G.P.F	0	0	0	0	0	0
Total A+B+C+D+E	100000	400000	500000	600000	3145000	2970400

Hardwar

A- Salary	Nil					
B- Dearness Allowance						
C-Pension						
D- Gruatuity						
E- G.P.F						
Total A+B+C+D+E						

Nainital

A- Salary	0	0	0	0	0	1630000
B- Dearness Allowance	0	0	0	0	0	720000
C-Pension	0	0	0	0	0	543000
D- Gruatuity	0	0	0	0	0	222000
E- G.P.F	0	0	0	0	0	0
Total A+B+C+D+E	0	0	0	0	0	3115000

(in ₹)

Head	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11 (est.)
Pauri Garhwal						
A- Salary	0	0	0	0	3118143	3118143
B- Dearness Allowance	0	0	0	0	0	0
C-Pension	0	0	0	0	0	0
D- Gruatuity	0	0	0	0	0	0
E- G.P.F	0	0	0	0	0	0
Total A+B+C+D+E	0	0	0	0	3118143	3118143
Pithrogarh						
A- Salary	0	0	0	0	2317160	0
B- Dearness Allowance	0	0	0	0	994018	0
C-Pension	0	0	0	0	0	2600000
D- Gruatuity	0	0	0	0	0	220000
E- G.P.F	0	0	0	0	0	0
Total A+B+C+D+E	0	0	0	0	3311178	2820000
Rudraprayag						
A- Salary	0	0	0	540743	540143	540145
B- Dearness Allowance	0	0	0	231747	231747	231750
C-Pension	0	0	0	0	0	0
D- Gruatuity	0	0	0	0	0	0
E- G.P.F	0	0	0	731358	731358	731360
Total A+B+C+D+E	0	0	0	1503848	1503248	1503255
Tehri						
A- Salary					1281000	1279000
B- Dearness Allowance			53200	420800	194500	
C-Pension					70000	
D- Gruatuity					398300	285000
E- G.P.F						
Total A+B+C+D+E		0	53200	420800	1943800	1564000
Uttarakashi						
A- Salary	Nil					
B- Dearness Allowance						
C-Pension						
D- Gruatuity						
E- G.P.F						
Total A+B+C+D+E						
Udham Singh Nagar						
A- Salary	0	1083755	1075215	1086920	1265860	0
B- Dearness Allowance	0	270000	310000	350000	380000	0
C-Pension	0	0	0	0	0	0
D- Gruatuity	0	0	0	0	0	0
E- G.P.F	0	0	0	0	0	0
Total A+B+C+D+E	0	1353755	1385215	1436920	1645860	0

Source :TSFC questionnaire

Annexure : 7.4
Receipts from MLA Funds (Vidhayak Nidhi) of Zila Panchayats

(in ₹)

S.No	Name of Zila Panchayat	Year				
		2006-07	2007-08	2008-09	2009-10	2010-11(est.)
1	Almora	33917750	30472500	32960700	29918900	350000
2	Bageshwar	1085000	11795000	11777500	38324465	40000000
3	Chamoli		87000	18000		600000
4	Champawat	6438000	3993000	7671000	3068000	2500000
5	Dehradun	25098500	9080880	9320313	3262000	3202000
6	Hardwar	0	0	0	0	0
7	Nainital	16305000	31510000	44399000	42005000	50000000
8	Pauri	0	0	0	0	0
9	Pithoragarh	0	0	0	0	0
10	Rudraprayag	81250	38375	555000	10000	200000
11	Tehri	25000		375000	125000	210000
12	U.S.Nagar	31156000	25497000	33236000	42889000	45000000
13	Uttarakashi	4192000	1870000	1143000	7950000	8000000

Source :TSFC questionnaire

Annexure: 7.5
Receipts from MP Funds (Shanshad Nidhi) of Zila Panchayats

(in ₹)

