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Memorandum

To The

Fifteenth Finance Commission

Volume-III

Government of Uttarakhand

2018

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TOPIC ON WHICH NOTES ARE REQUIRED

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Topic Note No. 1

I. BASE AND RATES OF STATE TAXES, DUTIES ETC

1 Stamps and Registration

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

(a) The prevailing rates of stamp duties and registration fee details on important deed/instrument are mentioned below:

Table 1.1 Details of prevailing rates of Stamp Duties and Registration Fee

S.N.	Instrument/Deed	Stamp duty	Registration fee
1.	Sale deed (Conveyance deed)	Rs 50 Per thousand of market value or consideration whichever is higher.	2 percent of valuation subject to a maximum of Rs. 25000
2.	Sale Agreement with possession	Rs 50 Per thousand of market value or consideration whichever is higher.	2 percent of advance payment subject to a maximum of Rs 25000
3.	Sale Agreement without possession	Rs 40 Per thousand on one half of the amount of consideration as set forth in the agreement.	2 percent of advance payment subject to a maximum of Rs 25000
4.	Sale certificate	Rs 50 Per thousand for a consideration equal to the amount of purchase money.	2 percent of consideration equal to the amount of purchase Money subject to a maximum of Rs 25000
5.	Gift deed	Rs 50 Per thousand of market value.	2 percent of valuation subject to a maximum of Rs 25000
6.	Mortgage deed with possession	Rs 50 Per thousand of consideration equal to the amount secured by such deed.	2 percent of consideration equal to the amount secured subject to a maximum of Rs 25000
7.	Mortgage deed without possession	Rs 70 Per thousand of consideration equal to the amount secured by such deed.	2 percent of consideration equal to the amount secured subject to a maximum of Rs 25000.
8.	Partition deed	Rs 70 Per thousand for the amount of the value of separated share or shares of property.	2 percent of amount of the value of separated share or shares subject to a maximum of Rs 25000.

Source: Department of Stamp and Registration, Govt. of Uttarakhand.

For registration of property it is necessary for the parties to describe all the particulars which affect the valuation of property. In the process of registration of any document sub-registrar checks all the particulars mentioned in the deed and ensure proper stamp duty paid accordingly before registering the document.

a. Senior officers conduct random spot inspections, to see if the property being registered falls within the circle rate as declared. These inspections are done by AIGs, ADMs and all Stamp Collectors.
b. All stamp collectors do inspections in various departments where in as per law stamp duties are due, whenever there are transactions under the law attracting stamp duty.
c. The area of the site plan as submitted in the drawings with broad dimensions, are rechecked by the sub-registrar for proper calculation of stamp duty.
d. The nature/purpose of registration deed is checked thoroughly by the sub-registrar so that evasion does not take place by choosing a wrong category of registration deed to avail the benefit of lower stamp duty.
e. Wherever the bank loans are availed, and banks have evaluated the market rate to be higher than the circle rate, for the purpose of stamp duty, the market value, as mentioned in the bank evaluation is taken, to ensure payment of stamp duty.
f. If there are any complaints that the real value of transaction was far higher than the amount shown in the deed, and corroborative evidence is given, then the case is immediately referred to the Collector stamps for further action.
g. If there is any discrepancy in the value of the property in the sale agreement and sale deed, then action is taken in the sub-registrar office itself, and these cases are referred to the Stamp Collector for recovering the dues.
h. If anybody is claiming exemption based on disability/army personnel/gender etc., then proper verification is done before giving the rebate.
i. For all exemptions, given by the State and Central Government under various schemes, the relevant documents are thoroughly checked and verified before giving the exemptions. The letters from the respective departments are also sought, to verify.
j. Farmers availing Kisan loan from Banks get their mortgage done in the bank. The contents of the documents are verified thoroughly in the office before giving them the exemption from tax.
k. The photographs of the sold property for which the sale deed is executed is taken on record, during the registration of the property, so that there is an accurate visual imagery which mitigates the risk of evasion of stamp duty.
l. A directive from the Chief Secretary was issued to all departments reiterating the mandatory requirement of getting all the pertinent documents to be duly stamped and registered as per law.

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

New circle Rates have been implemented in all the districts of Uttarakhand from 14th January, 2018 vide G.O. No 27/(1)/2018/XXVII(9)/ stamp-80/2009 dated 12th January, 2018 after receiving proposals from respective Districts Valuation Committee and approval from Central Valuation Committee. The District Valuation Committee under the guidance of Central Valuation Committee undertook a meticulous exercise to work out the circle rates of different properties. **(Copy Annexed Pages 5-10)**

During the exercise, it was notice that there were many inconsistencies in the rates in the same vicinity, similar geographical setting, and land parcels with similar economic viability and future potentialities. Thus, it was obvious that the erstwhile circle rates were not reflecting the prevailing market rates of the properties.

During this process, it came to light that in adjacent areas there were stark contrasts in the circle rates, though the informal market rates in the area were same. In a single case, it was observed that the difference was almost 400%. There were also places, where the actual market rate was far below the assigned circle rate, and thus, even if there were transactions, less documents were being presented from that area. These constraints hampered the easy transaction and transfer processes. Some of these discrepancies were caused, as the speeds of development in different areas were different depending on the triggering economic activity, access to urban areas and other facilities. But, the historical increase in circle rate followed only standard incremental rate, which did not reflect the actual market rates in the previous revisions. To rectify these, in the present circle rate revision following criteria were considered, before recommending the change:

1. For every territory, the previous documents which were executed on higher valuations were taken as a benchmark for the fixation of the circle rate.
2. For determining minimum value of various categories of land, building and property the points considered were:-
    a. Access through new roads,
    b. Facility of public transport in current/near future,
    c. Various developmental activities taking place in the area,
    d. Possibility for further development,
    e. Trend of urbanization,
    f. Establishment of industries,
    g. New facilities like Cricket stadium, event management centers, wedding points, hotels, parks.
    h. Upcoming new commercial establishments like Malls and shopping centers, movie theatres.
    i. Where there is continuous land use change for non-agricultural activity
    j. Cognizance was taken of advertisements in internet and other modes of media advertising property for sale.

k. Information related to market rates of housing project/ home loan approved by various banks were also taken into cognizance,

l. In the same locality if there were drastic differences, then these were adjusted spatially, to have similar values.

On the basis of the aforesaid facts the new circle rates were enforced in all districts and the minimum and maximum rate increase in every district is as below:

Table1.2 District wise increase in circle rate

S. No.	Name of District	Non Agriculture land		Agriculture land	
		Minimum increase %	Maximum increase %	Minimum increase %	Maximum increase %
1	Dehradun	2	111	9	62
2	Hardwar	1	233	2	400
3	Udham Singh Nagar	3	25	3	81
4	Nainital	1	208	2	48
5	Tehri Garhwal	2	20	2	35
6	Pauri Garhwal	10	100	10	100
7	Uttarkashi	5	10	5	10
8	Rudraprayag	5	10	5	10
9	Almora	5	10	5	10
10	Bageshwar	2	10	2	10
11	Pithoragarh	3	20	1	20
12	Champawat	3	15	3	25
13	Chamoli	3	15	3	15

Source: Department of Stamp and Registration, Govt. of Uttarakhand.

As a consequence of this rate revision, the department could increase its revenue by 10.34% in the Financial Year 2017-18. In the current financial year, the revenue of the department in the month of April is more than 16.60%, thus validating the rationality in the revision of the circle rates.

संख्या– /2018/XXVII(8)/स्टाम्प-80/2008

प्रेषक,

राधा रतूड़ी,
प्रमुख सचिव,
उत्तराखण्ड शासन।

सेवा में,

समस्त कलेक्टर,
उत्तराखण्ड/देहरादून।

वित्त अनुभाग-8 देहरादून: दिनांक 12 जनवरी, 2018

विषय– उत्तराखण्ड स्टाम्प सम्पत्ति का मूल्यांकन (संशोधन) नियमावली, 2015 के अन्तर्गत विभिन्न जनपदों में सम्पत्तियों के मूल्यांकन हेतु नई मूल्यांकन सूची (सर्किल रेट) जारी करने के संबंध में।

महोदय,

उपर्युक्त विषयक के सम्बन्ध में मुझे यह कहने का निदेश हुआ है कि उत्तराखण्ड राज्य के समस्त जनपदों में कलेक्टर की अध्यक्षता में गठित जिला मूल्यांकन समिति द्वारा भूमि/सम्पत्ति की प्रस्तावित सर्किल दरों को स्थानीय/विशिष्ट क्षेत्रों में प्रचलित दरों के अनुरूप संशोधित किये जाने के सम्बन्ध में राज्य स्तर पर गठित केन्द्रीय मूल्यांकन समिति द्वारा जनपदों से प्राप्त नवीनतम प्रस्तावों पर सम्यक् विचारोपरान्त दिनांक 14.01.2018 से नई मूल्यांकन सूची (सर्किल रेट) को जिला मूल्यांकन समिति द्वारा निम्नवत् निर्देशों के साथ प्रकाशित/निर्गत किये जाने की स्वीकृति प्रदान की गयी है–

2–कृषि/अकृषि भूमि/बहुमंजिला आवासीय भवन/फ्लैट तथा वाणिज्यिक भवन/दुकान/प्रतिष्ठान के मूल्यांकन सम्बन्धी सामान्य निर्देश :–

(1) यद्यपि कृषि/अकृषि भूमि एवं बहुमंजिला आवासीय भवन में स्थित आवासीय फ्लैट तथा वाणिज्यिक भवन में स्थित प्रतिष्ठान हेतु श्रेणीवार निर्धारित सामान्य दर 05 मीटर से कम चौड़े मार्ग पर स्थित भूखण्ड हेतु निर्धारित की गयी है, किन्तु यदि–

(क) कृषि/अकृषि भूमि एवं बहुमंजिला आवासीय भवन में स्थित आवासीय फ्लैट तथा वाणिज्यिक भवन में स्थित प्रतिष्ठान, 05 मी0 या अधिक व 12 मी0 से कम चौड़े मार्ग के किनारे स्थित है, तो सामान्य दर से 05 प्रतिशत अधिक दर से मूल्यांकन किया जायेगा, या

(ख) कृषि/अकृषि भूमि एवं बहुमंजिला आवासीय भवन में स्थित आवासीय फ्लैट तथा वाणिज्यिक भवन में स्थित प्रतिष्ठान, 12 मी0 या अधिक व 15 मी0 से कम चौड़े मार्ग के किनारे स्थित है, तो सामान्य दर से 10 प्रतिशत अधिक दर से मूल्यांकन किया जायेगा, या

(ग) कृषि/अकृषि भूमि एवं बहुमंजिला आवासीय भवन में स्थित आवासीय फ्लैट तथा वाणिज्यिक भवन में स्थित प्रतिष्ठान, 15 मी0 या अधिक व 18 मी0 से कम चौड़े मार्ग के किनारे स्थित है, तो सामान्य दर से 15 प्रतिशत अधिक दर से मूल्यांकन किया जायेगा,या

(घ) कृषि/अकृषि भूमि एवं बहुमंजिला आवासीय भवन में स्थित आवासीय फ्लैट तथा वाणिज्यिक भवन में स्थित प्रतिष्ठान, 18 मी0 या अधिक चौड़े मार्ग के किनारे स्थित है, तो

तथा छत में श्रेणीवार निर्धारित सामान्य दर से 15 प्रतिशत अधिक दर से मूल्यांकन किया जायेगा।

(2) वाणिज्यिक भवन में स्थित दुकान/वाणिज्यिक प्रतिष्ठान के मूल्यांकन हेतु सामान्य दर सुपर एरिया प्रति वर्ग मीटर के आधार पर निर्धारित की जायेगी। सुपर एरिया प्रति वर्ग मीटर के आधार पर नियत की जाने वाली सामान्य दर में भूमि एवं निर्माण का मूल्यांकन समाहित माना जायेगा।

(3) शॉपिंग मॉल तथा अन्य ऐसे प्रतिष्ठान, जिनमें स्वचालित चालित सीढ़ियाँ (Escalator) का प्रयोग हुआ हो, को छोड़ कर बहुमंजिलीय व्यावसायिक प्रतिष्ठानों में अवस्थित सम्पत्ति में लोअर ग्राउण्ड फ्लोर, अपर ग्राउण्ड फ्लोर एवं मेजनाईन फ्लोर पर भूतल के समान दरें प्रभावी होंगी, जबकि बेसमेन्ट व प्रथमतल, द्वितीय तल पर होने की दशा में ऐसी वाणिज्यिक इकाई के सम्पूर्ण आगणित मूल्यांकन में क्रमशः- 10 प्रतिशत, 20 प्रतिशत की छूट देय होगी तथा तृतीय तल एवं उसके ऊपर के तलों पर स्थित ऐसी वाणिज्यिक इकाई के सम्पूर्ण आगणित मूल्यांकन में 30 प्रतिशत की छूट देय होगी।

(4) ऐसी दुकान/वाणिज्यिक प्रतिष्ठान के मूल्यांकन किये जाने जिसमें खुला क्षेत्र भी सम्मिलित हो तो निर्मित क्षेत्रफल का मूल्यांकन, मूल्यांकन सूची में निर्धारित दर जिसमें भूमि एवं निर्माण की दोनों की दरें सम्मिलित हैं, के अनुसार एवं आनुपातिक खुली भूमि का मूल्यांकन अकृषि भूमि हेतु निर्धारित दर के 1.10 गुना दर के आधार पर आंकलित किया जायेगा।

(5) एकल व्यावसायिक सम्पत्ति, जो कि वाणिज्यिक परिसर का भाग न हो, के अन्तरण विलेख में सुपर एरिया का तात्पर्य, निर्मित क्षेत्रफल से होगा, जिस पर सुपर एरिया प्रति वर्गमीटर की निर्धारित दर प्रभावी होगी तथा लोअर ग्राउण्ड फ्लोर, अपर ग्राउण्ड फ्लोर एवं मेजनाईन फ्लोर पर भूतल के समान दरें प्रभावी होंगी, जबकि बेसमेन्ट व प्रथमतल, द्वितीय तल पर होने की दशा में ऐसी वाणिज्यिक इकाई के सम्पूर्ण आगणित मूल्यांकन में क्रमशः- 10 प्रतिशत, 20 प्रतिशत की छूट देय होगी तथा तृतीय तल एवं उसके ऊपर के तलों पर स्थित ऐसी वाणिज्यिक इकाई के सम्पूर्ण आगणित मूल्यांकन में 30 प्रतिशत की छूट देय होगी।

(6) 1000 वर्ग मीटर अथवा उससे कम कृषि भूमि के अन्तरण पर उक्त श्रेणी में अकृषि भूमि हेतु श्रेणीवार निर्धारित दरें लागू की जायेंगी, परन्तु नगरीय क्षेत्र से बाहर के क्षेत्रों में 500 वर्ग मीटर अथवा उससे कम कृषि भूमि के अन्तरण पर उक्त श्रेणी में अकृषि भूमि हेतु श्रेणीवार निर्धारित दरें लागू की जायेंगी,

(7) उत्तर प्रदेश वित्त निगम, उत्तर प्रदेश आवास विकास परिषद, विकास प्राधिकरणों, औद्योगिक विकास प्राधिकरणों, जिला उद्योग केन्द्रों, राज्य औद्योगिक विकास निगम लिमिटेड तथा अन्य राजकीय संस्थाओं/निगमों द्वारा आवंटित परिसम्पत्तियों हेतु उक्त संस्थानों द्वारा निर्धारित/अभिप्राप्त मूल्य ही बाजार मूल्य के रूप में अनुमन्य होगा, परन्तु उपरोक्त वर्णित

प्राधिकरण के द्वारा निर्धारित किये गये भवनों का मूल्यांकन लेखपत्र के निष्पादन की तिथि में उक्त संस्थानों द्वारा निर्धारित दरों से कम नहीं होगी, जिसका स्पष्ट उल्लेख विलेख में किया जाना अनिवार्य होगा।

(8) मूल्यांकन सूची में वर्णित प्रमुख/मुख्य मार्गों पर पड़ने वाले समस्त नगरीय क्षेत्र, अर्द्ध नगरीय क्षेत्र तथा ग्रामीण क्षेत्र की सम्पत्तियों के सम्बन्ध में विलेख पर सम्पत्ति के प्रमुख/मुख्य मार्ग के दोनों ओर की दूरी का मानक उत्तर प्रदेश स्टाम्प (सम्पत्ति का मूल्यांकन) नियमावली 1997 (यथा उत्तराखण्ड में लागू) तथा संशोधित उत्तराखण्ड स्टाम्प (सम्पत्ति का मूल्यांकन) (संशोधन) नियमावली 2015 में निर्धारित मानकों के अनुरूप जिला स्तर पर जिले के कलेक्टर द्वारा निर्धारित किया जायेगा।

(9) मूल्यांकन सूची में वर्णित प्रमुख/मुख्य मार्गों पर पड़ने वाले समस्त नगरीय क्षेत्र, अर्द्ध नगरीय क्षेत्र तथा ग्रामीण क्षेत्र की भूमि के सम्बन्ध में स्पष्टीकरण की सूची बिन्दु संख्या 8 में जिले के कलेक्टर द्वारा निर्धारित दूरी के मानक के अनुसार वर्णित कर सूची में स्पष्ट की जायेगी तथा उसका [illegible] उक्त मानकों की सूची के आधार पर लेख पत्रों में प्रश्नगत भूमि/सम्पत्ति का मूल्यांकन किया जायेगा। मानक से अलग दूरी प्रदर्शित कर मूल्यांकन किये जाने की स्थिति में लेखपत्र की प्रति स्टाम्प एवं रजिस्ट्रीकरण अधिनियम के अन्तर्गत अग्रिम की कार्यवाही हेतु कलेक्टर को प्रेषित की जायेगी।

(10) भूमि या अकृषि भूखण्डों पर [illegible] में निर्धारित अथवा विकसित किये जाने वाले व्यावसायिक भूखण्डों की दर उपरोक्तानुसार वर्णित सामान्य दर की 1.10 गुनी होगी। उक्त हेतु सामान्य दर का तात्पर्य सर्वाधिक चौड़ाई वाले मार्ग की सामान्य दर के आधार पर आंकलित दर से होगा।

(11) किसी भी प्रकार की भूमि/आवासीय भवन में स्थित भूमि के मूल्यांकन हेतु सामान्य दर, उक्त भूमि/आवासीय भवन की अवस्थिति में सर्वाधिक चौड़ाई वाले मार्ग की सामान्य दर मानी जायेगी।

(12) बहुमंजिली आवासीय परिसर में स्थित फ्लैट/बहुमंजिली वाणिज्यिक भवन में स्थित वाणिज्यिक प्रतिष्ठान के मूल्यांकन हेतु सामान्य दर, बहुमंजिली आवासीय परिसर/बहुमंजिली वाणिज्यिक भवन के परिसर की अवस्थिति में सर्वाधिक चौड़ाई वाले मार्ग की सामान्य दर मानी जायेगी।

(13) विलेख में वर्णित भूमि/सम्पत्ति के आवासीय/औद्योगिक/वाणिज्यिक भवन होने की स्थिति में भवनों के निर्माण स्तर के सम्बन्ध में सक्षम प्राधिकारी/संस्था/निकाय प्राधिकरण द्वारा जिस श्रेणी का मानचित्र स्वीकृत हो, उसका विलेख में उल्लेख किया जाना अनिवार्य होगा, एवं ऐसे स्वीकृत मानचित्र के अनुरूप लाईसेन्स प्राप्त आर्किटेक्ट द्वारा अथवा [illegible] पर निर्मित मानचित्र अथवा पटवारी के द्वारा हस्ताक्षरित मानचित्र अनिवार्य रूप से विलेख के संलग्न किया जायेगा एवं जिस भवन का निर्माण बहुत

पुराना हो तथा उसका स्वीकृत मानचित्र उपलब्ध न हो, उस दशा में आर्कीटेक्ट अथवा ड्राफ्टमैन द्वारा अपनी पूर्णता के श्वेत कागज पर निर्मित मानचित्र अथवा पक्षकारों के द्वारा हस्ताक्षरित मानचित्र अनिवार्य रूप से विलेख के संलग्न किया जायेगा तथा निर्माण की श्रेणी के संबंध में लिन्टरपोश, टीनपोश अथवा फ्लैट्स होने का उल्लेख किया जाना अनिवार्य होगा।

(14) फ्लैट का तात्पर्य उत्तर प्रदेश ओनरशिप आफ फ्लैट एक्ट 1975 (यथा उत्तराखण्ड में लागू) के अन्तर्गत परिभाषित निर्मित भवन के भाग से होगा।

(15) भूमि/सम्पत्ति के अन्तरण पर सर्किल दर सूची में उल्लिखित कालोनी की दशा में सम्बन्धित कालोनी के नाम का उल्लेख करना अनिवार्य होगा एवं तदनुसार विलेख के द्वारा अन्तरित भूमि/सम्पत्ति का मूल्यांकन कालोनी/क्षेत्र की निर्धारित दरों में जो भी उच्च हो, के अनुसार किया जायेगा, अन्यथा की स्थिति में विलेख में यह उल्लेख कराना अनिवार्य होगा कि अन्तरित भूमि/सम्पत्ति मूल्यांकन सूची में वर्णित कालोनियों/मोहल्लों/क्षेत्रों में स्थित नहीं है।

(16) वाणिज्यिक भवनों के मूल्यांकन में कोई ह्रास मूल्य देय नहीं होगा।

(17) भवनों की आयु निर्धारण के सम्बन्ध में भवन के निर्माण का वर्ष, भवन की आयु और मूल्य ह्रास (जिसकी ह्रास सारणी संलग्न है) को अंकित किया जाना अनिवार्य होगा, उक्त के अभाव में कोई ह्रास देय नहीं होगा। फ्लैटो के मूल्यांकन में कोई ह्रास देय नहीं होगा।

(18) भूमि/सम्पत्ति में बाउण्ड्री वॉल के स्थित होने पर बाउण्ड्री वॉल प्रति रनिंग मीटर की दर जिला स्तर पर जिले के कलेक्टर द्वारा निर्धारित की जायेगी।

(19) भूमि में बोरिंग होने की स्थिति में बोरिंग का मूल्यांकन जिला स्तर पर जिले के कलेक्टर द्वारा निर्धारित किया जायेगा।

(20) टीनपोश भवन में निर्माण के मूल्यांकन पर ह्रास अधिकतम 25 वर्षों का देय होगा।

(21) किसी भी औद्योगिक ईकाई में निहित निर्माण का मूल्यांकन, निर्माण की प्रकृति यथा लिन्टरपोश, टीनपोश निर्माण हेतु मूल्यांकन सूची में अंकित दर के अनुसार किया जायेगा।

(22) किसी भी औद्योगिक ईकाई का अन्तरण होने की दशा में उक्त ईकाई में स्थापित मशीनरी का मूल्यांकन गवर्नमेन्ट एप्रूव्ड वैल्यूअर की रिपोर्ट के अनुसार किया जायेगा।

(23) मूल्यांकन सूची में वर्णित प्रमुख मार्ग/क्षेत्र पर निर्धारित दरों में यदि किसी स्थल की दरें एक से अधिक स्थान पर निर्धारित है तो विलेख के द्वारा अन्तरित भूमि/सम्पत्ति की प्रकृति की निर्धारित दरों के अनुसार उच्चतम निर्धारित दर प्रभावी होगी।

(24) मूल्यांकन सूची में यदि किसी क्षेत्र की दरें निर्धारित होने से छूट गयी है तो विलेख के द्वारा अन्तरित भूमि/सम्पत्ति के समीपस्थ स्थल पर स्थित भूमि/सम्पत्ति की प्रकृति हेतु निर्धारित उच्चतम दर से सम्पत्ति का मूल्यांकन किया जायेगा।

(25) मूल्यांकन सूची में वर्णित कार्यालय शब्द का तात्पर्य ऐसे कार्यालय से होगा जो कि विभिन्न कम्पनियों/प्रतिष्ठानों द्वारा किराये पर लिए गये उन भवनों से है, जहां से उन

कम्पनियों/प्रतिष्ठानों द्वारा अपने व्यावसायिक कार्यकलापों का संचालन किया जाता है, तथा जो भवन उत्तर प्रदेश स्टाम्प (सम्पत्ति का मूल्यांकन) नियमावली 1997 (यथा उत्तराखण्ड में लागू) तथा संशोधित उत्तराखण्ड स्टाम्प (सम्पत्ति का मूल्यांकन) (संशोधन) नियमावली 2015 में यथा परिभाषित है।

(26) किसी विलेख पर स्टाम्प शुल्क की प्रभार्यता या उस पर प्रभार्य शुल्क की गणना विलेख में वर्णित तथ्यों के आधार पर की जायेगी।

(27) मूल्यांकन सूची में नागरिकों की सुविधा हेतु विलेखों में अंकित किये जाने वाले निम्नवत तथ्यों का उल्लेख किया जायेगा–

(i) विलेख में वर्णित भूमि/सम्पत्ति के, मूल्यांकन सूची में वर्णित क्षेत्रों यथा नगरीय/अर्द्धनगरीय/ग्रामीण आदि में स्थित होने के संबंध में **भूमि/सम्पत्ति की अवस्थिति** अंकित किया जाना अनिवार्य होगा।

(ii) विलेख में विलेख के द्वारा अंतरित **भूमि/सम्पत्ति के कृषि/अकृषि/आवासीय/अनावासीय/व्यावसायिक** होने का उल्लेख किया जाना अनिवार्य होगा।

(iii) विलेख में वर्णित भूमि/सम्पत्ति के वाणिज्यिक भवनों के होने की स्थिति में **वाणिज्यिक भवनों का प्रकार** 1–दुकान 2–रेस्टोरेन्ट 3–कार्यालय तथा अन्य ऐसे सभी स्थान, जो कि उत्तर प्रदेश वाणिज्य अधिनियम के अन्तर्गत आच्छादित हों, अंकित किया जाना अनिवार्य होगा।

(iv) विलेख में वर्णित भूमि/सम्पत्ति का नगरपालिका खाता संख्या/बन्दोबस्त संख्या/खसरा संख्या/सेक्टर संख्या/राजस्व ग्राम, सम्पत्ति की विनिर्दिष्ट पहचान हेतु वांछित तथ्य एवं विलेख के द्वारा अन्तरित **भूमि/सम्पत्ति का मानचित्र (नक्शा), चौहद्दी माप सहित एवं सूची में वर्णित क्षेत्र के प्रमुख/मुख्य मार्ग से दूरी** अंकित किया जाना अनिवार्य होगा।

(v) विलेख में वर्णित भूमि/सम्पत्ति की **चौहद्दी में वर्णित सड़क-रास्तों/मार्ग/मार्गों की चौड़ाई (मीटर में)** अंकित किया जाना अनिवार्य होगा।

(vi) पक्षकारों द्वारा अन्तरित सम्पत्ति का नवीनतम स्थलीय फोटोग्राफ ऐसे विलेखों, जिन्हें स्टाम्प एक्ट के अन्तर्गत वर्णित दर से मूल्यांकन किया जाना आवश्यक होता है, में संलग्न किया जाना अनिवार्य होगा, जो विलेख का भाग माना जायेगा।

कृपया उपरोक्त दिशा-निर्देशों तथा उत्तर प्रदेश स्टाम्प (सम्पत्ति का मूल्यांकन) नियमावली 1997 (यथा उत्तराखण्ड में लागू) तथा संशोधित उत्तराखण्ड स्टाम्प (सम्पत्ति का मूल्यांकन) (संशोधन) नियमावली 2015 के अनुक्रम में मूल्यांकन सूची दिनांक 14.01.2018 को प्रख्यापित/निर्गत करते हुए शासन को भी अवगत कराने का कष्ट करें।

भवदीय,

(राधा रतूड़ी)
प्रमुख सचिव।

संख्या- 27 (1)/2018/XXVII(9)/स्टाम्प-80/2000, तद्दिनांकित।

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

1 मण्डलायुक्त, गढ़वाल/कुमायूँ।

2 महानिरीक्षक, निबन्धन, उत्तराखण्ड, देहरादून को इस आशय के साथ प्रेषित कि शासनादेश में प्रदत्त निर्देशानुसार समस्त कलेक्टर, उत्तराखण्ड द्वारा दिनांक 14.01.2018 से निर्गत की जाने वाली नई मूल्यांकन सूची (सर्किल रेट) के अनुरूप विभाग में उपयोग में लाये जा रहे सॉफ्टवेयर में आवश्यक संशोधन कराना सुनिश्चित करें।

आज्ञा से

(अरुणेन्द्र सिंह चौहान)
अपर सचिव।

Topic Note No. 2

2. **VAT/Sales Tax/Purchase Tax/GST**

(a) Impact of introduction of SGST/IGST on the Revenue of the States;

I. *The revenue collection in the state pre-GST and post-GST*

The growth of Sales Tax/VAT for the State of Uttarakhand, from the time of its inception is given below in Table-2.1.As it can be seen, there has been an exponential growth in the tax collection. The State has been growing at a cumulative annual growth rate of 19.75%. In the year 2016-17, which was the last complete financial year for VAT, the total collection was **Rs.7143** crore. In addition to this, some indirect taxes such as Luxury Tax, Entertainment Tax and Entry tax were also collected. Thus, total revenue from taxes subsumed under GST was Rs. 7222 crore for the year 2016-17.

Table- 2.1 Growth of Sales Tax/VAT

Financial Year	Collection in Rs. Crore	Increase in Rs. Crore	% increase
2000-01	233.28	-	-
2001-02	478.23	244.95	105%
2002-03	552.86	74.63	16%
2003-04	645.58	92.72	17%
2004-05	784.68	139.1	22%
2005-06	1005.28	220.6	28%
2006-07	1354.98	349.7	35%
2007-08	1620.87	265.89	20%
2008-09	1902.38	281.51	17%
2009-10	2239.53	337.15	18%
2010-11	2934.95	695.42	31%
2011-12	3635.97	701.02	24%
2012-13	4270.72	634.75	17%
2013-14	4874.39	603.67	14%
2014-15	5453.44	579.05	12%
2015-16	6096.24	642.8	12%
2016-17	**7143.42**	1047.18	17%
2017-18	7637.31	493.89	07%

Source: Department of State Tax, Govt. of Uttarakhand.

II. However, post GST, as it can be seen in Table 2.2, the tax collection for the State's revenue has been **Rs. 2686 crore** for initial eight months, from Aug 2017 to March 2018.When it is extrapolated for the first four months of the pre-GST period in the FY 2017-18, it comes to **Rs.4029 crore**. The actual revenue of non- GST goods for the year 2017-18 is **Rs. 1654 crore**. Both of this add up to **Rs. 5683 crore**. Thus, when compared to the 2016-17 revenue of Rs. 7222 crore, the collection of GST for the FY 2017-18 (when extrapolated for 4 months) would be only **Rs.5683 crore**, which is less by 21.30%, whereas, we were growing by an average rate of 19.75 % earlier.

Table 2.2 Tax Collection of State

(Rs. in crore)

Month	GST(2017-18) Total after settlement	Non-GST	Total
Aug	351	132	483
Sept	313	127	440
Oct	302	124	426
Nov	354	143	497
Dec	320	152	472
Jan	356	143	499
Feb	302	136	438
Mar	**388**	**140**	**528**
Total	**2686**	**1097**	**3783**

Extrapolating GST for four more months & real collection of Non-VAT

Month	GST(2017-18)	Non-GST	Total
From Aug to Mar	**2686**	**1097**	3783
Apr	335.75	134	469.75
May	335.75	129	464.75
Jun	335.75	153	488.75
July	335.75	141	476.75
Grand Total for FY 2017-18	**4029**	**1654**	**5683**

Source –Department of State Tax, Govt. of Uttarakhand.

III. As seen in Table-2.3, when we exclude the non-GST revenue and compare the revenue for only VAT against SGST for 8 months, we can see that there is a considerable drop in the revenue. In VAT, collection for these 8 months in FY 2016-17 was Rs. **3916 crore**. In GST regime, it has come down to Rs. **2686 crore**, thus leading to a drop in revenue by 31 %.

Table 2.3 Comparison of collection of Tax VAT Vs SGST v

(Rs. in crore)

Month	Pre-GST (2016-17)		Post-GST (2017-18)			Decrease	Remark
	VAT	Total	SGST+VAT Subsumed	IGST settlement	Total after settlement		
Aug.	405	405	392	-41	351	-10%	Being exporting State, and GST being consumption/ destination based tax the actual revenue under GST is much lesser as compared to VAT period.
Sept	414	414	335	-22	313	-24%	
Oct.	464	464	312	-10	302	-35%	
Nov.	495	495	326	28	354	-28%	
Dec	430	430	282	38	320	-26%	
Jan	492	492	276	80	356	-28%	
Feb	460	460	279	23	302	-34%	
Mar	756	756	380	8	388	-49%	
Total	3916	3916	2582	104	2686	-31%	

Source: Department of State Tax, Govt. of Uttarakhand.

IV. This is a substantial loss for the state. The growth rate of the state dropped from an average of +19.75% to -31%. If GST had not been implemented and we had continued to grow at the same 19.75% (presuming the same trend of growth in business), the tax collection for FY 2017-18 would have been Rs. 8648 crore. Whereas in GST, even after the assured compensation, we are getting only Rs. 7635crore. Without compensation the figure would have been only Rs.5683 crore (as shown in Table-2.2) against expected Rs. 8648 crore which is a drop by 34.29%.

It is pertinent to mention that the assured compensation is only for 5 years from the date of implementation of GST. Thus, it is obvious that, we are able to collect only 65.71% of the revenue in GST regime as compared to what we were collecting earlier. **Thus, in the post compensation era (After July 2022) our revenue collection will drop significantly**.

Also, it can be observed from the agenda of 25th & 26th GST council meeting that the state of Uttarakhand consistently tops in the list of states, with huge revenue shortfalls. In December 2017, the shortfall was 43.8%, in Jan 2018 it was 35.5% and in Feb 2018 it was 44.6%. **If we exclude Union Territories, then Uttarakhand is the second most affected State with regard to loss of revenue.**

V. ***The gain for the Central Government from GST collection in Uttarakhand and the transfer of revenue to other consuming states.***

We can see, in table no 2.4, that the total tax collected from Uttarakhand pre and post-GST, for the Central and State Government collectively, has increased by **Rs. 5269crore i.e. 91 %**.Pre-GST, the tax collection for the Centre and State (for 8 months) was Rs. 5829 crore, whereas, post-GST it is Rs.11098crore.Though, the tax collection has increased by **Rs.5269 crore** within the geographical boundaries of Uttarakhand, the state has not gained from this increased tax collection. Out of this total amount of **Rs. 11098 crore**, Rs. 7357 crore as IGST, Rs. 145crore as Cess, Rs 1176 crore as CGST, cumulatively Rs.8678 crore is moving out of the state. The State has just received **Rs. 2582 crore**. Thus, the increased revenue collection of 91% from the state has, in no way helped the state revenue.

Table 2.4

(Rs in crore)

Month	Pre-GST Revenue(2016-17)				Post-GST Revenue(2017-18)					Increase/ Decrease	% +/-
	Central Excise	Service Tax	VAT	Total	CGST	SGST + VAT (subsumed)	IGST	CESS	Total		
Aug	116	81	405	602	150	392	1242	15	1799	1197	190
Sept	142	69	414	625	150	335	999	15	1499	874	140
Oct	170	101	464	735	143	312	1241	23	1719	984	134
Nov	147	88	495	730	144	326	763	24	1257	527	72
Dec	127	99	430	656	132	282	778	12	1204	548	84
Jan	141	84	492	717	154	276	825	14	1269	552	77
Feb	137	91	460	688	141	279	731	21	1172	484	70
Mar	202	118	756	1076	162	380	778	21	1179	103	10
Total	**1182**	**731**	**3916**	**5829**	**1176**	**2582**	**7357**	**145**	**11098**	**5269**	**91%**

Source: Department of State Tax, Govt. of Uttarakhand

VI. As can be seen in Table-2.5below, the revenue of the Central Government, from the state of Uttarakhand, has substantially increased. Central Government received **Rs.5000 crore[Rs 1176(CGST) +3679 (half of IGST) +145 (Cess)]**against a revenue collection of Rs. 1913 crore in the pre-GST era. Thus, there is a growth of **161%**in revenue for the Central Government. Earlier Central Government received only Central Excise & Service Tax which was a small amount, whereas, now Union Government is receiving half the taxation on goods which is a substantial amount. The concept of destination based tax doesn't affect the Centre, but would have huge implications for the state. Thus, contrary to the dip in revenue for the state government, we can see a growth of **161%**in tax collection for the Centre from Uttarakhand. Against the outflow of **Rs. 7357 crore** of IGST from the state of Uttarakhand, the inflow through net IGST settlement for the year 2017-18 is only **Rs.104 crore** (As can be seen in Table no 2.3 earlier at page no. 3).

Table 2.5 Comparison of Revenue Collection Pre-GST and Post GST in FY 2016-17 & 2017-18

(Rs in crore)

Month	Pre-GST Revenue (2016-17)			Post-GST Revenue(2017-18)				Increase	% +
	Central Excise	Service Tax	Total	CGST	50% of IGST	CESS	Total		
Aug	116	81	197	150	621	15	786	589	299
Sept	142	69	211	150	500	15	665	454	215
Oct	170	101	271	143	621	23	787	516	190
Nov	147	88	235	144	382	24	550	315	134
Dec	127	99	226	132	389	12	533	307	136
Jan	141	84	225	154	413	14	581	356	158
Feb	137	91	228	141	366	21	528	300	131
Mar	202	118	320	162	389	21	572	252	79
Total	**1182**	**731**	**1913**	**1176**	**3679**	**145**	**5000**	**3087**	**161**

Source: Department of State Tax, Govt. of Uttarakhand.

VII. Reasons for lower revenue collection for Uttarakhand, are as follows:-

1. **Lower tax rate:** - Prior to GST, all goods were taxed by the State alone. Then prevailing tax rates were 5% and 14.5%. Post GST, the applicable tax rates for the state are 2.5%, 6%, 9% and 14 %. Out of these, majority of the items fall under tax rates 2.5% and 6 %. Thus, due to reduction in the rate of tax, though the overall turnover of the industries/trade has not come down, the revenue of the state has reduced substantially.
2. **Destination based tax:** - Pre-GST, tax was collected in the state of origin/production irrespective of whether the goods were consumed in the state or not. But, post-GST, as Uttarakhand is a manufacturing surplus state, the entire tax collection from the goods produced in the state is moving outwards. All the efforts made by the state, to improve industrialization are not advantageous to the state, post- GST.
3. **Low service base :-** As per the Economic Survey of India, 2017-18, share of service sector at the National level is 61%, whereas the share of services in Uttarakhand state is only 32%.This shows that the presence of Service sector in Uttarakhand is far below the National average. Uttarakhand is 6th in the list of states with lowest service sector share. The scope of improvement in service sector is very low, as Uttarakhand is a mountainous state, and not very conductive for service industry. Thus, the shortfall in revenue cannot be compensated from the service sector.

VIII. The impact of GST, including payment of compensation for possible loss of revenue for 5 years, and abolition of a number of cesses, earmarking thereof for compensation and other structural reforms programme, on the finances of centre and states- GST, which is in the process of evolving as a single and uniform tax, has consolidated and abolished multiple taxes and drastically altered tax revenue of the state. A comparative chart showing tax collections for FY 2016-17 and FY 2017-18 has been attached as Table 2.1.

Table 2.6 - Assured revenue and revenue projections for forthcoming years

(Rs in crore)

S. No.	Financial year	Assured revenue (Under GST)	Projected GST (without compensation)	Projected Non-GST	Total projected tax	Growth in Tax		Projected growth If GST was not implemented
						Absolute	%	
1	2	3	4	5	6=(3 + 5)	7	8	9
1	2017-18	**4836 + (1294 crore of Apr, May and June)**	**4029**	**1654**	**7,784 (3+5)**			**8648**
2	2018-19	7,350	4301	1882	9,232 (3+5)	1448	18.60	10356
3	2019-20	8,379	4592	2096	10,475 (3+5)	1243	11.87	12401
4	2020-21	9,552	4903	2336	11,888 (3+5)	1413	13.49	14853
5	2021-22	10,890	5234	2602	**13,492 (3+5)**	1604	13.49	17784
6	2022-23 (3months)	3104	**1397**	**725**	**3,829 (3+5)**	-	-	
	2022-23 (9months)		**4191**	**2174**	**6,365(4+5)**			
		3104	**5588**	**2899**	**10,194**	**-3298**	**-24.44**	**21296**
7	2023-24	-	5966	3230	9196 (4+5)	**-998**	**-9.79**	**25502**
8	2024-25	-	6369	3598	9967 (4+5)	**771**	**8.38**	**30539**

Source: Department of State Tax, Govt. of Uttarakhand.

Note 1-The assured receipts are calculated with the growth rate of 14% on the net collections of the base year 2015-16.

Note 2-As GST is a consumption based tax, post-GST, the growth of tax revenue is connected more with improved consumption capacity rather than production. The tax growth rate is taken to be 6.76%, by taking into account the tax buoyancy and GSDP growth rate of the state. The growth rate of tax GSDP for the year 2017-18 is 11.25% and the tax buoyancy is 0.601. Thus the growth rate of tax would be (11.25 X 0.601)= 6.76%.(Even then, 6.76% growth rate seems to be on the higher side, when we see no discernible growth in the GST revenue of last 11 months, as per data available till July 2018.).

Note 3-The growth rate for non-GST goods is calculated at **11.46%** an average growth rate of revenue of last five years.

Thus the following is evident from Table 2.6 above

1. In 2022-23 after the ceasing of compensation mechanism, Uttarakhand will get only Rs.10194 crore as GST revenue, which will be lower by Rs. 3298crore [13492-10194] from the previous year.

2. The revenue projection will be even lower for the next financial year 2023-24 to Rs. 9196 crore.

3. The projected revenue for the year 2022-23 is Rs. 10104 crore, as can be seen from Table 2.6. When compared to the revenue of the previous year (which was protected by compensation, under the act with assured 14% growth), we can see that, there is a drastic shortfall of Rs.3298 crore in revenue. However, if GST was not implemented and the rate of growth in the state continued to be 19.75%, then the expected revenue would have been **Rs. 21296** crore. Thus, in the FY 2022-23, the state would be having half of the expected revenue. By FY 2024-25, the revenue collection will be 1/3rd of the expected pre-GST revenue growth. In the year FY 2022-23 there will be a sudden drop in the revenue by Rs. **3300** crore from that of FY 2021-22, as the assured compensation ceases to exist.

Thus Uttarakhand will be losing heavily to the tune of Rs. 3000-4000 crore per year from financial year 2022-23 onwards. This will in turn will already impact the fiscal space of the Government finances and substantially lower the Development Expenditure.

<u>Concluding Remarks:-</u>

GST has brought about a structural change in the nature of taxation in India. The main precept of destination based taxation, leads to tax moving to the consuming state, making the place of production irrelevant for the purpose of revenue.

Before the constitutional amendment leading to GST, the authority to tax goods was with the State Government, and if the goods were produced in the state, irrespective of the place of consumption, the state could gain revenue by taxing them. Post-GST, only the consumption of goods and services produced within the state matters for the revenue of the state. The efforts of the state in industrialization will not bring in the desired results, as the tax is destination based. The loss of revenue in the present scenario cannot be recovered, with the existing industries and consumption pattern.

Cumulatively there is an increase in tax collection post-GST by 91%. It is also to be noted that there is an increase in the total revenue collection from the State of Uttarakhand by 161% for the Central Government. But, the state has lost out, and has a dip of revenue by 31% in the initial 8 months, which will only be worsening progressively.

The human resource, infrastructure, mobile squads employed by the state Government for securing the revenue of the Central Government and the disproportional IGST outflow for other states. In comparison the deployment done

by the Central Government is only around 10% of the workforce of the State Government. Thus, it is important for the Centre to give special emphasis to Uttarakhand taking into account the unusual implications of GST in the state.

Also, after this structural change, the only scope for the state, is to improve upon service sectors like hospitality, entertainment, education, tourism, health and allied services, wherein the consumption within the state can be increased, thus improving the per capita income. Hence, within the transition period of 5 years, the state should be facilitated in every way, to rebound back to a healthy economy.

(b) Month-wise/year-wise compensation due & received, and impact on State Finances-

Finance Ministry (Department of revenue), Government of India vide office memorandum dated 29th August, 2017 has determined the base amount on which compensation will be calculated to provide assured revenue, with 14 % growth for 5 years. The base value taken for Uttarakhand for FY 2015-16 is **Rs. 4961.22 crore**, under the Goods and Services Tax (Compensation to States) Act, 2017. Assuming 14% growth, the amount of assured revenue for FY 2017-18 was, Rs. 537.30 crore per month for a period of 9 months.

Compensation amount is made available to the state after taking into consideration the receipts of SGST (including any amount received as IGST Settlement) and arrears of VAT (excluding the tax on petroleum products and alcohol) luxury tax, entertainment tax and tax on purchase of sugarcane. The compensation amount of **Rs.1500 crore** for the months from July 2017 to Feb 2018 has been received after the implementation of GST (As shown in Table 2.7).

Table 2.7 Compensation due and actual compensation received

(Rs in crore)

Name of the month	Tax received under VAT, Luxury tax, entertainment tax and on purchase of sugarcane apart from tax on petroleum products and alcohol	SGST	Tax received from IGST settlement / negative tax	sum	Assured Revenue	Assured compensation due	Compensation received under compensation Act as of 22/6/2018
	1	2	3	4(1+2+3)	5	6(5-4)	7
Jul	500.69	0.00	0.00	500.69	537.30	36.61	0.00
Aug	106.86	285.00	-41.00	350.86	537.30	186.44	0.00
Sept	27.00	308.00	-22.00	313.00	537.30	224.30	223.00
Oct	33.00	279.00	-10.00	302.00	537.30	235.30	0.00
Nov	19.00	306.87	27.98	353.85	537.30	183.45	460.00
Dec	18.53	263.49	38.10	320.12	537.30	217.18	0.00
Jan	6.69	268.75	80.07	355.51	537.30	181.79	183.00
Feb	5.00	274.00	23.00	302.00	537.30	235.30	217.00
Mar	77.00	303.00	8.00	388.00	537.30	149.30	417.00
Total	**793.77**	**2288.11**	**104.15**	**3186.03**	**4835.70**	**1649.67**	**1500.00**

Source: Department of State Tax, Govt. of Uttarakhand.

(c) Rates on petroleum products (Petrol, Diesel, ATF, Kerosene, LPG etc.). Year wise from 2010-11 to 2017-18 and yearly collection thereof-

Table 2.8 Details of Tax on Petrol-Diesel, ATF, Natural Gas, Kerosene Oil, LPG (commercial)

(Rs in crore)

Year		Petrol	Diesel	ATF	Natural Gas	Kerosene Oil	LPG commercial	Total
2010-11	Tax Rate	25%	21%	20%	20%	5%	13.50%	
	Collection	232.47	379.33	0.36	.01	7.46	6.83	626.46
2011-12	Tax Rate	25%	21%	20%	20%	5%	13.50%	
	Collection	299.52	415.44	0.25	0.63	2.38	8.74	727.06
2012-13	Tax Rate	25%	21%	20%	20%	Exempt	13.50%	
	Collection	309.93	470.72	1.07	0.41	Exempt	13.26	795.41
2013-14	Tax Rate	25%	21%	20%	20%	Exempt	13.50%	
	Collection	378.82	595.13	2.34	3.13	Exempt	14.81	994.64
2014-15	Tax Rate	25%	21%	20%	20%	Exempt	13.50%	
	Collection	400.68	674.57	1.35	7.11	Exempt	12.40	1096.06
2015-16	Tax Rate	25% (Till 13.9.15) 25% or Rs.17/ Litre Whichever is higher (From 14.9.15)	21% (till 4.12.15) 21% or Rs.9/ Litre Whichever is higher (From 5.12.15)	20%	20%	Exempt	13.50%	
	Collection	492.88	713.47	2.14	2.65	Exempt	16.45	1227.60
2016-17	Tax Rate	25% or Rs.17/ Litre Which- ever is higher	21% or Rs.9/ Litre Which- ever is higher	20%	20%	Exempt	13.50% (Till 03.10.16) 14.50% (from 04.10.16)	
	Collection	593.66	767.75	4.06	3.98	Exempt	18.12	1387.58
2017-18	Tax Rate	25% or Rs.17/ Litre Whichever is higher	21% or Rs.9/ Litre Whichever is higher (Till 22.9.17) 17.48% or Rs.9.41/ Litre Whichever is higher (From 23.9.17)	20%	20%	Exempt	14.50%	
	Collection	435.56	522.23	5.08	5.07	Exempt	5.31	973.25

Source: Department of State Tax, Govt. of Uttarakhand.

Topic Note No. 3

State Excise Duties

(a) Base and prevailing rates (in 2017-18) of State Excise Duties. Present system under which excise revenue is collected. Role of the Government in manufacturing, distribution and pricing.

The main source of excise revenue is the revenue from the settlement of retail shops of country liquor/foreign liquor/beer. In addition to the above, other sources of revenue are Licence fee & Export fee from distilleries, Licence fee from wholesale, Import Fee from imports of alcohol/Indian Made Foreign Liquor, excise duty, administrative fee on molasses, Assessment fee on sale of liquor in military canteens and bar licenses etc. The base of Excise revenue is revenue received from settlement of shops, excise duty, import fee, assessment fee and licence fee.

Ex Distillery Price (E D P) is the base of excise duty. E D P is the manufacturing cost of liquor, which is proposed by the manufacturer and approved by Excise Commissioner. Excise duty directly proportionate relates to E D P.

Rate of Excise duty

1. **Excise duty on country and foreign liquor**

   Country liquor is exempted from the excise duty and the rates of excise duty on foreign liquor are as under:

   a. Ex Distillery Price (EDP) wise rate of excise duty per bottles of foreign liquor as follows:-

Table 3.1

S.No.	Ex Distillery prices (per bottle)	Excise duty per AL (Alcoholic Litre)
1	Up to Rs 40.00	Rs. 204
2	Rs 40.01 to Rs 55.00	Rs. 222
3	Rs 55.01 to Rs 75.00	Rs. 252
4	Rs 75.01 to Rs 105.00	Rs. 324
5	Rs 105.01 to Rs 200.00	Rs. 396
6	Rs 200.01 to Rs 300.00	Rs. 480
7	Rs 300.01 to Rs 400.00	Rs. 588
8	More than Rs 400.01	Rs. 714

Source: Department of Excise, Govt. of Uttarakhand.

   b. In other cases (i.e. wastage in alcohol), the rate of excise duty on foreign liquor is 216 per AL (Alcoholic Litre).

2. The rate of excise duty on mild beer (alcohol strength up to 5%) is Rs. 36 / - per bulk litre and in strong beer (alcohol strength more than 5% alcohol) is Rs. 60 / - per bulk litre.
3. Import duty on Indian Made Foreign Liquor (IMFL) Beer & Others
   a. IMFL - Rs 10/- per bottle
   b. Beer - Rs 5/- per bottle
   c. ENA /RS - Rs 3/- per AL (ENA- Extra Neutral Alcohol; RS - Rectified Spirit)

4. **Assessment fee on liquor and beer on sale from army canteens are below:**
   a. IMFL (EDP ≤ 95) - Rs 110/– per bottle
   b. IMFL (EDP > 95) - Rs 165/- per bottle
   c. Concessional Rum - Rs. 66/- per bottle
   d. Beer/Wine - Rs. 300/- Per Case of 12 Bottle of 650 ml.

5. **Export Duty on IMFL @ Rs. 1.67/- per A.L (Alcoholic Litre).**

Present System of Excise revenue collection:-

At Present, Excise revenue is collected from above segments. The segment wise revenue contribution is below:-

Table 3.2 : Segment wise revenue contribution

S. No.	Main Sources	Percentage sharing in Excise Revenue
1	Settlement of shops	65%
2	Excise Duty	21%
3	Assessment Fee	05%
4	Import Duty	02%
5	Other Licences	02%
6	Others	05%

Source: Department of Excise, Govt. of Uttarakhand.

Other sources of excise revenue contributes processing fees, administrative fees on molasses, fee levied on label registration from CSD suppliers etc.

Role of Government in Manufacturing, Distribution and Pricing

In Uttarakhand the alcohol is manufactured by private distilleries under the administrative control of Excise Department.

The details of manufacturing unit established in Uttarakhand are below:

1. **Distilleries**
   a. Indian Glycols Limited, Kashipur, Udham Singh Nagar.
   b. Bajpur Co-Operative Distillery.
   c. Doon Valley Distillery.

d. Rai Bahadur Narayan Singh Sugar Mills Laksar, Haridwar.

Brewries

a. Doon Valley Brewries, Dehradun

2. **Bottling Plant**
    a. Sarthak Blenders and Bottlers Pvt. Ltd., Haridwar
    b. Doon Valley Brewries, Haridwar
    c. Goldman Distilleries, Dehradun
    d. Radico Khaitan Ltd. Bajpur, Udham Singh Nagar
    e. Kashipur Brewries, Udham Singh Nagar
    f. Maa Sheetala Udyoag Pvt. Ltd. Bheemtal, Nainital.

Excise Department deputes Officer in charge to administrative control the production and distribution of alcohol. Mainly there are two types of alcohol which are potable and non-potable alcohol. Non-potable Alcohol is used for industrial purpose in manufacturing chemicals and medicines etc. Potable alcohol is used for Human consumption.

The potable and non-potable alcohols are distributed under the supervision of Excise Department. The liquor which is produced within state, bottled under the supervision of Excise Officials and after that the bottles are transported to the wholesale and retail vends through Excise transport pass. The liquor which is not produced within state, are imported in bonded ware house licences from other state through import permit issued by the department. There are 29 bonded ware houses working at present. State import and distribute the bottled IMFL, Beer and Wine through these bonded ware houses. Wholesale licenses works in district is called F.L.-2 Licenses, in which the bottled liquor received through distillery whole sale licenses (F.L.-1) or Foreign Liquor Bonded Ware Houses (B.W.F.L.-2). There are total 626 country/foreign/beer retail shops situated in the state. Retail licenses can received the liquor from FL-2 licenses with the permission of concern district excise authority.

Liquor supply system in Uttarakhand

(A)

Liquor Produced within State

Sugar Factory (Molasses)

↓

Distilleries

↓

Potable Alcohol → Bottling Unit

Non Potable Alcohol → Industrial Purpose

↓

Distillery Whole sale Licence (FL-1)

↓

District wise whole sale licence (FL-2)

↓

Retail Vend

(Hotel Bar and liquor shops)

(B)

Liquor Imported from other State

Manufacturing State

↓

Bonded Ware house

↓

District wise whole sale licence (FL-2)

↓

Retail Vend

(Hotel Bar and liquor shops)

The State Excise Department fixes the Maximum Retail Price of Liquor (MRP). The main object of fixing MRP is to reduce monopoly and protect consumer's interest. The formula for the fixing the MRP of foreign liquor is as below:-

Table 3.3

S. No.	Particulars
01	EDP
02	Export Fees
03	Import Fees
04	Bond Expenses
05	Excise Duty
06	**Total (01 to 06)**
07	Sales Tax (20% of S.N. 06)
08	**Total (S.N. 06 and S.N. 07)**
09	Cess (2% of S.N. 08) 1% for Road Safety 1% for Social Security
10	Hologram Fees (Rs. 0.285 per hologram)
11	Cost Price at FL-2 (S.N. 08 +09 +10)
12	TCS (Tax Collected at source) (1% of S.N. 11)
13	MGD (Minimum guarantee Duty) (MGD is fixed according to EDP of that brand)
14	Cost Price for FL-5 D (S.N. 11 +12 +13)
15	Profit for Retail Shops (25% of S.N. 14)
16	Maximum Sale Price (MRP) (S.N. 14 + 15)

Source: Department of Excise, Govt. of Uttarakhand.

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

The State Government sets the target of revenue for the excise department in every financial year, to collect the revenue. Government promulgated excise policy for every year in which arrangements are made for settlement of retail shops, Excise duty etc. The details of the targets and revenues achieved in last five years are as follows:-

Table 3.4

(Rs in crore)

S. No.	Year	Revenue target (In Crores)	Revenues received (In Crores)
1	2013-2014	1150.00	1268.95
2	2014-2015	1400.00	1486.72
3	2015-2016	1800.00	1738.50
4	2016-2017	2100.00	1905.69
5	2017-2018	2310.00	2262.02

Source: Department of Excise, Govt. of Uttarakhand.

Regarding the target set by the Government every year, the revenue target is achieved by settlement of liquor shops, import fee, Assessment fees and administrative fee etc.

The rate of excise duty of the current and last five years is as follows:

Year 2013-14 and 2014-15

Table 3.5

Serial No.	Ex Distillery Prices (per bottle)	Production fee per AL	
		2013-14	2014-15
1	Up to Rs 28.00	Rs 110	Rs 110
2	Rs 28.01 to Rs 35.00	Rs 115	Rs 115
3	Rs 35.01 to Rs 55.00	Rs 120	Rs 120
4	Rs 55.01 to Rs 75.00	Rs 125	Rs 125
5	Rs 75.01 to Rs 150.00	Rs 175	Rs 175
6	Rs 150.01 to Rs 300.00	Rs 240	Rs 240
7	Rs 300.01 to Rs 450.00	Rs 300	Rs 300
8	More than Rs 450.00	Rs 350	Rs 350
		(a) In other cases, the rate of production of foreign liquor will be Rs. 110 per litre. (b) The rate of excise duty paid on mild beer (alcohol strength up to 5%) will be Rs 17 / - per bulk litres and in strong beer (alcohol strength more than 5%) and wine will be Rs 33 / - per bulk litre.	

Source: Department of Excise, Govt. of Uttarakhand.

Year 2015-16 and 2016-17

Table 3.6

S. No.	Ex Distillery prices (per bottle)	Production fee per AL	
		2015-16	2016-17
1	Up to Rs 40.00	Rs 135	Rs 148
2	Rs 40.01 to Rs 60.00	Rs 145	Rs 159
3	Rs 60.01 to Rs 80.00	Rs 163	Rs 179
4	Rs 80.01 to Rs 100.00	Rs 235	Rs 258
5	Rs 100.01 to Rs 200.00	Rs 245	Rs 269
6	Rs 200.01 to Rs 300.00	Rs 280	Rs 308
7	Rs 300.01 to Rs 400.00	Rs 336	Rs 370
8	More than Rs 400.01	Rs 405	Rs 445
		(a) In other cases, the rate of production of foreign liquor will be Rs. 135 per litre. (b) The rate of excise duty paid on mild beer (alcohol strength up to 5%) will be Rs 19 / - per bulk litres and in strong beer (alcohol strength more than 5%) and wine will be Rs 38 / - per bulk litre.	(a) In other cases, the rate of production of foreign liquor will be Rs. 155 per litre. (b) The rate of excise duty paid on mild beer (alcohol strength up to 5%) will be Rs 21 / - per bulk litres and in strong beer (alcohol strength more than 5%) and wine will be Rs 42 / - per bulk litre.

Source: Department of Excise, Govt. of Uttarakhand.

Year 2017-18

Table 3.7

S. No.	Ex Distillery prices (per bottle)	Production fee per AL
		2017-18
1	Up to Rs 40.00	Rs. 170
2	Rs 40.01 to Rs 55.00	Rs. 185
3	Rs 55.01 to Rs 75.00	Rs. 210
4	Rs 75.01 to Rs 105.00	Rs. 270
5	Rs 105.01 to Rs 175.00	Rs. 330
6	Rs 175.01 to Rs 275.00	Rs. 400
7	Rs 275.01 to Rs 400.00	Rs. 490
8	More than Rs 400.01	Rs. 595
		(a) In other cases, the rate of production of foreign liquor will be Rs. 180 per litre. (b) The rate of excise duty paid on mild beer (alcohol strength up to 5%) will be Rs 30 / - per bulk litres and in strong beer (alcohol strength more than 5%) and wine will be Rs 50 / - per bulk litre.

Source: Department of Excise, Govt. of Uttarakhand.

Year 2018-19

Table 3.8

S.No.	Ex Distillery prices (per bottle)	Production fee per AL
		2018-19
1	Up to Rs 40.00	Rs. 204
2	Rs 40.01 to Rs 55.00	Rs. 222
3	Rs 55.01 to Rs 75.00	Rs. 252
4	Rs 75.01 to Rs 105.00	Rs. 324
5	Rs 105.01 to Rs 200.00	Rs. 396
6	Rs 200.01 to Rs 300.00	Rs. 480
7	Rs 300.01 to Rs 400.00	Rs. 588
8	More than Rs 400.01	Rs. 714
		(a) In other cases, the rate of production of foreign liquor will be Rs. 216 per litre. (b) The rate of excise duty paid on mild beer (alcohol strength up to 5%) will be Rs 36 / - per bulk litres and in strong beer (alcohol strength more than 5%) and wine will be Rs 60 / - per bulk litre.

Source: Department of Excise, Govt. of Uttarakhand.

Topic Note. 4

4. **Taxes on motor vehicles, passengers and goods**

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

Various Tax rates have been imposed in the State on motor vehicles on the basis of their categories, ownerships and use. On Non-transport Vehicles used for private purposes, life time tax has been imposed whereas from Transport Vehicles tax is being realized on Monthly, Quarterly, Annually and Onetime basis. The details of the taxes on motor vehicles are as follows: -

A. Rates of onetime tax on the vehicles:

Table: 4.1

S.No.	Description of vehicles	Rate of one time tax (Rs.)
1.	Motor vehicles costing up to Rs 10 Lakh	6% of the cost of vehicle
2.	Motor vehicles above Rs 10 Lakh	8% of the cost of vehicle
3.	Trailers drawn by these vehicles	4% of the cost of trailers

Source: Department of Transport, Govt. of Uttarakhand

Explanation:

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

B. Rates of tax other than one time tax

Table: 4.2

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

Source: Department of Transport, Govt. of Uttarakhand

Explanation:-

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

C. Rates of tax on two wheeler, three wheeler and goods vehicle

Table: 4.3

S. No.	Description of vehicles	Annual rate of tax (Rs)	Rate of one time tax (Rs)
1.	Two-wheeler and three wheeler motor cab with seating capacity not more than three exclusive of driver for every seat.	730	10,000
2.	Three wheeler motor cab with seating capacity more than three persons but not more than six persons exclusive of driver for every seat.	845	10,000
3.	Goods vehicle, the gross vehicle weight not exceeding 3000 kilograms for each metric ton of the gross vehicle weight or part thereof.	1000	10,000

Source: Department of Transport, Govt. of Uttarakhand

Explanation:-

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

D. Rates of tax on transport vehicles

Table: 4.4 Details of Tax on Transport Vehicles

S. No.	Description of vehicles	Quarterly rate of tax (Rs)	Annual rate of tax (Rs)
1.	(a) Motor cab (except two wheeler and three wheeler motor cab) for every seat.	430	1700
	(b) Maxi cab for every seat.	510	1900
2.	Goods vehicle gross vehicle weight exceeding 3000 kilograms for each metric ton of the gross vehicle weight or part thereof	230	850
3.	Tractor which is used for commercial purposes other than agricultural purposes for each metric ton of the unladen weight or part thereof	500	1800
4.	Construction equipment vehicle or vehicle constructed for special purpose or special design, registered or used for commercial purposes for each metric ton of unladen weight or part thereof	500	1800
5.	Goods vehicles registered under motor vehicle act, 1988 in any other state or in any other country under any other law enforce at that time with which reciprocal arrangements in the matter of road transport have been made and which are authorized to ply in Uttarakhand under the countersignature of their permits for each metric ton of the unladen weight or part thereof	130	500
6.	Motor vehicles owned by driving school and which are exclusively used for imparting instruction to the drivers for each metric ton of the unladen weight or part thereof	500	1800
7.	Educational institution bus or private service vehicle or school cab for every seat	90	320

Source: Department of Transport, Govt. of Uttarakhand

Explanation:-

1. The rate of tax in respect of the goods vehicle exclusively carrying agricultural produce shall be two third of the rate specified in column (3) and column (4) in respect of the vehicles specified in column (2) against serial no 2.
2. The rate of tax in respect of air conditioned vehicle shall be twenty five percent more than the rates specified in column (3) and column (4) in respect of the vehicle specified in column (2) against serial no. 7.

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

E. Rates of tax on public service vehicles under sub-section

Table: 4.5

S. No.	Description of vehicles	Rates of tax per seat (in rupees)		
		Monthly	Quarterly	Yearly
1	2	3	4	5
1.	Contract carriage with seating capacity for more than twelve persons excluding motor cab and maxi cab	100	300	1100
2.	(1) Stage carriage distance run in a month [upto 1500 kilometers] a. For plain routes b. For hill routes	 85 75	Three times of the monthly rates specified in column 3	Eleven times of the monthly rates specified in column 3
	(2) For each kilometre exceeding 1500 kilometre	Rs. 0.04/ seat/Km to be added to the amount of sl. no 1		
3.	Stage carriage exclusively operating within the limits of municipal corporation or municipality	85	Three times of the monthly rates specified in column 3	Eleven times of the monthly rates specified in column 3
4.	Stage carriages registered under motor vehicles act, 1988 in any other state or in	75	Three times of the monthly	Eleven times of the monthly

	any other country under any other law enforce at that time with which reciprocal arrangement have been made in the matter of road transport and which are authorized to ply in Uttarakhand under countersignature of their permits, distance run in a month upto 1500 Km]		rates specified in column 3	rates specified in column 3
	(2) For each Km exceeding 1500 Km	Rs. 0.04/ seat/Km to be added to the amount of S.No.4 (1)		
6.	Motor vehicle which operate on the route whose both the starting point and the terminal point situate within the State of India excluding Uttarakhand but part of such route lies within Uttarakhand and the length of such part does not exceed sixteen kilometers, for every seat	60	180	650

Source: Department of Transport, Govt. of Uttarakhand

Explanation:

1. The rate of tax in respect of air conditioned vehicle shall be twenty five percent more than the rates specified in column (3), column (4) and column (5) of the vehicles specified in column (2).
2. The monthly run distance of a stage carriage under column (2) against serial no. 2 of this part shall be such numbers of one way trips as are permitted under the conditions of the permit multiplied by the total kilometers involved in one such trip.
3. The tax payable under this part shall be on the maximum number of seats permitted by the registering authority under the relevant provisions of The Motor Vehicles Act, 1988. For this purpose fifty percent of the sanctioned standing capacity if any, shall be reckoned as additional seating capacity and where a motor vehicle is equipped with sleeping berths, each sleeping berth shall be regarded as the equivalent to two passenger seats. The conductor's and the driver's seat of stage carriage and driver's seat of contract carriage will not be included in seats.
4. Until such time as the timings and trips are fixed by The State Transport Authority or The Regional Transport Authority, as the case may be, an operator including the company or state transport undertaking shall pay tax on the monthly run distance to be arrived at on the basis of trips operated by the vehicle prior to the enforcement of this Act.
5. Hill route means and includes all roads within Pithoragarh, Champawat, Almora, Bageshwar, Rudraprayag, Chamoli, Uttarkashi and Tehri Garhwal districts, tehsil Chakrata of Dehradun district and those portions of Nainital and Garhwal district which lies on north of the base of foothills from Tanakpur in the east right along

Kathgodam, Ramnagar, Kotdwar to Laxmanjhula in the west and all roads beyond municipal limit of Dehradun town towards Mussoorie side.

6. Where a motor vehicle is used for different purposes or in such manner that it is taxable under more than one category of this part, the tax payable shall be at the highest appropriate rate.

7. In this part the expression "Municipal Corporation" or "Municipality" shall have the meaning respectively assigned to them in the Uttar Pradesh Municipal Corporation's Act, 1959 and Uttar Pradesh Municipality Act, 1916, as applicable in Uttarakhand.

F. Rate of tax on Temporarily Registered Motor Vehicle

Table: 4.6

S. No.	Description of vehicles	Rate of Tax for every 30 days (Rs)
1.	All two wheelers	50
2.	All private vehicles whose seating capacity is not more than six seats	100
3.	Light Motor Vehicles	100
4.	Medium goods vehicle or medium passenger vehicles	200
5.	Heavy goods vehicles or heavy passenger vehicles	300

Source: Department of Transport, Govt. of Uttarakhand

G. Rate of Tax on vehicles under the possession of dealers

Table: 4.7

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

Source: Department of Transport, Govt. of Uttarakhand

Explanation :

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

H. Rate of "Special Tax" on public service vehicles

Table: 4.8

Description of vehicles	Rate of tax per seat per day (Rs)
Stage carriage covered by temporary permit issued for the conveyance of passengers on special occasions, such as to and	08

from fair and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties for every seat excluding driver	

Source: Department of Transport, Govt. of Uttarakhand

Explanation:-

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

I. Rate of tax on goods carriages

Table: 4.9

S. No.	Description of vehicles	Rate of tax (Rs)
1	In respect of goods vehicle, plying in Uttarakhand:	
	a. Gross vehicle weight not exceeding 3000 Kg for every 07 days or part thereof	150
	b. Light goods vehicle for everyday	50
	c. Medium goods vehicle for everyday	75
	d. Heavy goods vehicle for everyday	100

Source: Department of Transport, Govt. of Uttarakhand

Explanation:

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

J. Rate of tax on public service vehicles

Table: 4.10

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

Source: Department of Transport, Govt. of Uttarakhand

Explanation:-

1. Tourist vehicles registered in any other State of India in respect of which permits have been granted under sub-section (9) of section 88 of Motor Vehicles Act,

1988 shall be exempted from the payment of tax under the Act, provided that similar reciprocal exemption is granted in respect of liability to pay tax, additional tax, special tax by whatever name it is known in such other State to tourist vehicles registered in the State of Uttarakhand and in respect of which similar permits have been granted by the State Transport Authority, Uttarakhand.

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

   a. For ordinary public service vehicle, tax per seat : Rs. 100

   b. For air conditioned public service vehicle, tax per seat: Rs. 150

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

K. Rates of refund of onetime tax

Table: 4.11

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

Source: Department of Transport, Govt. of Uttarakhand

Explanation:

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

b. A not on rationalization of motor vehicle taxes adopted in the recent past.

A. Note on rationalization of motor vehicle taxes adopted in the recent past.

An extensive exercise for rationalization of the taxes on motor vehicles has been undertaken through an amendment on 1st December, 2012 in the Uttarakhand Motor Vehicles Taxation Reforms Act, 2003. Salient features of the rationalization process are as follows:-

1. The multiple Tax [i.e. (Road) Tax, Additional Tax on Goods Vehicle, Additional Tax on passenger vehicle] system has been replaced by a single tax called "Motor Vehicle Tax."
2. The different rates and modes of taxation prevalent for Private Stage Carriages and UTC owned vehicles have been replaced with uniform rates based on seating capacity and distance run in a month.
3. In place of differential rates on goods vehicles plying in Hill and Plain areas, uniform rate of taxation based on gross vehicle weight has been introduced.
4. In place of rate of one time tax based on two variables viz. cost and weight of vehicle, rate of one time taxation has been introduced on the basis of ex-showroom cost of the vehicle only.
5. One time tax option has been introduced for Three Wheeled Passenger Vehicle and goods vehicles with RLW not more than 3000 Kg in addition with prevalent quarterly and annual periodicity.
6. Online Tax Payment facility has also been introduced.
7. To cut down foot fall in RTO/ARTO offices and to motivate the vehicle owners for paying tax annually in place of monthly or quarterly basis, a lower annual rate of tax has been introduced.
8. To ease out the registration process of vehicles and to cut down foot fall in RTO/ARTO offices, dealer point data entry and tax payment has been introduced.

B. Estimates for up-gradation of Transport Department

Table: 4.12

S.No.	Item	Details	Amount (Rs. in Cr.)	Remark
1.	Vehicle Inspection & Certification Centre	06 Nos.	108.00	These are intended to reduce human intervention in issuance of fitness certificate to vehicles in order to illuminate the vehicle related factors in road accidents.

2.	Setting up IDTR at Haldwani	01 No.	25.00	One such center has been established and under operation in Dehradun. The present proposal has been made in view of providing another center in geographically isolated and distant Kumaon Division.
3.	Automated Driving Test Tracks	10 Nos.	40.00	Presently the driving test for issuance of DL is being done manually. To make it more stringent and free from human intervention, 10 such centers has been proposed. This will pave the way for better trained and sensitive drivers and reduce road accidents due to driver related factors.
4.	Enabling vehicles with GPS and setting up control rooms at the level of transport Headquarter/ Registering authority	-	50.00	Central Govt. has mandated that all transport vehicles be enabled with GPS devices and panic buttons from 1st April 2019. Location, speed and other driving related behavior have to be monitored through control rooms that will require the fund.
	Total		223.00	

e. Pollution Control Measure adopted by the State, if any including levy of tax on pollution emitting vehicles.

A. Following Measures have been adopted by the state to control vehicular pollution:

1. 2117 vehicles driven on LPG/Petrol have been registered in Dehradun City. Four LPG Filling Stations have been established in Dehradun.
2. 909 E-Rickshaws have been registered in the State. These vehicles are exempted from Permit to promote operation of clean vehicles.
3. 103 pollution testing centers (Diesel/Petrol) have been set up in the state including 26 in Dehradun for testing and certification of the vehicles in this regard.
4. Non Transport Battery and Solar Power Operated-vehicles have been exempted from Life Time Tax.
5. The Vehicles operated with ethanol blended fuel have been given a rebate of One percent of the tax due.
6. The BS-IV standards have been introduced and made compulsory in all vehicles since 01-04-2017

B. In order to reduce the number of polluting vehicles on roads and ensure passengers' safety and comfort, following model conditions have been imposed on various categories of public service vehicles:

Table: 4.13

S.No.	Category of vehicle	Route/Area	Model Condition imposed
1	Bus	Hill Area	15 years
		Plain Routes	20 years
2	Taxi/Maxi	Hill/Plain Routes	15 years
3	Vikram 3-Wheeler	Dehradun City Area	07 years
		Other Areas	15 years
4	Auto Rickshaws	Petrol/LPG	12 years
		Diesel	10 years

C. A green cess has been imposed on the vehicles registered in the state through an amendment to the Uttarakhand Motor Vehicles Taxation Reform Act 2003 since 1st December 2012. The green cess is intended for implementation of various measures to control air pollution and improve the Urban Transport System. Establishment of a separate fund is underway for the purpose with the cess collected by the department and the rules for management of fund and implementation of intended schemes have already been promulgated.

Table: 4.14 Rates of Green Cess on the motor vehicles

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

Topic Note No. 5

Electricity Tax/Duties

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

Base and prevailing rates of tax/duties on the consumption/sale of electricity is as follows:

1. As per provisions of Uttar Pradesh Electricity (Duty) Act (Uttaranchal Adaptation and Modification) Order, 2001, Electricity Duty is payable on the consumption of electrical energy. Distribution utilities are liable to collect from the customers and pay the duty to the Government.

2. **Prevailing Rates**: Government of Uttarakhand (GoU) vide its notification 79/I/2016.01(3)/01/2003 dated 25-01-2016 fixed the following rates of electricity duty to be levied from 01-01-2016:

Table-5.1

Particulars	Rates of Electricity Duty
Domestic up to 10 KW & Non-domestic up to 50 KW	Rs. 0.15 per unit
Domestic above 10 KW & Non-domestic above 50 KW	Rs. 0.30 per unit
Industry up to 50 KW	Rs. 0.20 per unit
Industry 50 KW – 75 KW	Rs. 0.40 per unit
Industry above 75 KW	Rs. 0.50 per unit
Street Light/ Water Supply by Local Bodies/ Jal Nigam/ Jal Sansthan	Rs. 0.09 per unit
Un-metered supply	20% of fixed charges

Provision in Electricity Tariff: Electricity Duty is tax levied by State Government on consumption/sale of electricity. This is recovered from the consumers in addition to the electricity tariff determined by Uttarakhand Electricity Regulatory Commission (UERC).

Topic Note No. 6

6. Other Taxes and Duties

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

The following taxes are imposed by the State Government, which yield revenue of more than rupees one crore or more per annum.-

1. Water Tax on Electricity Generation

The rates of Water Tax for electricity generation is being levied by Irrigation Department of Uttarakhand, vide Govt. Order no. 2883/II-2015/01(50)/2011 dated 07th November 2015 as mandated in "Uttarakhand Water Tax on Electricity Generation Act, 2012" from the Hydro Power Projects having generation capacity of more than 5MW. Water Tax is determined on volumetric basis i.e. cubic meter utilization of water meant for electricity generation linked with available head of the Hydro Power Project. The year wise collection is given in Table 6.1.

Table 6.1: Year wise collection under water tax

(Rs. in crore)

Year	2016-17	2017-18
Water Tax	88.17	135.98

Source: Department of Irrigation, Govt. of Uttarakhand

Details of the prevailing rates of water tax is Annexed.

2. Luxury tax and Entertainment tax:

Before the imposition of GST Luxury tax and entertainment tax was being administered and levied seperately by the Commissioner Tax. After GST imposition these taxes have been merged with GST.

Table 6.2: Year wise collection of Tax

(Rs. in crore)

S. No.	Items	Year				
		2012-13	**2013-14**	**2014-15**	**2015-16**	**2016-17**
1.	Luxury Tax on Hotels	17.68	17.82	22.04	24.42	29.43
2.	Entertainment Tax	23.12	23.47	25.26	32.52	37.51

Source: Finance Account of AG

Topic Note No. 7

7. CESSES/SURCHARGES

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

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

(c) Whether yield from any of these cesses/surcharges is transferred to local bodies (by way of grant or share and on what basis) or spent directly by the State Government on specific items.

(d) Year-wise collection and budget head/fund to which any or all of the above is deposited may be given from 2010-11 to 2017-18.

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

The various cesses/surcharges levied by the State Government are as follows:-

1. **Uttarakhand Power Corporation Limited (UPCL):**
   UPCL collects cess/surcharges on behalf of Uttarakhand Renewal Energy Development Authority (UREDA) & Uttarakhand Jal Vidyut Nigam Limited (UJVNL).

i. **On behalf of UREDA**

A. **Particulars of cesses/surcharges levied by the State Government:**

1. **Basis:** As per provisions of the Uttarakhand Green Energy Cess Act, 2014, Green Energy Cess is levied for promotion of electricity production from renewable power resources.

2. **Prevailing Rates** :- Following two types of Green Energy Cess on electricity generation and electricity consumption are levied:

   a. As per Section–3 of the Act, Green Energy Cess upto 10 paise per unit shall be levied and collected on such Electricity which is generated within the State and is being transmitted outside the State. As per Government of Uttarakhand notification dated 17-06-2015, rate of Cess has been determined @ 10 paise per unit. This Cess will be levied, collected and payable by those generators who are transmitting the generated power outside the State.

   b. As per Section–4 of the Act, Green Energy Cess up to 10 paise per unit shall be levied on the Electricity supplied to Commercial and Industrial Consumers of the State. As per GoU notification dated 17-06-2015, rate of Cess has been determined @ 10 paise per unit which shall be levied, collected and payable by UPCL.

B. **Are collections made from these deposited to the consolidated fund of the state or are they kept in separate fund?**

Proceeds of Green Energy Cess are credited to the consolidated fund of State.

C. **Whether yield from any of these cesses/surcharges is transferred to local bodies or spent directly by the State Government on specific items.**

No part of this funds is transfered to local bodies.

D. **Year-wise collection and budget head/fund to which any or all of the above is deposited may be given from 2010-11 to 2017-18.**

All the collections are made under the Major Budget Head 0801. The year wise details of the deposits are as under:

Table 7.1: Year wise collection under Green Energy Cess

(Rs in lakh)

Financial Year	Collection during the year	Deposit during the year
2015-16	3898	-
2016-17	6411	2500
2017-18	7110	5650
Total	**17419**	**8150**

Source: Uttarakhand Power Corporation Ltd

E. **What is the mechanism for incurring expenditure from these funds?**

Funds are deposited in the consolidated fund and are at the disposal of the State Government. However as per act a separate Green Energy Fund is to be formulated by the state, which is under process. The proceeds from this fund will be utilised for the following purpose:

a. Promoting the generation of electricity through renewable energy,
b. Purchase of non-conventional energy and purchase of RECs (Renewable Energy Certificates),
c. Taking initiatives for protecting environment in the State.

ii. **On behalf of Uttarakhand Jal Vidyut Nigam Limited (UJVNL):**

A. **Particulars of cesses/surcharges levied by the State Government:**

1. **Basis**:-Government of Uttarakhand has imposed Royalty & Cess on generated saleable energy from the existing Hydro Power projects of the state Government under UJVNL Ltd. The project has to be under commercial operation for more than ten years and whose cost of electricity generation must not exceed by two hundred (200) paise per unit.

2. **Prevailing Rates:**

a. Cess: Thirty (30) paise/unit on the generated saleable energy.

b. Royalty: Ten (10) paise/unit on the generated saleable energy.

B. **Are collections made from these deposited to the consolidated fund of the state or are they kept in separate fund?**

Proceeds of Cess are credited to the consolidated fund of State.

C. **Whether yield from any of these cesses/surcharges is transferred to local bodies or spent directly by the State Government on specific items.**

No part of this funds is transferred to local bodies.

D. **Year-wise collection and budget head/fund to which any or all of the above is deposited may be given from 2010-11 to 2017-18.**

All the collections are made under the Major Budget Head 0801. The year wise details of the deposits are as under.

Table 7.2: Year wise collection

(Rs. in lakhs)

Financial Year	Due During the Year	Paid During Year
2010-11	9811	1000
2011-12	11071	0
2012-13	10312	8987
2013-14	9568	7645
2014-15	7961	0
2015-16	6640	22225
2016-17	0*	355
2017-18	10445	8386
TOTAL	**65808**	**48598**

Source: Uttarakhand Jal Vidyut Nigam Limited

**Cess was removed in the year 2016-17, however it was reintroduce vide notification no. 601 dated 31st May 2017. Hence no collection in year 2016-17, the amount paid is against liabilities of the previous year.*

E. **What is the mechanism for incurring expenditure from these funds?**

Funds are deposited in the consolidated fund and are at disposal of the State Government.

iii. **Transport Department :-**

A. **Particulars of cesses/surcharges levied by the State Government**

Cess is imposed under the provisions of Uttarakhand Transport and Civic Infrastructure Cess Act, 2012(Notification No-121, Dated 17 February 2017).

Table 7.3: Rates of Cess

S.No.	Description Vehicle	Rate of Cess per day or part thereof
1	2	3
1	**Goods Carriages**	
	(a) Heavy Goods Vehicle	Rs 60.00
	(b) Medium Goods Vehicle	Rs 50.00
	(c) Light Goods Vehicle	Rs 40.00
2	**Passenger vehicle**	
	(a) Bus	Rs 60.00
	(b) Maxi cab	Rs 50.00
	(c) Motor cab	Rs 40.00
	(d) Three Wheeled Vehicle	Rs 30.00
3	Light motor vehicle when registered as private vehicle	Rs 30.00
4	Commercial Motorcycle Rickshaw	Rs 20.00

Source: Department of Transport, Govt. of Uttarakhand.

Note:

1. Rate of Quarterly token under sub section (5) of section 3 shall be 20 times of the rate specified in column 3 of the above.
2. Rate of annual token under sub section (6) of section 3 shall be 60 times the rate specified in column 3 of the above.
3. Receipt shall be issued for Payment of cess on rate specified in column 3 whereas for payment of quarterly or annual a token in notified design shall be issued and it shall be displayed on the vehicle.

B. **Are collections made from these deposited to the consolidated fund of the state or are they kept in separate fund?**

Proceeds of Cess are credited to the consolidated fund of state.

C. **Whether yield from any of these cesses/surcharges is transferred to local bodies or spent directly by the State Government on specific items.**

No part of this fund is transferred to local bodies.

D. **Year-wise collection and budget head/fund to which any or all of the above is deposited may be given from 2010-11 to 2017-18.**

All the collection are made under the Major Budget Head 0041. The year-wise details of the deposits are as under:

Table 7.4: Year wise collection

(Rs. in lakhs)

Year	Collection	Online Collection	Total
2012-13 (dated 31.10.2012 to 31.03. 2013)	107.74	0.00	107.74
2013-14	251.73	5.82	257.55
2014-15	270.38	20.82	291.20
2015-16	326.25	47.71	373.96
2016-17	400.18	71.06	471.24
2017-18 (up to December 2017)	353.21	79.95	433.16
Total	**1709.49**	**225.36**	**1934.85**

Source: Department of Transport, Govt. of Uttarakhand.