S.No.	Name of Zila Panchayat	Years				
		2006-07	2007-08	2008-09	2009-10	2010-11(est.)
1	Almora	0	0	0	0	0
2	Bageshwar	3069125	2425775	1902967	3537480	3800000
3	Chamoli		373000		186000	900000
4	Champawat	0	0	0	0	0
5	Dehradun	5284350	4965700	3135000	2453390	225390
6	Hardwar	0	0	0	0	0
7	Nainital		3156000	2850000	3745000	5000000
8	Pauri	0	0	0	0	0
9	Pithoragarh	1255865	1148280	793980	695365	810000
10	Rudraprayag	0	0	0	0	0
11	Tehri	1038000	820800	523400	99800	325000
12	U.S.Nagar	4209000	1346000	3520000	4025000	5000000
13	Uttarakashi	1249000	981000	1922000	2856000	3500000

Source :TSFC questionnaire

Annexure: 7.6

Surplus Deficit of Zila Panchayats

Almora

(in ₹)

Item	2006-07	2007-08	2008-09	2009-10
Own Revenue	7745087	8449274	6601326	7894260
Revenue Expenditure	8842200	8397599	6942584	9144903
Surplus /(Deficit) on Revenue a/c	-1097113	51675	-341258	-1250643
Total Revenue	144236475	132842912	82579404	111388998
Total Expenditure	95191011	143764499	79752527	85589756
Surplus /(Deficit) on overall a/c	49045464	-10921587	2826877	25799242

Bageshwar

Own Revenue	1752657	3108271	2649169	3551030
Revenue Expenditure	3478367	5145811	4502024	7894839
Surplus /(Deficit) on Revenue a/c	-1725710	-2037540	-1852855	-4343809
Total Revenue	43073661	58688125	39483970	88646587
Total Expenditure	45478367	57845811	68502025	82894839
Surplus /(Deficit) on overall a/c	-2404706	842314	-29018055	5751748

Chamoli

Own Revenue	7104441	8892933	8870106	10120631
Revenue Expenditure	6044333	7328764	6817995	9060224
Surplus /(Deficit) on Revenue a/c	1060108	1564169	2052111	1060407
Total Revenue	99629036	142071737	115913644	92250035
Total Expenditure	44699299	39227159	47093755	60584194
Surplus /(Deficit) on overall a/c	54929737	102844578	68819889	31665841

Champawat

Own Revenue	5097000	9162000	9971000	8173000
Revenue Expenditure	5213000	8297000	9019000	12950000
Surplus /(Deficit) on Revenue a/c	-116000	865000	952000	-4777000
Total Revenue	44424000	39226000	42346000	45158000
Total Expenditure	38670000	45052000	43971000	57501000
Surplus /(Deficit) on overall a/c	5754000	-5826000	-1625000	-12343000

Dehradun

Own Revenue	5787863	7565902	12346783	8948196
Revenue Expenditure	7195180	6922528	8597229	8729821
Surplus /(Deficit) on Revenue a/c	-1407317	643374	3749554	218375
Total Revenue	84268466	80716171	59497096	50220876
Total Expenditure	19485910	35522860	42891884	45569421
Surplus /(Deficit) on overall a/c	64782556	45193311	16605212	4651455

Hardwar

Own Revenue	26187704	32799855	37179628	29282922
Revenue Expenditure	14300395	10526170	10121988	11740546

(in ₹)

Item	2006-07	2007-08	2008-09	2009-10
Surplus /(Deficit) on Revenue a/c	11887309	22273685	27057640	17542376
Total Revenue	79897397	81955358	73281184	74713064
Total Expenditure	38821632	83294579	64039667	80670773
Surplus /(Deficit) on overall a/c	41075765	-1339221	9241517	-5957709