E. What is the mechanism for incurring expenditure from these funds?

Funds are deposited in the consolidated fund and are at disposal of the State Government.

iv. EXCISE DEPARTMENT:

A. Particulars of cesses/surcharges levied by the State Government:

1. **Basis:** Cess is imposed based on the Excise Policy formula which takes into consideration the Ex Distillery Price, Export Fees, Import Fees, Bond Expenses, Excise Duty, Sale Duty to impose 2 percent cent cess from the financial year 2017-18.

2. **Prevailing Rates:** For Financial Year 2016-17, 2 percent cess promulgated for disaster on sale of domestic and foreign liquor. For Financial Year 2017-18, vide notification no. 260, dated 19.05.2017, 2 percent cess promulgated- 1 percent for road safety & 1 percent for social security.

B. Are collections made from these deposited to the consolidated fund of the state or are they kept in separate fund?

Proceeds of Cess are credited to the consolidated fund of state. The amount of cess is deposited in the treasury.

C. Whether yield from any of these cesses/surcharges is transferred to local bodies or spent directly by the State Government on specific items.

No part of these funds is transferred to local bodies.

D. Year-wise collection and budget head/fund to which any or all of the above is deposited may be given from 2010-11 to 2017-18.

All the collections are made under the Major Budget Head 0039. The year wise details of the deposits are as under:

Table 7.5: Year wise deposit

(Rs. in lakhs)

Year	Deposit during the year
2016-17	69.75
2017-18	1844.74
Total	**1914.49**

Source: Department of Excise, Govt. of Uttarakhand.

E. What is the mechanism for incurring expenditure from these funds?

Funds are deposited in the consolidated fund and are at disposal of the State Government.

Topic Note-8

II. USER CHARGES

8(a) Sector- Wise rates of User Charges and Present Collection System together with present user charges as percentage of (O&M Cost).

The User Charges are being levied by different departments of the State. At present the State of Uttarakhand is collecting user charges in lieu of the services provided by the five major departments. The details has been compiled and mentioned as hereunder:-

8(a). 1- Department of Drinking Water & Sanitation (DDWS):

Tariff Fixation:

1. The Operation and Maintenance of the water supply and sewerage schemes including revenue management under rural, urban, peri-urban area is the responsibility of the Uttarakhand Jal Sansthan. The revenue management chiefly includes issuance of bill to the consumers, collection of water tariff, sewerage charges and levying of water charges etc. There is also a policy for water connections, sewerage connections.

2. The Section 12 Sub Section (n) of the Uttar Pradesh Water Supply and Sewerage Act 1975 as implemented in the State of Uttarakhand through Adaptation and Modification Order 2002 act provides as *'to fix and regulate a water tariff system and charges for the use of water after due consideration to all costs including administration, operation and maintenance, depreciation and subsidies'*

3. The water tariff fixation takes into consideration affordability level of the consumers. If 100 % O&M expenses can't be met out from the user charges then the deficit between income and expenditure is funded in a transparent manner through subsidy, by the State Government.

4. The present applicable water rates for per kilolitre in urban areas are INR 6.40 for gravity type schemes, INR 8.80 for low head and INR 10.00 for high head. For rural areas per kl rates are INR 4.96 for gravity schemes, INR 7.52 for low head and INR 10.00 for high head (low head means pumping head up to 100 metres and high head means above 100 metres).

5. Stand Post charges in rural areas are applicable w.e.f. 01-04-2017 is Rs. 14.80 per month per family.

6. The flat rates are applicable in areas which are not metered.

7. Tariff structure is fixed and revised annually. Automatic increase in tariff annually at the rate of 9%, 11% and 15% for low, medium and higher income category respectively.

8. The **water tariff** applicable w.e.f. 1-4-2017 in rural areas are as below:

Table-8.1

(In Rs.)

S.N.	Particulars	Effective from 1-4-2017		
		Gravity	Low head	High head
1	Water connection with one tap	78.10	85.20	95.14
2	Water connection with two taps	95.14	106.50	127.80
3	Water connection with three taps	136.80	170.24	205.20
4	Water connection with four and more taps	170.24	205.20	228.00

Source:- Department of Drinking Water & Sanitation, Govt. of Uttarakhand

9. The **Water Tariff** applicable w.e.f. 1-4-2017 in **urban areas** which are assessed for property tax are as below:

Table-8.2

(In Rs.)

S.No.	Annual rental value of house	Effective from 1-4-2017		
		Gravity	Low head	High head
1	Up to INR 360/-	127.80	134.90	144.84
2	INR 361/- to INR 2000/-	134.90	144.84	156.20
3	INR 2001/- to INR 3500/-	159.04	170.40	181.70
4	INR 3501/- to INR 6000/-	228.00	249.28	284.24
5	INR 6001/- to INR 8000/-	272.08	284.24	340.48
6	INR 8001/- to INR 10000/-	317.68	340.48	363.28
7	INR 10001/- to INR 12000/-	340.48	363.28	395.20
8	INR 12001/- to INR 14000/-	363.28	395.20	418.00
9	Above INR 14001/-	494.00	532.00	570.00

Source:- Department of Drinking Water & Sanitation, Govt. of Uttarakhand

10. The **Minimum Water Charges** for 20 and 25 mm dia Domestic connections for rural and urban areas applicable w.e.f. 1-4-2017 are as below:

Table-8.3

(In Rs.)

S.No	Meter Size (mm)	Tariff rate affective on 01-04-2017		
		Gravity	Low Head	High Head
1	20	608.00	720.00	832.00
2	25	960.00	1200.00	1440.00

Source:- Department of Drinking Water & Sanitation, Govt. of Uttarakhand

11. Tariff for non domestic metered water supply for rural and urban areas w.e.f. 1-4-2017 are as given below:

Table-8.4

(In Rs.)

S.No.	Descriptions	Tariff rate affective on 01-04-2017 (per kl)		
		Gravity	Low Head	High Head
1	**Nagar Palika Area**			
a	Specials class and industry	20.00	24.06	30.00
b	Other Commercial institutions	17.60	20.00	26.40
c	Government, semi government, cantonment board	16.80	19.20	26.40
2	Nagar Panchayat	16.80	16.80	26.40
3	Rural Area	16.80	16.80	26.40

Source:- Department of Drinking Water & Sanitation, Govt. of Uttarakhand

12. Minimum Water Charges for 15 mm diameter connection for non Domestic water supply per month for rural and urban areas w.e.f. 1-4-2017 are as given below:

Table-8.5

(In Rs.)

S.No.	Descriptions	Tariff rate affective on 01-04-2017		
		Gravity	Low Head	High Head
1	**Nagar Palika Area**			
a	Specials class and industry	664.00	880.00	1120.00
b	Other Commercial institutions	608.00	720.00	832.00
c	Government, semi government, cantonment board	600.00	680.00	776.00
2	Nagar Panchayat	376.00	504.00	560.00
3	Rural Area	280.00	312.00	376.00

Source:- Department of Drinking Water & Sanitation, Govt. of Uttarakhand

13. Minimum water Charges above 15 mm diameter connection for non Domestic water supply (Commercials, Construction of buildings etc.,) per month for rural and urban areas w.e.f. 1-4-2017 are as given below:

Table-8.6

(In Rs.)

S.No	Connection/ Meter Size (mm)	Special Class and Industry / Other Commercial Institutions			Government, Semi Government / Nagar Panchayat / Cantonment Board		
		Gravity	Low Head	High Head	Gravity	Low Head	High Head
1	20	1675	1914	2154	837	957	1077
2	25	3589	4067	4306	1794	2034	2154
3	50	6459	7178	7894	6459	7178	7894
4	80	7894	9568	11243	7894	9568	11243
5	100	10286	13635	17222	10286	13635	17222
6	150	15070	17941	20816	15070	17941	20816

Source:- Department of Drinking Water & Sanitation, Govt. of Uttarakhand

14. The **Sewerage Charges** for Domestic uses applicable w.e.f. 1-4-2017 in **urban areas** which are benefitted from the sewerage schemes.

Table-8.7

(In Rs.)

S.No.	Annual rental value of house	Sewer charges per month
(1)	(2)	(3)
1	Up to INR 360/-	17.04
2	INR 361/- to INR 2000/-	25.56
3	INR 2001/- to INR 3500/-	38.34
4	INR 3501/- to INR 6000/-	48.00
5	INR 6001/- to INR 8000/-	56.00
6	INR 8001/- to INR 10000/-	64.00
7	INR 10001/- to INR 12000/-	72.00
8	INR 12001/- to INR 14000/-	80.00
9	Above INR 14001/-	96.00

Source:- Department of Drinking Water & Sanitation, Govt. of Uttarakhand

15. The Sewer seat Fee per month per seat INR 43.20 applicable for commercial building w.e.f. 1-4-2017 in the areas which are benefitting from the sewerage schemes.

User Charges Collection System:

Billing System: The different water tariff for rural and urban areas in Uttarakhand State are approved by the State government. Revenue is collected by Uttarakhand Jal Sansthan as per the approved water tariff. At present computerized billing and collection work in District Dehradun, Haridwar, Tehri, Pauri, Rudraprayag, Chamoli, UdhamSingh Nagar and Nainital is carried out through departmental software. In remaining districts, the computerized billing and collection work through department software is under progress. In these remaining districts, billing is done by software while collection work is being done manually. The billing cycle is 02, 03 and 04 months depending upon the suitability of local areas.

Payment Facility: Department has established billing collection centre at different convenient locations in the State. Apart from this, the department provide online (Debit/Credit Card, Net Banking, BBPS, UPI etc.,) and CSC payment facilities to consumers. Apart from above, the department has provided direct payment facilities through IDBI bank to the consumers in the Dehradun city. Department has also developed Android and Window OS based Mobile App for Collection of the Payments.

Revenue Income and Maintenance Expenditure: Rs. 22388.12 Lakh revenue is collected in the Financial Year 2017-18 under different heads of account. Expenditure to the tune of Rs. 26276.00 Lakh is made towards Operation and Maintenance cost. Year wise revenue generation and O&M expenditure is as given below:

Table-8.8

(Rs. in lakh)

S.No.	Year	Actual Requirement of Department	Income from User Charges	Budget given by Government	O & M Expenditure	User charges as % of O&M cost
1	2013-14	17271.86	12210.75	2389.55	15770.59	77.43
2	2014-15	19528.86	13894.06	3639.88	18641.80	74.53
3	2015-16	22861.86	16734.98	3827.32	20268.61	82.67
4	2016-17	25542.88	19389.08	2690.09	20977.56	92.43
5	2017-18	30700.86	22388.12	3015.19	26276.00	85.20

Source:- Department of Drinking Water & Sanitation, Govt. of Uttarakhand

8(a).2- Department of Irrigation

In the erstwhile State of Uttar Pradesh, the irrigation tax for tube well-irrigation was levied w.e.f. 18-10-1994. The irrigation tax for canal irrigation was revised on 18-09-1995 and implemented thereafter. The aforesaid rates are still applicable in the State of Uttarakhand. Currently, the revision of aforesaid rates is in process.

The department has earned the following revenue as irrigation tax-

Table-8.9

(Rs. in lakh)

Sl. No.	Year	Revenue from irrigation tax (Amount in lakh Rs.)		
		Kharif	Rabi	Total
1	2016-17	130.269	144.960	275.229
2	2017-18	143.700	146.000	289.700

Source:- Department of Irrigation, Govt. of Uttarakhand

The irrigation tax is being imposed by the irrigation department duly verified by the revenue department and collected by the District Collector.

In the financial year 2016-17 the department has incurred an expenditure of Rs. 71.03 crore towards O & M of canals, tubewells and lift canals as against the revenue of Rs. 275.229 lakh. Thus, the user charges in the form of irrigation tax is only 3.9% of O&M cost of the Irrigation System.

Similarly, in the financial year 2017-18 the department has incurred an expenditure of Rs. 74.50 crore towards O & M of canals, tubewells and lift canals as against the revenue of Rs. 289.70 lakh. Thus, the user charges in the form of irrigation tax is only 3.9% of O&M cost of the Irrigation System.

Year wise user Charges and O&M Expenditure:-

Table-8.10

(Rs. in lakh)

S. No.	Year	Name of Head	Actual Requirement of Department	Income from User Charges	Budget Given by Government	O&M Expenditure	User Charges /O&M
1	2017-18	Canal	8517.94	289.70	2142.00	2071.93	289.70/7450.66 = 0.038 = 3.9%
		Tubewell	1933.18		700.00	700.00	
		Tubewell Electricity Charges	4500.00		3500.00	3499.94	
		Lift	803.54		200.00	199.98	
		Lift Electricity Charges	1500.00		550.00	549.98	
		Flood	2660.22		500.00	428.83	
		Total	**19914.88**	**289.70**	**7592.00**	**7450.66**	

Source:- Department of Irrigation, Govt. of Uttarakhand

8(a).3-Department of Medical Health and Family Welfare:

Year wise user Charges and O&M Expenditure:-

Table-8.11

(Rs. in lakh)

S.N	Year	Income	Establishment	Electricity	Maintenance Exp.	Total	Income From Tariff as% of O&M Cost
1	2013-14	1826.38	64840.33	498.22	476.13	**65814.68**	2.82%
2	2014-15	1947.57	94997.51	535.91	626.85	**96160.27**	2.05%
3	2015-16	1459.50	98790.72	588.62	518.15	**99897.49**	1.46%
4	2016-17	1745.75	100831.39	629.86	487.23	**101948.48**	1.73%
5	2017-18 Up to Jan 2018	1041.61	105858.36	641.12	508.35	**107007.83**	0.98%

Source:- Department of Medical Health and Family Welfare of Govt. of Uttarakhand

8(a).4- Uttarakhand Power Corporation Ltd (UPCL)

Some consumers purchase electricity directly from the generators / power exchange and use the distribution system of UPCL to bring this electricity to their premises. UPCL gets wheeling charges @ Rs. 9284/ MW/Day for providing this service as deiced by Uttarakhand Electricity Regulation Commission (UERC).

UPCL in the very next month of the transaction issues the bill for wheeling charges and collects the same from the user.

UERC determines these wheeling charges based on the cost incurred by UPCL for providing distribution system to user.

The entire O&M cost for wheeling of electricity is recovered in full through these user charges.

Definition of user as per UERC (Terms and Conditions for Determination of Multi Year Tariff) Regulations, 2015

"User" means a Transmission or Distribution Licensee, a Generating Company, a person who has set up a captive generating plant or a consumer availing open access, utilizing the transmission system of a Transmission Licensee or distribution system of a Distribution Licensee.

Percentage user charges of Total O&M Cost: UPCL

Table-8.12

(Rs. in lakh)

Year	User Charges (Rs. Cr.)	Total O&M Cost (Rs. Cr.)	% of User Charges of Total O&M Cost
2015-16	1.51	379.96	0.40%
2016-17	1.21	456.50	0.27%

Source:- UPCL, Govt. of Uttarakhand

8(a). 5- Department of Urban Development:-

1. As per the Notification Dated April 8,2016, S.O. 1357(E) of "Ministry of Environment, Forest and Climate Change, GoI", section 4- Duties of Waste Generators, on "Polluters to Pay Principle"; the User Charges Bye Laws has been notified by the 78 Urban Local Bodies(ULBs) out of Total existing(ULBs) 92 in the State of Uttarakhand.
2. For making the project of "Urban Solid Waste Management" financial viable, user charges are levied in lieu of services of Door To Door waste collection.
3. Considering the experience of Dehradun Solid Waste Management Project implementation, it is to be explained that on PPP mode "Treatment and Disposal Partner" charges approx. Rs. 55 Lakh per month and expenditure for Door to Door Collection and final transportation of waste up to disposal site shall be 82.50 Lakh (approximate) as per the present RPF, which is under consideration. Therefore, the total O&M on the Solid Waste Management (SWM) project of Dehradun is Rs. 137 Lakh per month.
4. On the other hand Nagar Nigam, Dehradun is collecting Rs. 15.00 Lakh (approximate) through their own staff. Outsourcing the work to the PPP partner is expected to increase the collection to Rs. 50.00 Lakh per month, by user charge mode.
5. Therefore considering the above details and circumstances, the User Charges collection at present is 10.95% (Approximate) of the total O&M cost. Further as per the above furnished details it can be 36.50% (Max) Therefore, the rest of the O&M cost will have to be borne by the concern ULB (Urban Local Body).

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

8(b). 1-Department of Drinking Water & Sanitation (DDWS):

The Swajal Project (1996-2003) has demonstrated the success of demand-driven Community Participatory Approach, through piloting such models by forming and empowering the communities to plan, construct, operate, and maintain their own Rural Water Supply & Sanitation (RWSS) schemes in 857 villages of the State. In addition, GoUK has implemented two GoI-sponsored programs involving similar reform principles: (i) the Sector Reform Project in the district Haridwar and (ii) Swajaldhara program. Apart from this, the GoUK has implemented Uttarakhand Rural Water Supply & Sanitation Project based on Sector Wide Approach (SWAp) during 2006-2015.

In the above mentioned programs/projects users' committee at the village level were constituted and were called Village Water & Sanitation Committee (VWSC)/Users Water & Sanitation Sub Committees (UWSSCs) under the Panchayati Raj Act.

The Gram Panchyayt (GP) mobilized and supported the formation of UWSSC to ensure participatory approach. It had empowered and provided capacity support to the UWSSC; ensured O&M and cost recovery of the scheme; and were responsible for fund flows, scheme approval, accounts management, auditing, M&E, and conflict resolution. UWSSC were formed for each water supply scheme and for each village in the case of Multi Village Scheme (MVS), consisting of beneficiaries of the scheme.

The UWSSCs were responsible for scheme planning, designing, procurement, construction, O&M, tariff fixation and revision, community contributions (capital and O&M), accounts management, and auditing. The UWSSCs were responsible for procurement and construction of SVSs (including simple MVSs).

M/s Ernst & Young consulting firm was engaged in the recently closed Uttarakhand Rural Water Supply & Sanitation Project to assess the sustainability of water supply schemes on six aspects (i) Source Sustainability (ii) Technical Sustainability (iii) Institutional Sustainability (iv) Financial Sustainability (v) Environment Sustainability and (vi) Users satisfaction. The study findings as regards to Financial Sustainability is as below:

"As per the objective, UWSSCs/ GPs are responsible for financial management of the scheme which includes O&M, tariff fixation and revision, community contributions (part capital and full O&M), accounts management, and auditing. The main expenditure components in the demand-driven scheme include salary of the Scheme Maintenance Worker (SMW) (if employed), electricity (pumping schemes only), chemicals (for chlorination) and small repairs and maintenance.

In gravity schemes, salary component forms the largest share of the costs (around 44%) and in pumping schemes; electricity forms the largest share of the total costs (around 42%). During surveys, it was observed that UWSSCs are handling finances by either collecting regular water charges by fixing fixed tariff amounts or by collecting money from community whenever the expenditure incurs. It was found that in 39% of the schemes O&M collection is done based on fixed rates whereas in 61% of the schemes the O&M collection is done completely based on the need. The survey reports 80% O&M cost recovery which is much higher than the average cost recovery in supply driven schemes within state and other rural supply schemes in the country. To maintain transparency and accountability, large number of UWSSCs are maintaining O&M bank accounts and demand and collection registers"

It is evident from the above that users association are effective in collection of arrears and charges provided users association have been vested with the powers for revenue management i.e. billing and collection, tariff fixation, especially in rural areas.

8(b).2- Department of Medical & Health:-

1. Sector wise rates of user charges are attached and in the present Collection system the user charges are collected by various Health units. The collected 50 Percent amount is deposited in Gov. Account and the remaining 50 percent in the accounts of Chikitsha Prabandhan Samiti (CPS).
2. Chikitsha Prabandhan Samiti (CPS) is formed to collect the user Charges. Expenditure is done from the CPS account.

Table-8.13

General Fee (Registration, Bed Charges, Ambulance Charges etc)				
S.No.	**Particulars**	**Year 2018 Rate in Rs.**		
		PHC	**CHC**	**Urban Hosp.**
1	Patient Registration Fee	9	11	21
2	Admission Fee	13	42	108
3	**Bed Charges**			
(A)	General Ward	13	13	42
(B)	Paying Ward	0	0	108
(C)	**Private Ward**			
1	Two Beds	0	0	173
2	One Bed	0	0	273
3	Air Cooling Room	0	0	536
4	Air Conditioned Room	0	0	1073
5	Heater etc. Instruments	0	0	85
4	**Patient Foods**			
(a)	General Ward	0	0	0
(b)	Paying Ward	0	0	0
(c)	Private Ward	0	0	0
5	Ambulance	Rs. 21/Km. Minimum Rs. 100 for 5 Kms extra Rs. 43/per Km.		
6	Private Medicolegal Fee	215 (50% Doctor)		

INVESTIGATION CHARGES (PATHOLOGICAL , RADIOLOGICAL DIAGNOSIS				
S.No.	**Investigation**	**Year 2018 Rate in Rs.**		
		PHC	**CHC**	**Urban Hosp.**
(1)	**(2)**	**(3)**	**(4)**	**(5)**
1	Hemoglobin	13	34	42
2	Stool for occult blood	13	34	42

3	Urine for Albumin and Sugar	13	34	42
4	Sputum for AFB	00	00	00
5	Bleeding Time	21	34	42
6	Coagulation Time	21	34	42
7	Aldehyde Test	21	34	42
8	ESR	21	34	42
9	Smear Examination for AFB	00	00	00
10	Smear examination for parasite	21	34	42
11	Hess test	21	34	42
12	TLC DLC	21	34	42
13	Microscopy exam of CSF	21	34	42
14	Urine Examination routine	21	34	42
A	**Medium Group Test**			
1	Blood Sugar, one sample	42	64	108
2	Stool examination complete	42	64	108
3	Urine examination complete	42	64	108
4	Total RBC count	42	64	108
5	Reticulocyte count	42	64	108
6	Platelet count	42	64	108
7	Blood Urea	42	64	108
8	Blood grouping ABO	42	64	108
9	Semen Examination	42	64	108
10	Blood Group Rh(anti D)	42	64	108
11	Osmotic Frgility test	42	64	108
12	Dark Background Microscopy	42	64	108
13	Urea Stavimin Test	42	64	108
14	Serum Creatinine	42	64	108
15	Periferal Blood Smear Exam	42	64	108
B	**Medium Group A Test**			
1	Widel Test	64	71	173
2	VDRL/WR/Khan test	64	71	173
3	Serum Calcium	64	71	173
4	Serum Potassium	64	71	173
5	Serum Villisex	64	71	173
6	Serum/ Urine Creatinine	64	71	173
7	Serum Sodium	64	71	173
8	Alkaline Phosphatase	64	71	173
9	Acid Phosphatase	64	71	173
10	Thymal Turbity	64	108	173
11	Vanderverg	64	108	173
12	Serum/ Urine/ Chloride	64	108	173
13	Prothrombin time	64	108	173
14	Vaginal Cytology	64	108	173
15	Total Protien with AP Ratio	64	108	173
16	SGOT	64	108	173
17	SGPT	64	108	173

18	Serum Cholestrol	64	108	173
19	Serum Amylase Urinary diverse	64	108	173
20	Agglutamin test	64	108	173
21	Kasoni Test	64	108	173
22	Bone Marrow Smear exam.	64	108	173
23	Combs Test	64	108	173
24	Rh Factor Test	64	108	173
25	Velfelix reaction	64	108	173
26	Virus inclusion body	64	108	173
27	Fetal Hemoglobin	64	108	173
28	LE cell test	64	108	173
29	Plasma Fibronogin	64	108	173
30	Serum Lipase	64	108	173
31	Glucose- 6 Phosphatse dehydrogenate	64	108	173
32	Stock Vaccine	64	108	173
33	Serum Iron	64	108	173
34	HDL Cholesterol	64	108	173
35	Serum Iron Binding Capacity	64	108	173
36	Hemoglobin- S	64	108	173
37	Cross matching (Blood Group, Rh)	64	108	173
C	**Major Test Group**			
1	Urine/ Blood/ Pus/Sputum/CSF/Stool/AFB/Culture& sensitivity	64	129	214
2	Glucose tolerance Test	64	129	214
3	Histopathological examination	64	129	214
4	Serum Triglyceride	64	129	214
5	Pregnancy Test	42	85	128
6	C.S.F/Serous fluide complete exam	108	150	214
7	Gastric analysis	64	129	214
8	Urea clearance Test	64	129	214
9	Protien Bound Iodine	64	129	214
10	Urinary- 17 ketoacid	64	129	214
11	Electrophoresis Serum protien/ Lipoprotien etc.	64	129	214
12	Complement fixation for virus	64	129	214
13	Paulvamal test	64	129	214
14	Testing for Allergy antibody test	64	129	214
15	Chromosomal anaylysis	64	129	214
16	RNA gene typince	64	129	214
17	Bone Marrow collection and smear exam.	64	129	214
18	Aspiration for Malignant cell and exam	64	129	214
19	Vitamin C estimation	64	129	214
20	Cytric acid estimation	64	129	214
21	Serum Aldhyde	64	129	214
22	Folic Acid	64	129	214

23	B-12 estimation	64	129	214
24	ASO titer	64	129	214
25	Australia antigen	64	129	214
D	**Radiological Investigations**			
1	X- ray Chest	150	173	214
2	X- ray Dental	42	64	108
3	X- ray Abdomen	150	173	214
4	X- ray Spine AP	150	173	214
5	X- ray skull AP/ Lateral	150	173	214
6	X-ray other Parts	150	173	214
E	**Specialized Techniques**			
1	IVP exclude dye	428	643	1073
2	Cholecystrography exclusive dye	428	643	1073
3	Barium- meal /Enema excluded dya	428	643	1073
4	Hysterosalpingography excluded dya	428	643	1073
5	Angiography (Excluding Coronary)	428	643	1073
6	Myelography	428	643	1073
7	Venticulography excluding contrast dye	**As per AIIMS rate**	**As per AIIMS rate**	**As per AIIMS rate**
8	sonography	428	428	428
9	Bronchography without contrast	**As per AIIMS rate**	**As per AIIMS rate**	**As per AIIMS rate**
F	**Radiation Therapy**			
1	Diathermy/Infrared/ Ultraviolet	**21**	**34**	**42**
2	Radiotherapy	**As per AIIMS rate**	**As per AIIMS rate**	**As per AIIMS rate**
3	Radium/CS/Cobalt needle tissue increation	**As per AIIMS rate**	**As per AIIMS rate**	**As per AIIMS rate**
4	ECG with report	108	129	161
5	EEG with report	214	273	428
6	Electro Cardiogram with report	214	273	428
G	**Other Specialized Investigations**			
1	Audiometry	42	53	64
2	CT Scan Head	1716	1930	2143
3	Whole Body Scan	2572	3000	3217
4	Exercise ECG	428	643	1073
5	Echo Test	428	643	1073
6	Thermography	214	322	428
7	Memography	428	643	1073
8	ECT	214	322	428
9	Endoscopy	428	643	1073
10	T3T4 estimation, TSH	643	857	1073
11	Isotope Scanning Lever/ Thyroid	**As per AIIMS rate**	**As per AIIMS rate**	**As per AIIMS rate**

12	Cardiac Catheterization & Angiography	As per AIIMS rate	As per AIIMS rate	As per AIIMS rate
	SURGERY CHARGES (Operation Procedure, etc)			
A	General Surgery	214	273	428
1	Paracentisis Abdomen	214	273	428
2	Pleural Taping	214	273	428
3	Biopsy of Lever and Kidney	214	273	428
4	Excision of Urethral Caruncle	214	273	428
5	Minor Plastic Operation	214	273	428
6	Minor wound repair & sititching	214	273	428
7	Circumcision	214	273	428
8	Dilatation of Urethral	214	273	428
9	Paronechia	214	273	428
10	Ingrowing Nail	214	273	428
11	Lumber Puncture	214	273	428
12	Cut open for drip	214	273	428
13	Piles Injection	214	273	428
14	Seabasious Cyst Removal	214	273	428
15	Plaster Charges	214	273	428
16	Cystoscopy	214	273	428
17	Gastroscoopy	214	273	428
18	Bronchoscopy	214	273	428
19	Blood Transfusion	214	273	428
B	**Plastic Surgery**			
1	Operation of Tendon	643	857	1287
2	Skin Grafting	643	857	1287
3	Medium Plastic Surgery	643	857	1287
C	**Operation of ENT**			
1	Setting of Nosal Bone	643	857	1287
2	Removal Nasal Polyp	643	857	1287
3	Tracheostomy	643	857	1287
4	Sinoplasty	643	857	1287
5	Tonsilectomy	643	857	1287
6	Repair of Cut throat	643	857	1287

D	Operation of Bone			
1	Closed reduction of fractures & dislocations	643	1073	1716
2	Wound Debridement	643	1073	1716
3	Sequestromy	643	1073	1716
4	Medium Plaster	643	1073	1716
5	Large Plaster	643	1073	1716
E	OPERATION OF THE EYE			
1	Iredecteomy	643	1073	1716
2	Dacryocystomy	643	1073	1716
3	Eyeball operation	643	1073	1716
4	Ptosis	643	1073	1716
5	Catract (IOL)	643	1073	1716
6	Glaucoma	643	1073	1716
7	Stye	214	273	428
8	Chalazion	214	273	428
9	Electrolysis	214	273	428
10	Entropion & Extropion	214	273	428
11	Conjunctival Cyst	214	273	428
12	Pterigium	214	273	428
13	Tarsorraphy	214	273	428
14	Phaco cataract Surgery	6430	8574	10718
F	List of Major Operations			
1	Abdominal Operation	1073	1502	2143
2	Operation of Stomach	1073	1502	2143
3	Gasterctomy	1073	1502	2143
4	Gasterojejunostomy	1073	1502	2143
5	Gastric Perforation	1073	1502	2143
6	Gastroanastomosis Operation	1073	1502	2143
7	Vagotomy	1073	1502	2143
G	SURGERY CHARGES (Operation Etc.) Operation of G.I.T			
1	Shunt & Anastamosis of all type	857	1287	2143
2	Bowel Resection	857	1287	2143
3	Sigmodectomy	857	1287	2143
4	Cholecystectomy	857	1287	2143
5	Intersussception	857	1287	2143
6	Laparoscopic Cholecystectomy	857	1287	2143
H	Operation of Gall Bladder, Liver & Spleen			
1	Cholecystectomy	857	1287	2143
2	Cholecystojejunostomy	857	1287	2143
3	Repair of Liver	857	1287	2143
4	Splenorenal Anastomosis	857	1287	2143
5	Splenoctomy	857	1287	2143
I	Operation on Kidney & Uerter			
1	Renal Stone Removal	857	1287	2143

2	Nephrectomy Dialysis	857	1287	2143
3	Ureteric Stone Removal	857	1287	2143
4	Ureteric Implantation	857	1287	2143
5	Urinary Bladder Surgery	857	1287	2143
J	**Operations on Lower Abdominal Region**			
1	Hernia of all type	857	1287	2143
2	Appendisectomy	857	1287	2143
K	**Operation of Genitourinary System**			
1	Abdominal Prostractomy	857	1287	2143
2	Trans urethral resection (T.U.R)	857	1287	2143
3	Amputation of Penis	857	1287	2143
4	Orchidectomy	857	1287	2143
L	**Medium Operations General Surgery**			
1	Abdominal Laparotimy	643	1073	1716
2	Cystolithotomy	643	1073	1716
3	Stone removal from Urethra	643	1073	1716
4	Hydrocele, Hematocele	643	1073	1716
5	Vericocele	643	1073	1716
6	Vericose Vein operation	643	1073	1716
7	Fissure in ano	643	1073	1716
8	Vas Reunion	643	1073	1716
9	F.B Anal region	643	1073	1716
10	Testicular Biopsy	643	1073	1716
11	Intercostral drainange	643	1073	1716
12	Retrograte Ureteric Catheterization	643	1073	1716
13	Gynaecomastia	643	1073	1716
M	**Gynecological Operations**			
1	Dialation & Curettege	643	1073	1716
2	Gland Removal	643	1073	1716
3	Vaginal Cyst Removal	643	1073	1716
4	Induction of Labour	643	1073	1716
5	Delivery with or without Episotomy	643	1073	1716
6	Manual Removal of Placenta	643	1073	1716
7	L.S.C.S.	1061	1502	2143
8	Total abdominal Hystractomy	1073	1502	2143
N	**Miscellaneous**			
1	Central venous precure line	**As per AIIMS rate**	**As per AIIMS rate**	**As per AIIMS rate**
2	Intensive Care without ventilator	**As per AIIMS rate**	**As per AIIMS rate**	**As per AIIMS rate**
3	Intensive Care with Ventilator	**As per AIIMS rate**	**As per AIIMS rate**	**As per AIIMS rate**

Source: - Department of Medical & Health, Govt. of Uttarakhand

Note: User Charges Rate increases @10% every Calendar Year

Topic Note No. 9

III. Loans due to Government

9. *Details of outstanding loans against major categories – showing principal, interest as on 31-03-2017 as per the following table from 2010-11 to 2016-17:*

The outstanding loans against major category and departments are given below:-

A. Statement of Loans and Advances made by the State Government

1. Distribution Utility Uttarakhand Power Corporation Ltd. (UPCL)

Table 9.1

(Rs. In lakh)

Class of Loan and Advance / Head of Account	Balance at the beginning of the year	Advance during the year	Total	Repaid during the Year	Write off irrecoverable loans and advances*	Balance at the end of the year	Net increase (+)/ decrease (-) during the year
1	2	3	4=2+3	5	6	7=4-5-6	8=7-2
2010-11							
APDRP	2,414.42	-	2,414.42	173.94	-	2,240.48	-173.94
MNP	5,497.61	-	5,497.61	422.89	-	5,074.72	-422.89
PMGY	325.92	-	325.92	27.07	-	298.85	-27.07
District Plan	2,867.37	2,045.39	4,912.76	591.02	-	4,321.74	1,454.37
	11,105.32	**2,045.39**	**13,150.71**	**1,214.92**	-	**11,935.79**	**830.47**
2011-12							-
APDRP	2,240.48	-	2,240.48	173.94	-	2,066.54	-173.94
MNP	5,074.72	-	5,074.72	422.89	-	4,651.83	-422.89
PMGY	298.85	-	298.85	27.07	-	271.78	-27.07
District Plan	4,321.74	2,697.78	7,019.52	795.56	-	6,223.96	1,902.22
	11,935.79	**2,697.78**	**14,633.57**	**1,419.46**	-	**13,214.11**	**1,278.32**
2012-13							-
APDRP	2,066.54	-	2,066.54	173.94	-	1,892.60	-173.94
MNP	4,651.83	-	4,651.83	422.89	-	4,228.94	-422.89
PMGY	271.78	-	271.78	27.07	-	244.71	-27.07
District Plan	6,223.96	1,090.00	7,313.96	6,223.96	-	1,090.00	-5,133.96
	13,214.11	**1,090.00**	**14,304.11**	**6,847.86**	-	**7,456.25**	**-5,757.86**
2013-14							-
APDRP	1,892.60	-	1,892.60	173.94	-	1,718.66	-173.94
MNP	4,228.94	-	4,228.94	422.89	-	3,806.05	-422.89
PMGY	244.71	-	244.71	27.07	-	217.64	-27.07
District Plan	1,090.00	-	1,090.00	-	-	1,090.00	-
	7,456.25	-	**7,456.25**	**623.90**	-	**6,832.35**	**-623.90**

2014-15							-
APDRP	1,718.66	-	1,718.66	173.94	-	1,544.72	-173.94
MNP	3,806.05	-	3,806.05	422.89	-	3,383.16	-422.89
PMGY	217.64	-	217.64	27.07	-	190.57	-27.07
District Plan	1,090.00	-	1,090.00	-	-	1,090.00	-
	6,832.35	-	**6,832.35**	**623.90**	-	**6,208.45**	**-623.90**
2015-16							-
APDRP	1,544.72	-	1,544.72	173.94	-	1,370.78	-173.94
MNP	3,383.16	-	3,383.16	422.89	-	2,960.27	-422.89
PMGY	190.57	-	190.57	27.07	-	163.50	-27.07
District Plan	1,090.00	-	1,090.00	-	1,009.26	80.74	-1,009.26
	6,208.45	-	**6,208.45**	**623.90**	**1,009.26**	**4,575.29**	**-1,633.16**
2016-17							-
APDRP	1,370.78	-	1,370.78	173.94	-	1,196.84	-173.94
MNP	2,960.27	-	2,960.27	422.89	-	2,537.38	-422.89
PMGY	163.50	-	163.50	27.07	-	136.43	-27.07
District Plan	80.74	-	80.74	-		80.74	-
	4,575.29	-	**4,575.29**	**623.90**	-	**3,951.39**	**-623.90**

Source: Books of Accounts of UPCL of various years

***Converted Loan to Equity**

2. **Generating Utility Uttarakhand Jal Vidhut Nigam Ltd. (UJVNL)**

Table 9.2

(Rs. In lakh)

Class of Loan and Advance / Head of Account	Balance at the beginning of the year	Advance during the year	Total	Repaid during the Year	Write off irrecoverable loans and advances	Balance at the end of the year	Net increase (+) / decrease (-) during the year
1	2	3	4=2+3	5	6	7=4-5-6	8=7-2
2010-11							
APDP	312.92		312.92	22.89		290.03	-22.89
PMGY	15.20		15.20	1.17		14.03	-1.17
Gou Loan MB-II	7,200.00		7,200.00	900.00		6,300.00	-900.00
Gou Loan MB-I	221.00		221.00			221.00	-
NABARD	1,729.30	2,438.33	4,167.63			4,167.63	2,438.33
ADB	2,805.00	1,887.00	4,692.00			4,692.00	1,887.00
	12,283.42	**4,325.33**	**16,608.75**	**924.06**	**-**	**15,684.69**	**3,401.27**
2011-12							
APDP	290.03		290.03	22.90		267.13	-22.90
PMGY	14.03		14.03	1.16		12.87	-1.16
Gou Loan MB-II	6,300.00		6,300.00	900.00		5,400.00	-900.00
Gou Loan MB-I	221.00		221.00			221.00	-
NABARD	4,167.63	2,457.13	6,624.76			6,624.76	2,457.13
ADB	4,692.00	2,910.00	7,602.00			7,602.00	2,910.00
	15,684.69	**5,367.13**	**21,051.82**	**924.06**	**-**	**20,127.76**	**4,443.07**
2012-13							
APDP	267.13		267.13	22.89		244.24	-22.89
PMGY	12.87		12.87	1.17		11.70	-1.17
Gou Loan MB-II	5,400.00		5,400.00	900.00		4,500.00	-900.00
Gou Loan MB-I	221.00		221.00			221.00	-
Nabard	6,624.76	2,018.00	8,642.76			8,642.76	2,018.00
ADB	7,602.00	3,753.00	11,355.00			11,355.00	3,753.00
	20,127.76	**5,771.00**	**25,898.76**	**924.06**	**-**	**24,974.70**	**4,846.94**
2013-14							
APDP	244.24		244.24	22.90		221.34	-22.90
PMGY	11.70		11.70	1.05		10.65	-1.05
Gou Loan MB-II	4,500.00		4,500.00	900.00		3,600.00	-900.00
Gou Loan	221.00		221.00			221.00	-

MB-I							
PDF Loan MB-II		3,402.45	3,402.45	680.49		2,721.96	2,721.96
Nabard	8,642.76	2,092.00	10,734.76	196.24		10,538.52	1,895.76
ADB	11,355.00	1,530.00	12,885.00			12,885.00	1,530.00
	24,974.70	**7,024.46**	**31,999.16**	**1,800.68**	-	**30,198.47**	**5,223.77**
2014-15							
APDP	221.34		221.34	22.90		198.44	-22.90
PMGY	10.65		10.65	10.65		-	-10.65
Gou Loan MB-II	3,600.00		3,600.00	900.00		2,700.00	-900.00
Gou Loan MB-I	221.00		221.00			221.00	-
PDF Loan MB-II	2,721.96		2,721.96	680.49		2,041.47	-680.49
Nabard	10,538.52	1,126.00	11,664.52	503.82		11,160.70	622.18
ADB	12,885.00		12,885.00			12,885.00	-
	30,198.47	**1,126.00**	**31,324.47**	**2,117.86**	-	**29,206.61**	**-991.86**
2015-16							
APDP	198.44		198.44	22.90		175.54	-22.90
PMGY	-		-			-	-
Gou Loan MB-II	2,700.00		2,700.00	900.00		1,800.00	-900.00
Gou Loan MB-I	221.00		221.00			221.00	-
PDF Loan MB-II	2,041.47		2,041.47	680.49		1,360.98	-680.49
Nabard	11,160.70	671.00	11,831.70	609.83		11,221.87	61.17
ADB	12,885.00		12,885.00			12,885.00	-
UPJVNL	505.00		505.00			505.00	-
	29,711.61	**671.00**	**30,382.61**	**2,213.22**	-	**28,169.39**	**-1,542.22**
2016-17							
APDP	175.54		175.54	22.90		152.64	-22.90
Gou Loan MB-II	1,800.00		1,800.00	900.00		900.00	-900.00
Gou Loan MB-I	221.00		221.00			221.00	-
PDF Loan MB-II	1,360.98		1,360.98	680.49		680.49	-680.49
Nabard	11,221.87	1,039.00	12,260.87	878.03		11,382.84	160.97
ADB	12,885.00		12,885.00			12,885.00	-
UPJVNL	505.00		505.00			505.00	-
DRIP		944.72	944.72			944.72	944.72
Total	**28,169.39**	**1,983.72**	**30,153.11**	**2,481.42**	-	**27,671.69**	**-497.70**

Source: Books of Accounts of UJVNL of various years

3. **Transmission Utility Power Transmission Corporation of Uttarakhand (PTCUL)**

Table 9.3

(Rs. in lakh)

Class of Loan and Advance / Head of Account	Balance at the beginning of the year	Advance during the year	Total	Repaid during the Year	Write off irrecoverable loans and advances	Balance at the end of the year	Net increase(+) /decrease(-) during the year
1	2	3	4=2+3	5	5	7=4-5-6	8=7-2
2010-11							
NABARD	18,524.41	-	18,524.41	4,899.31	-	13,625.10	-4,899.31
ADB			-	-	-	-	-
TOTAL	**8,524.41**	-	**18,524.41**	**4,899.31**	-	**13,625.10**	**4,899.31**
2011-12							
NABARD	13,625.10	-	13,625.10	5,533.67	-	8,091.43	-5,533.67
ADB		2,825.00	2,825.00	-	-	2,825.00	2,825.00
TOTAL	**13,625.10**	**2,825.00**	**16,450.10**	**5,533.67**	-	**10,916.43**	**-2,708.67**
2012-13							
NABARD	8,091.43	-	8,091.43	3,729.33	-	4,362.10	-3,729.33
ADB	2,825.00	1,574.00	4,399.00	-	-	4,399.00	1,574.00
TOTAL	**10,916.43**	**1,574.00**	**12,490.43**	**3,729.33**	-	**8,761.10**	**-2,155.33**
2013-14							
NABARD	4,362.10	-	4,362.10	2,478.90	-	1,883.20	-2,478.90
ADB	4,399.00	1,630.55	6,029.55	-	-	6,029.55	1,630.55
TOTAL	**8,761.10**	**1,630.55**	**10,391.65**	**2,478.90**	-	**7,912.75**	**-848.35**
2014-15							
NABARD	1,883.20	-	1,883.20	1,883.20	-	0.00	-1,883.20
ADB	6,029.55	-	6,029.55	-	-	6,029.55	-
TOTAL	**7,912.75**	-	**7,912.75**	**1,883.20**	-	**6,029.55**	**-1,883.20**
2015-16							
NABARD	0.00	-	-	-	0.00	-	-0.00
ADB	6,029.55	7,147.86	13,177.41	-	-	13,177.41	7,147.86
TOTAL	**6,029.55**	**7,147.86**	**13,177.41**	-	**0.00**	**13,177.41**	**7,147.86**
2016-17							
NABARD	-	-	-	-	-	-	-
ADB	13,177.41	3,558.43	16,735.84	-	-	16,735.84	-3,558.43
TOTAL	**13,177.41**	**3,558.43**	**16,735.84**	-	-	**16,735.84**	**-3,558.43**

Source: Books of Accounts of PTCUL of various years.

B. Statement of Outstanding Loans against major categories showing Principal and Interest.

1. Distribution Utility Uttarakhand Power Corporation Ltd. (UPCL)

Table 9.4

(Rs. in lakh)

Class of Loan and Advances/Head of Account	Balance for which terms & conditions have settled	No. of Loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
APDRP	Repayment Period 20 Years	9	1,196.84	-	1,196.84	-
MNP	-do-	7	2,537.38	-	2,537.38	-
PMGY	-do-	6	136.43	-	136.43	-
District plan	Interest free		80.74	-	80.74	2015-16
			3,951.39	-	**3,951.39**	

Source: Books of Accounts of UPCL.

2. Generating Utility Uttarakhand Jal Vidhut Nigam (UJVNL)

Table 9.5

(Rs. in lakh)

Class of Loan and Advances/Head of Account	Balance for which terms & conditions have settled	Number of Loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	2	3	4	5	6	7
APDP	Repayment period 20 years	3	152.64	-	152.64	-
Gou Loan MB-II	10 years	1	900.00	-	900.00	-
Gou Loan MB-I	NA	1	221.00	-	221.00	-
PDF Loan MB-II	5 years	1	680.49	-	680.49	-
Nabard	5 years	19	11,382.84	-	11,382.84	-
ADB	NA	5	12,885.00	-	12,885.00	-
UPJVNL	NA	1	505.00	-	505.00	-
DRIP	NA	1	944.72	-	944.72	-
			27,671.69	-	**27,671.69**	-

Source: Books of Accounts of UJVNL.

3. **Transmission Utility Power Transmission Corporation of Uttarakhand**

Table 9.6

(Rs. in lakh)

Class of Loan and Advances/Head of Account	Balance for which terms & conditions have settled	Number of Loans	Principal	Interest	Total	Earliest year to which the arrears relates
1	**2**	**3**	**4**	**5**	**6**	**7**
EAP (ADB funded Scheme)	NA	1	16,735.84	-	16,735.84	-
			16,735.84	-	**16,735.84**	

Source: Books of Accounts of PTCUL.

Topic Note No. 10

IV. STATE BUDGETARY POSITION

10.

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

In Uttarakhand Hon'ble Chief Minister's "Calamity Relief Fund" is only fund which is maintained outside the Public Account.

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

No appropriations are made from revenue account to Chief Minister Calamity Relief Fund.

Topic Note No. 11

Please give a status note on the recommendations of the Second Administrative Reforms Commission on internal audit and internal control systems as recommended by 14th Finance Commission (Para.17.22).

Status note on the Recommendations of the Second Administrative Reforms Commission internal audit and internal control system as recommended by 14th Finance Commission:

S. No.	Recommendations of the Second Administrative Reforms Commission (submitted in 2009) on internal audit and internal control systems	Action Taken Report
a	An Office of the Chief Internal Auditor (CIA) should be established in select Ministries/departments to carry out the functions related to internal audit. Its independence, duties, functions, mechanism of coordination with the CAG etc. should be provided by a statute.	1. Uttarakhand Audit Act, 2012 has been enacted which ensure independency of audit. As per Section-3(5) Internal Audit has been centralized under finance Department and shall be outside the preview of Individual Department. 2. **A separate Directorate Audit has been established for Strengthening Internal Audit. Being a small State Local fund Audit, Co-operative Audit and Internal Audit wings have been integrated into one.** 3. As per the guidelines INTERNATIONAL STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING (STANDARDS) "the internal audit activity must be independent, and internal auditors must be objective in performing their work". 4. Hence by Uttarakhand Audit Act 2012 Internal Audit is independent and the whole work of audit is regulated by Finance Department through Directorate of Audit. 5. Internal Audit reports are Circulated to concerned Administrative Department

		by Finance Department for due Action, through Audit Committee Incorporated under Uttarakhand Audit Act 6. To incorporate and enhance professional competency innovative Officer oriented concept has been introduced. A concept party-oriented Audit has been established with 50 audit officers and, to supplement them 100 Assistant Audit Officer. 7. For new recruitment the professional Competence has been enhanced to M.com, MBA (Finance), CA, Cost Accountant.
b	CIAs should be directly responsible to the Secretary of the Department	1. Internal Audit has been categorized under Category A , Category B and Category C. Government Order Annexed for necessary reference 2. Category A-High Risk Department and local bodies total 12 Departments such as Public Works Department, Irrigation, and Minor Irrigation etc. Category A must be audited annually, the audits are evaluated at the Audit cell, especially to regulate audit at Secretariat level. These Reports are duly issued to Administrative Departments respectively for due action. 3. Category B and C are departments of medium risk or low risk and are audited once in two years and once in three years respectively. These reports are issued by Directorate Audit to concerned Administrative Department. 4. As per the guidelines **INTERNATIONAL STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING (STANDARDS)** The internal audit activity must be

		independent, and internal auditors must be objective in performing their work. As such Uttarakhand Audit Act 2012 has given independance to Internal Audit, the whole work is regulated by Finance Department. Internal Audit reports are Circulated to concerned Administrative Department for due Action, through Audit Committee Incorporated in Uttarakhand Audit Act 5. Through online Audit methodology the reports will be sent to Secretaries of respective Audit Department, a dash board has been prepared for Administrative Department for constantly monitoring. 6. In the Second version of Online Audit methodology compliance of Audit Paras will be managed by online system.
c	In the initial stages, personnel may be inducted from existing accounts cadres. Norms for recruitment and utilizing private sector expertise in select tasks may also be devised. Capacity building needs for proper functioning of this Office should be identified in advance.	1. A methodology of In-house audit by personal of Audit directorate, 60%of audit and Outhouse by Outsourcing of Audit to empanelled CA firms 40% of audit has been devised. 2. Capacity building have been given a priority by continuous training in Performance Audit, Thematic Audit, Implementation of Online Audit Management System, Computer Aided Audit Techniques , Information Data Extraction Analysis Software. 3. For new recruitments the professional Competence has been enhanced as educational qualification for Assistant Audit Officer is M.com, MBA (Finance), CA, Cost Accountant.
d	The modalities for ensuring non-duplication of work vis-a-vis the C&AG should be formalized. This should be aimed at assisting the C&AG in	1. Under Technical Guidance and Supervision audit of local bodies are carried on with mutual co-ordination with AG (Audit) to avoid duplication of

	concentrating on carrying out specialized audit tasks.	Audit
e	Standards for internal audit should be prescribed by the Office of the C&AG.	1. Uttarakhand Audit Manual 2011 has been prepared and implemented 2. Online Audit Management System has been developed in which whole Audit cycle would be carried through online system.
f	The Accounting functions should be completely separated from Internal Audit.	1. Uttarakhand Audit Act, 2012 has been enacted which ensures independent functioning of audit. As per Section-3(5) Internal Audit has been centralized under finance Department and shall be outside the preview of Individual Department. 2. A separate Directorate Audit has been established for Strengthening Internal Audit. Being a small State Local fund Audit, Co-operative Audit and Internal Audit wings have been integrated into one.
g	The functioning and effectiveness of this new system may be examined after allowing a suitable period of operation. Based on the results of this examination, such offices may also be instituted in other Ministries/ departments/organizations.	1. Internal Audit has been categorized under Category A, Category B and Category C. Government Order Annexed for necessary reference. 2. Category A-High Risk Department and local bodies total 12 Departments such as Public Works department, Irrigation, Minor Irrigation etc. Category A must be audited annually, the audits are evaluated at the Audit cell, specially to regulate audit at Secretariat level. These Reports are duly issued to Administrative Departments respectively for due action. 3. Category B and C are department of medium risk or low risk audited once in two years and once in three years. These reports are issued by Directorate Audit to concerned Administrative

		Department. 4. Hence Internal Audit is being tried to be covered for maximum Government Departments.
h	An Audit Committee should be constituted in each Ministry/Department. It should consist of a Chairperson and two members to be appointed by the Minister in charge of that Ministry/Department. The Chairperson should be a person of eminence in public life. The two members should be from outside the government. The Audit Committee should look after matters related to both internal and external audit including implementation of their recommendations and report annually to the respective Department related Standing Committee of Parliament.	An Audit Committee has been constituted in each Ministry/Department, by Vide GO No159 dated 07th Oct 17 as per Section 9 sub section 5(b), (c), (d),(e)of Uttarakhand Audit Act 2012 has provision of three tier Audit Committee in Uttarakhand State. a. Departmental Sub–Committee -at Head of Department level. b. Departmental Committee–at Administrative department level Principal Secretary/Secretary of concerned department as Chairperson. c. State Level Committee -Chief Secretary of State as chairperson.

Topic Note No. 12

12. Please give a note on the measures taken to improve the cash management practices as recommended by 14th Finance Commission (Para:17.34).

A module of cash management is under development in Integrated Financial Management System (IFMS).

Presently Forecast on revenue and expenditure and analysis on cash management has been carried out in Ms excel and SPSS. (Statistical Package on Social Sciences)

Topic Note No. 13

V. NATURAL CALAMITIES

13. Please give a note on the major calamities, areas affected, total assistance provided (calamity-wise and area-wise), and kind of assistance, source of funding (Central, State and other assistance). Kindly give details on the systems of assessing the damage (life and property) being adopted by the State.

1. The State of Uttarakhand by virtue of its geo-tectonic setting, physiographic condition and extreme seasonal precipitation is vulnerable to a number of disasters that include earthquake, landslide, flood, flash flood, cloudburst and drought. These repeatedly cause loss of human lives and inflict misery upon the affected population besides causing immense loss of infrastructure and property. Disasters disrupt the pace of growth and development and roll back the efforts of many years at one single strike. Business continuity is also disrupted seriously by the disasters and there is loss of livelihood for large number of persons. Disasters thus adversely affect the quality of life of the people and massive funds have to be routinely provided for post – disaster reconstruction, rehabilitation and restoration. Disaster management, particularly for the multi-hazard prone state of Uttarakhand is an issue related with development and adequate investment is required to be made in this field for sustaining the pace of growth and development.

2. The State routinely faces the fury of flash floods, cloudbursts and landslides during the monsoon season. Avalanche, hailstorm and forest fires are other common disaster in the State. Though enhanced by anthropogenic activities, most disasters are caused by natural geological processes and it is not always possible to prevent these. Moderate magnitude earthquakes that struck the State in the previous decade have exposed the level of seismic vulnerability of the State. Uttarkashi Earthquake on 20th October, 1991 and Chamoli Earthquake of 29th March, 1999 took toll of 768 and 100 human lives respectively. These earthquakes caused injury to thousands of people, and inflicted significant damage to cattle, property, land and infrastructure like roads, bridges, telephones, water and electricity lines.

3. The State has not witnessed a major earthquake since 1999 Chamoli Earthquake but is shaken repeatedly by low magnitude earthquakes. The state has at the same time not been affected by a Great Earthquake (M > 8) for more than 200 years and designated as Seismic Gap the scientific community has been expressing high probability of a major earthquake in this region. State is however routinely affected by landslide, flood, flash flood and cloudburst, particularly during the monsoon period and the State frequently experiences drought due to failure or delay of rains causes drought conditions.

   3.1 In the year 1998 the State witnessed two major landslide events at Malpa in

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

3.2 In the year 2003 Varunavrat landslide devastated the town of Uttarakashi. In the year 2010 the entire State was devastated by landslides, flash floods and floods and 233 human lives were lost at various places in different incidences. The actual losses caused by these to property and infrastructure were estimated to be Rs. 22,568.31 crore of which only Rs. 6,895.64 crore qualified for assistance out of NCCF. As against these losses the State Government received assistance of Rs. 517 crore out of NCCF.

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

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

3.5 In the year 2013, the State has witnessed the worst ever catastrophic calamity in the Himalayas. Large stretches of the State in the Upper Hills extending from Himachal Pradesh in the west to Nepal in the east had unusually heavy rains close to being called a cloudburst. Thousands of people have been washed away in the rivers or buried under the debris of the landslides mainly in the narrow Kedarnath valley. The number of human lives lost and the extensive damage to infrastructure like roads, bridges, drinking water schemes, buildings etc. is still being assessed. The loss to infrastructure has been very extensive as all the major rivers were in spate and the upper hills have become totally cut-off. Tourism, particularly the Yatra Tourism has come to a standstill with long term adverse impact on the economy of the State.

3.6 Consequently to June, 2013 disaster in Uttarakhand, a financial package of Rs. 7346.89 crore was approved in 2013 by the Central Government. The sources of funding for the package along with year wise phasing are as under:

Table: 13.1

(Rs. in Crore)

Sl No	Sources	2013-14	2014-15	2015-16	Total
1	Centrally Sponsored Scheme (CSS)-Reconstruction-Central Share	516.39	688.42	680.11	1884.92
2	Central Plan	7.50	22.50	20.00	50.00
3	Special Plan Assistance (SPA) Reconstruction	165.00	495.00	440.00	1100.00
4	Externally Aided Project (EAP)	461.84	1367.03	1275.23	3104.10
5	NDRF (Non-Plan)	1207.87	0.00	0.00	1207.87
	Total Assistance	**2358.60**	**2572.95**	**2415.34**	**7346.89**

Source : NITI Aayog Office Memorandum Dated 23-01-2014.

The funds under CSS, Central Plan, EAP and NDRF were to be provided to the State Government from the concerned Ministries/Departments. However, allocation and recommendation under SPA (Reconstruction) was on the part of erstwhile Planning Commission.

4. The State has been experiencing massive human losses every year due to many lesser publicized events. Permanent loss of land due to landslides is a major issue in the hills and more than 250 odd villages in the State have been rendered unfit for human habitation due to landslides, river erosion and ground subsidence. Resources are required for rehabilitating these villages.
5. Details of disaster induced losses in the period from 2010 to 2017 are summarized in the Table below.

Table: 13.2

Sl. No.	Year	Human losses			Animal loss	Damage to dwelling units		Agriculture land lost (in Ha)
		Dead	Missing	Injured		Full / Severe	Partial	
1.	2017	84	27	66	1020	535	1067	21.04
2.	2016	119	05	102	1391	1091	2684	112.25
3.	2015	55	-	64	3717	206	1313	15.48
4.	2014	66	-	66	371	660	1260	1285.53
5.	2013	225	4021	238	11268	5296	11938	1308.96
6.	2012	176	-	96	997	285	743	40.34
7.	2011	83	-	71	876	514	5814	806.35
8.	2010	220	-	139	1798	1215	10672	240.93
Total		**1028**	**4053**	**842**	**20562**	**7062**	**35491**	**3830.88**
Average		129	507	105	2570	883	4436	478.86

Source : State Emergency Operation Centre, Government of Uttarakhand.

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

5.2 Overdependence of agriculture upon rainfall makes the State vulnerable to crop failure. In the year 2006 winter rains were deficient by 79.1 percent and 63 Tehsils of 11 districts faced the wrath of drought and an assistance of Rs. 284.58 crore had to be sought from the Central Government under NCCF.

5.3 Again in the year 2008,45 Tehsils of the State are faced drought conditions and an assistance of Rs. 241.56 crore was sought from the Central Government out of NCCF.

5.4 The subsistence farmers of the State are at the same time hit hard by severe winters when the crops are often lost due to frost and cold wave.

6. Disaster Relief :

6.1 Disaster induced losses to the departmental infrastructure are certified by individual departments while loss to human lives, livestock and dwelling units are certified by the Department of Health and Family Welfare, Department of Animal Husbandry and Engineering Departments respectively.

6.2 Admissibility of these losses as being covered by State Disaster Response Fund (SDRF) norms issued by the Ministry of Home, Government of India is verified by the Revenue Department.

6.3 Relief is provided to disaster victims out of State Disaster Response Fund (SDRF) while the concerned departments are provided admissible assistance for the restoration / repair of their damaged assets. Apart from SDRF reconstruction is normally done under regular schemes of various departments through normal Budget funding.

6.4 In the event of a major disaster the State Government also provides additional relief to disaster victims out of its own resources and seeks assistance out of National Disaster Response Fund (NDRF).

State Specific Issues

1. *Rehabilitation of disaster affected villages*: Landslides and bank erosion that are frequent in the State cause permanent loss of agricultural and other lands and also makes some areas prone to ground subsidence and landsliding. More than 300 such habitations spread across the State have thus been rendered unfit for human habitation. Geological surveys carried out over the years have indicated that mitigation measures would not be cost effective and most of these villages have to be rehabilitated at alternative safe locations. People residing in these habitations perpetually face threat of disaster and have therefore to be rehabilitated at alternative safe places to avoid loss of lives and property.
2. The State Government has formulated Rehabilitation Policy for disaster-affected and has started the process of rehabilitating these habitations out of its own resources. The task of rehabilitating all the villages is however mammoth and cannot be done by the State alone.
3. On an average 50 families of the affected 350 villages have to be rehabilitated at alternative safe locations and according to the Rehabilitation policy an assistance of Rs. 5.00 lakh has to be provided to each family. Central assistance to the tune of Rs. 875 crore is required for the rehabilitation of these villages and in addition to this resources would be required for providing community assets and facilities. Assistance of Rs. 1000 crore is therefore requested over the period of 05 years for rehabilitation of the disaster victims.
   (a) *Rehabilitation Policy*: It is requested that a National Policy for the Rehabilitation of disaster victims be formulated. The Policy should be backed by a Rehabilitation Fund to be provided to the States.
   (b) *Risk Transfer*: It is requested to allow disaster insurance cover to the masses out of SDRF funds. This would reduce the burden of disaster upon public exchequer and affected families would also be getting adequate relief.
   (c) *Disaster Mitigation Fund*: In accordance with the provisions of the Disaster Management Act, 2005 the State Government has formulated State Disaster Mitigation Fund. A number of natural calamities, particularly landslides can be averted by timely mitigation measures thereby averting loss of resources, human lives. It is therefore urgently required that a mechanism be formulated for regularly receiving Central Share of the State Disaster Mitigation Fund.
   (d) *Relief to the victims of cold wave / frost*: The Ministry of Home Affairs, Government of India through its Office Memorandum No. 32-3/2010-NDM-1 dated 13th August, 2012 has included frost and cold wave in the list of notified natural disasters. The above Office Memorandum though allowing for relief in case of crop loss due to frost / cold wave is silent on the loss of life due to the same.

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

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

(e) ***Revision of SDRF norms for assistance to disaster affected population***: The SDRF norms, though revised are required to be further reviewed in view of high rates of inflation. It may further be noted that the cost of construction in the hills is significantly due to the cost incurred on the transportation of the building material by road and manually from the road head. The relief amount admissible in case of loss of dwelling unit by notified natural calamities in the hills is therefore required to be increased to cover the transportation cost.

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

(g) ***River aggradation to be included in the list of natural calamities***: River beds in many areas in the state of Uttarakhand are rising at an alarming rate. The fast rate of river aggradation is attributed to both increase in the sediment supply and reduced carrying capacity of the rivers. While the former is caused by increase in the number of landslide, flash flood and cloudburst events together with unscientific debris disposal and the latter is attributed to reduced water supply and construction of dams.

Raised river bed has made many habitations on the banks of major rivers prone to floods and incidence of excessive rainfall in years to come can devastate many areas. The river beds are therefore required to be excavated and cleared on a regular basis. Inclusion of river aggradation in the list of notified natural calamities would enable the state government to undertake this work out of the funds available under SDRF. It is therefore requested that river aggradation be included in the list of notified natural calamities.

(h) ***Promotion of community radio stations***: Community radio has playedan important role in bringing forth awareness amongst the masses on various issues affecting their lives as also in communicating with the masses in the aftermath of any disaster. The State Government has formulated Policy for promoting establishment of community radio stations in the State whereby cash incentive to the limit of 5.00 lakh is to be provided. It is proposed that this amount be allowed out of communication equipment head of SDRF.

Topic Note No. 14

VI. ECONOMY MEASURES AND ADMINISTRATIVE REFORMS

14. ***A broad appraisal of economy measures implemented by the State government from 2010-11 onwards. Savings in expenditure achieved so far and expected there from in future may also be indicated.***

From 2010-11 State issued various executive orders to stop leakages and to achieve savings in expenditure by many measures. Some common measures are given below:

1. Outsourcing certain functions,
2. Encouraging Work Automation,
3. Promoting Innovations,
4. Adopting DBT & PFMS to plug the leakages and enable the beneficiaries to utilize funds in more efficient way,
5. Implementing Digital India Initiatives,
6. Robust Public Procurement policy like E-Procurement and GeM etc.

All these measures have helped Government to mitigate the unnecessary expenditure and improve its financial discipline and management. An illustration of the department wise Economy Measures done in the past years is as follows:-

14.1 Department of Education: For optimum utilisation of human and financial resources government is taking various steps:

14.1.1 Merger of the schools: The education department has decided to merge unviable schools in the academic session 2018-19. At the Primary level, schools having 10 or less are being merged with the nearest Primary School, provided it is within a periphery of 1 Km. At the upper primary level, schools which have 10 or less than 10 students are being merged with the nearest upper primary school, provided it is within a periphery of 03 Km. At the Secondary level schools, which are situated within a distance of 100 meters, are being merged. Secondary Schools with less than 30 students in their rolls and having another secondary school in a periphery of 05 Km are also being merged with the nearest school.

The merger of the schools would ensure optimum utilization of resources. On the one hand the human resources of the closed schools would be deployed in schools where the teachers are not as per the requirement of the School, on the other hand the closing of the schools will reduce the economic burden on the State Government along with the up keeping or improving the existing infrastructure of these Schools.

At primary level 254 Schools will be merged and 318 teachers working in these schools will be deployed in other existing primary schools. It will save Rs. 17.17 Cr annually. Department is planning to merge 45 Schools at Upper Primary level and 102 teacher working in these schools will be deployed in existing Upper Primary schools. In near future savings to the tune of Rs. 06.12 Cr annually would arise out of it.

Similarly at Secondary level 34 Schools would be merged. 16 Principals, 162 teachers and 49 official staff are deployed in these schools would be adjusted in other existing secondary schools. In near future savings to the tune of Rs. 12.20Cr annually would arise out of it. In totality it is expected that a sum Rs. 35.49 Cr annually would be saved. Due to this reform in future department will not have to recruit the number of personnel adjusted.

14.2 Public Work Department: Public Works Department being the premier agency responsible for road development, has taken various innovative and economic and environment friendly measures for better use of resources, transparency and betterment of environment. Few may be summarised as follow:

14.2.1 Use of Innovative materials for road construction:

At many places due to paucity of local suitable material like ballast etc for road construction, department had to cart material from long distances. Department has started soil stabilization techniques to construct such road with stabilized local soil. This technique is not only environmental friendly and less time consuming but also reduces need for querying the material, thus saving environment. This year PWD has targeted construction of 10 Km of length of road with this technology.

14.2.2 Use of new technology in construction:

a. **New type of bridges:** Department has started experimenting with idea of new type of bridges. One such ACROW Bridge was erected at Sonprayag in record time of two months. One cable suspension bridge for 28 classes loading with 400 feet span has been placed on river Alaknanda in Govindghat in record 3 months time. Bailey bridges for restoration of traffic in case of disaster are in vogue in Uttarakhand.

b. **Recycling of construction material:** With time level of roads in habited areas increase due to subsequent bituminous renewals layers. The gradual rise in level of road poses problem of drainage in thickly habited areas. Therefore department has procured one Milling Machine for reducing the level of road and using the material obtained in constructing the road. In 2016-17 PWD constructed 6 Km by using this technology, and in 2018-19 PWD intends to complete 14 Km using milling machine.

c. **Use of latest technology in slope stabilization:** PWD is treating 12 nos of problematic unstable slopes with ADB Funded project while 2 slope stabilization works are being taken up with NDMA. Preparation of DPR of few more slope stabilization projects costing Rs 120 Cr is under progress with the assistance of The World Bank. In Chardham project 14 slope stabilization points have been taken up. All these projects use latest techniques of rock bolting, mesh and gabions and benching etc.

d. **Use of new technology in Surveying:** Use of LIDAR and other advance surveying and analysis technology has been started to get more accurate data in smallest possible time for National Highway works.

e. **Use of waste material to reduce pollution:** Use of waste plastic is road construction has been taken up. This year PWD plans to construct 6 Km road with use of waste plastic procured through various NGOs. One NGO was able to collect 4 ton of waste plastic in Almora Town, which is being used for road construction.

f. **Use of IT in day today working:** PWD is using road accident software, Contractor evaluation software, File tracking software, MIS for monitoring projects. Department uses online schedule of rates for daily use of department officers.

14.3 Food and Supply Department:

14.3.1 Direct benefit transfer (DBT): To put a check on leakage and diversions the department started direct benefit transfer DBT in lieu of food grains under which subsidy component is being credited to bank accounts of beneficiaries who will be free to buy food grains from market. Government has started DBT for those ration cardholders, which are covered under Rajya Khadya Yojna.

14.3.2 Automation of Fair Price Shop (FPS): Under end-to-end computerization of Public Distribution System (PDS), to know about FPS automation, it has been decided to automate all FPS of the State by adopting the system integrator model in Uttarakhand State. In which under the system integrator model the Uttarakhand Government as system integrator has selected CSC. CSC has given three months time to complete the said work in a time bound manner. The said work will be completed by June 2018. Food grains under PDS schemes will be issued by using point of sale POS device/mobile terminal after successful authentication of beneficiary at FPS. Government will pay Rs.143/Quintal to FPS and Rs.17/Quintal to CSE for installation of POS/mobile terminal.

14.3.3 **Digitization of beneficiary database:** Through the digitization of beneficiary's information department is able to correctly identify a beneficiary.

14.3.4 **Computerization of supply chain management**: This enables timely availability of food grains for beneficiary at FPS and prevents leakages and diversions during transit from go down to FPS.

14.3.5 **E-Khareed scheme**: State Government has decided to implement E-Khareed scheme for online purchase of wheat and paddy from farmers under market support scheme by marketing session 2018–2019.

14.4 Department of Water Supply (Jal Sansthan):

14.4.1 **Installation of energy efficient Motor Pump** Sets: Most of the pumping plants installed in different pumping schemes are very old and consuming high electricity energy resulting in electricity expenditure raised more than rupees One hundred crore in a year. So it is the need of hour to reduce electricity consumption charges. In order to study energy consumption of existing old pumping plants, a detail energy audit of Mussoorie pumping scheme, Pauri pumping scheme, and Pithoragarh pumping scheme was carried out by Petroleum Conservation Research Association (PCRA). In the report 60 nos. old pump set installed at Mussoorie, Pauri and Pithoragarh Pumping scheme are recommended to be replaced by Energy Efficient Pumping Plants. In the first phase, 10 nos. old pumping plants have been replaced by new energy efficient pumping plants as per details given below:

a. Gincy Pump House, Mussoorie Pumping Scheme- 02 no pump set
b. Srinagar MPS, Pauri Pumping Scheme- 02 no pump set
c. Chatkot IPS, Pauri Pumping Scheme - 02 no pump set
d. Gurna Pump House, Ghat Pumping Scheme Pithoragarh - 02 no pump set
e. Matela Pump House, Ghat Pumping Scheme Pithoragarh - 02 no pump set

For above 10 nos. new energy efficient pumping plants, Rs.314.55 lakh is sanctioned from Uttarakhand Renewal Energy Development Agency (UREDA) and State Plan. UREDA has given Rs. 144.55 lakh as loan and Rs. 170.00 lakh is received under State Plan. After installation of 10 new energy efficient pumping plant, a significant drop in energy consumption is found. Presently there is average monthly saving of Rs. **5.69**

lakh. It is expected to save energy consumption of Rs. 68.28 **lakh** annually.

14.4.2 **Outsourcing of Vehicles**: As per entitlement to use four wheel vehicles total 49 number of vehicle are being used by different authorities. Earlier department were using regular driver and vehicle were repaired at department expense. There was a total expenditure of Rs. 322.00 lakh per year in this head. Except 06 no of Govt. vehicles rest 49 vehicles are run by outsourcing driver and vehicle. By outsourcing the vehicles expenditure on this head reduced to Rs. 197 lakh, resulting a saving of Rs. **125.00 lakh** per annum.

14.4.3 **Outsourcing of Human Resources**: Presently Uttarakhand Jal Sansthan is maintaining 362 Pumping water supply schemes (Rural-296, Urban-66). Earlier these schemes were maintained by departmental employees. Had these scheme been maintained by departmental employees, could have resulted in expenditure of Rs4484 lakh per annum. In the present scenario, these schemes are being maintained through outsourcing agency and annual expenditure has reduced to Rs. 1495.00 lakh per annum. Therefore, there is annual saving of **Rs. 2989.00 lakh**.

14.4.4 **Water Meter**: In Uttarakhand water tariff is realised at an average rate/flat rates where water meter are not installed. Therefore, proper assessment of water consumption is not possible and at the same time consumers are not using water as per their need. In Uttarakhand, AMR Water Meter installation work is in progress. In the initial phase AMR Water Meter has been installed/proposed in the following town and trial run is in progress.

Table: 14.1

S. No.	Name of Town	No. of AMR water meter installed	Remark
1.	Srinagar	6295	Trial run is in progress
2.	Nainital	5875	Trial run is in progress
3.	Ramnagar	1634	Proposed
4.	Pithoragarh	1838	Proposed

Source: Department of Drinking Water and Sanitation, Govt. of Uttarakhand

14.4.5 **Uttarakhand Water Supply Program for Peri-Urban Areas (2018-2023)**: The development objective of the Uttarakhand Water Supply Program (UWSP) is to increase access to improved water supply services in 26 peri-urban areas out of 35 Census Town in Uttarakhand Covering 6 Districts namely Dehradun, Haridwar, Pauri, Tehri, U.S. Nagar & Nainital. The total cost of the Program is USD 150 Million in which World Bank (IBRD) financing of USD120 million. The important features of **P for R** (Programme for Result) for Peri Urban areas are as given below:

a.	Population to be covered	: 577000
b.	Number of AMR water meter connection	: 103244
c.	Hours of water supply	: 18
d.	Terminal pressure	: 12 M
e.	Rate of Water Supply	: 100 to 135 lpcd
f.	Minimum days of water supply in water	: 300 days
g.	O&M cost recovery based on volumetric tariff	: 100%

14.5 Department of Energy:

14.5.1 Special courts: State Government constituted special court in each district to trail the offences of theft of electricity etc.

14.5.2 Special Initiatives for Energy Conservation: The Govt. of Uttarakhand has issued the directions for efficient use of energy and its conservation in the State of Uttarakhand under the title "Uttarakhand Regarding Efficient Use of Energy and Its Conservation". Govt. of Uttarakhand has issued the notification for Energy Conservation Building Codes (**ECBC**) for its adoption in various existing and new coming buildings on dated 21st May 2013. This will lead to savings of energy and financial resources.

14.6 Social Welfare Department:

A number of welfare schemes being run by the Social Welfare Department especially for the welfare of poor and economically weaker section of the society. Main schemes are various types of pension and scholarships. As of now total 653114number of pensioner are registered. Earlier pension was being sent to beneficiaries through bank, PO accounts and Money orders. Department has started seeding Aadhar number of beneficiary. Now number of money order cases remained 1568 only. Due to Aadhar seeding of beneficiaries, a number of cases of double pension, pension to non eligible persons due to duplicity of Aadhar and wrong bank details have been detected. Thus, number of records removed due to Aadhar based de-duplication is 10687, which resulted in net saving of Rs 698.13 lakh. Since, pension is now being sent through DBT/PMFMS/treasury directly to beneficiary's account, the amount spent in the form of money order fee is being saved.

Similarly, in scholarship scheme, number of Ghost/Fake beneficiaries removed on the basis of other checks is 1341 which resulted in saving of Rs 463.81 lakh.

As a result of these measures, Government was not only able to save the annual expenditure of approximately Rs 1161.94 lakh but also improved and evolved in the process of sending pension and scholarship to the beneficiaries.

14.7 Mining Department:

14.7.1 Stone Crusher/screening Plant Policy: Govt. formulated stone crusher/screening plant policy in November 2011 to regulate the stone crushers and screening plants etc. Framework and norms were laid down to establish mineral processing plants. 252 stone crushers, 17 screening plants 21 pulverizing plants had been established in the State till date.

14.7.2 Check on illegal mining: To prevent illegal mining, illegal transportation an illegal storage of minerals, the Govt. modified penalty clauses of Uttarakhand mineral (Illegal transportation, illegal mining, and illegal storage rules 2005) by fixing penalties up-to five times of royalty of the minerals and penalties on illegal transportation were restructured and has been fixed as per the type of vehicles used. This has resulted increases in revenue during the year.

14.7.3 Revision of Royalty Rates: Revised the rate of royalty, hence revenue as royalty from minerals received in 2013-14 was almost double of the revenue of previous year i.e. FY 2012-13.

14.7.4 Online e-transit Pass System: Department introduced an online e-transit pass system for end to end mineral movement, analyzing and monitoring mineral transport, and storage data. An android application by the same "*Mining Guard*" is also developed and introduced on Google play store for surveillance of mineral transportation. Now it has become very easy for the users to figure out the authenticity of minerals being transported to their site. It also has the facility for online registration of bidders to participate in e-Tender cum e-auction of mining lost. This reform enhances about 25% revenue in financial year 2016-17.

14.7.5 E-Tendering cum e-Auctioning:-To ensure transparency, efficiency and better financial outcomes, e-Tender cum e-auction rules were formulated and exercised for allotments of minor minerals lots. This reforms has resulted in great financial advantage and transparency. Up to this date 42 mining lots those situated at different districts of the State have been allotted by e-auction which have yield about five times more revenue than the base price.

14.8 Department of Technical Education: In various district of Uttarakhand total 14 nos of e-learning centers have been established and from the year 2014-15 to 2017-18 around 222 lectures were conducted by the various subject and industry experts. Expenditure on account of TA, DA and remuneration may be assumed as approximately Rs 1000/- per lecture and if above said 222 lectures would have been conducted on 14 locations, expenditure would have been approximately **Rs 3.108 Cr.** Expected saving on account of usage of e-learning centres will be similar to as achieved in the past.

Virtual learning resource has been introduced in 05 polytechnics. Since no physical set up is required for experimental set up by using these technologies. Hence, saving on account of no need for physical set up for 05 polytechnics may be considered as 2 Cr. Expected saving on account of using virtual learning resource will be similar to as achieved in the past.

14.9 Excise Department:

14.9.1 **Online system for permit generation and inventory management**: Excise Department is using online system for permit generation and inventory management system. By using this advance technology department is trying to prevent leakage of Excise Revenue and minimizing the expenditure.

14.10 Department of Forest:

14.10.1 **Crosscutting of administrative expenditure**: New headquarters building was established and all State-level offices were brought under one roof, as a result of which the establishment cost has been reduced drastically. At present all the related offices of the forest functionaries are working under single establishment, which not only reduce the expenditure but also improve the efficiency of working and convenience for public.

14.10.2 **Hiring of vehicle**: Regulatory measures such as hiring of vehicle have been imposed to curtail unnecessary hiring expenditure towards vehicle.

14.11 Uttarakhand Transport Corporation (UTC):

14.11.1 **Outsourcing of Human Resources**: Uttarakhand Transport Corporation engaged 3550 outsourced driver, conductor, technical workshop staff and data entry operators in place of regular employees. Department started this intervention since 2010-11 and able to save a sum of **Rs 20 to 30 Cr** annually.

14.12 Department of Soldier Welfare:

14.12.1 All monetary grants for the welfare of ESM/Widows at their dependents are being paid online. This has improved the transparency and efficiency in the organization.

14.12.2 Digital Life Certification (DLC) being implemented at all Zila Sainik Kalyan Officer (ZSKOs) for continuation of ESM/Widows pensioner's benefits.

14.12.3 Directorate building, all 14 ZSKOs office buildings and 30 SRHs have been fitted with LED lights. This will result in less power consumption, saving of energy and contribute to reducing the global warming and saving in the revenue expenditure in terms of reduced bills.

14.12.4 All 30 Sainik Rest Houses and 14 ZSKOs will be equipped with Rain Water Harvesting system in coming years. This will add to the conservation of natural water and saving in the expenditure.

14.13 Department of Agriculture:

14.13.1 **Soil Health Cards**: In State, target fixed to provide Soil health cards to all farmers, on the basis of fertilizer recommendation on soil health card, farmers use required amount of fertilizer dose in fields. This helps to reduce cost of production. During the year 2017-18, ***58456 MT Less fertilizers consumption*** reported in the State.

14.13.2 **Direct Benefit Transfer**: DBT method has been implemented for agricultural inputs like seed, fertilizer and pesticides subsidy, DBT is helpful in maintaining transparency at the time of benefit distribution. Providing Aadhar number is made compulsory for farmers at the time of submission of all application.

14.14 Department of Animal Husbandry:

The department is implementing its beneficiary-oriented schemes in which the subsidy is directly transferred in the account of beneficiaries which is saving the expenditure on Bank Draft, Postal Charges etc.

14.15 Irrigation Department:

14.15.1 **Benefit Cost Ratio Analysis**: In Irrigation Department an economic measure Benefit Cost Ratio and per hectare cost is adopted for ascertaining the economic viability of any project.

14.15.2 **Solar energizing of Tube wells**:-Solar energizing of existing Tube wells and official buildings has been carried out by the department. This will lead to savings of energy and financial resources.

Topic Note No. 15

15. ***Important measures of administrative re-organisation, if any, carried out from 2010-11 onwards, the basic objectives of such schemes of re-organisation and their impact on the finances and quality of the administration of the State Government with particular reference to identification and abolition of surplus posts/redeployment strategies. A detailed note on Voluntary Retirement Scheme (VRS), if introduced and implemented, may be given.***

Some of the important measures taken towards administrative reforms by the Government are as follows:

a. Based on the recommendations of the Sixth pay Commission, Class-IV posts have been declared as dying cadre and direct recruitments to these posts has been abolished. This will give a positive impact on the financial resource crunch of the State Government. The State Government is reforming the processes of recruitment, periodic training, promotion and posting strategies and career management of its employees. The Government is trying to redesign the delivery mechanisms in an innovative manner based on past experiences and best practices.

b. The Government of Uttarakhand has also decided to introduce compulsory retirement for all officials above the age of 50 if they fail and annual screening test meant to check their performance. According to the Government order, a Screening Committee would meet every year to ascertain the performance of employees above 50. The ones who fail to meet the minimum criteria will be offered the Voluntary Retirement Scheme (VRS). The Government aims to send out a stern warning to nonperformers. One of the biggest advantages of this order is that it will create employment opportunities for the youth of Uttarakhand. It is a positive step which will ensure that nonperformers are removed from the system. The employees will be more professional and will be under pressure to perform. This is also a positive measure which gives out a clear message that continuation of service beyond 50 would be subject to fitness and performance, which will improve the functioning of the entire machinery.

c. We did not hesitate to Wind up State owned PSU HILTRON as it was not sustainable. We are looking forward for positive impact on the finances and quality of the administration of the State.

d. An integral aspect of administrative reforms is related to the speedy and easy access of information to the public on the services and activities of government. We appreciate the role of ICT in governance. ICT is making significant impact not only in decision support system but also in brining transparency in the working of government. Information to citizens is a stepping stone in empowering citizens. The automation of government procedures help in cutting operational costs and wastage of time. The

Government is also trying to make certain services online to facilitate the citizens so that any user can access and share information anytime anywhere.

Department wise details on the administrative reorganization are as follows:-

15.1 Department of State Tax:

15.1.1 Merger of different Tax Departments into State Tax: The implementation of GST resulted in merger of different taxes. State taxes like Commercial tax, Entertainment tax, Luxury Tax, Entry Tax and Tax on Sugarcane Purchases were merged to create *Goods and Services (GST) Tax*. As a consequence the department of Entertainment tax was merged with Commercial Tax Department.