Nainital

Own Revenue	4353000	7737000	7027000	7187000
Revenue Expenditure	6749000	8666000	10307000	14396000
Surplus /(Deficit) on Revenue a/c	-2396000	-929000	-3280000	-7209000
Total Revenue	61980000	80335000	86992000	77333000
Total Expenditure	40069000	57778000	69913000	81273000
Surplus /(Deficit) on overall a/c	21911000	22557000	17079000	-3940000

Pauri Garhwal

Own Revenue	9056772	9618641	10544383	11076978
Revenue Expenditure	6610521	7387487	8248657	12989077
Surplus /(Deficit) on Revenue a/c	2446251	2231154	2295726	-1912099
Total Revenue	155260921	179425106	143558383	157586566
Total Expenditure	65520121	66977487	67468657	73004077
Surplus /(Deficit) on overall a/c	89740800	112447619	76089726	84582489

Pithoragarh

Own Revenue	2198607	4119753	3087246	4006073
Revenue Expenditure	5412160	7081773	6942020	8632260
Surplus /(Deficit) on Revenue a/c	-3213553	-2962020	-3854774	-4626187
Total Revenue	92050940	107119786	115136501	115555996
Total Expenditure	80974788	126507884	112265893	115448764
Surplus /(Deficit) on overall a/c	11076152	-19388098	2870608	107232

Rudraprayag

Own Revenue	7802301	9619622	11868614	12875123
Revenue Expenditure	7216768	6764888	13084083	12575696
Surplus /(Deficit) on Revenue a/c	585533	2854734	-1215469	299427
Total Revenue	25793766	28509996	23265811	26055451
Total Expenditure	7981768	8347888	13852083	12631696
Surplus /(Deficit) on overall a/c	17811998	20162108	9413728	13423755

Tehri Garhwal

Own Revenue	8142800	5937000	6037800	7170700
Revenue Expenditure	8090800	6735700	8246200	10808600
Surplus /(Deficit) on Revenue a/c	52000	-798700	-2208400	-3637900
Total Revenue	60878600	77831300	61016500	44820300
Total Expenditure	62606600	80125100	64734000	49293300
Surplus /(Deficit) on overall a/c	-1728000	-2293800	-3717500	-4473000

Udham Singh Nagar

Own Revenue	6359000	13168000	9276000	15480000

(in ₹)

Item	2006-07	2007-08	2008-09	2009-10
Revenue Expenditure	5712000	8699000	8179000	12458000
Surplus /(Deficit) on Revenue a/c	647000	4469000	1097000	3022000
Total Revenue	69741000	72466000	73010000	94849000
Total Expenditure	83097000	125654000	116857000	122828000
Surplus /(Deficit) on overall a/c	-13356000	-53188000	-43847000	-27979000

Uttarkashi

Own Revenue	11009000	10399000	15911000	19741000
Revenue Expenditure	7715000	9409000	12463000	16911000
Surplus /(Deficit) on Revenue a/c	3294000	990000	3448000	2830000
Total Revenue	96329000	67242000	55892000	101026000
Total Expenditure	65490000	84454000	62970000	77309000
Surplus /(Deficit) on overall a/c	30839000	-17212000	-7078000	23717000

Source :TSFC questionnaire

Annexure : 7.7

Information Related to Roads & Bridges of Zila Panchayats (as on position of 2009-10)

Sl.No.	Name of Zila Panchayat	Lenth of Roads					Number of Bridges		
		Moterable Road	Zeep Road	Horse/ bridle Path			Pacca Bridges	Kachcha/Wood bridges	Other Bridges
				C.C.Road	Khadanja Path	Kachha Path			
1	Almora				150 km	250km	15		
2	Bageshwar			226 km			12		
3	Chamoli	0.50 km				9.50 km	15		
4	Champawat	61 km							
5	Dehradun	97		9.57 km		75 km	15		
6	Hardwar	493.50 km	432.25 km	4.00 km	10.00 km	6.80 km	5		
7	Nainital			292 km					
8	Pauri		1 km	28 km	79 km	45 km	12		
9	Pithrogarh			297 km			38		
10	Rudraprayag			36 km.	280 km.				
11	Tehri			17 km.	580 km.		40		
12	U.S.Nagar	information not available							
13	Uttarakashi		0.300 km			641 km		152	