15.1.2 Reorganization of territorial jurisdiction: The tax department reorganized the jurisdictional territory of sectors and divisions within the State. Two additional zones were created. Two Additional Commissioners from the headquarters were shifted and deployed to these zones for the purpose of extensive monitoring of revenue at field levels. Additional Commissioners were assigned to the field for better and efficient tax administration in their respective zones which would result in better tax compliance. They were deployed for the purpose of better coordination between the different wings of the department, such as assessment, investigation, enforcement and tax audit. Sectors were also reorganized to balance the work load, depending on the number of tax payers.

15.1.3 Strengthening of tax audit unit in the department: To bring efficiency in tax compliance and transparency in VAT regime, tax department strengthened the existing VAT audit unit in field. Four offices, one in each zone were created. Relevant amendment in VAT act was introduced in 2015, which empowered the VAT audit units to function more effectively. This resulted in better compliance rate in return filing and tax deposition.

15.1.4 Revamping of Special Task Force: The investigation unit (Special Task Force) of the department earlier known as SIB (Special Investigation Branch) was strengthened and well equipped with digital paraphernalia. The natures of evasion or financial frauds have become more sophisticated. This can be countered only if various agencies that have a mandate over the same tax payer, come together and share their data. It requires skill in data mining, collation and analysis. Even to filter out cases and identify discrepancies, one requires good Business Intelligence tools. The department is being equipped with these skills and various targeted trainings imparted by institutions, of such expertise are received by the officers.

The investigating unit was assigned to investigate a class of taxpayers on the basis of information gathered from different sources. The information related to sensitive commodities was collected from various departments in an organize manner. These efforts had a deterrent effect on the tax evaders.

16.1.6 Constitution of Mobile Squads for Monitoring of Movements of Goods: Earlier, the department had a system of checking all inward bound goods in check posts. This lead to huge human interface and was a cause for allegations of collusive evasion of tax. A considerable number of officers and employees were engaged in this work. Vehicles used to be stranded for lengthy periods awaiting clearance, which also affected the ease of doing business and efficiency. This was not the most efficient way of checking incoming traffic, as the borders with the neighbouring States were porous, and there were multiple entry points, which could easily help in circumventing the check posts. There were no ways of pinning down the evasion, once the vehicle entered the borders of the State. In 2013, there was a policy decision to remove the check posts, and introduce electronic e-trip sheets, wherein the burden of declaration of goods being imported was put on the transporter. As the transporter did not have huge stakes in tax evasion but risked the penalty, the compliance was high, in getting goods only after mandatory declaration. This helped in rigorous monitoring of movement of goods on road and digitalization of import declaration. Each Mobile Squad unit has been provided with laptops, Internet Data Cards, Barcode Readers, Mobile Phones and Cameras etc. This resulted in better compliance and reflected in revenue growth of the State.

16.2 Irrigation Department:

16.2.1 Restructuring of the Department: Government has restructured the departmental skeleton in order to introduce efficiency in workmanship & curtailment of expenditure in establishment. Sanctioned numbers of posts in different cadres of service in erstwhile State of Uttar Pradesh were again restructured in year 2016 keeping in view the necessity & rationality of post in the newly created State of Uttarakhand. The number of Group 'A' posts in the restructured skeleton has been reduced from already sanctioned strength of 142 to 138. Further, the strength of Group 'C' has been reduced in the restructured skeleton has been reduced to 4929 as against the already sanctioned strength of 5332. Thus, the total number of post in different cadres of service in the restructured skeleton has been reduced to 5508 as against the already sanctioned strength of 5914. Therefore, the total number of posts has been curtailed by 406 in the restructured skeleton. Further, VRS is also being applicable for the employee who has attained 45 years of age or 20 years of continuous service.

15.3 Department of Skill Development and Employment:

15.3.1 The State Government vide its order dated 05[th] January 2018 has created the "*Department of Skill Development and Employment*" to give impetus to different skill development activities within the State. This initiative will help take all skill development initiatives to the district level through the network of the employment offices different Industrial Training Institutes which shall in turn lead to not only better service delivery but also efficient and effective utilization of the human resources deployed in these establishments thereby sparing expenditure on creating a separate infrastructure for skill development activities on the part of the State Government. This has further affected in proper and effective monitoring & feedback mechanism of different skill development programs run by different departments.

15.3.2 In a major administrative recognizing step by the department, the State Government vide its order dated 30[th] June 2014, revamped the posts of 940 instructors keeping in view the relevance of the trades to the industry. By this, posts of instructor's of trades with lesser employability like Steno Hindi, Cutting & sewing were converted to that of higher employability like fitter, electrician. The department has also envisages in training the persons on these posts for other assignments and in surrendering the posts of these trades once the person holding the post retires.

Details of the order are as follows:

Table: 15.1

S.No.	Trade	Posts before	Posts after
1.	Electrician	110	132
2.	Wiremen	47	46
3.	Data Entry Operator	34	31
4.	Fitter	98	121
5.	Motor Driving	19	9
6.	Steno Hindi	49	39
7.	Tourism Guide	7	3
8.	Carpenter	2	0
9.	Copa	28	23
10.	Cutting Sewing	62	52
11.	Language / Social Study	29	16
12.	Employability Skill	0	13
13.	All Other Trades	455	455

Source: Department of Skill Development & Employment, Govt. of Uttarakhand

The infrastructure pertaining to the trades of non relevant trades thus can be used for any other trade which is much more employable or any other short term training activity by the same or any other department which in turn has curtailed the recurring expenditure of the concerning institutes where the post was abolished.

15.4 Department of Energy:

15.4.1 Government has imposed restriction on direct recruitment of employees (except outsourcing of employees as per government directions) with objective of controlling employee cost of power sector utilities. However, any essential recruitment shall be carried out after the prior consent of Government.

15.4.2 Many of the routine Operation & Maintenance (O&M) activities of various assets of the three utilities are being got carried out through outsourcing on contract basis.

15.5 Department of Water Supply (Jal Sansthan):

Revised Departmental Structure of Uttarakhand Jal Sansthan has been approved in 2017. In this revised structure 17 (Nos.) posts under Group "C' posts and 1933 (Nos.) posts under Group 'D' category has been declared dead. By curtailment of these posts there is annual saving of Rs 42 Cr. in establishment head.

15.6 Public Work Department:

15.6.1 Under administrative programme reorganisation of Department: Work force employed in maintenance work is now outsourced to reduce departmental liability.

15.6.2 Massive restructuring exercise: With the help of ADB project consultant has been taken up and rationalized proposal will be sent to Government for consideration.

15.7 Department of Health and Family Welfare Department: The State Government reorganized the cadre of medical doctors in 2014 by merger of specialist & general cadre of doctors. This reorganization was carried out to improve the specialist health service in remote and outreach hospitals of State. With this reorganization, the number of position of Joint Directors, Additional Directors increased which provided equal opportunity of promotion of specialist cadre doctors, which enhanced the service delivery and quality of health care. Government started focusing on Public Private Partnership (PPP) for specialist health service.

15.8 Department of Rural Development: For better Implementation, monitoring & evaluation and quality of administration of Central Sponsored Schemes (CSS), a separate dedicated cell has been established at State level under Rural Development.

15.9 Urban Development Department:

15.9.1 Reorganization of the Structure: There was no separate Organization Structure for newly carved out State of Uttarakhand from Uttar Pradesh in year 2000. Till 2015 Uttar Pradesh's Organization Structure and service rules were followed. In year 2015, the Urban Development Department reorganized the structure of Centralized and Non-

Centralized employees of Urban Local Bodies. In the reorganised structure necessary new posts were created according to need and category of ULBs. Necessary recruitments were made through Public Service Commission for the post of Accountants, Tax Superintendents, Tax Inspectors, Sanitary Inspectors and Executive Officers. This recruitment provided the ULBs the necessary man power for the efficient and proper functioning. This helped ULBs to maintained proper accounts, recover and increase the revenue and provide better sanitation also there is a better and effective implementation of various schemes of Central and State Government.

15.9.2 **Service Rules Formation:** Up to year 2017, there were no rules formulated for appointment of employees of the non centralized services in the ULBs, which gave liberty to the board of ULBs to appoint the personnel without any jurisprudence, due to which there was unnecessary financial burden to pay salary and post retirement benefits to the employees. But with the formulation and implementation of the Rule 2017, there was restriction on the appointment of employees in the non-centralized services. In continuation of reorganization of the structure of ULBs, various executive orders were issued by the government, which prohibited the municipalities and municipal corporations to appoint employees on contract, daily wages and ad hoc basis.

All these reorganization measures has helped the ULBs to mitigate the unnecessary expenditure and improve its financial condition and also helped in proper administration and functioning of ULBs. Only due to this improvement, most of the ULBs have cleared their liabilities of salary and pension arrears and now they are in position to take up the development works.

15.10 Department of Cooperatives Societies:

15.10.1 Cooperative Department reorganised its structure on 12th December, 2011. For better and more rational structure Cooperative Department has abolished some of the unnecessary post in revised structure.

15.10.2 Presently only 10 District Cooperative Bank exists in 10 districts out of 15 districts. Cooperative Bank also registering for District Cooperative Bank in rest of the districts i.e. Bageshwar, Champawat and Rudraprayag. These banks will start functioning as soon as RBI grants them BANKING license.

15.10.3 In Uttarakhand State 759 primary agricultural credit societies were traditionally working as small credit entities doing agricultural input business. These societies have been strengthened by reorganizing their structure into Multipurpose Primary Cooperative credit societies. Their objectives have been modified to carry on other business activities beneficial for their members. This modification has granted more freedom to board of directors in decision making.

15.11 Department of Agriculture:

Single window system in structural re-organisation implemented in the State. In this field worker posted at Nyay Panchayat level, so that schemes and benefits reached to the farmers easily with in time. By implementing single window system, 118 employees decrease from 2609 to 2491.

15.12 Department of Fisheries:

Department structure is now reorganized from 203 to 219 (nos.) posts which mainly include establishing of two offices at Regional level. The main objective to establishing Regional Offices is to monitor the development works & speedy and qualitative disposal of works.

15.13 Department of Soldier Welfare:

15.13.1 Block Representatives have been appointed in each of the 95 blocks by the department for prompt resolution of the welfare issues of the ESM/Widows & their dependents.

15.13.2 Toll free telephone made functional at all 14 ZSKOs for ease of business by ESM/Veer Nari which are being used extensively.

15.14 Department of Dairy Development:

All the sick milk unions which are running in loss continuously for many years have been clubbed with the nearby profitable milk union to form a cluster milk union with extended area of operation.

Topic Note No. 16

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

Innovations introduced by various Departments/agencies of State Government in the last five years are given below:-

1. Enhanced Digital efforts
2. Biometric attendance system in all Government Departments
3. Digitization of Records
4. Capacity Building
5. Common Service Centres
6. Implementation of GeO Tagging
7. Rain Water Harvesting
8. Outsourcing of man power
9. Wide use of Video Conferencing
10. Single Window System
11. NGO's participation
12. Use of Energy efficient equipment in public offices
13. Promoting CSR

We appreciate that State Government needs to be an active partner in supporting innovations in public domain so that they can contribute constructively in national economy.

The role of the State Government in bringing innovations is to act as a catalyst for overall development, ease of business, increased transparency and to address employment issues. It should support new ideas, products and processes. Innovation is nothing but the desire to "Change" so as to make public life safer, easier, healthier and happier. Innovations have social impact. The advantage to the public at large continues to be the guiding force in the innovations. It aims to provide accessible and affordable solutions to the challenges and facilitate inclusive growth for the State at large. The thrust is to promote efficient service delivery system.

Department wise details on the Innovations carried out are as follows:-

16.1 Department of Education: Innovations introduced by Education Department is as follows:

16.1.1 Monthly Tests: In order to improve the quality of education, the State Government has started assessment of learning levels of all students from Class III to Class XII on monthly basis through monthly tests. These tests have started from January 2018 onwards. The State Council of Education, Research and Training (SCERT) prepares common questionnaire based on competency levels for different classes. These questions are administrated on the fixed days (on Monday/Tuesday of the last week of the month) and the result is compiled by 10th of next month. The answer sheets are assessed by the neighbouring schools which make assessment very objective. Secretary, Ministry of Human Resource Development (MHRD) Shri Anil Swarup in his review of the State has lauded this initiative. The monthly tests are also included as Key Performance Indicator (KPI) and monitored through CM Dashboard.

16.1.2 Adoption of NCERT Curriculum: In order to improve the quality of education, the State Govt. has adopted NCERT curriculum to be implemented in all government and government aided schools. From year 2018-19, English is being used as the medium of instruction for teaching Science subjects from Class 3rd to 8th.

16.1.3 Making payments through DBT for Free Textbook: The State Government has started paying the free textbook money through DBT in the Aadhar linked bank accounts of children.

16.1.4 Career Counselling: In order to provide career counselling and guidance to students, career counselling guide namely JIGYASA has been developed by the SCERT which provides all the details of the opportunities and eligibility criteria. The guide has been circulated to all schools the same posted on the Department's website also.

16.1.5 Akshaya Patra: Under Mid Day Meal (MDM) scheme, the State Government has signed MoU with Akshaya Patra Foundation to provide MDM through centralized kitchens in four plain district of Uttarakhand namely Dehradun, Haridwar, Nainital and US Nagar. Approximately 3.95 lakh students will be covered. Hans Foundation is providing capital funding for the centralized kitchens.

16.1.6 Tackling Anaemia: As per National Family Health Survey (NFHS)-4, the prevalence among children of anaemia in Uttarakhand State is 54.90%. In order to reduce anaemia, State has introduced the use of iron skillets under MDM programme to cook day meal. Around 1000 schools have started using iron skillets and the rest will be scaled up in the year 2018-19.

16.1.7 Promotion of Kitchen Gardens in schools: The State Govt. is promoting kitchen gardens in the Government schools. In 955 schools kitchen gardens have already been developed and others are also being encouraged to follow the suit.

16.1.8 Addressing the gender stereotypes: State Govt. is promoting learning of basic cooking skills among boys and girls without any gender disparity with the help of existing man power under MDM programme. Cooking skills are being taught as an essential life skill as part of school activity.

16.1.9 English Speaking and Doubt clearing day: Last Saturday of every month has been earmarked as English speaking day and doubt clearing day in Government schools.

16.1.10 Partibha Diwas: Last Saturday of every month is declared as '**No bag**' day for students. During this day various co-curricular activities are organized and participation of every child is ensured.

16.1.11 Model Schools: The State Government is developing 02 Primary Schools, 01 Upper Primary School and 02 Secondary/Senior Secondary Schools as model schools in each block. Efforts are being made to fill the entire infrastructural and human resource gap in these schools. As a result of improvement in the quality of education, the enrolment has increased from 23,952 in 2015-16 to 25,108 in 2017-18 in these schools.

16.1.12 Corporate Social Responsibilities (CSR): Due to lack of sufficient funds we are also co-ordinating with industries and corporations to full fill the small demands:

a. **Book Donation Campaign**: The department has collected 82,000 books through book donation campaign since January 2018. The books are being used in Government Schools and libraries.

b. In 117 schools, furniture for 14,500 students has been provided.

c. The Tehri Hydro Development Corporation of India Ltd. (THDCIL) has provided furniture for students in District Tehri worth Rs. 1.00 Cr.

d. The *Hans Foundation* has provided Gas Stoves in 5,519 schools.

16.1.13 NGO Participation: 19 NGOs are working with State Education Department in which funds, technical support and other resources are being provided by them.

16.1.14 Project 'Lakshya': Project lakshya was launched on 4th August 2017 for educational upliftment and enrichment in the district of Rudraprayag. It is a joint collaboration of District Administration and Education Department. It comprised of following programmes:

a. Conduction of monthly tests for students studying in class V of the Government Primary schools with the objective of preparing them for the entrance examination of Jawahar Navodaya Vidhyalaya, Rajiv Gandhi Navodaya Vidhyalaya and Sainik Schools.

b. Display of School wise, student wise and subject wise learning achievement level of Government primary and upper primary schools through mobile app based on competencies of Continuous and Comprehensive Evaluation (CCE).

c. Monitoring and supporting Government primary schools by the officers of different departments working at block Tehsil and district level by adopting a primary school.

d. Conduction of offline coaching through projector of meritorious students studying in class XI for engineering and medical entrance examinations.

e. Conduction of video/smart/online classes through local intranet in Government Inter Colleges where the main subject teacher's posts are lying vacant. In the first stage 13 Govemment Inter Colleges where linked to the local intranet through the server of District Disaster and Management Unit, Rudraprayag.

16.2 Department of Health and Family Welfare:

16.2.1 Telemedicine: In Uttarakhand most of the population in the hilly area resides in very scattered results the density of settlements are very low in hilly areas. In past few years due to technological advancement we are able to communicate in any remote areas. Telemedicine is one of the products of this communication revolution. The concept of telemedicine is to provide specialist & super specialist consultation to the people residing in remote & inaccessible areas through several duty Medical Officers. All over India specialist & super specialist doctor are very few as compared to the demand. To address this problem concept of telemedicine has come up in great way. Studios for telemedicine are being established in remote areas like PHC, CHC, District hospital & connect them to tertiary care Centre like medical colleges studios. General duty doctors sitting in PHC, CHC, District hospital have a video conferencing with the specialist and super specialist doctors, sitting in studio in medical collages & discuss the problems of patients & take their opinion/advice. By using technology of telemedicine it is planned to connect all remote area CHCs, PHCs to one studio in each District hospital, and in future district hospitals to studio situated in medical colleges like Dehradun, Haldwani, AIIMS Rishikesh etc.

16.2.2 Specialist Health Camps: In Uttarakhand, scarcity of specialist doctors remain a challenging issue for the State Govt. Due to huge shortage of specialist doctors, the surgical & other facilities could not provided in outreach region of the State. To address the challenge, State govt introduced an innovative scheme named as specialist health camps, which provided surgical and other diagnostic services in remote and outreach region of Uttarakhand. Under this innovation a team of 5-6 specialist doctors used to visit at identified health facility on fix day approach. These camps were a big success and provided health care and treatment to 268543 patients within a time span of one and half year (2016-17 to 2017-18). A Third party impact assessment survey was conducted which States that almost 80% of patients attending camps were women, children & elderly. The State government spent Rs. 286/patient attending the camps which is again a cost effective innovation.

16.3 Department of Energy: Following are the innovations introduced by the Power Sector departments:

16.3.1 Distribution Utility: UPCL (Uttarakhand Power Corporation Limited)

a. **Daily Monitoring of supply position (SAIFI/SAIDI)** of major towns in the State is being carried out at the highest level to ensure efficiency in supply of quality power, the data for which is being fetched online.

b. **The key performance indicators** such as Aggregate Transmission and Commercial (AT&C) loss, System Average Interruption Frequency Index (SAIFI) / System Average Interruption Duration Index (SAIDI), electrification of villages/ Tok, implementation of capital works etc. have been made part of performance appraisal report of the officials.

c. **IT enablement** of day to day business processes of Metering, Billing, Collection, New Connections and Energy Audit etc. has been integrated with 15 successfully running IT modules.

d. **Zero Tolerance to Power Theft** resulted in substantial reduction in AT&C Losses.

e. **Android app based billing** has been introduced for improvement in efficient billing and billing efficiency. This is being achieved through specially designed android app in which photograph of the meter screen taken gets integrated to central server from where bill is generated and human intervention in taking meter readings is avoided.

f. **Undergrounding of HT & LT electrical network** has been planned in all the major cities of the State of Uttarakhand viz. Dehradun, Haridwar, Rishikesh, Haldwani, Rudrapur, and Nainital. GoI has sanctioned project cost of Rs. 18875 lakh for undergrounding of HT & LT electrical network in central *Haridwar Kumbh Area* under IPDS and another proposal for arterial roads of Dehradun with financial assistance from ADB is under process of sanction.

g. **Replacement of HT overhead bare conductor** by insulated conductor in some of 11 kV feeders passing nearby trees has been carried out. This in turn reduces interruption in supply of power due to falling/touching of tree branches on bare conductors.

h. **Replacement of overhead bare conductor** LT line with LT Aerial Bunched (AB) Cable with a pace of about 1500 km. per year is being carried out in order to curb theft of electricity through direct tapping.

16.3.2 Generating Utility: UJVNL (Uttarakhand Jal Vidhyut Nigam Limited):

a. **ISO 9001:2008 Certification for Quality Management** System: The utility has obtained ISO certification and consequently, the credibility of utility has improved.

b. Due to award of ISO 9001:2008 certification and improvement in operational & financial parameters, external credit rating of utility has gradually upgraded from BBB(+) to A(-) /positive during FY 2015-16 to 2017-18 which ultimately lead to reduction in rate of interest by 1.3%.

c. The utility has also obtained the ISO 14001:2015 certification for Environmental Management System (EMS).

d. Cumulative Environment Impact Assessment (CEIA) studies for hydro power projects of all the river basins in Uttarakhand have been conducted through various domain expert agencies such as ICFRE, NIH Roorkee, IIT Roorkee, HNB Garhwal University etc. Accordingly, carrying capacity of river has also been assessed.

e. Studies of water quality of upstream and downstream of hydro-projects have also been conducted through reputed national agencies.

f. Renovation Modernization and Up-gradation (RMU) of old power plants: Generating utility has successfully completed the RMU of its Mohammadpur, Pathri and Khatima power plants and RMU of 4 large hydro power plants i.e. Tiloth, Dhalipur, Dhakrani and Chilla are under implementation. RMU shall enhance power generation by more than 20% and further life extension of the plant by more than 30 years.

g. UJVNL is a ISO 9001:2008 certified company. Consequent upon adoption of the ISO 9001:2008, the image and credibility of UJVNL has improved and as result external credit rating of UJVNL has gradually upgraded from BBB (+) to A(-)/positive during FY 2015-16 to 2017-18 which ultimately lead to reduction in rate of interest from 1.1% to 1.3%.

16.3.3 PTCUL (Power Transmission Corporation of Uttarakhand Limited)

a. To avoid constraint of availability of land, Transmission utility resorted to construction of new Gas Insulated Substations (GIS).

b. To avoid Right of Way (RoW) issues, land acquisition and forest corridor constraints, tubular poles and narrow base towers are being used in place of conventional type towers.

c. In order to enhance the capacity of existing transmission lines, application of new technology based High Temperature Low Sag (HTLS) conductors have been taken up without construction of new lines.

d. For strengthening of the existing transmission network; RMU of protection system including substation equipment; implementation of Substation Automation System (SAS) and procurement of testing & measuring equipment have been taken up through grant under Power System Development Fund (PSDF) scheme.

e. Establishment of Centralized Energy Management System by installation of Availability Based Tariff (ABT) compliant meters at each Grid Substation is under process.

f. Optical Power Ground Wire (OPGW) based reliable communication system is under implementation.

g. Inventory Control through online Material Management System (MMS) is under implementation.

16.3.4 UREDA (Uttarakhand Renewable Energy Development Agency):

a. **Mandatory use of energy efficient equipments**: The Uttarakhand Government has mandated the use of energy efficient equipment like LED bulb, LED tube light, LED Street light etc in all State Government/Semi-Government offices, Educational Institutions, Municipal bodies and Government Aided Institutions.

b. **LED bulb distribution**: The previously targeted 40 lakh LED bulb distribution under UJALA program has been revised to the distribution of 100 lakh LED bulb by 2019 in the State of Uttarakhand. Till Mar 2018, 46.50 Lakh LED bulbs have been distributed in the States.

c. **Solar Power Plants**: The off-grid solar power plants are being installed on almost all the government buildings of Uttarakhand State.

d. **Energy from Pine-needles**: Policy for generation of energy from pine-needles and other biomass has been formed that will reduce the forest fire, generate employment at village level and increase the share of renewable energy generation in the State.

e. **Adoption of Electric Car (E-vehicle) in government organizations/departments has been initiated.**

16.4 Department of Forests:

16.4.1 **E-auctioning Of Forest Produces**: The process of e-auctioning has been started for auction of minor forest produce such a resin and also in the selling of timbers.

16.4.2 **Installation of Weigh bridges and CCTVs**: Weigh bridges were established at different places of riverbed mining areas to regulate the quantity of extraction. All the Weigh bridges where computerised and connected with Internet. Software and hardware were used for regulation, management and monitoring of riverbed mining. CCTV cameras were established at all the exit points. All vehicles involved in the mining operation have been made RFID (Radio Frequency Identification) enabled for monitoring the movement of mining materials. All the efforts not only improve the efficiency, transparency but also increase the revenue collection to many folds.

16.4.3 **Online Reservation System**: The process of online reservation in Corbett National Park and other Forest Rest Houses (FRH) has been started, which helps in quick delivery of service to the visitors in a very efficient and transparent way.

16.4.4 **Video conferencing facility**: Recently video conferencing facility has been launched, by which real time meeting can be organised from different remote places of the State. This will not only improve the efficiency of working, speedy real-time decision-making but also reduce the time for travelling and expenditure to words travelling to the headquarters for meeting.

16.4.5 **Quick disposal of man animal conflict issues**: Man animal conflict is one of the major issue in the State, to address this issue new schemes "*Manav-Vanyajeev Sangharsh Rahat Vitran Nidhi Niyamavali 2012*" was adopted for quick disposal of man animal conflict issues and distribution of ex-gratia to the aggrieved person. To control monkey Menace, Four monkey sterilisation centres and two leopard rescue centres were established in different parts of the State.

16.4.6 **Use of BHUWAN and GIS**: In recent years modern technologies such as GIS, MIS set alight imageries satellite imagery is have been used for planning, execution and monitoring of various activities of forest department. The real-time satellite data from FSI, NASA and BHUWAN has been used for the forest fire monitoring.

16.4.7 **Use of Drone Technology**: Drone technology has been introduced to monitor various forestry activity, such as forest fire, plantation etc.

16.4.8 Soil and water conservation is an important and vital issue of any hill State like Uttarakhand. In last few years special emphasis has been given for water conservation activities under various schemes for conservation water in hill regions of the State.

16.4.9 Uttarakhand is the only State in India where the institute of Van Panchayts exists. There are about 12168 Van Panchayats in Uttarakhand. During the British period, Van Panchayats used to manage and protect the panchayati van. At Present there are about 12168 Van Panchayats in Uttarakhand spread over about 7333 km^2 of area which is more than 10% of the total geographical area of the State. The institution of Van Panchayat has significant role in Uttarakhand Forestry. Uttarakhand government has declared Van Panchayats as "Karyadayi Sanstha" for Forestry work. Van Panchayat is a legally recognized body with specialized and focused objective of managing Panchayati Van, promoting afforestation, soil and water conservation and other activities. Van Panchayats are governed by Uttarakhand Pachayati Forest Rules 2005 (Revised 2012).

For encouraging public participation and to strengthen the institution of Van panchayat, JICA funded special project like Uttarakhand Forestry Resource Management has been implemented in various hill districts of the State. Similarly other schemes such as Van Panchayat Strengthening scheme (State sector) and SFDA (CSS) etc. are also running in the State.

To empower women in the State "Mahila Kisan Nurseries" scheme was running since 2008-09. In this schemes women Self Help Groups (SHGs) of 5-20 women associated with the State forest department. The objective of the scheme is to grow the plant by local women self help groups on their own land and to provide plants to Van Panchayats, Forest Department and other agencies. They were provided technical guidance by the Forest Department. Forest department also assist the local women to provide the quality seed.

16.4.10 Encouraging Eco-tourism: To give special thrust to the ecotourism sector of the State, separate Ecotourism Corporation has been established in the State. Main aim of Corporation is to conduct activities of Nature-Tourism and adventurous tourism like Tracking, Camping, Rock climbing, Rafting and Rope balloons etc.

16.4.11 Uttarakhand State is a disaster prone State, hence to improve the knowledge of forest staff on disaster mitigation techniques, special JICA funded capacity building has been started to mitigate landslides in the State.

16.4.12 To face the challenge of the climate change, State Climate Change Centre, Uttarakhand was established in 8th June 2016. The centre has been able to make significant advances over a short period of its existence. The institution of SCCC has been supplement with supporting institutions such as climate Action Group (CAG), Sectoral Working Groups on Climate Change (SWGCC) and Knowledge Management Group (KMG). The results of the impact assessment models leading to climate VRA of State up-to Block levels provided the scientific base for formulating Climate Actions for various sectors.

The State in collaboration with Climate Development Knowledge Network (CDKN) and other partners have now developed climate vulnerability and Risks Assessment (VRA) for the entire State to the level of Blocks. Following expert stakeholder consultation, it has been decided that while the VRA would provide a top-down evidence base for climate actions, it would need to be aligned with bottom-up community level vulnerability and draw clear linkages between climate impacts and current policies to help policy makers formulate meaningful policies and plans for climate resilient development.

16.4.13 **Establishment of Biodiversity Board**: To protect the rich biodiversity of the State, separate biodiversity board has been established to identify, document the biodiversity and traditional knowledge of the State and empower the people management biodiversity.

16.4.14 **Bamboo Development Board**. To give thrust to the bamboo sector development, Uttarakhand Bamboo & Fibre Development Board has been established in the State.

16.4.15 Uttarakhand is covered with rich forests across all 13 districts. The recorded forest area of the State is 37,999.60 km^2, which constitutes 71.05% of its geographical area. The State has 6 National Parks, 7 Wildlife Sanctuaries and 4 Conservation Reserves covering an area. It exhibits rich biodiversity because of high topographic, climatic and altitudinal variations. The floral density of the State contributes 31% of total floral density of India.

Because of the river connections, the ecosystem services flowing from Uttarakhand have played a principal role in shaping the rise of culture in the great Gangetic plains, inhabited by nearly 500 million Indians. Therefore, It is important that the Himalayan forests are conserved and people living in Himalaya regions given appropriate economic incentives for their conservation efforts. The value of ecosystem services could be at least reflected in national accounting system, particularly while transferring money from the centre to States.

High forest cover of the State also acts as a potential barrier to development programs and delay in development projects due to legal clearances involved; pushing the State behind other Indian States in terms of development. Economic incentive as a "Green bonus" for recognition of various ecosystem service rendered by the State of

Uttarakhand is needed to conserve these services and adaption of ecological pathways for sustainable development.

16.5 Department of Industry: Government's efforts towards delivery of services at Citizen's Citizen Doorsteps are listed below:

16.5.1 Single Window System: MSME sector is providing user friendly citizen service delivery through a single window clearance system in the State. Single window facilitation and clearance system is working effectively in the State. The time lines have been prescribed for all clearance/ permissions/licenses/NOC's etc through the Uttarakhand Enterprise Single Window Facilitation & Clearance Act, 2012. The investor can apply through the single window portal (www.investuttarakhand.com) for all clearances and services provided by various departments.

16.5.2 Enhanced digital efforts: Uttarakhand has been proactive about the enhancement of digitalization. The department's focus is on creating a business friendly environment in order to attract investment in various sectors and develop the entrepreneurship in States. Ease of doing business initiative launched by the State Govt. has seen the rollout of necessary regulatory and IT initiatives to promote transparency to reduce the cost and time of investors. These initiatives include the removal of physical touch points and rendering department services through the online portal only.

16.5.3 Important initiatives taken by the State Government under EODB 2016:

a. Notification of business related services under Uttarakhand Right to services Act-2011 and Uttarakhand Single Window Facilitation and Clearance Act-2012.

b. Pre-establishment/Pre-operation services for setting up manufacturing/ services enterprises integrated major departments with Single Window System for NOC/ Sanctions/ Permissions.

c. www.investuttarakhand.com has online grievance redressal system for investors which are monitored at government level.

16.5.4 EoDB-2017-Initiatives undertaken by the State government

a. Regulatory Reforms: Notification of services under Uttarakhand Right to Services Act and the Uttarakhand Single Window facilitation and clearance Act.

1. Objective Criteria for land allotment to ensure land parcels are allotted in a timely and transparent manner (DOI/SIIDCUL)
2. Unified building bye laws for all the regulations governing the construction of buildings (HD/UD/SIDA).

3. Self-Certification for low risk & medium risk buildings through the creation of computerized risk based classification (HD/UD/SIDA).
4. Empanelled architects for speedy completion certificate of all buildings (HD/UD/SIDA).
5. Auto renewal of consent to establish for all categories subject to conditions (UEPPCB).
6. Auto renewal of consent to operate for selected green categories of industries subject to conditions (UEPPCB).
7. Comprehensive inspection reforms including self-certification in certain selected green categories of industries (UEPPCB).
8. Instant self-certification in case of exempted tree categories under Tree protection Act 1976 (Forest Dept.).
9. Clear timelines with tree felling permit being issued in 30 days in case of non-exempted categories of tree (Forest Dept.)
10. Third party audit for industries classified as high and medium risk (labour).
11. Self-certification industries classified as low risk industries (labour).
12. Single Integrated return for all labour laws (labour).

b. **Advanced Single Window System** for Investor Facilitation (www.investuttarakhand.com)

1. Online Submission and processing of Investor proposals. All queries by relevant departments are done online in a transparent manner. In Principal Approval for an investment proposal once given by the State government is irrevocable and the departments have to compulsorily issue relevant approvals in a time bound manner.

c. **Online** Services by Departments with Investor Touch points

1. Labour Management System.
2. Online Building Plan Approval System.
3. Online Land Allocation, Water Connection.
4. Online Application for Electricity Connections and Bill Payments .
5. Online Tree Felling NOC by the Forest Department.
6. Online application for Change of Land Use to the Revenue Department.

7. Online system for Consent to Establish and Consent to Operate under various Environmental Laws by Uttarakhand Environment Protection and Pollution Control Board.
8. Online drug licensing system by Uttarakhand Drug Control, Department of Medical health & Family Welfare.

d. **Grievance Handling for investors/Citizens:**

1. www.investuttarakhand.com has an online grievance redressal system for investors.

e. **Investor Facilitation by**

1. Toll free Helpdesk Number (1800-270-1213) at Single Window Nodal Office.
2. Online Query and Ticket Management system.
3. Physical Helpdesk in all District Industries Centres and Directorate of Industries.
4. Investment facilitation centre at Directorate of Industries.

Impact: Uttarakhand's Achievements

a. So far 971 proposals of MSME have been approved through the system, in which total investment of Rs. 5791.35 Cr is proposed and 22,368 employments is accepted to be generated till now.
b. Recognized as a leader State by DIPP in its assessment on Ease of doing Business.
c. 96.13% compliance on parameters used for assessing under EODB frame work.
d. 100% Achievements 7 out of 10 reforms areas identified by DIPP.
e. Number one amongst hill States in India.
f. Most improved State in EODB Ranking.

16.6 Disaster Management:

16.6.1 Organisation of (SDRF) State Disaster Response Force: Uttarakhand is prone to a number of natural disasters that include flood, cloudburst, landslide and earthquake. To add to it the State also witnesses road accidents and forest fires. In June 2013, the State witnessed a major hydro-meteorological disaster that severely affected 05 districts of the State and thereafter the State Government decided to raise a specialised force, State Disaster Response Force (SDRF) for professional, prompt and effective post-disaster response. All the members of this force are from civil police, armed police, PAC, IRB and Fire Service on deputation for three to five years.

All SDRF personnel have been trained at NDRF training centres. They have received professional training in MFR (medical first responder), CSSR (collapsed structure search and rescue), CBRN (chemical, biological, radiological and nuclear) emergencies, rope rescue and water and flood rescue. In a very short span of time SDRF with its highly advanced wings like HART – High Altitude Rescue Team and Deep Diving Team has won the hearts and minds of the people of State as well as the nation because of its rescue services to the pilgrims of Chardham Yatra, Nandadevi Rajjat Yatra, Hemkund Saheb routes.

SDRF has been equipped with all necessary State of art technical and non-technical equipment that include life detector, victim location camera, hydraulic lifting bags and cutters, concrete and multipurpose cutting tools and the others.

16.6.2 **Use of Satellite Phones:** Geographical ruggedness of the terrain of the State results in limited telecommunication connectivity, particularly in remote areas of the State. Many regions do not have normal communication facilities like PSTN and mobile. During the monsoon period connectivity in many areas is often disrupted due to washing away of the related infrastructure by floods. Disruption of communication results in delays loss assessment, needs assessment and in mustering required response.

Satellite based communication is known to be the only reliable tool of effective and reliable communication during disaster incidences. In view of the sensitivity of the State towards disasters and limited communication facilities, the Government of Uttarakhand has procured 44 ISAT Pro satellite phone terminals and is in the process to procure 30 additional sets so as to ensure effective communication during emergency situations.

16.6.3 **Use of Drones:** State Government has procured Drones for information seeking from inaccessible areas during disaster incidences. Procured by the District Disaster Management Authority DDMAs these drones would help in accessing the actual situation in areas that become inaccessible and this information would in turn help in taking appropriate and informed decisions for saving human lives and mustering required response. Drones would also be helpful in field work related to geological surveys and topographical studies.

16.6.4 **Capacity building of masses for effective response:** Despite having raised SDRF the State Government realises that due to constraints put forth by terrain and meteorological characteristics prompt deployment of formal responders to the site of the disaster is always going to be a major challenge. Government has therefore initiated programs (i) for the training the masses in search, rescue and first aid at the grassroots level. More than 15,000 volunteers have been trained through these programs of 10 days duration and the details of all the trained personnel are available online on the website of State Disaster Management Authority SDMA. (ii) The State Government has also started another training program for the training of all the members of Mahila Mangal Dal (5381) and Yuvak Mangal Dal (4995) in the State. Agencies have been identified for organising these programs that would be of 05 days duration and would ensure sensitization of the masses in disaster vulnerability and safety, essentials of search, rescue and first aid and use of local material for the same.

16.6.5 **Masons training for earthquake resilience**: Realising the fact that most construction in the State is un-engineered the State Government has been paying special attention on the capacity building of masons in earthquake safe construction. Hands on training programs of 07 days have therefore been designed and implemented by the State Government and so far around 2000 masons have been trained. To scale up this important initiative the State Government has empanelled 04 agencies that are undertaking training programs for masons simultaneously in different districts.

16.6.6 **Improving State of meteorological forecasts**: The quality of weather forecasts is a function of the density of the observation network, particularly in the hills where meteorological parameters change over short distances. This has important bearing upon the effectiveness of the response. Having decided to improve the situation the State Government entered into an MOU with India Meteorological Department (IMD) whereby the State Government is setting up 107 automatic weather stations (AWS), 25 surface field observatories (combination of single Stevenson screen, optical rain gauge and AWS), 28 automatic rain gauges and 16 snow gauges at different places across the State. Live feed from these instruments is to be provided to IMD so as to improve the quality of their weather forecasts.

16.6.7 **Vulnerability and risk assessment**: In order to ensure that the decisions at all levels are risk informed the State Government has undertaken detailed vulnerability and risk assessment for earthquake, landslide, flood, flash flood and industrial disasters. Results of these studies are to be provided to decision makers at district and sub district level as also to be utilised for mass awareness so as to bring forth voluntary compliance of disaster safety measures by the masses.

16.6.8 **Seismic vulnerability of structures**: In view of high seismic risk looming large over the State it becomes necessary to assess the State of building stock so as to plan necessary mitigation strategy by way of reconstruction, retrofitting and risk transfer. Rapid Visual Screening (RVS) provides a handy, easy to operate and cost effective tool whereby seismic vulnerability of building stock can be assessed by trained engineers.

The State Government has assessed seismic vulnerability of 3,344 buildings in Mussoorie, 2,865 in Nainital and 1,165 in Bageshwar towns assessed using RVS technique.

Seismic vulnerability of 11,239 lifeline buildings across the State assessed using RVS technique. Buildings of identified 90 health centers depicting high seismic vulnerability in RVS assessment have been taken up for Detailed Vulnerability Assessment and retrofitting plan of these are accordingly being prepared.

16.6.9 **Promotion of Community Radio stations**: Realising the importance of community radio stations in pre-disaster awareness and popularisation of disaster safety measures together with information exchange in post-disaster phase the State Government has come up with a Community Radio Policy whereby agencies setting up Community Radio Stations in remote areas are to be provided cash incentives and other benefits.

16.6.10 **GIS for resource management and decision making**: Geographical Information System (GIS) is universally recognised as being in effective tool for effective resource inventory and management as also for decision making. Accordingly the State Government has set up GIS Cells in all the districts. Manpower for manning these Cells has also been provided by the State Government. All the resources and other important information likely to be required for prompt and effective disaster making on the aftermath of any disaster is accordingly being integrated under GIS environment.

16.7 Department of Sate Tax:

16.7.1 Various measures have been taken by the State tax department to ensure higher growth of tax. These are as follows:

a. With an objective of transparency and minimum human interference system of online registration was introduced in year 2011.

b. **Online form C**: Earlier there was a problem of fake Form C and the main constraint was of verification. As the dealer who issues form C is from outside the State could not be easily and systemically verified, most of the cases would go unverified and the traders were making use of this weakness of the system. This was prevented by making it online. Similarly dealers of Uttarakhand also had to issue Form C only online, thus, making it easy for other States to protect their own revenue.

c. **Online Returns**: From 2011 onwards the returns were made online, making it easy to track non-filers.

d. **Payment of taxes** was made online, thus, making the monitoring easy and also catching the aberrations, if any, very easy for the assessing officers.

e. From 2013, a new version of return was introduced, where invoice level data capturing was enabled for matching of the invoices in the returns filed. It has helped in preventing cases of wrong ITC claims, circular trading, shell companies, bogus bills etc.,

f. Annual Returns were also made online to get the consolidated data of entire business transactions throughout the year. It made the reconciliation of tax payable and paid easy.

g. In the process of ease of doing business most of the statutory forms were made available online.

h. In the tax assessment module, notices and demand creation Performa were made auto generated to reduce human discretion.

i. **Geo-tagging** of every new registration and sensitive commodity business place of dealers was done to ensure that there are no bogus business activities.

j. After introduction of E-trip sheet in 2013, there was a seamless entry to the State, without stopping anywhere. All the documents were collected electronically, which became a huge repository of information for both analyses as well as for efficient mobile checking. Random checking of the vehicles through mobiles, who had powers across sectors was introduced, so that there is no evasion. The workforce freed up from the check posts were utilized for more gainful activities. The traders/industrialists got facilitated, as there was no lag time or waiting time for the vehicles.

k. **E-refund** was introduced to reduce human interface of the dealers/contractors with the officers to the extent possible.

16.7.2 GST made easy:

Goods and Services Tax was implemented from 1st July, 2017. Since inauguration of the new system Department has adopted multi-dimensional strategy for bringing efficiency in tax collection. For easy and smooth transition from VAT system to GST system various measures were taken by State Tax Department are as under:

16.7.3 Migration of Dealers: Efforts were made for complete migration of VAT dealers to the new regime. By the timely migration it was ensured that all eligible dealers have adopted the new system and has registered with GST. A total of 83104 dealers have ultimately been migrated to GST.

16.7.4 Outreach Programs for tax payers' awareness: The new tax was a conundrum for tax payers also. For the sake of clarity, regular meetings with different stakeholders i.e. tax payers, advocates and public have been organized in order to create awareness regarding provisions of the new Act and concerning Rules. Apart from these seminars and workshops have been organized at regular intervals for stakeholders. More than 500 workshops and seminars have been organized and around 30,000 stakeholders have been benefitted from these efforts.

16.7.5 **Training of personnel**: Prior to GST, Commercial Tax Departments were dealing merely with goods and not with services. On the contrary, GST requires imposition of tax on goods and services both. Thus, services were a new concept to implement. The GST put forth a new concept of supplies instead of sales. Another major change was allowance of credit of tax paid during interstate transactions. These new concepts altered tax administration drastically. To adapt to these changes knowledge of new law as well as a change in mind set was required. For this, detailed training was required. Officers and Staff working with Department has been imparted elaborate training for flawless implementation of Act and Rules.

16.7.6 **Training GST Mitras**: Uttarakhand is a mountainous State having tough terrains. Due to this peculiarity, approaching people and creating awareness among small tax payers of the State is an arduous task. For overcoming this problem a unique concept of GST Mitra has been devised and so far 1269 GST Mitra have been trained. These GST Mitra are selected on the basis of certain prescribed qualification and after being selected they were imparted training related to registration, returns and other frequently used provisions of GST. This novel concept not only generated employment for educated youth but has also been equally helpful for dealers.

16.7.7 **New Registrations**: There were 57218 new registrations applied and granted under GST in the State. Whereas last year only 15502 new registrations were granted in the comparable period. As a result presently around 1.43 lakh dealers are on record. This clearly shows the effect of efforts undertaken by the Department. Another positive effect of increase in registrations is that this will enhance revenue collections as every registered dealer is likely to pay tax.

16.7.8 **Establishment of CRM base Help Desks**: GST being a new and complicated system, State tax Department has made elaborate arrangements to explain and streamline it for dealers and other stake holders. Towards this purpose regular seminars and workshops with experts as guests, have been organized. Along with this 24X7 helpdesks have been made operational at Rudrapur, Haridwar and headquarters Dehradun. These helpdesks are operated with the help of State Tax Officers directly and other senior officers as back end support.

16.7.9 **Social Media**: GST is still in its evolving stage and therefore frequent amendments and changes are common. For continuous support and quick dissemination of information and changes, twitters handle and a Face-book page of the department was made available in the month of July 2017. These measures helped dealers and stake holders greatly.

16.8 Department of Stamp and Registration

16.8.1 **Public Data Entry (PDE) module** has been introduced at the time of registration of documents and model deeds of different typologies are made available on-line on the Department's website eregistration.uk.gov.in. This is empowering citizens by pushing control out of the bureaucracy, into the community, making the department more customer-driven and meeting the needs of the citizen-customer rather than mainly the needs and requirements of the bureaucracy.

16.8.2 **Digitization of Records**: Records of land registration have been made digitized and made publicly available on-line at no extra cost making it easier for citizens to access public services offered by the department. This has culminated in, a shift from simply administering services, to regularly engaging and empowering citizens, involving them in the design-and, the delivery-of these services. This shift is not just about increasing choice and well-being; it's also about boosting government productivity, with the help to technology and the use of open data.

16.8.3 **Implementation of Geographical Information System (GIS)**: The implementation of Geographical Information System (GIS) and a Cadastral mapping, to map all properties in the cities of the State are under process, this would work as a virtual spatial tool for identifying the location of all properties and would be pivotal in ushering in a transparent system of valuation of properties based on a clearly defined circle rate.

16.9 Department of Water Supply (Jal Sansthan):

16.9.1 **River Bank Filtration**: Bank filtration or bed filtration is a process of obtaining naturally filtrated groundwater from aquifers that are hydraulically connected to river or lake. RBF is a low cost and efficient alternative water treatment for drinking water application. Following are the advantages or River Bank Filtration are as given below:

a. Minimized need for adding chemicals like disinfectants and coagulants to surface water to control pathogens.

b. Decreased costs to the community without increased risk to human health.

c. Elimination of suspended solids, particles, biodegradable compounds, bacteria, viruses and parasites; part elimination of absorbable compounds.

d. Sustainable drinking water production by RBF compared to direct surface water abstraction.
e. Producing constant water in comparison to the ground water well.
f. Less stress in ground water table.
g. Suitable hydro-geological conditions and well yield for RBF in Uttarakhand.
h. Less capital, operational and maintenance cost in comparision to surface water abstraction schemes.
i. Due to limited vertical and horizontal aquifer boundary large diameter wells are suitable for mountain areas.

Uttarakhand Jal Sansthan has taken initiative to maintain source sustainability especially in the hilly areas where sources are susceptible to natural calamity. Under the Project River Bank Filtration (RBF) Technology, a new technology is being adopted under which sub surface water is used to pump out for drinking purpose. In the first phase RBF wells are installed in 05 places i.e. Satpuli, Karanprayag, Gauchar, Rudraprayag & Augustmuni. The RBF wells were taken as pilot project and funed by Department of Science and Technology (DST). Production capacity of wells and population benefitted is as given below:

Table: 16.1

S. No.	Name of Town	Production Capacity (lpm)	Population Benefitted (@135 lpcd)
1.	Srinagar	1000	10500
2.	Karnprayag	450	4800
3.	Augustmuni	320	3400
4.	Satpuli	650	4800
5.	Gaucher	800	6900

Source: Uttarakhand Jal Sansthan, Govt. of Uttarakhand

In 2013, disaster severally affected water supply in the Srinagar town. Earlier installed RBF wells were completely damaged due to flash flood resulting in seer water crises in the area. Under the Uttarakhand Emergency Assistance Project (UEAP) funded by Asian Development Bank (ADB), Srinagar water supply scheme was restored. Under this scheme 07 RBF wells are constructed and details of water production and population benefitted is as given below:

Table: 16.2

S. No.	Name of Town	Production Well No.	Production Capacity (lpm)	Presently Population Benefited (@ 135 lpcd)
1.	Srinagar	1	1150	3067
		2	900	2400
		3	1500	4000
		4	800	2133
		5	800	2133
		6	1000	2667
		7	1000	2667
Total			**7150**	**19067**

Source: Uttarakhand Jal Sansthan, Govt. of Uttarakhand.

From the above details it is quite evident that RBF technology is very useful and well adopted by Uttarakhand Jal Sansthan.

16.9.2 **Water Quality Testing Laboratories:** In order assure quality of water, 26 nos of testing laboratory are functioning in 13 districts of Uttarakhand. These laboratories are monitoring quality of water in 19 parameters as per BIS 10500. One of the laboratory situated in Dehradun has received has received NABL accreditation since 27.03.2017.

16.9.3 **Rain Water Harvesting:** Water is available in two third of the earth but 97% of the water available in the earth is saline and it can't be used for drinking purpose. Therefore, only 3% water is available for human being out of which 2% water is available in the form of Glaciers and Deep Ground Water. Only 1% of water is available which can easily be used by human being. Therefore it is very important to conserve and preserve the available water. Rain water harvesting is one of the cheapest technologies available through roof top rain water harvesting. Salient features of rain water are as given below:

a. Uttarakhand State has are of 53483 Km^2

b. Uttarakhand State receives and average litre rainwater annually.

c. In Uttarakhand State 416.61 billion litres water is required to fulfil water demand of 114 lakh Uttarakhand population at the rate of 100 lpcd. 127.72 Km^2 area is required to collect rain water to feed Uttarakhand population at the rate of 100 lpcd.

From the above facts it is quite evident that conservation of rain water for drinking and recharging purpose can be achieved through roof top rainwater harvesting. In the first phase, rain water harvesting work is proposed in Dehradun for Govt. buildings, an estimate of Rs. 163.47 lakh is sanctioned for rainwater harvesting in 15 nos. of Govt. buildings.

16.9.4 SCADA (Supervisory Control and Data Acquisition) System: Before 2006, these tube wells were maintained by Department operator manually Following are the problems were faced by Department in maintaining the tube wells through Department operator:

a. Operation without dated machinery.
b. No Supervisory Control.
c. No Possibility to integrate Quality control devices.
d. Non Reliable timed water supply.
e. High O&M cost.
f. High frequency of failure.
g. Public grievances.

In order to overcome form above problem Uttarakhand Jal Sansthan decided to adopt SCADA (Supervisory Control and Data Acquisition) system in 2006. Following are the benefits of automation:

a. Safe, reliable & effective operation.
b. Drastic reduction in breakdowns and O&M cost.
c. Assured timely supply has improved the Customer Satisfaction.
d. Improvement in the reliability of the organization.
e. The Operation based on process parameters like discharge, pressure, residual chlorine, tank level is possible.
f. Features like remote communication as made possible.

Presently, Uttarakhand Jal Sansthan is maintaining total 799 nos of tube walls out of which 389 no of tube wells are in rural area and 410 numbers of tube wells are in urban areas. There are annual expenditure of Rs. 270 lakh for maintaining above tube wells through SCADA. Had these tube wells been operated manually there would have been total expenditure of Rs. 5593 lakh/year. Therefore, there is annual virtual saving of Rs. 5323 Lakh.

16.9.5 Solar Dual Hand Pump & Solar Pumping Schemes:

16.9.5.1 Introduction: Uttarakhand Peyjal Nigam has implemented successfully an innovative scheme in Uttarakhand State in which a 1 HP Solar Energy based submersible pumps is installed in a high yielding bore well which already has a hand pump. Water pumped from the system can be stored in an elevated tank and water is provided through tap connections. Each of these schemes can meet the drinking water needs of about 250 persons. The main features of this system are that electric supply in not required, batteries is not required and tap connections can be provided.

16.9.5.2 Scheme Description: The Solar pump based scheme is based on pre fabricated / readymade material and can be installed in a short time span of only 1 – 3 days. A water tank of 5000L capacity is installed from which water is distributed to stand posts. Following provisions are made in the scheme:

a. Supply, Installation, commissioning and testing of solar energy based dual pump (solar pump & hand pump) on existing hand pump deep bore well and solar PV panel with all required accessories.

b. Supply and Installation of hot dip galvanized steel structure on suitable foundation made of RCC strong enough to hold the weight of structure and 5000L HDPE water tank.

c. Supply and Installation of 5000L HDPE water storage tank at 3 meter height on steel structure, laying and fixing of rising main with all fittings including all materials, labour and T&P etc. required for proper completion of works.

d. Supplying, laying and jointing of distribution system.

e. Supply and Installation of two taps stand post.

16.9.5.3 Solar Dual Hand pumps Installed In Uttarakhand State:

Table: 16.3

S. No.	Name of District	No. of Solar dual HP installed	Pump HP	Total installed HP
1.	Dehradun	61	01	61
2.	U.S. Nagar	105	01	105
3.	Nainital	45	01	45
4.	Almora	49	01	49
	Total			**260**

Assuming each Solar Pump running for 6 hours per day

Horse Power saved per day = 260 x 6 = 1560

KW saved per day = 1560 x 0.735 = 1146.60

Units of Electricity Saved per day = 1147

Units of Electricity Saved per month = 1147 x 30 = 34,410

Units of Electricity Saved per year = 34410 x 12=4,12,920

Cost of Electricity Saved per year (Rs.)=412920x4.00= 16,51,680

Apart from solar dual hand pumps, solar pumping schemes are also installed in Uttarakhand state description of which is as under:

Table: 16.4

S. No.	Name of District	No. of Solar pumping schemes installed	Pump HP	Total installed HP
1.	Dehradun	01	05	05
2.	New Tehri	05	12.5 HP – 01 No. 05 HP – 04 No.	32.5
3.	Pithoragarh	05	03	15
4.	Chamoli	02	02	04
5.	Pauri	01	03	03
	Total			59.50

Assuming each Scheme running for 06 hours per day
Horse Power saved per day = 59.5x 6 = 357
KW saved per day = 357 x 0.735 = 262.395
Units of Electricity Saved per day = 262
Units of Electricity Saved per month = 262 x 30 = 7,860
Units of Electricity Saved per year = 7860 x 12 =94,320
Cost of Electricity Saved per year = 94320 x Rs 4.00 =Rs 377280
Hence Cost of Electricity saved per year in Uttarakhand by Solar Dual HP and Solar Pumping Schemes=16,51,680+3,77,280=20,28,960.00

16.10 Department of Tourism:

16.10.1 **Photometric registration of pilgrims arriving at Char Dham and Hemkund Sahib**: After the disaster in June 2013, the State government has ensured that photometric registration is done for all pilgrims travelling to Chardham and Hemkund Sahib. As a further addition to this UTDB has developed a Mobile App. Platform wherein tourist and UTDB can have two-way communication with the tourists visiting Uttarakhand. UTDB can send any SOS messages to the tourists depending upon their location and tourists can also communicate back with UTDB. This has ensured smooth delivery of services to the tourists visiting the State.

16.10.2 **Home stay Promotion Subsidy (Deendayal Upadhayay Home Stay Development Scheme)**:- Capital and interest Subsidy on the loan from banks, is provided to catalyze establishment of home stays especially in the remote villages of Uttarakhand. The same is also provided for renovation of the old houses. Under this scheme, common infrastructure in the villages having cluster of home stays.

This provides self-employment and helps enhance the rural tourism experience for the discerning travellers. This is also helping in reducing migration in the remote villages and creating awareness about the culture and traditions of Uttarakhand.

UTDB has also created online platform for home-stays. This allows the home-stay owners and tourists to interact with each other in an online platform. This has improved service delivery.

16.10.3 **Travel and Tourism Registration and Renewal is Online now:** The process of registration or renewing of any Hotel, Motel, Resort, Guest House, Travel agency, Tour Operators, Restaurant, Beer Bars, Food, Court, Ropeway, Adventure Tour operations etc. have now been made online. This saves valuable time and money of the people involved in this profession. This also ensures that all the related papers can be accessed online anytime by the department.

16.10.4 **Measures for Enhancing Community participation, livelihood promotion and capacity building:** With the objective of "environmentally and culturally sustainable and socially inclusive tourism development in State of Uttarakhand", NGO has been hired for community participation, livelihood promotion and capacity building in 71 villages spread across 12 districts in the State. The exercise involves sensitizing and motivating local communities and propagating various State's tourism development scheme (Gramin Paryatan Uthan Yojana, Home stay Registration etc.) among local masses.

41 beneficiary villages are planned to be further extended by NGO, selection of which is under process.

16.10.5 **Dedicated projects for Environment Conservation:** Dedicated projects have been carried out by UTDB for Environment Conservation like the Aeration and Bio manipulation of Naukuchiyatal Lake wherein the Dissolved oxygen levels of the lake have been improved through aeration and lake ecology has been restored. This way UTDB has been able to revive the deteriorating lake and bring it back on the tourist map of Uttarakhand.

16.10.6 **100% online booking for accommodation managed by GMVN and KMVN:** The State Tourism Department has got all accommodation managed by GMVN and KMVN to an online platform to ease the process of booking and planning vacations in Uttarakhand.

This has helped to gather more occupancy since the facility works like any other online hotel booking site.

16.10.7 **Theme based tourism circuit development**: The State Tourism Department with the help of Ministry Of Tourism, govt Of India have been developing Theme Based Tourism Circuits in the State to enhance Tourism and to create more direct and indirect employment opportunities for the youths in Uttarakhand. Some of the projects being developed are as follows:

Table: 16.5 Projects under Swadesh Darshan Scheme

S. No.	Project Name	Sanctioning Year	Sanctioned Amount
1.	Integrated Development of Eco Tourism Adventures Sports Associated Tourism Infrastructure for Development of Tehri Lake and Surrounding	2015-16	8037.34
2.	Integrated Development of Heritage Circuit in Kumaon Region Katarmal-Jageshwar-Baijnath-Devidhura	2016-17	8193.71

Table: 16.6 Projects under Prasad Scheme

S. No.	Project Name	Sanctioning Year	Sanctioned Amount
1.	Integrated Development of Kedarnath under the Piligrimage Rejuvenation and Spiritual Augmentation Drive (PRASAD) Scheme	2015-16	3478.48
2.	Development of Pilgrimage Facilitation in Badrinath ji Dham under the PRASAD scheme	2018-19	3923.64

16.11 Department of Animal Husbandry:

Artificial Insemination: The Sexed Semen straws (Deep Frozen Semen Straws of Elite bulls having 'X' Chromosome bearing Sperms only) were imported and distributed for Artificial Insemination in Cows and the results are very encouraging as 95% female calves born at Cattle Breeding Farm, Bhararisain (Chamoli Garhwal).

16.12 Uttarakhand Transport Corporation:

16.12.1 **Online Reservation and Ticket booking**: Uttarakhand Transport Corporation has adopted Online Ticket booking from 2012 and this scheme have impacted on improvements in service delivery, efficiency and cost reduction, also increasing income.

16.12.2 **Hand Held device for Ticketing**: For improved service delivery, efficiency and zero error Uttarakhand Transport Corporation have adopted hand held devices for on the spot tickets.

16.12.3 **Computerization of different services**: In last five years Computerization of different services of the department has been implemented like Duty slip generation, Driver/ Conductor duty allotment, Pay bill generation, Cash Deposit, In-Out on Bus Stations, Maintenance management, Diesel issue, Store management etc.

16.13 Rural Development:

16.13.1 MGNREGA Call Centre: The MGNREGA Toll free call centre is working since 1 June, 2017 for all scheme related assistance and to register grievances.

16.13.2 Use of New Road Technologies in PMGSY: Keeping in view the unavailability of local construction material and limited working new technologies like RRB-81, CRMB and Emulsion etc. are also being used for construction of road work. Apart from this, the use of Nano Technology and Waste Plastics in construction of the roads has been included in new DPR.

16.13.3 Community contracting for maintenance of roads in PMGSY: Under Community Contracting, maintenance of roads has been successfully initiated by Women Self Help Groups (Mahila Mangal Dal). Till now 09 roads with 57.40 km length is being maintained by these SHGs. This innovative experiment has been initiated first time in Uttarakhand across the country.

16.13.4 Mera Gaon Meri Sadak Scheme: In order to provide rural connectivity (jeepable) to the villages Mera Gaon Meri Sarak Scheme has been introduced in the State. Under this scheme unconnected rural villages has been connected with main road head. With this, villager has provided market for their agricultural produce along with local transportation.

16.13.5 Gram Shree Award Scheme: In each development block under the Gramshree Award Scheme, the best 03 Gram Panchayats were selected for their work under infrastructure development (construction of public assets, electrification, drinking water, child power, malnutrition, immunization, sex ratio, violence against women, construction of personal toilets and bonded child labour etc.). The best three Gram Panchayats performing excellent work with transparency and accountability in the concern areas were awarded with First, Second and Third prize with Rs3.00 lakhs, Rs 2.00 lakhs and Rs 1.00 lakhs respectively.

16.13.6 Indira Amma Canteen: In order to provide nutritious and affordable food to common and needy sections, 45 Indira Amma Canteen has been established in all the districts of Uttarakhand. The canteens were operated by Self Help Groups.

16.14 Public Works Department: Following innovative works have been carried out by the department.

16.14.1 Outsourcing of Manpower: Work force employed in maintenance work was restructured and most of the maintenance works including machines are now outsourced reducing departmental liability on unproductive idle periods. The purchase of vehicle for departmental inspection has also been stopped resulting in reducing in high capital out go and nil maintenance cost.

16.14.2 Establishment of departmental heads at district level: Circles at every District Headquarter has been established to have good coordination with district administration, ease of access to public and increased monitoring.

16.14.3 Online Tendering: Use of e-tendering in department through www.uktenders.gov.in has enhanced transparency and reduced the chances of human errors in the process.

16.14.4 Online payment: Online payments though treasuries to reduce human error and introduce more transparency into system.

16.14.5 Quality check inspections: At present in house quality checks through CE and SE for designated works is in place. In addition to this third party quality checks are done for all NH, ADB and World Bank funded projects. In some big projects, supervision consultants for specific jobs are also being employed for improvement in delivery of service.

16.14.6 Proactive Information through Right to information: More and more information is being displayed through PWD portal for public use.

16.15 Department of Technical Education:

16.15.1 Establishment of E-learning Centres: A State of art E-learning centres are established in 14 Polytechnic institution of the State, where in students of polytechnics are availing the interactive learning from subject experts as well as industry experts. The students of Polytechnics are feeling more confident through this innovative tool of learning. This is a cost effective method of learning as one subject/industry expert at one E-learning centre's is delivering the lecture to 14 different locations of institution, also student of different locations of Polytechnic are interacting with the expert. Using this innovative method in our technical institutions has the potential to improve education method, but also to empower the students.

16.15.2 Virtual Learning Resources: To perform more efficient experiments in engineering laboratory a new software tool "Virtual Learning Resources" is made available to few Polytechnic Institutions of the State. This is a cost effective learning method/platform of practical experiments as no physical setup of components/tools/equipment are required. This will give the boost in getting the employment to the students in industries of technology.

For capacity building and preparing examinations by the students of Polytechnic Institutions, mobile app are being used as an online tool.

16.15.3 Establishment of District Training and Placement cell. The basic objective of Polytechnics is to create skilled youth, which may fulfil the industrial demand as well as community needs. In the last 5 years many steps have been taken in this regard. In each district training placement cell have been introduced. In ach institute, industry-institute cell is also established which is responsible to find out the industrial demand and synchronizing the institute with industry. The curriculum of different discipline is also mentioned as per the industries and is in the process of modification as per the NSQF. The teachers are also upgraded by providing them and facilitating them training in new technologies.

16.16 Department of Agriculture

16.16.1 Expansion of Organic Farming:-Agriculture department with the help of Organic commodity board of the State, continuously engage in the expansion and saturation of organic area. By this farmers get good price for their organic produce. For achieving this goal Pramprагat Krishi Vikas Yojana has been implemented in the State. At present under organic certification 22565 hectare area and 44265 farmers covered.

16.16.2 Establishment of Farm machinery Bank at each Naya Panchayat level- Assistance provided to establish a Farm machinery bank by farmers group. In this Agriculture implements as per the requirement of other farmers provided on rent basis. It helps to generate the extra income of farmers group and also others farmers able to utilize the benefit of agriculture machinery. Subsidy provide under the Sub Mission on Agriculture Mechanization scheme and State sector scheme.

16.16.3 Model Agriculture Village:-For Development of rain fed agriculture area **Integrated Model Agriculture Village (IMA Village) Programme** implemented in the State. Scheme based on Cluster based farming. In this one Village at each Block will be selected and developed as a model village, in which all the agriculture and allied sector activities are conducted. Objective of this programme is to develop a village as a model of agriculture to motivate other village people.

16.17 Department of Fisheries: A total of four new DDO's & two regional offices are created in the department for ensuring speedy & time bound performances with easy delivery of services. It is giving emphasize to transfer the subsidies to beneficiaries through DBT module. Development of departmental DBT portal is also on progress for ensuring and monitoring DBT works. Easy delivery services Department is focusing & giving emphasize to cooperatives, societies, SHGs, WHGs, etc to carry out the aquaculture activities to reduce subsidy cost as these working bodies will mostly work on bank loan & on their own funds. Efforts are being made to extend to circle of non budgetary funds through various schemes/institutions to carry out the aquaculture activates in the State.

16.18 Excise Department: Excise Department is using online permit generation system by which Bar Licensee can deposit his fee through online and can generate permit online. The Excise Department has simplifies the rules for Bar license, Bottling plant and vinery etc to attract the investor in State and also doing work in ease of doing business.

16.19 Department of Dairy development: For transparent working in milk societies and ensuring fair prices to milk producers, Approximately 1200 data processing milk collection units has been established and 519DPMCU's are proposed to be establish in milk cooperative societies. These machines are used for weighing and quality testing of milk, which was earlier done manually. After the establishment of DPMCU's working at milk society becomes very transparent and faith of milk producers increases towards milk societies.

To increase the outreach of AANCHAL milk and milk products, department has started door to door milk and milk product delivery system through movable milk vending machines and milk vending e-rickshaws.

16.20 Irrigation Department:

16.20.1 Micro Irrigation System: In the last five years, Irrigation Department has improvised in the field of latest innovative technologies such as micro irrigation system e.g. drip & sprinkler irrigation system and Solar energizing of existing and official buildings.

16.20.2 SCADA: Supervisory Control and Data Acquisition (SCADA) and Uttarakhand River Morphological Information System (URMIS) is also likely to be introduced for better functioning and Up-gradation of forecast mechanism as MIS tool.Further, conservation and rejuvenation of traditional water bodies such as lakes and ponds was also carried out by the department and Action Plan (DPR) for rejuvenation for rivers Rispana, Bindal&Kosi is under preparation. Apart from these activities,

16.21 Department of Employment and Skill Development:

a. Under the ambit of NCVT, training courses are permitted to be run in maximum three shifts in an Institute in any affiliated trade with availability of proper instructor and tool kit for all trainees in all shifts. In 2013-14, Government via a cabinet decision ordered dated allowed the functioning of third shift under self financing mode creating the upper fee limit of Rs 10000/ annum under the scheme. By that, seating capacity of ITIs was dilated by about 1000 numbers without any new posts creation or expenditure of any additional fund. All aspirants' trainees of some popular trade with higher employability who were forced to take admission in private ITIs at a considerably higher fee stood a better chance of admission at a fee rate which was still lower that private ITIs. The details of trainees under the scheme are as follows:

Table: 16.7

Sl. No.	Name of GITI	Trades	Addl. Seats enhanced
1.	Tanakpur	Fitter, Electrician	42
2.	Haldwani (Boys)	Fitter, Electrician, Machinist	58
3.	Pithoragarh	Mechanic Motor Vehicle	21
4.	Kashipur (Boys)	Fitter, Electrician	42
5.	Dineshpur	Fitter, Electrician	42
6.	Haridwar	Fitter, Electrician	42
7.	Rudraprayag	Fitter,Electrician	42
8.	Chamba	Fitter, Electrician	42
9.	Vikashnagar	Fitter, Electrician	42
10.	Dehradun (Boys)	Fitter, Electrician, Mechanic Motor Vehicle	105
11.	Rajpur Road Gujrara (D.Dun)	Fitter, Electrician, Mechanic Motor Vehicle	63
12.	Saidmahadev	Fitter, Mechanic, Motor Vehicle, Draftsman Civil	63
		Total	604

About 45 instructors were also engaged through this self finance mode third shift plan in different ITIs without any additional expenditure burden on the State Government.

b. Permission for usage of infrastructural facilities of different Government ITIs by different service providers registered in UKSDM has been granted for optimal utilization of institute machinery and prompt & efficient training service delivery. The service provider is also supposed to pay 10 % of its total remuneration to the concerned institute in lieu of the expenses in electricity or furniture etc which is added revenue for the department.

c. Training in some non-conventional upcoming sectors like heavy earth moving machinery, automobiles, automotive body & paint repair, soil testing etc where employability yield is comparatively higher was started with the active help of the renowned private sector company in that field. Examples are as follows:

Table: 16.8

S. No.	ITI	New Sector	Private Sector involved	Remarks
1	Dehradun	Automobile	Volvo Ltd.	About 90 Lac machinery donated
2	Haldwani	Automotive body & paint repair	Toyota Ltd.	About 40 Lac machinery donated
3	Rajpur Road	Automobile	Hundai Ltd.	About 10 Lac machinery donated
4	Dehradun	Automotives	Maruti Ltd.	About 5 Lac machinery donated
5	Haldwani	Automotives	Maruti Ltd.	About 1.5 Lac tools donated and advancement of workshop in process
6	Rajpur Road	Heavy earth Moving	Escorts Ltd.	Complete support
7	Kotdwar	Electronics	BEL Ltd.	Active support
8	Pantnagar	Soil Testing	Agricultural	New course
9	Dehradun, Haldwani	Plumbing	Jaguar Ltd.	Help in Renovation of present workshop

d. Some other new initiatives like regular industrial visits by trainees undergoing training in different ITIs to different industrial houses, on the job training, increases in apprentice enrolment, dual mode training have bolstered the confidence level of the trainees but also increased their probability of direct employment with higher industrial experience and exposure. Details are as follows:

Table: 16.9

S.No.	Company	Trainees Benefited
1	M/S Tata Motors Ltd. Pantnagar	80
2	M/S Mahindra and Mahindra Ltd. Haridwar	50
3	M/S Bhagwati Products Ltd. Pantnagar	70
4	M/S Flex Food Ltd. Dehradun	10
5	M/S India Glyclos Ltd. Dehradun	35
6	M/S Bajaj Auto Ltd. Pantnagar	10
7	M/S ITC Limited, Food Unit, Ranipur, Haridwar	50
8	BRIDCUL	03
9	M/S Century Pulp And Paper, Lalkuan	10
10	M/S Jaguar & Company Pvt.Ltd	14

11	M/S Sarla Industries Bhimtal	06
12	M/S Honey Well Ltd. Dehradun	25
13	M/S MIRC Electronics Ltd.(ONIDA) Roorkee	40

16.22 Biometric attendance system in all State Government Departments:

The Uttarakhand government has been implemented biometric attendance system in its offices. All employees and officials will be required to mark their arrival and departure time in the Biometric Attendance System machine without any exception. Adequate number of machines has been installed to avoid long queue and inconvenience during office opening time. The objective of biometric attendance system is to improve the work efficiency of employees. It will bring more seriousness and timeliness among the government employees.

16.23 Department of Revenue:

16.23.1 **E-District**: District e-Governance Society was formed in the district and tehsil headquarters of the State as per the directions of the State government under the e-Governance scheme run by the Government of India, in order to facilitate the simplification of the certificates and services issued by the Revenue Department in the districts and tehsils, The process of the provision of timely availability of the following certificates and services to the general public by the Revenue Department is being implemented:-

Table: 16.10

S. No.	Name of the Service/ Certificate	Issuing Authority	Time for service
1	Caste Certificate	Tehsildar	15 Days
2	Domicile/Residence certificate	Sub Divisional Magistrate	15 Days
3	Incumbency certificate	Sub Divisional Magistrate	10 Days
4	Character Certificate for contractors	Designate Officer nominated by the District Magistrate	10 Days
5	Income Certificate	Naib Tehsildar/Tehsildar	15 Days
6	Family membership certificate	Sub Divisional Magistrate	15 Days
7	Character Certificate for employment	Sub Divisional Magistrate	10 Days
8	Freedom Fighter Dependent Certificate	Designate Officer nominated by the District Magistrate	10 Days

16.23.2 **Common Service Center (CSC)**: All the Districts have started Common Service Centers at various suitable places. Under this programme/service all the certificates which are issued by the revenue department are being issued within the Time limit. This e-certificate service has increased the efficiency and at the same time the public has been benefited at large. Similarly the land records of the State were computerised under the CLR project. At present all the Tehsils are issuing computerised Right of Land Record (RoR).

16.24 Department of Horticulture & Food Processing:

16.24.1 Cluster Approach:- For holistic development of horticulture sector duly ensuring forward and backward linkages by adopting cluster approach, covering production, post-harvest management, processing and marketing with the active participation of all the stake-holders. Department identified total 1050 clusters have been identified of various horticulture crops covering 6563 villages which includes 384 for fruits, 437 for vegetables, 179 for spices and 50 for flowers with 27564 ha area and target covering area 50467 ha up to year 2020.

16.24.2 Organic Farming:- Department of Horticulture to promote organic farming through establishment of vermin compost unit and High-density polyethylene (HDPE) vermin bed. From 2003-04 to 2016-17, 4068 vermi compost units and 1245 HDPE vermi bed have been established under HMNEH.

16.24.3 Micro Irrigation:- Department is implementing Pradhan Mantri Krishi Sinchai Yojana (PMKSY) Per Drop More Crop component under horticulture crops. Department implementing this scheme since 2011-12 to 2017-18 increase the area under improved method of irrigation to provide stimulus to Horticulture & Agricultural growth and covering total 11431 ha area under Drip & Sprinkler Irrigation by benefiting 18269 farmers.

16.24.4 Cold Chain Project:- 18 cold chain projects have been established in the State with the help of Ministry of Food Processing, Government of India.

16.24.5 Mega Food Parks:- 02 Mega Food Parks (Patanjali Mega Food Park, Haridwar & Himalayan Mega Food Park, US Nagar) have been established in the State with the help of Ministry of Food Processing, Government of India.

16.24.6 Horticulture Based Food Processing Units:- 53 horticulture based food processing units have been established in the State under Horticulture Mission for North East and Himalayan States (HMNEH).Increase of Processing capacity of horticulture product 1.50 % to 10% with the help of above projects.

16.25 Urban Development Department (UDD): Innovations introduced by Department/agencies of State Government in the last five years are.

16.25.1 E-Governance: It is the use of technology to enhance the access to and delivery of government services and information to public (benefit citizens, and employees). E-government can support more streamlined and responsive service, wider public participation, and more cost-effective business practices at every level of government. In the State under AMRUT, E-Governance reform will cover registration of birth/death/ Marriage, Water & Severage Charges, Grievance Redressed, Property Tax, Issuance of licenses, Road cutting Permission, Advertisement tax, Building Permission, Mutations components.

a. Presently, online Building Permission service is initiated in each District Development Authority and currently this service is functional in MDDA, SADA and HRDA. Total 3434 applications received till date, out of which 450 in progress 2293 approved and 691 applications rejected. This service helps people to access service through single window system.

b. E-Nagar sewa portal for urban local Bodies has been developed and is under trial phase. After backlog entry of property tax and all master data of ULBs has uploaded on portal report of digital transaction on monthly or yearly basis can be generated. This service not only enhances the collection of revenue by property tax but also the coverage of the property will also be increased. Implementation of both the services will strongly impact in service delivery, efficiency and cost reduction.

16.25.2 **Cadre linking Training**: To enhance and upgrade the knowledge of govt. dept. employs and consultants for the implementation of schemes and policies, MOU is signed with ATI (Late Shri R.K. Tolia Administrative Training Institute) Nainital under capacity building programme for all urban mission. It is targeted that total 630 no. of functionaries will be trained up to Year 2021 till now 467 no. of Functionaries are trained.

16.25.3 **Publication of annual financial statements on website**: Many ULBs are publishing their annual financial statement and balance sheet on the website which helps in transparency and screening of optimum utilization of funds under information of officials and pubic.

16.25.4 **Introduction of Energy Efficiency Projects**: For Streetlights: Roorkee has replaced 100%, Haridwar 90% of Streetlights with LED on its own. Dehradun has undergone agreement with EESL & is under implementing stage; Haldwani 20% replaced Streetlights with LED on its own.

In totality, on 144454 sodium lights were to be replaced, out of which 85625 sodium lights have been replaced with the LED lights till now. The process or replacing sodium with LED lights is in process. Conversation of Sodium lights to LED lights have a solid impact on reduction of energy consumption and also reduces the energy bills which leads to saving in both.

EESL has started Energy Audit for four Cities namely Dehradun, Haridwar, Roorkee & Kashipur in first Phase. Its help to assess those pumps which are getting old and consume more energy will replaced by new technology energy efficiency based pumps.

16.25.5 **Adoption of Model Building By-Laws**: Model Building bylaws 2016 are adopted by State Town and Country Planning Dept. Building bylaws enforced to construct a structure and instalment of infrastructure services to enhance the energy efficiency by more ventilated and orientation of structure. Components covered under Model Building Byelaws reforms are:

1. Segregated Sanitations facilities for visitors in public buildings.
2. High-rise building.
3. Structural Safety.
4. Differently abled , elderly and children.
5. Rainwater Harvesting.
6. Green Building and sustainability provisions.
7. Green Building and sustainability provisions.
8. Water re-use and recycling.
9. Rooftop solar energy installation.
10. Installation of solar assisted water heating systems.
11. Sustainable waste management.
12. Green rating systems.
13. Streamlining of Building plan approvals, single window system with online BP approvals to be given in 30 days by obtaining all the clearances.
14. Risk based classification of building proposals.
15. Climate resilient construction integration of environmental clearance with sanction.

16.25.6 **Credit Rating**: Credit rating has been done for Haridwar, Roorkee, Kashipur, Rudrapur, Haldwani and Nainital towns in the State. Credit rating describes whether Municipal Bodies are financially sound or not. Dehradun has BBB rating and rest Haridwar, Roorkee, Kashipur, Rudrapur, Haldwani and Nainital has BB rating. This will leads to impact on provide better service and delivery also strengthen the Department financially.

16.25.7 **Property Tax Rules**: "Uttarakhand (Uttar Pradesh Municipal Corporation (Property Tax) Rules 2000 (Adaptation and Transfer Order, 2002) Adaptation and Transfer order, 2007 (Amended) Rules, 2016 dated October 25, 2016 has been issued which will be implemented in all the Municipal Corporation in the initial stage. This rule not only recovers the tax from the property but also recovers the tax from vacant lands and plots. With the implementation of this rule, it has become easy to calculate the property tax, which encourages the residence to deposit their tax, and hence there is a increase in the collection in the revenue. In FY 2016-17 the collection from the property tax in Nagar Nigams (Municipal Corporations) was Rs. 29.57 Cr. which was increased to Rs. 41.88 Cr in FY 2017-18.

16.25.8 **Advertisement permit and Determination of tax on advertisement and recovery Rules:-** *Advertisement permit and Determination of tax on advertisement and recovery Rule, 2015 dated* 16th February 2016 has been notified and promulgated for Nagar Nigams in initial phase. Under the provision of this rule, the municipal corporations, in consultation with other department (PWD, Traffic Department, District Administration, and Development Authorities) can permit to put up the advertisement board of permitted size on the suitable places, tree guards, traffic rotary islands, bus stands to the selected agency. After the implementation of the rules, Nagar Nigams were able to collect the revenue of Rs. 3.65 Cr in FY 2016-17 and Rs. 5.38 Cr in FY 2017-18.

16.25.9 **Street vendors Rules**:-Uttarakhand Street vendors (Protection of livelihood and Regulation of Street Vending) Rules 2016 made for protecting the livelihood of vendors and regulation of vending activities by declaring the area of vending zones and registration of vendors. The benefit of this rule that there will be the demarcated vending zones places or market. This will prohibit any person except that holding vending license to occupy any space in public space or open land for vending activity of goods and services. With the implementation of this rule, the Nagar Palika will be able to generate the revenue, as fee for registration and monthly fee from the vendors carrying out the activity also the vendor will be secured to do the vending activity in the allotted space without the fear of getting evicted.

16.25.10 **Rules to eliminate Slums**: The Uttarakhand Reforms, Regularization, Rehabilitation, Resettlement and prevention of Encroachment of the Slums located in Urban Local Bodies of the State Act-2016, Dated August 10, 2016. Prohibits and penalize any person from settling in the slums after March 11, 2016. With the promulgation of this rule will prohibit the new settlement of slums in the urban area. Also the municipalities and corporation will be able to formulate the schemes for the elimination of poverty and slums.

16.25.11 **Solid Waste Management action plan**: Urban Municipal Solid Waste Management action plan for State of Uttarakhand has been prepared. The SWM action plan is designed to rapidly transform SWM sector functions, operation and implementing institution under the plan by 2021 the SWM system will provide a reliable sustainable house to house municipal waste collection service to every waste generator in the State, achieve a recycle efficiency, ensure that all the residual waste is transport and disposed off in environmentally safe and in socially responsible manner.

16.26 Mining Department:

16.26.1 **Online Processing of day to day businesses:** Department owns a website along with various update department information this website has a direct link to the e-transit pass web application of the department. All relevant acts, rules, policies and G.Os has been uploaded on website. The website is also being used to announce all the steps from advertisement of e-tender cum e-auction of mining lots up to their respective results.

16.26.2 **E-transit pass and Two way SMS system:** To bring transparency on end to end mineral movement, accountability of each stake holders, regulate the production; e-transit pass has been designed to simplify the process of issuance of transit pass and monitor them effectively using it tools and Android base mobile application '**Mining Guard**' and "**Two way SMS system**" to check the authenticity of e-pass and put it into public domain.

16.27 Department of Social Welfare: Innovations introduced by Social Welfare Department are as follows:

a. The department is running pension schemes and scholarship scheme on line.
b. Porting of data of scholarship scheme on the National Portal.
c. Aimed to port pension scheme on National Portal as soon as possible.
d. Number or pension schemes started in the State like, Baunа pension, Teelu Rauteli pension, Kisan Pension, Pension to Parityakta, unmarried women above 40 years of age and also for mentally retarded.
e. Post metric scholarship to economically backward classes (general category).
f. Appointment of Superintendant in all government SC hostels being run by the department.
g. Adarsh Awasiya Vidhyalaya for both boys and girls under "Shri Surendra Rakesh Rajkiya Awasiya Adarsh Vidhyalaya" scheme for Class 1 to 12 on CBSC pattern. Presently, class 6 to 10 is running.
h. Action being taken to execute all schemes of the department on line.
i. Physical verification and social audit of beneficiaries of scholarship and pension schemes for fool proof execution and transparency.

j. Organising camps for distribution of artificial limbs and hearing aids to physically handicapped persons and Old persons under **Vayo Shree Schemes.**

16.28 Department of Sports:

a. State has constructed its first International State of art Rajeev Gandhi International Cricket Stadium worth Rs 240 Cr at Dehradun which has been approved by ICC for all formats of Cricket. In the mount of June, 2018, Stadium has hosted 3 T-20 matches between Afghanistan and Bangladesh cricket teams organized by Afghanistan Cricket Board. The Stadium has been transferred under PPP model to a company for operation and maintenance through bidding procedure that is going to save Rs. 3.72 Cr of State budget amount annually. The Concessionaire will share the 7.5% of the gross revenue with the State Govt. along with the upfront amount of Rs 4 Cr. The stadium and its facilities will be used for sporting activities, which shall not be less than 75% of total activities by the O&M partner. Meanwhile State Govt. shall have the shield of 30 days in a year for the sporting activities to be proposed and conducted by Govt. of Uttarakhand, which will be 30 more days in the year of 38^{th} National games in Uttarakhand.

b. State organised first Khel Mahakhumb in 2017, where more than 3.5 lakhs of children participated in various games at various levels. The aim of khel Mahakumbh is participation of children and youths starting from the very basic level of village i.e. Nyay Panchayat to the apex level i.e. State level competition. The games selected for Khel Mahakhumb are in line with the games of Khelo India Scheme. The price money to the winning players is also in accordance with khelo India parameters. On the basic of the popularity it gained and participation of children, State has identified Khel Mahakumbh as a regular event to be conducted every year.

c. The department successfully organised and athletic event of 800 meter in February, 2018 for under-17 boys and girls selected from all over the State. The department took the responsibility to collect funding through CSR for distribution of prizes to the winning players of each block of the State. As an initiative 95 Scooty for boys and 95 for girls were distributed to the winners in the event along with 95 bicycles as consolation prizes.