Source :TSFC questionnaire

Annexure : 7.8

Information of immoveable assets of Zila Panchayats (Year 2009-10)

Sl. No.	Name of Zila Panchayat	Residential Building	Non-Residential	Education Building	Health Building	Office Building	Shops Building	Others assets Building	Income from Assest (in ₹)
1	Almora	2	16			9	119		2697600
2	Bageshwar	3	7			3	57		1467243
3	Chamoli	7				5	135	11	4426500
4	Champawat	2	5			2	22		177000
5	Dehradun	11	2			1	264	10	1622401
6	Hardwar	117			2		276	2	4665000
7	Nainital	2				2	81	6	660000
8	Pauri	16	6			10	283	4844	3068512
9	Pithrogarh	14	14			1	42	6	1557138
10	Rudraprayag		8			1	3	1	952000
11	Tehri	42	1				89		582989
12	U.S.Nagar					1	14	31	1085858
13	Uttarakashi	4				1	35	35	1115000

Source :TSFC questionnaire

Annexure : 7.9

Information in Computer Hardware/Software of Zila Panchayat

Sl. No.	Name of Zila Panchayat	Number of Computer	Number of printer	Number of U.P.S	E-mail facility Yes/No	Computerised Account Yes/No	Information in Computerised in Zila Panchayat
	Almora	2	2	2	No	No	Yes
2	Bageshwar	3	3	3	Yes	No	Yes
3	Chamoli	2	2	2	Yes		
4	Champawat	3	3	3			
5	Dehradun	4	3		No		
6	Hardwar	3	2		No		
7	Nainital	2	2	2	Yes	Yes	Yes
8	Pauri	3	3		No	No	No
9	Pithrogarh	2	2	2	No	No	No
10	Rudraprayag	3	3	3	Yes	No	No
11	Tehri	2	3	3	No	No	No
12	U.S.Nagar	2	2	1	No		
13	Uttarakashi	5	3	3	Yes	Yes	

Source :TSFC questionnaire

Annexure : 7.10

Per Capita Salary Expenditure of Zila Panchayats

(in ₹)

Sl. No.	Name of Zila Panchayat	Population 2001	2006-07		2007-08		2008-09		2009-10		2010-10 (est.)	
			Exp.	Per Capita	Exp.	Per Capita	Exp.	Per Capita	Exp.	Per Capita	Exp.	Per Capita
1	Almora	576062	3514000	6.10	3683290	6.39	3594000	6.24	4940847	8.58	4551800	7.90
2	Bageshwar	241659	2188526	9.06	3459332	14.31	3899718	16.14	5114922	21.17	8000000	33.10
3	Chamoli	319656	4061466	12.71	4421145	13.83	4312999	13.49	7216018	22.57	7300000	22.84
4	Champawat	198943	2300000	11.56	2430000	12.21	2600000	13.07	4255000	21.39	5000000	25.13
5	Dehradun	653439	5312347	8.13	5841120	8.94	5889039	9.01	7936003	12.14	7350000	11.25
6	Hardwar	1068154	4810294	4.50	5723369	5.36	6471765	6.06	8021526	7.51	9000000	8.43
7	Nainital	493859	2954000	5.98	5402000	10.94	5600000	11.34	9769000	19.78	12275000	24.86
8	Pauri	616236	5392634	8.75	6116653	9.93	7282834	11.82	11209025	18.19	12492103	20.27
9	Pithoragarh	406195	3034565	7.47	3415890	8.41	4555260	11.21	6697480	16.49	7050000	17.36
10	Rudrapraysag	224707	2978408	13.25	3779986	16.82	3290172	14.64	6750199	30.04	10885000	48.44
11	Tehri	556345	4126800	7.42	3717000	6.68	4516400	8.12	6859300	12.33	7053900	12.68
12	U.S.Nagar	868643	3562000	4.10	5276000	6.07	5254000	6.05	7193000	8.28	8164000	9.40
13	Uttarkashi	272095	4491000	16.51	4537000	16.67	5827000	21.42	7169000	26.35	10495000	38.57
	Total	6495993	48726040	7.50	57802785	8.90	63093187	9.71	93131320	14.34	109616803	16.87