16.29 Department of Cooperative Societies:

16.29.1 **Computerization of banks/Societies**: All Cooperative Banks have been computerized and working on Core Banking Solution (CBS) platform. Next step is the computerization of primary agricultural credit societies with the help of central government assistance through NABARD.

16.29.2 **Membership Drive:** A Toll free number 9759500500 was introduced to increase the membership of MPACS through missed call. Total 58252 members were made under this scheme.

16.29.3 **Mukyamantri E-Rickshaw Kalyan Yojna:** This scheme was launched on 8th march 2018 for employment generation. Under this scheme cooperative bank are providing loans at 9 percent rate of interest to unemployed youths for purchasing e-rickshaw.

16.29.4 **Women Branch in Cooperative Banks:** To provide unhesitant banking facilities to women in the state cooperative banks have opened mahila shakha (women branch) in all 13 districts. In these banks woman staff are deputed.

16.29.5 **Mission of complete transformation of rural agricultural and allied sector through cooperative:** For filling the gap of financial/ technical/infrastructural inputs, three a tier structure of sheep and goat and wool cooperative federation, dairy cooperative, sericulture and fisheries has been proposed to be financed through National Cooperative Development Cooperation (NCDC) New Delhi. An estimated project of rupees 1000 core has been proposed for this.

Providing infrastructural facilities, digitization of PACS, cooperative farming, developing points of sell for marketing produce of the farmers, marketing agriculture produce of the farmers, hotel, motel, tourist destinations are the focus area under which projects are being made and estimated Rs.1400 core has been proposed under the NCDC scheme for this.

Topic Note No. 17

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

The State has undertaken several initiatives and policy measures to foster a culture of innovation and entrepreneurship. Through various executive orders, we are trying to create an environment that is truly conducive to innovation. We are actively learning from other leading Eco-system. Various spectrums of new progress and opportunities have been designed for the public by the State across various sectors by involving the academician, Industry groups, NGO's, Investors, etc. Efforts have been made to bring innovations in sectors like Fisheries, Agriculture, and Rural Development etc. An illustration of the department wise innovations done in the past years are as follows:-

17.1 Department of Industry:

17.1.1 Start up Policy-2018: Uttarakhand Govt. has entered into an MoU with Invest India which is set up as a joint venture between the Department of Industrial Policy and Promotion, Ministry of Commerce and Industry, Government of India, the State Govt. and the industry association for the better implementation of the policy and also to build and develop a successful start up ecosystem in the state. New Start up Policy-2018 of the State has been notified by the State Govt. Fiscal incentives under Start up Policy-2018 are as follows:

a. Rs 10000 to Rs 15000 Monthly allowance to new Start up.
b. Upto Rs 5 lakh rupees grant for product development.
c. Upto Rs 7.50 lakh grant for product marketing.
d. Concession for GST and Stamp duty.
e. Concession for inspection and income tax.
f. Special provision for SC, ST and Women.
g. Rs 1 lakh to Rs 5 lakh reimbursement for patent.
h. Upto Rs 1 crore grant for fixed capital investment to incubator.
i. Upto Rs 2 crore grant under matching grant.
j. Rs 2 lakh per year in the form of running cost.

17.1.2 The impact of the Start-up Policy: 60 new start ups has been recognized in the state and 500 new start ups will be identified in the state till 2020.

17.2 Department of State Tax:

17.2.1 GST MITRAS: As Uttarakhand is mountainous state having tough terrains. Approaching people and creating awareness in small tax payers of State is arduous task. To overcome this problem a unique concept of GST Mitra has been conceptualized to facilitate tax payers.

GST Mitra is entirely a new and unique innovative concept of Uttarakhand. Selected educated and unemployed youths were trained in certain online modalities of GST such as applying for new registrations, filing of returns, making payments etc. GST Mitras belonging to different districts of the states were trained and are made ready to facilitate taxpayers in their respective districts regarding GST. The Government and Department is looking forward that this step would be of great help for small taxpayers in particular. The state Tax department has trained 1269 GST Mitras and a certificate of successful training was also given to each of them. This novel concept not only generated employment for educated youth but has also equally benefited the tax payers.

17.3 Urban Development Department:

17.3.1 Uttarakhand Urban Local Bodies reform incentive fund: State government has introduced the scheme of incentive (Uttarakhand Urban Local Bodies reform incentive fund) for the ULBs to improve the delivery of services under Uttarakhand Urban Local bodies. The aim of this scheme is to encourage ULB's to provide clean and beautiful environment in the ULB's area, for which ULB's will be provided with an incentive as award for every year for proper solid waste management.

In year 2016-17, Nagar palika parishad Munikireti was awarded with the Prizes of Rupees 10 lakhs and in year 2017-18, Nagar Palika Parishad Chamoli-Gopeshwar, Joshimath, Herbertpur were awarded with the Prizes of Rupees 10 lakhs each for their contribution and work in the field of Solid Waste Management. The impact of the scheme can be determined by the fact that in year 2016-17 only one ULB was qualified for the award and in year 2017-18. Three more ULBs made the contribution within their limits in field of better waste management. To process waste, ULBs have installed the compactors to make the bundle of solid waste and have also started generating compost, which will be sold in the market. NPP Muni-ki-Reti has sold compost worth Rs. 25,000/- and plastic bundles of Rs. 5,00,000/-.

17.4 Department of Water Supply (Jal Sansthan):

17.4.1 Water Bonus for Chal-Khal Construction: In order to achieve sustainability of water source it is decided to rejuvenate old Chal-Khal and construction of new Chal-Khal. Govt. Of Uttarakhand has decided to achieve above target by involving NGO's, Gram Panchayat, Van Panchayat and Individual Households. In this Programme construction and development of Chal-Khal is proposed through dovetailing for Govt. Funding. Water bonus is also proposed for water collected in Chal-Khal constructed/developed by individual households.

17.5 Public Work Department: **There is an additional 0.3 to 0.5 marks weightage given in Annual Confidential Report format (ACR) as an incentive for innovative works which shall motivate the officers undertaking such works.**

17.6 Department of Agriculture: For implementation of innovation programme different schemes are implemented in the State:

17.6.1 Prampragat Krishi Vikas Yojana: For promoting Organic farming, Prampragat Krishi Vikas Yojana implemented. At present 22565 hectare area certified under organic certification as organic. Organic produce of this area provide good prices to farmers, which helps to increase their livelihood.

17.6.2 Farm Machinery Bank: Farm Machinery bank establish at Naya Panchayat level under state sector scheme. It helps to increase the farm power.

17.6.3 Model Agriculture Village: Integrated Model Agriculture Village programme implemented under state sector scheme. It helps to developed one village in each block as model village for others.

17.6.4 Provision for New Initiatives: Also in some Centre Sector schemes Viz. NFSM, ATMA provision of new initiatives is available which is carried out as per the local demand of farmers which is decided by DM headed district level committee.

17.7 Department of Fisheries:

17.7.1 Identification of rivers for angling: As an Innovation, the rivers are identified in beats of trout and Mahseer zones & the beats are providing to local SHGs, WHGs, Cooperatives, Groups etc. for administration of angling program in the allocated beat. This on one hand is generating employment for locals while on other hand, conserving and managing the local flora & fauna of river i.e. sustainable development of Fisheries. Till date, a total of 44 beats are allocated for angling programme which will be helpful for conservation and management of natural flora & fauna.

17.7.2 DBT: Subsidies are transferred to beneficiaries through DBT Module. Development of Separate Departmental DBT portal for management of data base of beneficiaries is on progress.

17.7.3 Geo tagging of water resources: For transparency of field works, Geo tagging of water resources are on progress. Presently, a total of 45 water resources/ponds have been geo tagged and partial works of construction of related application have been done, which will be completed soon.

17.7.4 Adoption of new fisheries technologies: The traditional fish farming which is mostly common in the state till year 2010-11 is now moving to semi intensive or intensive fish farming. With extension and advertising of fisheries, now the people are aware of latest fisheries technologies and now adopting scientific methods for achieving higher outputs. As a result of which the fish production limited to 3818 MT in year 2010-11 is reached to about 4300 MT in year 2017-18. Apart from this, the fish seed production in the state has been increased from 438.93 lakh to around 750.00 lakh per year.

17.8 Department of Cooperative Societies: Traditional method of agriculture and allied produce do not give farmers the due price for their produce as there are small farms/ entities in hill region. The department is proposing collective cooperative farming so that same crop is cultivated in a bigger farm area. The produce grown in these areas can be processed and packaged at processing units established in the nearby vicinity. According to demand, cold storage chain facilities will be established and marketing and branding of these products would be provided through three tier system of cooperative. This concept has been included in the project submitted to the National Cooperative Development Cooperation.

17.9 Department of Rural Development:

17.9.1 Gram Shree Award Scheme: In each development block under the Gramshree Award Scheme, the best 03 Gram Panchayats were selected for their work under infrastructure development (construction of public assets, electrification, drinking water, child power, malnutrition, immunization, sex ratio, violence against women, construction of personal toilets and bonded child labour etc.). The best three Gram Panchayats performing excellent work with transparency and accountability in the concern areas were awarded with first, second and third prize with Rs 3.00 lakhs, Rs 2.00 lakhs and Rs 1.00 lakhs respectively. After introducing of this scheme there is a healthy competition between GPs for development.

Topic Note No. 18

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

State is promoting different departments to rethink and redesign the way work is done to reduce cost. State PSUs are indentifying, analyzing and redesigning their core business processes with the aim of achieving performance measures, such as cost, quality service and speed. BPR initiatives have resulted in eliminations of redundant practices. To support BPR initiatives State has substituted many old policies and manuals with new one.

Through the process of BPR the State has been successful in improving the performance of Departments viz. reduction of cost and time, improving quality and service to the citizens. The new processes bring in new players that bring competitiveness in the operation through simpler and more productive processes. BPR helps the ageing and redundant leading organization to make noticeable changes in their pace of working to meet the customer needs and thus maintain relevance.

BPR resulted in new organisational designs that help department to face competitive pressures, improve efficiency, reduce establishment costs and improve cost ratio etc. This redesign assists is bringing in Corporate-like Culture with broader responsibility of employees and greater thrust on public satisfaction.

Some specific Department wise BPR initiatives are given below:-

18.1 Department of Energy:

a. ERP solution is in advance stage of implementation in Generation utility.
b. ERP implementation under Integrated Power Development Scheme (IPDS) scheme has been initiated in Distribution utility.
c. Financial Accounting System (FAS) is already in operation in Transmission and Distribution utility.
d. Inventory Control through online Material Management System (MMS) is being carried out in Distribution utility and under implementation in Transmission utility.
e. Project Monitoring through MS Project Software is in process in Transmission and Distribution utility.
f. For improvement in working efficiency, implementation of Enterprise Resource Planning (ERP) is proposed in Transmission utility.

18.2 Excise department: Excise Department using online permit generation system for facilitating Excise Licensees. In financial year 2018-19 department have planned to settle the liquor shops through E-tenders.

18.3 Uttarakhand Transport Corporation: UTC has introduced online reservation and ticketing in its all buses instead of manual tickets and

WAYBILLS system. With the help of this UTC is able to increase its revenue and stop leakage.

18.4 Department of Dairy development: For improving the business process, door to door milk and milk product delivery system has been adopted through movable milk vending machine and e-rickshaws. By adopting this process business volume and number of consumers increases.

Commercial dairy farming is being promoted for enhancing business volume of milk cooperative societies. This has been proposed to be funded under NCDC schemes.

18.5 Department of Health and Family Welfare: To overcome the shortage of doctors, the state government redesigned its strategy of recruitment by introducing walk-in-interview on every Tuesday. Similarly, to avoid slow recruitment of doctors by State Public Service Commission, the government constituted State Medical Recruitment Board and it was given the responsibility of recruitment of doctors & other Para medical staff. Also the government conducts counselling sessions for senior doctors every year before their transfer to remote & outreach hospitals. The impact of re-engineering are encouraging and resulted in recruitment of more than 600 doctors through walk-in-interview as well as 478 doctors through State Medical Recruitment Board within a time span of 06 months.

18.6 Department of Agriculture: Government has upgraded 11 APMC (Agriculture Produce market Committee) under e NAM (National Agriculture Market).

18.7 Department of Animal Husbandry: Institute of Rural Management, Anand is preparing an Action Plan to increase the income of Livestock Farmers and this study will also make action points for the department to achieve the desired objectives.

18.8 Finance Department:

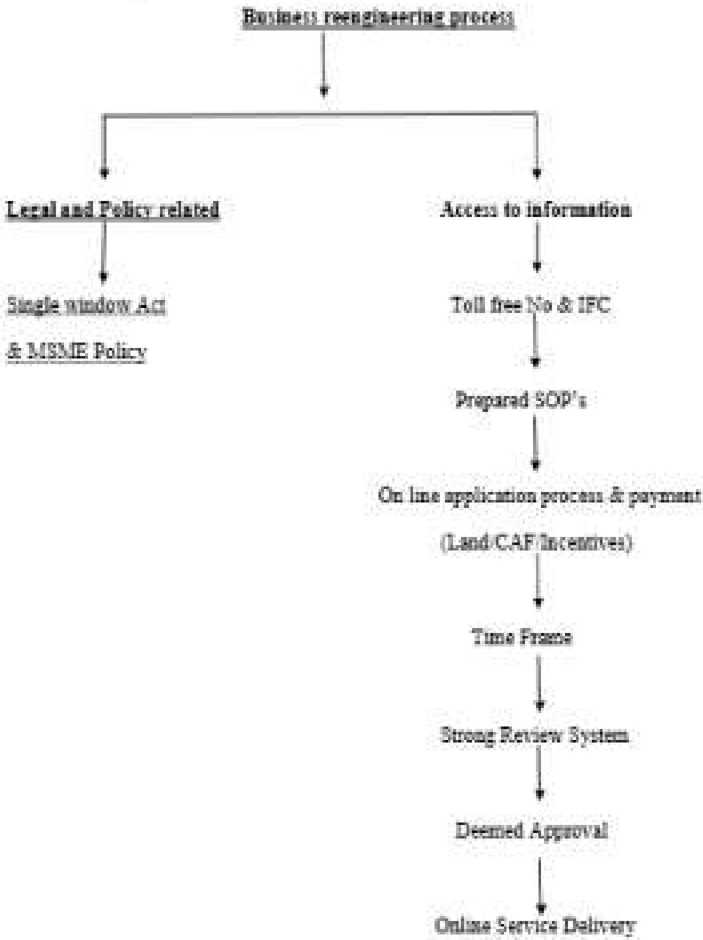
18.8.1 Public Finance Management System (PFMS): Adoption of PFMS for all grant received from Govt. of India through Centrally Sponsored Schemes (CSS). **32** departments have been on-boarded and **63317** Implementing Agencies (IAs) have been registered upto Village Level. The release of funds being monitored to ensure just in time releases so as to minimize float in Agencies accounts.

18.8.2 Direct Benefit Transfer (DBT): DBT is the high priority and focus area of the Government. In addition to do DBT in DBT applicable CSS Schemes, we have a target to ensure DBT in all DBT applicable State Schemes by 2020. Accordingly, with the aim of reforming Government delivery system by re-engineering the existing process for simpler and faster flow of information/funds and to ensure accurate targeting of the beneficiaries, de-duplication and reduction of fraud Direct Benefit Transfer (DBT) is being adopted as per Govt of India guidelines. State DBT Portal have been developed and linked with DBT Bharat Portal with on-boarding of **64-CSS** Schemes and **88**-State Schemes. Process of beneficiary database digitization, validation of genuine beneficiaries, E-Payments, Elimination of Duplicate/ Ghost beneficiaries have been undertaken last year. 02 departments namely Social Welfare and Minorities have efface **12029** beneficiaries reporting savings of **Rs.14,62,04008**. Similar activity being done/ proposed to be done to monitor in-kind releases. Our efforts for DBT will bring efficiency, effectiveness, transparency and accountability in the Government system and infuse confidence of citizen in the Governance. Use of modern technology and IT tools will realize the dream of **Maximum Governance Minimum Government**.

18.8.3 **Robust Public Procurement**: Public procurement is being transformed by leveraging technology such as online market places and e-tendering. State has adopted Government e- Marketplace Procurement Mode as an option. GeM is an end to end solution which is paperless, contactless & Cashless. All records can be digitally archived, retrieved and audited because all of it is logged and trailed. It will minimize the human transactional interface. It minimises prices while maximizing ease, efficiency and transparency. State Govt. is committed to curb corruption. Accordingly all procurement of Goods & Services amounting more than Rs.2.5 Lakhs and all Construction Works for more than Rs. 25 Lakhs is to be e-procured by e-tender. In short, essence of our procurement agenda is to ensure transparency.

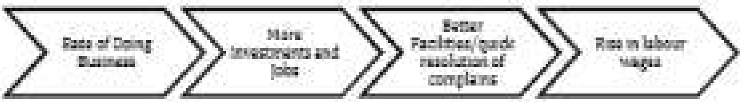
18.8.4 **E-Budget**:-A completely paper less Budget. It's has reduced human labour, transportation and storage cost. It' promotes forestation movements.

18.9 **Department of Industry:**



How does it impact the State Business Reengineering Process?

Resulting in broader impact on the State Economy



Gap Analysis & resolution	Department-Business touch Points
• Understanding current position with respect to ➢ Timeline of disposal of applications ➢ Processes being online ➢ Identifying Bottlenecks • Charting path to compliance	• Creating Comprehensive List of services • Creating Standard Operating Procedures for Business oriented Services • Ensuring availability of departmental services through the single window system
• Regular meeting at ➢ Department Level ➢ Secretary Level ➢ Chief Secretary Level • Meetings with Industry Associations	• Getting Feedback from DIPP & World Bank to assess readiness for evaluation • Raising queries for Uttarakhand Specific Challenges
Stake Holder Consultation	**Interaction with DIPP & W.B**

Topic Note No. 19

VII. SUBSIDIES

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

(b) *The form (whether in the form of concessional interest rates, prices/cheques for services/or outright grant) may also be indicated.*

(c) *Please indicate annual cost of budgeted subsidies, head-wise details of budgetary subsidies, direct or indirect, being paid/borne by the State Government from 2010-11 onwards.*

(d) *State whether any assessment(s), if any has been made as to their usefulness and quantification of the benefits flowing from these subsidies.*

(e) *State initiatives, if any to move towards direct cash transfers whereby cash is provided to beneficiaries in lieu of subsidized products.*

The state government do provide subsidies though its various welfare schemes in order to enhance the living standard of its citizens. For example rural development department is providing subsidy for the construction of houses for financially weak section of society, also provides financial support by formulating Self Help Group (SHG's), providing affordable food to deprived and needy section of the society. Department of Industry provides subsidy in order to develop entrepreneurship skill among the masses thereby creating employment and stopping the hill migration of the state. Department of Agriculture and Horticulture provides subsidies in order to increase the production by providing much needed support to the farmers. Department of Tourism provides subsidies to develop tourism in the state through Home Stay Scheme. This will not only help to reduce the migration but also provide employment opportunities to local youth. The detail of subsidies which is being borne by the various departments of the State Government is as follows:-

1. Rural Development Department:-

The various Subsidy Schemes being run by the rural development department are as follows:-

Table-19.1

Sl. No	Scheme	Basis/Rates	Purpose/Objective	Beneficiaries
1	Indira Awaas Yojna (Presently Pradhan Mantri Aawas Yojna – Gramainn(PMAY -Gr))	Rs. 1.3 Lakh (90% Central Share and 10% State Share for per unit).	To provide Pukka House with basic amenities to all and those households who lived in tented, houseless and raw houses up to 2022.	The selection criteria for beneficiary are based on housing deprivation parameters in the Socio Economic and Cast Census-2011 (SECC-2011).
2	National Rural Livelihood Mission (Prior Swarn Jayanti Gram Swarozgar Yojna)	For Category A District (Pithoragarh, Pauri Garhwal, Chamoli, Bageshwar) direct 7% interest subvention and additional 3% interest subvention only on timely repayment. For Category B District (other than Category A district) up to 7% interest subvention.	To provide a capable and institutional platform by organizing rural families in community organizations, increasing their livelihoods, making them financially accessible to financial services and increasing their family income.	Self Help groups and individuals in rural area.

Sl. No	Scheme	Basis/Rates	Purpose/Objective	Beneficiaries
3	Indira Amma Canteen	Subsidy of Rs. 10.00 per plate has been provided by the State Govt.	In order to provide nutritious and affordable food to common and needy sections.	Common people, worker labour, beggars, people at bus and railway station, old age persons, poor and needy people.
4	Deen Dayal Uttarakhand Rural Housing Scheme	The subsidy for house in hill and plain areas is Rs. 75000 and Rs.70000 respectively.	To provide pukka housing facility to those who have been left out from the waiting list of BPL families living in homeless /kuccha houses.	The annual income of the identified families should be less than Rs 21000.
5	State Credit cum Subsidy Rural Housing Scheme	For house construction, total amount of Rs.50000 is being provided which includes a loan of Rs. 40000 from bank and subsidy of Rs.10000.	To provide clean and safe house to the houseless rural families.	Houseless families with less than Rs. 32000 annual income are eligible for financial assistance under this scheme.
6	Uttaranchal Saarthkam Rozgar Yojna	Funding amount for the first year is Rs.7000, second year Rs.5000 and in the third year Rs 3000.	To provide employment to educated and uneducated rural youth for livelihood generation.	Any adult member of the rural family who is not a beneficiary of any loan-cum-grant, self-employment / employment scheme sponsored by the Central or State Gov., and is not employed regularly in public or private sector and is interested in self-employment.

Source :- Department of Rural Development, Government of Uttarakhand.

(b) Subsidy has been given in terms of Money and interest subvention.

(c) Details of Subsidy under different schemes from FY 2010-11 onward

Table-19.2

(Amount in Lakh)

Sl. No	Name of Scheme	Account Head	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 BE
1	Indira Awaas Yojna/ Prime Minister Awaas Yojna - Graminm	19, 30 &31-2501-01-800-01-03-42	2888.12	1962.87	1417.63	2598.81	1992.85	1029.21	782.19	295.25	1300.02
2	Swarn Jayanti Gram Swarojgar Yojna/ NRLM	19, 30&31-2501-01-800-01-13-42	813.35	546.06	575.59	355.56	23.80	0.0	373.98	224.31	9000.00

(Amount in Lakh)

Sl. No	Name of Scheme	Account Head	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 BE
3	State Credit cum Subsidy Rural Housing Scheme	19,30&31-2515-00-102-00-07-50	300	48.7	131.5	191.84	192	191.6	0.0	0.0	Closed from FY 2018-19
4	Uttaranchal Saurbhaum Rozgar Yojna	19,30&31-2515-00-102-00-09-50	129.84	129.87	105.26	155.93	58.88	0.0	0.0	0.0	Closed from FY 2018-19
5	Deen Dayal Uttarakhand Grameen Awaas Yojna	19,30&31-2515-00-102-00-12-20	844	0.0	86.45	207.14	216.6	546.48	0.0	0.0	141.4
6	Indira Amma Bhojnalaya	19-2515-00-102-00-28-41	0.00	0.00	0.00	0.00	0.00	69.82	162.14	276.26	500

Source:- Department of Rural Development, Government of Uttarakhand

(c) Subsidy has been given to improve the quality of life in rural area through eradication of poverty by increasing livelihood opportunities and by developing infrastructure. Achievements from 2010-11 to 2017-18 are as follows :-

1. **Under IAY/PMAY-G 81662 houses have been provided to the houseless families.**
2. **In FY 2010-2014, under SGSY 6683 SHGs and 6430 individual beneficiaries has been financed.**
3. **In FY 2014-2018, under NRLM 5431 SHGs has been provided Revolving Fund (RF) and 1532 SHGs has been provided Community Investment Fund (CIF).**
4. **Since commencement of the scheme, subsidy of Rs 608.22 lakhs has been provided to SHGs under Indira Amma Canteen.**
5. **Under Deen Dayal Upadhaya (DDU) Grameen Awaas Yojna 4080 houses has been provided to the houseless families.**

(d) Subsidy amount are directly transferred to the concerned beneficiaries.

2. Industry Department:-

The various Subsidy Schemes being run by the Industry department are as follows:-

Table-19.3

S. No.	Scheme	Basis/Rates	Purpose/Objective	Beneficiaries
1.	Mega Industrial and Investment Policy-2013	State Capital Investment Subsidy @ 15% of total project cost or maximum of Rs. 15 lakh for large, Rs. 50 lakh for mega and Rs. 30 lakh for Ultra Mega Industries. Rebate on land rate 15%, 25% & 30% for large, ultra-mega and mega industries respectively. Interest Subsidy @ 7% per annum maximum of Rs. 50 lakh or project cost (whichever less). SGST @ 30% & 50% reimbursement for ultra-mega and mega industries respectively. Stamp Duty 100% reimbursement. For effluent treatment plan (ETP) establishment 30% of total project cost or maximum up to Rs. 50 lakh. Mandi Tax 75% rebate and on electricity charges rebate of Rs. 1.00 per unit.	To sustain state economic growth, attract investment in large and ultra large sector and generating employment opportunities	Big industrialists/ corporate houses and local youth
2.	Mega Textile Policy-2014	State Capital Investment Subsidy @ 10% of total project cost or maximum of Rs. 20 lakh for Large and Rs. 25 lakh for mega industries. Concessional rate of land Rs. 1800 to 2200 per sq. m. Interest Subsidy @ 7% per annum maximum of Rs. 50 lakh. SGST @ 50% reimbursement. Stamp Duty 50% reimbursement. Mandi Tax 50%. Rebate on electricity charges Rs. 0.75 per unit.	To attract investment in textile sector and generating employment opportunities	Big industrialists/ corporate houses and local youth

3.	MSME Policy-2015	State Capital Investment Subsidy @ 15% to 40% of total project cost or maximum Rs. 40 lakh as per category of the districts. Maximum 40 % in **Category A district** (**) and Minimum 15 % in category C district. Interest Subsidy 10% of project cost or maximum Rs. 8 lakh in category-A districts, 8% of total project cost or maximum Rs. 6 lakh in **category-B**(***)&**B+ districts**(****), 6% of total project cost or maximum Rs. 4 lakh in **category-C districts(*****)**. Stamp Duty 100% in category-A, B & C districts. Reimbursement in electricity bills 75% & 60% respectively in category-A & B districts. Reimbursement in SGST 100% & 75%in category-A & B districts respectively.	The objective of MSME policies are generating employment opportunities, facilitate new entrepreneur, utilizing local resources, sustainable development especially in hill regions, promoting Self Employment & Skill Development in the Youth.	Entrepreneurs of the state
4.	Special Policy for Women Entrepreneurs	State Capital Investment Subsidy @ 25% of total project cost or maximum Rs. 25 lakh and Interest Subsidy @ 6% (Maximum Rs. 5 lakh or total project cost whichever less) per annum.	Providing equal opportunity for women and generating employment.	Women entrepreneurs
5.	Start-up Policy	Monthly allowance for Start-ups Rs. 10,000 per month for General and Rs. 15,000 per month for SC/ST/Women/Handicapped persons for one year. Marketing support up to Rs. 5 lakh for General and Rs. 7.5 lakh for SC/ST/Women/Handicapped persons for one time. Patent fee reimbursement for Indian Patent maximum up to Rs. 1 lac and for International maximum up to Rs. 5 lakh. Stamp fee applicable as per MSME Policy	To build Start-up eco system in the state and support local youth to convert their idea into enterprise.	Skilled youths of the state
6.	Special Integrated Industrial Incentive Policy-2008 (Hill Policy)	State Capital Investment Subsidy @ 25% of total project cost or maximum Rs. 30 lakh in category-A districts and @ 20% of total project cost or maximum Rs. 25 lakh in category-B districts. Interest Subsidy 6% maximum Rs. 5 lakh in category-A districts and 5% maximum Rs. 3 lakh in category-B districts. Stamp Duty 100% in category-A & B districts. Reimbursement in electricity bills 90% & 75% respectively in category-A & B districts. Reimbursement in SGST 90% & 75% in category A and B districts respectively.	To create adequate industrial environment in the hilly regions of the state, providing employment opportunities to local people, develop entrepreneurship skills and minimise migration.	Entrepreneurs from hilly regions

7.	Special Policy for Service Sector Enterprises(*)	-	-	Service Sector Enterprises
8.	Interest subsidy to individual entrepreneurs	Subsidy up to 10% of project cost or up to maximum Rs. 5 Lakh for maximum 5 years	The objective of this scheme is generating employment opportunities, utilizing local resources, especially in hill regions and promoting Self-employment.	Unemployed educated youths who are keen to establish their own business.
9.	Rebate on sale of Khadi apparels	Subsidy reimbursement of 10% against the 20% subsidy of khadi apparels on 108 working days starting from 2nd Oct. every year.	The objective of the scheme is to promote khadi apparels in order to make a reach to every citizen. Encourage institutes and artisans working in this field.	Public of Uttarakhand state
10.	Resha Kharid Hetu Anudan	Minimum support price fix by the Govt. and procure by nodal agency.	Innovative product development, self-employment opportunities and reduce migration.	Producers of natural fibres
11.	Hathkargha Kataibunai Mahila Karmkaro Kawshayam Yojna	Provide looms @ 25% of total project cost.	Commercial production, Self employment and increase in the income of concerning women.	Traditional weaver
12.	Thara Buna Avam Anya Janjatiyon Ki Mahila on Hetu Vishesh Protshahan Yojna		Design/product development, promotion of crafts, credit linkage, marketing support, opportunities of self-employment and linkage with tourism activities.	Traditional weaver
13.	Growth Centre Ki Sthapna(*)	-	-	-
14.	Externally Aided Project under MSME(*)	-	-	-

Source:- Department of Industry, Government of Uttarakhand. **(* New schemes, introduced in FY 2018-19, ** Hilly District reaching international boarder/remote district/industrially backward district, *** Hilly District Other than Category A, **** Plain area of Category B district, ***** totally plain area district.)**

(b) Subsidy has been given in the form of Grant/Reimbursement/Concessions/equipment as applicable.

(x) Details of Subsidy under different schemes from FY 2010-11 onward

Table-19.4

(Amount in Lakh)

Sl. No.	Name of Scheme	Account Head	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2018-19 BE
1	Special Integrated Industrial Incentive Policy [illegible] Policy)	Grant 23 2375-00-[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2	MSME Policy 2015	Grant 23 2375-00-[illegible]	-	-	-	-	-	-	[illegible]	[illegible]	[illegible]
3	Special Policy for Women Entrepreneurs	Grant 23 [illegible]	-	-	-	-	-	-	50.00	50.00	50.00
4	Interest subsidy to individual entrepreneurs	Grant [illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
5	Rebate on sale of Khadi apparels	Grant 23 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6	Mega Industrial and Investment Policy (2016)	Grant 23 [illegible]	-	-	-	-	-	-	[illegible]	-	[illegible]
7	Mega Textile Policy (2016)	Grant 23 [illegible]	-	-	-	-	-	-	[illegible]	-	[illegible]
8	Startup Policy	Grant 23 [illegible]	-	-	-	-	-	-	-	[illegible]	[illegible]
9	[illegible]	Grant [illegible]	-	-	-	-	-	-	-	[illegible]	[illegible]
10	[illegible]	Grant 23 [illegible]	-	-	-	-	-	-	-	[illegible]	[illegible]

11	[illegible] Mission on [illegible]	[illegible]	-	-	-	-	-	-	-	-	35.00
12	[illegible]	[illegible]	-	-	-	-	-	-	-	-	1500.00
13	[illegible] under MSME	[illegible]	-	-	-	-	-	-	-	-	1000.00

Source: Department of Industry, Government of Uttarakhand

(a) Prior to the formation of the state in 2000, just [illegible] thousand people derived their livelihood from this sector and there was an investment of Rs. 700.29 crore in this sector. At present this investment has grown to Rs 11249.77 crore and the sector provides employment to around 2.41 lakh people.

In the State of Uttarakhand main benefits under different policy subsidies are as follows:

1. **Upgrading industrial infrastructure at 10 Mini Industrial Areas in hilly districts**
   to reduce migration, to provide job security, for income generation and for local entrepreneurship.
2. **Establishing 4 Rural Marketing Hubs to facilitate MSME and Handlooms and Handicrafts Sectors for marketing support.**
3. **Establishing Central institute for Plastic engineering and technology (CIPET) for local youths as well as industry requirements.**
4. **Establishing 2 Textile Parks at Kashipur and Jaspur in Udham Singh Nagar district.**
5. **Establishing Flavour and Spices Park at Sitarganj in Udham Singh Nagar district.**

(c) As per the procedure laid down in the treasury, subsidies are being transferred directly to the beneficiary's accounts.

3. Dairy Department:-

The various Subsidy Schemes being run by the Dairy department are as follows:-

Table-19.5

Sl. No	Scheme	Basis/Rates	Purpose/Objective	Beneficiaries
1	Milk Price incentive to milk producers	@ Rs. 4 per litre	For income generation and Milk procurement	Members of milk cooperative society
2	Strengthening of milk cooperative society	@ Rs. 4 per Kg.	For income generation and Milk procurement	Members of milk cooperative society
3	Ganga Gay Mahila Dairy Yojna	@ Rs. 27000 per cattle.	For income generation	Women Members of milk cooperative society
4	Dairy Development Scheme	@ Rs. 0.5 per litre	For income generation and Milk procurement	Milk secretaries of milk society

Source:- Department of Dairy, Government of Uttarakhand.

(b) Department is providing subsidy as an outright grant to milk unions and for their members.

(c) Details of Subsidy under different schemes from FY 2010-11 onward

Table-19.6

(Amount in Lakh)

Sl. No.	Name of Scheme	Account Head	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 BE
1	Strengthening of milk cooperative societies	2404	248.97	313.23	317.93	342.21	0.00	0.00	0.00	0.00	0.00
2	Dairy development scheme	2404	251.83	162.30	216.17	202.63	260.55	270.54	216.12	220.08	340.00
3	Milk price incentive to milk producers	2404	0.00	0.00	0.00	0.00	988.74	1434.29	1416.46	1408.63	1800.00
4	Ganga Gay Mahila Dairy Yojna	2404	0.00	0.00	0.00	0.00	162	324.00	300.00	300.00	400.00

Source:- Department of Dairy, Government of Uttarakhand.

(d) After the implementation of "milk price incentive scheme" milk procurement has increases by 8.00%, number of milk producers associated with milk cooperative societies increased by 1350 and average quality of milk (Solid not Fat %) in milk societies improved from 7.50%-8.15% to 7.90%-8.50% . Due to this scheme milk producers associated with milk society are getting very good price of the milk. After the implementation of "Ganga Gay Mahila Dairy Yojna" department has provided subsidy to 3600 women member for purchase of milk cattle, this leads to extra source of income to women milk producer member.

1. **From FY 2014-15 to 2017-18 total 191136 milk producer got incentive for milk producers.**

2. **Under *Ganga Gay Yojna* total 3610 women got cow for self-employment.**
3. **In FY 2017-18 total 1561 secretary of cooperative society got incentive.**
4. **From FY 2010-11 to 2017-18 total 96728 MT cattle feed had been provided to milk producers.**

(a) Department is planning to transfer the subsidy directly to milk producers account.

4. Fisheries Department:-

Department of Fisheries is providing subsidy under different schemes for construction of ponds, renovation of ponds and input for ponds at different rates. The purpose of schemes is to raise fish production, provide employment opportunities to local person and to provide market facilities to fish producers. Any person having their own land with water availability is eligible for the subsidy. The main benefits of flowing of subsidy are increase in fish production and generation of employment. Now the fisheries sector is recognized as an occupation in the state. Benefits from subsidy are listed below: -

1. **From FY 2010-11 to FY 2017-18, Fish Production increase from 3818 MT to 4297 MT.**
2. **Growth in Fish Seed production registered is 47 percent.**
3. **Migration from hills has reduced.**
4. **In the year 2017-18, a total of 343 beneficiaries have been benefited from the various schemes of department, through which direct employment is generated to related beneficiaries and 40.74 MT additional fish production has been achieved.**

The Various budgetary provisions regarding fisheries department are being given in statement number 29.

5. Agriculture Department:-

The various Subsidy Schemes being run by the Agriculture department are as follows:-

Table-19.7

Sl. No	Scheme	Basis/Rates	Purpose/Objective	Beneficiaries
1	Scheduled Caste and Scheduled Tribes dominated village agriculture development programme (SCP and STP)	100 % assistance provided on distribution of seed mini kit, plant protection, chemical, Soil and water Conservation work, Micronutrient distribution, Roof Water Harvesting Tank construction, High Density poly ethylene (HDPE) Pipe Distribution, irrigation Tank Construction. However in farm implement distribution 90 % assistance provided by the department and 10 % share taken from farmers.	To empower the Scheduled caste and Scheduled tribes people and to improve their social-economic condition through agriculture activities	Small and marginal farmers of scheduled caste.
2	Promotion of Local/ Traditional Crops of Uttarakhand	Rs. 300 / qtl Bonus given to farmers on production of local/traditional crops viz. Finger millet, Gahat, Ugal etc.	To promote and increase the area and production of local crops	Small and marginal Farmers of Hilly area who involve in cultivation of local crops.

3.	Organic Finger millet Production Programme	Rs. 4500 per structure construction related to organic farming viz. Vermi Compost etc and also training and other component provided on 100 percent assistance to farmers.	To cover more and more area under organic farming.	Small and marginal farmers of Uttarakhand
4.	Water lifting pump and Sprinkler set distribution Programme	In this scheme 50% subsidy has been provided by central government and for remaining 50%, Subsidy amount at 80% to 90 % provided for the agriculture implements by state government.	To increase the Farm power	Small and marginal farmers of Uttarakhand
5.	TL Seed Distribution	Seed distribution of hill crops at 75% subsidy rate.	To provide quality seed to the farmers of Hilly area	Small and marginal farmers of hilly area.
6.	Paddy Seed Replacement rate Programme	Distribution of Paddy certified seed at subsidized rate.	To increase the seed replacement rate of paddy in valley areas of state.	Small and marginal farmers of hilly area.
7.	*Establishment of Farm machinery Bank at Naya Panchayat Level	Rs. 8 Lakh or Maximum 80 % of project cost subsidy whichever is less, provided to Farmers group for establishment of Farm machinery bank.	To reduce the labour and time in Agriculture and increase in crop production.	Farmers of Uttarakhand
8.	**Integrated Model Agriculture Village (IMA)	Subsidy from 50 % to 100 % on different component as per the guideline of GOI.	To develop one village in each block as a Model Village in terms of Agriculture.	Farmers of Uttarakhand
9.	***Doubling of Farmers Income	Subsidy from 50% to 100 % on different component as per the guideline of GOI.	To implement different programme of agriculture for doubling the income of farmers up to 2022	All Farmers of Uttarakhand

***New Scheme implemented from 2018-19, a budget provision of Rs.400.00 Lakh has been made for the year 2018-19.**

****New Scheme implemented from 2018-19. A budget provision of Rs. 700.00 Lakh has been made for 2018-19.**

*****New Scheme implemented from 2018-19, a budget provision of Rs. 100.00 Lakh has been made for the year 2018-19**

Source:- Department of Agriculture, Government of Uttarakhand.

(b) Subsidy has been provided to farmers in terms of Kind and money (through DBT).

(c) Details of Subsidy under different schemes from FY 2010-11 onward

Table-19.8

(Amount in Lakh)

Sl. No	Name of Scheme	Account Head	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 BE
1	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
7	[illegible]	[illegible]	–	–	–	–	–	–	–	–	[illegible]
8	[illegible]	[illegible]	–	–	–	–	–	–	–	–	[illegible]
9	[illegible]	[illegible]	–	–	–	–	–	–	–	–	[illegible]

Source : [illegible]

(e) Under the various schemes of Agriculture department benefits flowing from the subsidies are:-

1. **Scheduled Caste and scheduled tribes dominated village agriculture development programme (SCP and STP) has been helpful in the development of socio economic conditions of SC and ST farmers. Farmers use water irrigation tank to irrigate the vegetable crops and for fish farming. It help to increase their livelihood. During the year 2017-18 under the programme 1400 number of Seed minikit distributed, 359 hectare area covered under Plant protection programme, 4250 number Farm implements distributed, 359 hectare soil and water conservation work conducted, 169 number of Roof water harvesting tank constructed and 12 number of irrigation tank constructed.**
2. **To empower the farm power, 40 custom hiring centres and 348 Farm machinery bank established among the farmers group.**
3. **Department has constructed more than 500 Number of multipurpose water harvesting tank.**

After implementation of different schemes, in spite of decrease in production area, productivity of many crops has increased. Details are as follows.

Table 19.9

Details of crops whose productivity increased with respect to decrease in area

S.No.	Crop name	Year 2012-13			Year 2016-17		
		Area (in Ha.)	Production (in MT)	Productivity (in Qtl/ha.)	Area (in Ha.)	Production (in MT)	Productivity (in Qtl/ha.)
1.	Rice	249284	536487	21.52	245655	572963	23.32
2.	Finger Millet (Mandua)	124618	173478	13.92	107173	159906	14.89
3.	Barnyard Millet (Sanwa)	66929	89463	13.37	55437	78477	14.16
4.	Urd	14966	11543	7.71	14569	11835	8.12
5.	Wheat	358132	858726	23.96	341429	882002	25.83

Source:- Department of Agriculture, Government of Uttarakhand.

(e) Subsidy is given to the bank through RTGS/ Cheque.