Source :TSFC questionnaire

Annexure : 7.11

Zila Panchayats wise Average Expenditure Per Employees & Per Capita to Total Population (Year 2009-10)

(in ₹)

Sl. No.	Name of Panchayat	Population	Exp. On salaries 2009-10	Per Capita	No. of working employees	Average exp. per employee
	Almora	576062	4940847	8.58	31	159382
2	Bageshwar	241659	5114922	21.17	34	150439
3	Chamoli	319656	7216018	22.57	27	267260
4	Champawat	198943	4255000	21.39	32	132969
5	Dehradun	653439	7936003	12.14	45	176356
6	Haridwar	1068154	8021526	7.51	21	381977
7	Nainital	493859	9769000	19.78	42	232595
8	Pauri	616236	11209025	18.19	43	260675
9	Pithoragarh	406195	6697480	16.49	42	159464
10	Rudrapragsag	224707	6750199	30.04	24	281258
11	Tehri	556345	6859300	12.33	41	167300
12	U.S. Nagar	868643	7193000	8.28	45	159844
13	Uttarkashi	272095	7169000	26.35	36	199139
	Total	6495993	93131320	14.34	463	201148

Source :TSFC questionnaire

Annexure : 7.12
Zila Panchayats wise Per Capita Total Expenditure

(in ₹)

Sl. No.	Name of Zila Panchayat	Population 2001	2006-07		2007-08		2008-09		2009-10		2010-10 (est.)	
			Exp.	Per Capita	Exp.	Per Capita	Exp.	Per Capita	Exp.	Per Capita	Exp.	Per Capita
1	Almora	576062	95191011	165.24	143764499	249.56	79752527	138.44	85589756	148.58	146392000	254.13
2	Bageshwar	241659	45478367	188.19	57845811	239.37	68502025	283.47	82894839	343.02	97610000	403.92
3	Chamoli	319656	44699299	139.84	39227159	122.72	47093755	147.33	60584194	189.53	91800000	287.18
4	Champawat	198943	38670000	194.38	45052000	226.46	43971000	221.02	57501000	289.03	51810000	260.43
5	Dehradun	653439	19485910	29.82	35522860	54.36	42891884	65.64	45569421	69.74	60635000	92.79
6	Haridwar	1068154	38821632	36.34	83294579	77.98	64039667	59.95	80670773	75.52	63175541	59.14
7	Nainital	493859	40069000	81.13	57778000	116.99	69913000	141.56	81273000	164.57	100767000	204.04
8	Pauri	616236	65520121	106.32	66977487	108.69	67468657	109.49	73004077	118.47	82572103	133.99
9	Pithoragarh	406195	80974788	199.35	126507884	311.45	112265893	276.38	115448764	284.22	125957235	310.09
10	Rudrapraysag	224707	7981768	35.52	8347888	37.15	13852083	61.65	12631696	56.21	24086000	107.19
11	Tehri	556345	62606600	112.53	80125100	144.02	64734000	116.36	49293300	88.60	86026900	154.63
12	U.S. Nagar	868643	83097000	95.66	125654000	144.66	116857000	134.53	122828000	141.40	130389000	150.11
13	Uttarkashi	272095	65490000	240.69	84454000	310.38	62970000	231.43	77309000	284.13	152095000	558.98
	Total	6495993	688085496	105.92	954551267	146.94	854311491	131.51	944597820	145.41	1213315779	186.78

Source :TSFC questionnaire