6. Uttarakhand Power Corporation Limited (UPCL):-

Government of Uttarakhand introduced a scheme for distribution of LED bulbs to the electricity consumers of the state. As per the notification 75% of the cost of LED bulbs has to be provided as subsidy to BPL consumers and 25% of the cost of the LED bulbs has to be provided to the consumers other than BPL having monthly consumption up to 100 units. Government of Uttarakhand has provided an amount of Rs. 2.50 crore to UPCL towards this subsidy. Out of the above amount, UPCL has utilized and paid Rs. 2.05 crore as subsidy.

7. Tourism Department :-

(a) The various Subsidy Schemes being run by the Tourism department are as follows:-

Table-19.10

S. No	Scheme	Basic Rates	Purpose Objective	Beneficiaries
1	Veer Chandra Singh Garhwali Tourism Self-Employment Scheme(VCSGTSE)	33% of total project cost or maximum of Rs 15 lakh in hill district and 25% of total project cost or maximum of Rs 10lakh in plain district for non-vehicle purpose. For purchasing vehicles 25% maximum of Rs. 10 lakh of the project cost is given to beneficiary irrespective of hilly and plain district.	To provide self-employment in tourism sector to the permanent/domicile of the state.	Unemployed and permanent residence of the Uttarakhand state.
2	Uttarakhand Gramin Parytan Uthan Yojna (UGPUY)	The subsidy is combination of capital subsidy of the projects well as interest subsidy is given for first two years against the loan taken from the bank. The rates of capital subsidy are as in VCSGTSE. For first two years 4% interest is to be paid by the beneficiary, rest is borne by the department as interest subsidy.	To empower the rural people living in villages and to improve their social-economic condition also to popularize the culture and cuisines of the state.	Under this scheme individuals are selected from identified tourism villages for developing Home Stays.

Source:- Department of Tourism, Government of Uttarakhand.

(b) Under VCSGTSE the subsidy is capital subsidy which is given against the loan taken from the bank as per rates described in point a). Under UGPUY the subsidy is combination of capital subsidy of the projects as well as interest subsidy is given for first two years against the loan taken from the bank. The rates of the subsidy is described in point a)

(c) Details of Subsidy under different schemes from FY 2010-11 onward

Table-19.11

(Amount in Lakh)

Sl. No.	Name of Scheme	Account Head	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 BE
1	Veer Chandra Singh Garhwali Tourism Self-Employment Scheme(VCSGTSE)	3452-80-104-07-20	800	1300	1300	1100	1000	600	400	1000	1450
2	Uttarakhand Gramin Parytan Uthan Yojna (UGPUY)/ Home stay Yojna	3452-80-104-23-20						100		70	1650

Source :- Department of Tourism, Government of Uttarakhand.

(d) Under VCSGTSE Benefits achieved from flowing of subsidy are as follows: -

1. **In Tourism Sector about 6000 youths got self-employment through VCSGTSE scheme so far.1770 hotels/accommodation units 3126 bus/taxis, 170 fast food centres, 429 PCO/tourist information centres, 130 tented accommodation, 130 adventure activities equipment's, 165 motor garages/workshops, 80 souvenir shops etc. created under VCSGTSE.**
2. **UGPUY is new and started only two years back. So far four local residents have been benefitted for establishing home stays under this scheme in rural areas. It will become successful in years to come. Budgetary provision for this scheme in 2018-19 is Rs 1660 lakhs.**

(e) Subsidy is given to the bank branch which has given loan to the beneficiary. The bank charges interest on such amount which is due after subtracting subsidy from the loan amount. The subsidy is released to the beneficiary once the loan is paid to the bank.

8. Animal Husbandry Department:-

The various Subsidy Schemes being run by the Animal husbandry department are as follows:-

Table-19.12

S.No	Scheme	Basis/Rates	Purpose/Objective	Beneficiaries
1.	Goat Husbandry Scheme.	90% assistance of Unit Cost (10 Goat+1 Buck), Rest 10 % Beneficiary Contribution	For self-employment and to increase their income.	BPL families of Schedule Caste / Schedule Tribe farmers.
2.	Sheep Husbandry Scheme.	90% assistance of Unit Cost(10 Sheep+1 Ram),Rest 10% Beneficiary Contribution	For self-employment and to increase their income.	BPL families of Schedule Caste / Schedule Tribe farmers.
3.	Cow Rearing Scheme.	90% assistance of Unit Cost(1 Cow),Rest 10 % Beneficiary Contribution	For self-employment and to increase their income.	BPL families of Schedule Caste / Schedule Tribe farmers.
4.	Ahilya Bai Holkar Sheep & Goat Development Scheme.	90% assistance of Unit Cost(10 Goat+1 Buck OR 10 Sheep+1 Ram),Rest 10 % Beneficiary Contribution	For self-employment and to increase their income.	BPL families of Schedule Caste / Schedule Tribe farmers.
5.	Scheme To Distribute Cows to Destitute Women Of Kedarnath Disaster 2013.	100% assistance of One Unit (1 Cow)	For self-employment and to increase their income.	Widow/ destitute women affected by Kedarnath Disaster 2013.
6.	Livelihood Up liftment Of Livestock Farmers Of Dharchula / Munsyari Block.	90% assistance of One Unit (1Cow/1Mule/1 Buck/1 Ram/1Goat unit(10 Goat+1 Buck)/1Sheep unit(10 Sheep+1Ram), Rest 10 % Beneficiary Contribution. 100% assistance in Poultry Units.	For self-employment and to increase their income.	BPL farmers of Dharchula and Munsyari block of district Pithoragarh.
7.	Goat Husbandry Scheme For Women.	100% assistance of One Unit (3 Goat+1 Buck)	For self-employment and to increase their income.	Widow/ destitute women of BPL Families.

Source:- Department of Animal husbandry, Gov. of Uttarakhand

(b) The subsidies are provided to the beneficiaries by transfer of money by RTGS in Bank Account /Cheque as a certain share (%) of the total cost of one unit, which includes cost of animal/ animals, their insurance, transportation etc. while rest of the amount (% share) is paid by the beneficiary.

(c) Details of Subsidy under different schemes from FY 2010-11 onward

Table-19.13

(Amount in Lakh)

Sl. No.	Name of Scheme	Account Head	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 BE
1	Goat Husbandry Scheme	2403-Animal Husbandry	0.00	0.00	0.00	46.22	91.08	221.44	109.68	109.78	220.00
2	Sheep Husbandry Scheme		0.00	0.00	0.00	25.20	47.25	75.19	53.68	55.10	69.00
3	Cow rearing Scheme		0.00	0.00	0.00	135.96	268.91	298.35	119.70	234.53	240.00
4	Ahilya Bai Holkar Sheep & Goat Development Scheme		0.00	0.00	0.00	0.00	183.54	183.54	183.27	181.42	100.05
5	Scheme to distribute cows to destitute women of Kedarnath Disaster 2013		0.00	0.00	0.00	0.00	0.00	99.60	19.54	14.31	0.00
6	Livelihood up liftment of Livestock farmers of Dharchula/Munsiyari Block.		0.00	0.00	0.00	0.00	0.00	148.02	70.00	20.00	20.00
7	Goat Husbandry Scheme for women		0.00	0.00	0.00	0.00	0.00	0.00	49.95	29.75	200.00

Source:- Department of Animal husbandry, Government of Uttarakhand.

(d) In the state of Uttarakhand, main benefits of flowing of subsidy in different component are:-

1. **Under Goat Husbandry Scheme 921 Goat Rearing Units, under Sheep Husbandry Scheme 409 Sheep Rearing Unit sand in Cow Rearing Scheme, 3601 Cows have been distributed for BPL beneficiaries belonging to Schedule Caste / Schedule Tribe from 2013-14 to 2017-18.**
2. **Under Ahilya Bai Holkar Sheep & Goat Development Scheme, a total of 796 Sheep/Goat Rearing Units have been established for BPL families till now since inception of the scheme in the year 2014-15.**
3. **233 Cows have been distributed under Scheme to Distribute Cows to Destitute Women of Kedarnath Disaster 2013 from Year 2015-16 to 2017-18.**
4. **Under Livelihood Upliftment Of Livestock Farmers Of Dharchula/Munsiyari Block scheme, 234 Cows,40 Mules,142 Bucks,30 Rams,66 Goat Rearing Units, 34 Sheep Rearing units and 2018 Poultry Rearing Units have been established till now.**
5. **205 Goat Rearing Units have been distributed in Goat Husbandry Scheme for Women from inception of the scheme in 2016-17 till now to Widow/ destitute women of BPL Families.**

(e) Animal Husbandry Department either issues the Cheque or transfers the subsidy amount to the beneficiaries by RTGS in Bank Account.

9. Horticulture Department:-

The various Subsidy Schemes being run by the Horticulture department are as follows:-

Table-19.14

Sl. No.	Scheme Name	Basic Rates	Objectives	Beneficiaries
01	Bee Keeping	Rs 350/Box	Distribution of Bee boxes for pollination and honey production.	Bee keepers
		50% of total cost	Distribution of Honey bee Colony	
02	Fencing of orchards	50% of total cost or maximum of Rs.1.00Lac/Ha.	For the protection of wild animals.	Small and marginal farmers
03	Mushroom Production and Marketing Plan	50% of total cost	Distribution of Pasturized Compost to Mushroom Producers	Farmers / Entrepreneur
		50% of total cost	Spawn seed distribution	
04	Crop Insurance Scheme	Of the total premiums, the farmers will bear 05 percent premium. The remaining premium will be borne by the Central and State Government with the ratio of 50:50	Seasonal crops - Weather based crop insurance of apple, mango, peach, Malta, orange, mausambi, litchi, tomato, pea, ginger, potato, French been and chilli.	Farmers
05	Scheme for production of off season vegetable and spices in Scheduled Castes and Scheduled Tribes	50% of total cost	To promote vegetable and spices cultivation (seed distribution)	SC and ST Farmers
06	Horticulture Development in tribal Areas	50% of total cost	Area Expansion of fruit plants -	ST Farmers
07	Chief Minister protected cultivation scheme (30% State Assistance)	80% of total cost (50% central Share - 30% State Share)	To promote Vegetable, Flowers in poly house	Small and marginal farmers
08	Creation of Water resources: Tube wells	Rs. 75,000/- to Rs. 90,000/- per unit	Creation of water resources to increase irrigated area	Small and marginal farmers
09	Change of Polythin of Polyhouse Schemes	75% of total cost	Provide Assistance to the farmers to change their 5 year old - damaged poly house Polythin to promote protected cultivation.	Small and marginal farmers
10	Plantation Scheme	100% of total cost	Promotion of fruit plantation.	Public Sectors, Schools, offices, Farmers, Individuals etc.
11	Off season Vegetable in Uttarakhand	50% of total cost	Distribution of vegetable seeds to promote vegetable production	Small and marginal farmers
12	Establishment of Fruit Nursery	50% of total cost or maximum of Rs. 7.50 lakh for 1.00 ha	Production of quality planting material of fruits.	Small and marginal farmers
13	Organic farming scheme of organic farming	50% of total cost or maximum of Rs. 10,000/ per ha	Promotion of organic farming on pilot basis in district Pithoragarh and Chamoli	Small and marginal farmers

14	Mission for Integrated Development of Walnut - other nut fruits	For establishment of nursery 50% of total cost or maximum of Rs. 7.50 lakh per ha. for private sector and 100% for public sector and Rs. 60,000/- per ha for area expansion	Production of quality planting material and production - productivity enhancement.	Small and marginal farmers
15	State Food Processing Mission	33.33% to 50% subsidy of Technical Civil Work and Plant Machinery in project cost for establishment of food processing unit for private sector entrepreneurs	Enhancement of processing capacity of horticulture products and for value addition.	Farmers / Entrepreneur
16	Scheme for promoting chilli	Rs. 700 per Qtl.	For promotion of Chilli cultivation.	Farmers
17	Establishment of Vermi Compost Units	75% of total cost or up to Rs. 33,300 per unit.	To establish Vermi Compost Units for promoting organic farming in the state and providing employment to unemployed youth, women and self-help groups in the state	Small and marginal farmers
18	Mission Apple	80% of total unit cost or up to Rs. 12.00 lakh	Enhancement of production - productivity of Apple through high-tech cultivation Apple.	Farmers
19	Horticulture Mission for North East and Himalayan States (HMNEH)	Subsidy for private farmers / entrepreneur 35% to 55% of total cost and for public sector 100% subsidy.	To enhance productivity, quality of products, processing, and market access of selected horticulture commodities on small and marginal landholdings, and support agro-entrepreneurs in Uttarakhand.	Small and marginal, SC/ST, Women farmers / Entrepreneur
20	Per Drop More Crop component under Pradhan Mantri Krishi Sinchai Yojna	Subsidy for farmers 45% to 55% of total cost	To enhance the water use efficiency in the state through micro irrigation system.	Small and marginal, SC/ST, Women farmers
21	Distribution of Horticulture inputs	100% of total project cost	Subsidy on transportation of fruits, plants, vegetables, seeds, potato seeds	Small and marginal, SC/ST, Women farmers
		50% of total project cost	Plant and input distribution for establishment of new gardens	
		60% of total project cost	Distribution of insecticides and chemicals for plant protection	
		50% of total project cost	Distribution of horticulture tools	
		50% of per unit cost or up to Rs. 24,500/-	Establishment of rain water harvesting tank (3 x 2 x 1.5 m)	
22	Dehydration of fruit vegetables	50% of total project cost	Distribution of corrugated boxes, plastic crets, plastic kettles, kits, Kilns for packaging of Fruits - Vegetables	Farmers / Individuals
		50% of total project cost	Providing black polyethylene to chilli producers	
23	Horticulture development in Scheduled Caste areas	50% of total project cost	Area expansion of Fruits	SC farmers
		50% of total project cost	Distribution of Potato seeds	

Source:- Department of Horticulture, Government of Uttarakhand

(b) Subsidy has been given in terms of kind and cash.

(c)**Details of Subcidy under different schemes from FY 2010-11 onward**

Table-19.15

(Amount in Lakh)

S. N.	Scheme	Major Head	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 RE
01	Bee Keeping	2401	7.50	32.61	36.80	21.75	25.76	17.20	28.70	16.48	33.20
02	Fencing of orchards	2401	65.00	70.00	59.00	39.99	80.00	43.74	69.95	24.84	100.00
03	Mushroom Production and Marketing Plan	2401	0.00	0.00	0.00	0.00	0.00	1.18	0.00	0.00	10.00
04	Crop Insurance Scheme	2401	0.00	0.00	300.00	350.00	390.00	283.75	634.00	1943.39	1700.00
05	Scheme for production of off season vegetable and spices in Scheduled Castes and Scheduled Tribes	2401	20.00	5.00	11.00	0.00	0.00	0.00	11.00	10.75	16.00
06	Horticulture Development in tribal Areas	2401	10.00	10.00	10.00	13.29	21.18	14.27	19.89	20.00	20.00
07	Chief Minister protected cultivation schemes (30% State Assistance)	2401	0.00	0.00	41.10	100.00	55.00	55.68	100.00	105.15	177.00
08	Creation of Water resources-Tube wells	2401	0.00	0.00	0.00	0.00	29.43	24.25	12.00	13.25	20.00
09	Change of Polythin of Polyhouse Schemes	2401	0.00	0.00	0.00	0.00	20.00	14.25	19.96	11.29	13.00
10	Plantation Scheme	2401	0.00	0.00	0.00	0.00	193.05	80.65	68.18	93.52	200.00
11	Off season Vegetable in Uttarakhand	2401	0.00	0.00	0.00	0.00	0.00	7.50	39.99	10.00	70.00
12	Establishment of Fruit Nursery	2401	0.00	0.00	0.00	0.00	0.00	0.00	48.55	42.38	10.00

13	Organic farming scheme of organic farming	2401	0.00	0.00	0.00	0.00	0.00	1.00	11.00	3.00	10.00
14	Mission for Integrated Development of Walnut & other nut fruits	2401	0.00	0.00	0.00	0.00	0.00	0.00	13.91	28.72	32.50
15	State Food Processing Mission	2401	0.00	0.00	0.00	0.00	80.00	49.50	39.87	150.00	400.00
16	Scheme for promoting chili	2401	0.00	0.00	0.00	0.00	0.00	0.00	71.44	13.85	50.00
17	Establishment of Vermi Compost Units	2401	0.00	0.00	0.00	0.00	0.00	0.00	150.00	97.46	150.00
18	Mission Apple	2401	0.00	0.00	0.00	0.00	0.00	0.00	34.80	9.00	150.00
19	Horticulture Mission for North East and Himalayan States (HMNEH)	2401	0.0	0.0	0.0	0.0	0.0	250	311.11	140.00	611.11
20	Per Drop More Crop component under Pradhan Mantri Krishi Sinchai Yojna	2401	0.00	6.13	15.45	44.20	138.72	37.81	94.99	56.81	279.84
01	Distribution of Horticulture inputs	2401	208.87	283.59	185.00	342.56	392.81	511.97	367.15	401.07	0.00
02	Dehydration of fruit vegetables	2401	70.98	58.50	54.50	106.62	125.27	142.43	145.52	194.64	0.00
03	Horticulture development in Scheduled Caste areas	2401	29.86	25.15	25.15	24.27	40.34	26.11	17.71	13.80	0.00

Source:- Department of Horticulture, Government of Uttarakhand

(d) In the State of Uttarakhand main benefits of flowing of subsidy in different components are:-

1. **Enhancement of production cluster of pea. The impact of these cluster are helping to establishment of 35 frozen processing unit in the state.**
2. **Establishment of 18 cold chain projects.**
3. **Establishment of 2 Mega Food Park.**

4. **Increase in processing capacity of Horticulture product from 1.5% to 10 %.**
5. **To minimize the migration from hills to plain areas.**

(e) Department of Horticulture has taken initiative for providing subsidy to beneficiaries through direct benefit transfer.

10. Co-operative Department:-

The various Subsidy Schemes being run by the Co-operative department are as follows:-

Table-19.16

S. No	Scheme	Basis Rates	Purpose/Objective	Beneficiaries
1	Sahakarita Sahbhagita Yojna	Loan up to 50000 is provided at 5% interest rate and from 50000 to 3 lakhs at 5.5% interest rate	To provide agricultural loan at minimum rate of interest to farmers.	Small, marginal and BPL farmer
2	Deen Dayal Upadhaya Kisan Kalyan Yojna	up to 1 lakh agricultural loan is provided at 2% interest rate	To provide agricultural loan at minimum rate of interest to farmers.	Small, marginal and BPL farmer

Source:- Department of Co-operative, Government of Uttarakhand.

(b) The state government give the grant to subsidise the interest rates of agricultural loans distributed through cooperative societies (PACS).

(c) Details of Subsidy under different schemes from FY 2010-11 onward

Table-19.17

(Amount in Lakh)

Sl. No.	Name of Scheme	Account Head	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 BE
1	Sahakarita Sahbhagita Yojna	2425-00-108-03-00-30	1074.79	1236.17	1370.00	976.75	1644.00	2164.00	782.31	3420.29	12668.30
2	Deen Dayal Upadhaya Kisan Kalyan Yojna	Budget provision for financial year 2018-19 is Rs 30 Crore.									

Source:- Department of Co-operative, Government of Uttarakhand.

(d) The subsidy is granted as lum sum amount as per the demand generated by different district cooperative banks. The banks distribute loans to small and marginal farmers and charge 5% to 5.5% rate of interest while the rate of interest of loan is 9%. The difference of interest rate is reimbursed by the government as subsidy in budgetary provision. **Total number of beneficiaries benefitted from 2010-11 to 2017-18 are 1512648. Assessment has been done by state planning commission in year 2011-12. It was observed that the**

loan has been benefitted the agricultural and non-agricultural members of the primary agricultural cooperative.

(e) The interest subsidy is transferred directly to the accounts of beneficiaries by the district cooperative banks.

11. Transport Department:-

The various Subsidy Schemes being run by the Transport department are as follows:-

Table-19.18

S. No.	Scheme	Basic/Rates	Purpose/Objective	Beneficiaries
1	Uttrakhand State Girl Student	1.08 pa. per KM	betterment of her life	Girl Student
2	Uttrakhand State Senior Citizen 65 & above 65	1.08 pa. per KM	betterment of their life	Senior Citizen
3	Free travel for Ladies at rakhshabandhan festival	1.08 pa. per KM	betterment of her life	Ladies
4	Uttrakhand State lok sabha and rajya sabha Member	1.08 pa. per KM	for public work	Lok sabha and Rajya sabha Member
5	Handicap person	1.08 pa. per KM	betterment of their life	Handicap person
6	Freedom fighter	1.08 pa. per KM	betterment of their life	Freedom fighter
7	Uttrakhand andolankari	1.08 pa. per KM	betterment of their life	Uttrakhand andolankari
8	Free travel in UTC buses for Pt. Deen dayal mata-pita Yojna	1.08 pa. per KM	betterment of their life	Senior Citizen
9	Recognized journalist	1.08 pa. per KM	for public work	Journalist
10	State MLA	1.08 pa. per KM	for public work	MLA

Source:- Department of Transport, Government of Uttarakhand

(b) Uttrakhand Transport Corporation is providing Monthly Pass Scheme to the Passenger.

(c) Details of Subsidy under different schemes from FY 2010-11 onward

Table-19.19

(Amount in Lakh)

Sl. No.	Name of Scheme	Account Head	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 BE
1	Uttrakhand State Girl Student	24-3055-00-190-06-42		2.44	90.09	241.5	302.43	295.10	301.74	291.83	300.00
2	Uttrakhand State Senior Citizen 65 - above 65	24-3055-00-190-03-42						586.77	938.14	1094.30	1050.00
3	Free travel for Ladies at rakhshabandhan festival	24-3055-00-190-03-42				18.53	23.21	22.58	21.33	21.52	22.00

4	Uttrakhand State Lok Sabha and Rajya Sabha Member	24-3055-00-190-03-42	0.28	0.13	0.19	0.35	0.30	0.45	0.16	0.99	1.00
5	Handicap person	15-2235-02-101-17-20	32.87	70.58	72.99	127.3	131.81	170.87	244.75	180.74	187.00
6	Freedom fighter	15-2251-002-07-42	3.26	3.92	10.02	9.79	29.50	44.05	42.52	46.48	47.00
7	Uttrakhand andolankari	15-2235-60-200-08-20			16.20	101.00	86.73	97.04	87.87	80.93	81.00
8	Free travel in UTC buses for Pt. Deen Dayal matri-pitra Yojna	26-3452-80-11-20					28.62	148.14	17.87	29.90	30.00
9	Recognized journalist	2220	5.38	13.11	16.63	21.27	28.11	28.55	23.32	24.86	25.00
10	State MLA	2011	0.17	0.18	0.38	0.40	0.64	0.54	1.16	0.96	1.00

Source:- Department of Transport, Government of Uttarakhand

(d) Total 265618 persons of the state had been benefitted from these schemes.

(e) Uttrakhand Transport Corporation is planning to implement DBT Scheme for free availer in buses through a Aadhar based RFID card in which the benefit will be transferred directly to beneficiary's bank account .

12. Food and Civil Supply Department:-

1. The state government of Uttarakhand has started "Rajya Khadya Yojna" to provide food grain subsidy to those citizens of Uttarakhand who are not covered under National Food Security Act (NFSA). The subsidy is being provided to those ration card holders who are having annual income of Rs 250000 to Rs 500000. Under the scheme of Rajya Khadya Yojna cash subsidy of Rs 75 per ration card (in lieu of 7.5 kg rice) is being provided from 01.11.2017. **Budget provision for FY 2018-19 is Rs 8000 lakh (approx.)**
2. Government of Uttarakhand has started a new subsidy scheme from May, 2013 for transportation of sugar. Subsidy is being provided against the transportation cost of sugar. **Budget provision for FY 2018-19 is Rs 1000 lakh**.
3. Government of Uttarakhand has decided to give subsidy of Rs 1600 per LPG connection to those poor families who are not covered under Prime Minister Ujjwala Yojna. About 1.6 lakh families will be covered under this scheme. **Budget provision for FY 2018-19 is Rs 1000 lakh.**

Details of Subsidy under different schemes from FY 2010-11 onward

Table-19.20

(Amount in Lakh)

Sl. No.	Name of Scheme	Account Head	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 BE
1	Rajya Khadya Yojna	2408-01-102-03-00 and 2408-01-102-04-00	5.00	[illegible]	[illegible]	40.00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2	Sugar subsidy (transport)	2408-01-102-05-00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	117.00
3	Gas subsidy	3456-00-102-08-50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.00	24.00

Source:- Department of Food, Government of Uttarakhand.

13. Urban Development Department:-

The Subsidy Scheme being run by the Urban development department is as follows:-

Table-19.21

S. No.	Scheme	Basic/Rates	Purpose/Objective	Beneficiaries
1	Deen Dayal Antyodaya Yojna-National Urban Livelihood Mission (DAY-NULM, Prior Swarn Jayanti Sahari Rojgaar Yojna)	Loan up to Rs 200000 for individual and Rs. 1000000 for group loan is provided at the 7% interest rate.	To enhance self-employment Program for Urban beneficiaries.	Urban poor and unemployed people.

Source:- Department of Urban Development, Government of Uttarakhand.

(b) Department is giving subsidy as interest subvention.

(c) Detail of Subsidy under the scheme from FY 2010-11 onward

Table-19.22

(Amount in Lakh)

Name of Scheme	Account Head	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 BE
Deen Dayal Antyodaya Yojna-National Urban Livelihood Mission (DAY-NULM)	2217-03-191-01-05	25.76	23.59	25.28	42.51	0.84	1.66	6.04	6.50	8.50

Source: - Department of Urban Development, Government of Uttarakhand.

(d) Assessment has been done by Urban local bodies. It was observed that the urban local unemployed has been benefitted from above scheme. Total number of beneficiaries from FY 2010-11 to 2017-18 is 6891.

(e) The interest subsidy amount is transferred directly to the urban local bodies and then the urban local bodies transfers the interest subsidy amount to the banks on quarterly basis.

14. Cane Development Department:-

Cane department is giving subsidy to farmers to increase the production of cane in the state. The farmers are encouraged to use improved seeds and adopt modern management techniques of cane production. The main schemes are Cane seed production, seed/soil treatment, Ratoon management; inter village link road scheme and distribution of micro-nutrients and agriculture equipment's. The schemes have been reviewed from time to time and have been found useful for the farmers.

Detail of Subsidy under the scheme from FY 2010-11 onward

Table-19.23

(Amount in Lakh)

Sl. No.	Name Of Scheme	Account Head	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 BE
1	Subsidy given for clearing the payment of sugar cane price	2401	0.00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	174.54	150.00

Source:- Department of Cane development, Government of Uttarakhand.

15. Sericulture Development:-

There are various schemes in which subsidies are being provided by sericulture department to the silk producers. The main schemes are Silk fabric development scheme, Assistance for silk worm seed, Vanya silk development scheme and scheme for operation of silk reeling at growth centre.

Detail of Subsidy under the schemes from FY 2010-11 onward

Table-19.24

(Amount in Lakh)

Sl. No.	Name Of Scheme	Account Head	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 BE
1	Working Capital to Silk co-operative Societies	2401	9.99	6.99	12.00	14.00	15.00	14.00	15.00	15.00	20.40
2	Plantation Development Scheme	2401	1.00	1.11	0.60	0.00	0.00	0.75	1.40	1.40	3.00
3	Organic Sericulture Development Scheme	2401	0.55	3.37	0.40	0.00	0.00	1.02	1.20	1.20	3.00
4	Silk Fabric Development Scheme	2401	4.00	6.00	6.00	0.00	0.00	1.75	2.70	1.03	10.40
5	Vanya Silk Development Scheme	2401	0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00	2.00
6	Assistance for Silkworm Seed	2401	0.00	0.00	0.00	10.00	10.00	10.00	11.00	10.00	66.75

7	Strengthening of UCRF	2401	0.00	0.00	3.00	14.00	8.00	9.00	9.00	9.00	50.00
8	Incentives to rearers for Monsoon Crop 2016	2401	0.00	0.00	0.00	0.00	0.00	8.50	15.00	15.00	38.00
9	Scheme for operation of Silk reeling at a Growth Centre	2401	0.00	0.00	0.00	0.00	0.00	0.00	8.00	8.00	20.00
10	Centrally Sponsored Catalytic Scheme CSS	2401	11.33	68.30	104.00	103.59	79.58	18.59	26.25	43.16	108.81

Source:- Department of sericulture, Government of Uttarakhand.

From above description, it is clear that State Government is providing subsidy for employment generation, income generation, to raise the living standard of deprived section of society and to stop the migration from hills. The schemes are reviewed from time to time and modified accordingly. Most of the schemes are DBT based. Since Disaster often occurs in the state so **Uttarakhand Government is also planning to give subsidy for the promotion of community radio stations @ Rs.5 lakh or 33% of the total project cost (whichever less).** It would be helpful to give emergency messages during disaster and also for other purposes.

Topic Note No. 20

VIII. MANAGEMENT OF SRTC

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

Uttarakhand Transport Corporation (UTC) is the only transport corporation in the State. It was incorporated on 30-10-2003.

20(b) Please state whether tourist contract carriage permit operators are allowed to ply on routes on which the State Road Transport Undertaking has exclusive right of operation. If yes, please give in percentage terms and in Km terms the routes on which the tourist contract carriage permit operators are allowed toply for the period from 2010-11 to 2017-18.

In Uttarakhand 2303 Km of routes are notified on which the UTC has exclusive right of operation, out of which 10 routes with a total length of 417 Km are barred for tourist contract carriages. However, private stage carriages share 5 of these routes. In total length of 1886 km i.e. almost 80% of notified routes, contract carriage/ tourist buses are allowed and plying throughout the period from 2010-11 to 2017-18.

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

In hill areas of Uttarakhand, parallel operation of private and UTC buses are allowed. The private operators are serving about 70% of the passengers on these routes. UTC has carried 40842338 passengers in the year 2017-18. Ratio of UTC buses and private operators' buses available for commuting passengers is 1:9.

Topic Note No. 21

21. Please give the rate of Motor Vehicle Tax and Passenger Tax/Addl. Motor Vehicle Tax. Please indicate since when these rates have been applicable i.e. when the last revision in tax rates was undertaken and whether it was translated into a hike in the fares of SRTCs. The increase in revenue on account of fare hike and details in the regard during the period 2010-11 to 2017-18 may be given.

a. Rate of Passenger Tax/ Addl. Tax has been in force in the state since 31 December 2012 as per following rates:
   1. **For Ordinary Buses in Plain Areas**: Upto 1500 Km rate of Passenger tax is Rs. 85 per seat in plain areas and above 1500 Km rate of Passenger tax is Rs. 0.04 per seat per Km extra.
   2. **For Ordinary Buses in Hill Areas**: Upto 1500 Km rate of Passenger tax is Rs.75 per seat in hill areas and above 1500 Km rate of Passenger tax is Rs. 0.04 per seat per Km extra.
   3. **For A.C. Buses**: Rate of Passenger tax is 1.25 times of the rate for ordinary Buses.

b. The details of fare hike from year 2010-11 to 2017-18 and corresponding increase in revenue of Uttarakhand Transport Corporation is given in table-21.1 below:

Table-21.1

Years	Passenger fare per km (in Rs)	Increase in fare per km (in Rs)	Net Revenue (Rs in crore)	Increase in revenue in %
2010-11	0.63	0.04	235.70	11
2011-12	0.81	0.18	253.83	8
2012-13	0.81		311.02	18
2013-14	0.89	0.08	364.64	15
2014-15	0.98	0.09	404.80	10
2015-16	0.98		431.46	6
2016-17	0.98		462.50	7
2017-18	1.08	0.10	520.00	12

Source: Uttarakhand Transport Corporation, Government of Uttarakhand

Topic Note No. 22

22. *Please give a note on steps taken, if any, for improving the financial position of Undertaking during the year 2010-11 to 2017-18; e.g.*

A. **For better and efficient management of men and materials.**

For better and efficient management of men and materials following steps have been taken by the UTC:

1. **Computerization**: Uttarakhand Transport Corporation has adopted a web based solution for all its business process, which includes:
   (i) Duty slip generation
   (ii) Driver/ Conductor duty allotment
   (iii) Pay bill generation
   (iv) Cash Deposit
   (v) In-Out on Bus Stations
   (vi) Maintenance management
   (vii) Diesel issue
   (viii) Store management

2. Use of hand held e-ticketing machines in all buses.

3. **Effective enforcement**: - Effective enforcement mechanism has been set up in the UTC for checking WT (without ticket) passengers. The number of cases reported as WT and amount recovered is as per table-22.1 below:

Table-22.1

Year	Number of buses checked	Number of cases reported as without ticket	Amount recovered (in Lakh Rs)
2013-14	238420	6452	7.12
2014-15	159582	2359	6.41
2015-16	189029	2002	6.35
2016-17	192676	2290	4.36
2017-18	224029	1940	4.96

Source: Uttarakhand Transport Corporation, Government of Uttarakhand

4. Hiring driver, conductor, data operators and technical staff on contract basis in place of making regular appointments. From the year 2013-14 onwards we saved expenditure on account of this, the detail of savings is as per table-22.2 below.

Table-22.2

(Rs. in crore)

Year	Number of outsourced staff	Actual salary paid to outsourced staff	Salary payable if regular staff would have been appointed	Savings due to staff outsourcing
2013-14	3298	29.00	45.00	16.00
2014-15	2932	34.30	56.66	22.36
2015-16	2707	38.60	63.01	24.41
2016-17	3420	51.05	83.92	32.87
2017-18	3779	58.26	96.61	38.35

Source: Uttarakhand Transport Corporation, Government of Uttarakhand.

5. Training is being provided to drivers and conductors and regular medical check-ups are also being done. Year-wise details of trainings is as per following table-22.3.

Table-22.3

Year	Officers/ Supervisors	Driver/ Conductors
2013-14	50	253
2014-15	42	301
2015-16	46	295
2016-17	58	125
2017-18	47	221

Source: Uttarakhand Transport Corporation, Government of Uttarakhand.

6. In order to motivate crew to increase revenue and efficiency following incentive schemes are being implemented in the UTC:
   a. If load factor of a bus exceeds 85%, driver and conductor each get 10% of extra income (amount more than 85%) so generated.
   b. Driver get 25% value of the diesel saved in a month if he gives diesel average above than the fixed target.
   c. Outsourced and contract employees get an incentive of Rs 2500/- if his/ her attendance exceeds 24 days in a month.

B. Revision of tariffs to increase profitability:

Tariffs have been revised from time to time, the details of tariff revision is as shown against point no. 21.

C. Voluntary Retirement Scheme (VRS):

At present 98 employees of UTC has opted for VRS. UTC has to pay an amount of Rs 18.72 crore to them but due to shortage of funds UTC is not able to give VRS to them.

D. Any plans for undertaking expansion.

1. **Uttarakhand Transport Corporation**; UTC has set up two new depots on hill areas during the period 2010-11 to 2017-18 and it is planning to expand its

operation in all remote areas of the state to provide public transport facilities to the people. At present there is no depots of UTCin Bageshwar, Uttarkashi, Pauri Garhwal, Tehri Garhwal and Rudraprayag districts; Rs 90.00 crore shall be needed for developing new depots and Rs 75.00 crore for buses (50 buses in each depot) in these remote districts of the state.UTC is also planning to procure Electric-buses for Haridwar, Udham Singh Nagar, Dehradun and Nainital districts to overcome pollution for which Rs 200.00 crore shall be needed. In addition CNG buses for Haridwar and Dehradun are needed to overcome excessive pollution in these districts. The item wise details of up-gradation of UTC is proposed as per table-22.4 below:

Table-22.4

S. No.	Items	Details	Amount (in Crore Rs)
1.	Replacement and addition of new buses	500 buses	150.00
2.	Setting up new Depots	6 Depots & 300 buses	90.00 75.00
3.	Procurement of Electric Buses	200 buses	200.00
4.	Installation of GPS System in buses with control centre	1500 GPS devices Control Centre	1.50 1.50
5.	Procurement of CNG buses for Haridwar & Dehradun	200 buses	60.00
6.	VRS	For 98 employees	18.72
	Total		596.72

Source: Uttarakhand Transport Corporation, Government of Uttarakhand.

2. **Department of Transport**; The Transport Department of the state proposes to establish vehicle inspection and certification centres, Institute of Driving & Traffic Research, automated driving test tracks and GPS control centre to improve its service delivery and efficacy. The item wise details of up-gradation of Transport Department is proposed as per table-22.5 below:

Table-22.5

S. No.	Items	Details	Amount (in Crore Rs)
1.	Vehicle Inspection & Certification Centres	06 Nos.	108.00
2.	Setting up Institute of Driving &Traffic Research at Haldwani	01 No.	25.00
3.	Automated Driving Test Tracks	10 Nos.	40.00
4.	GPS enabled vehicles and setting up control rooms at the level of Transport Headquarter/ Registering Authority	-	50.00
	Total		**223.00**

Source: Department of Transport, Government of Uttarakhand.

E. Any MOU signed for the said period

No MOU has been signed for the said period.

F. Any other steps:

At the time of its creation after bifurcation from UPSRTC, the Corporation inherited a large fleet of old and ill-maintained buses and poor inventory of spares. For improving the financial position of Corporation, new buses have been included in the fleet and old buses are being auctioned in time. The Uttarakhand Transport Corporation has taken several steps to improve its financial position some of the steps taken are:

1. Operation of Volvo buses on lease.
2. Operation of AC, Ordinary buses and maxi cabs on KM scheme.
3. Use of hand held e-ticketing machines in all buses.
4. Revision in bus fare from time to time.
5. Increase in revenue from advertisement on buses and dhabas.
6. Commercial Exploitation of unused property through PPP mode is explored.
7. UTC has adopted Online Ticket booking and this scheme have impacted on improvements in service delivery, efficiency and cost reduction, also increasing income.
8. For year 2015-16 to 2017-18 comparative profitability through operation of own(UTC) and hired buses is given in table 22.6 below:

Table-22.6

(Rs. in Lakh)

Year	UTC Buses			Hired Buses		
	Income	**Expenditure**	**Profit(+)/ Loss (-)**	**Income**	**Expenditure**	**Profit (+)/ Loss(-)**
2015-16	33866.99	35812.54	-1945.55	9279.27	8391.36	887.91
2016-17	36701.63	39776.76	-3075.13	9548.54	8408.59	1139.95
2017-18	41552.98	44546.93	-2993.95	10737.4	10001.00	736.40

Source: Uttarakhand Transport Corporation, Government of Uttarakhand

As mentioned above corporation buses are running in loss while hired buses are in profit, this is due to high operational cost of employees of UTC as compared to hired buses. The operational cost of corporation buses is higher mainly due to high salary of drivers, conductors and other staff.

Topic Note No. 23

23. Please furnish a list of guarantees given by the State Government along with guidelines for giving such guarantees. In respect of loans obtained by SRTC to the various parties/purposes position of Guarantees outstanding at the beginning of each year from 2010-11 to 2017-18.

No guarantees have been given to UTC by the State government for obtaining Bank loans.

Topic Note No. 24

24. Please give a note on accounting systems in the State Road Transport Undertaking make explicit the types of subsidies, the basic for determining the extent of subsidies, and also the extent of reimbursement by State Government as recommended by the 14th FC (para 15.48).

a. Uttarakhand Transport Corporation has been working according to RTC ACT 1950 and maintaining its accounts in Double Entry System as approved by the AG Office.

b. UTC is providing following schemes directly to the passengers (Free Traveller) under State Government Scheme. At the end of the year matching reimbursement amount is paid by the State Government to the UTC as subsidies, the year wise details of subsidies is as per table-24.1 below:

Table-24.1

(Rs. in Lakh)

Objective/ Scheme	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Girl Student		2.44	90.09	241.46	302.43	295.10	301.74	291.85
Senior Citizen aged 65 years and above						586.77	938.14	1094.30
Free Travel for Ladies at Rakhsha Bandan Festival				18.53	23.21	22.58	21.33	21.52
State Lok sabha and Rajyasabha Members	0.28	0.13	0.19	0.35	0.30	0.45	0.16	0.99
Handicapped Person	52.87	76.58	72.99	127.3	131.81	170.87	244.73	186.74
Freedom Fighters	3.26	3.92	10.02	9.79	29.50	44.05	42.52	46.48
Uttarakhand Andolankari			36.56	100.98	86.75	97.04	87.87	80.95
Pt. Din Dayal Matra-Pitra Yojana					28.62	148.14	17.87	28.90
Journalists	5.38	13.51	16.63	21.57	28.11	28.55	23.32	24.86
State MLA	0.17	0.38	0.38	0.46	0.64	0.54	1.16	0.96
Total	**61.96**	**96.94**	**226.86**	**520.44**	**631.37**	**1394.09**	**1678.84**	**1777.56**

Source: Uttarakhand Transport Corporation, Government of Uttarakhand.

c. Year wise reimbursement amount paid by the state government are as follows: -

Table-24.2

(Rs. in Lakh)

S. No.	Year	Amount Reimbursed
1	2014-15	527.00
2	2015-16	392.00
3	2016-17	1116.00
4	2017-18	1340.00
5	2018-19 (BE)*	2370.00

Source: Uttarakhand Transport Corporation, Government of Uttarakhand;
Budget Document of GoUK for 2018-19.

Note: Still reimbursement amount of Rs 3272.00 Lakh has to be paid by the state government to UTC.

Topic Note No. 25

25. ***Please give a note on setting up of independent regulators for passenger road sector as recommended by the 14th FC (Para 15.41).***

1. State Transport Authority (STA) has been set up in Uttarakhand, whose key functions include:

(i) Regulation of tariffs/fare of all types of passenger vehicles,
(ii) Regulation of service quality,
(iii) Collection and dissemination of sector information, service level benchmarks etc.

2. The tariff/ fare of Uttarakhand Transport Corporation is done by the corporation itself after due approval of the State Government.

Topic Note No. 26

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

Yes, State Electricity Regulatory Commission was constituted in the State of Uttarakhand vide Uttarakhand (U.P. Electricity Reforms Act, 1999) Adaptation & Reforms Order, 2002. This commission is named as Uttarakhand Electricity Regulatory Commission (UERC).This Commission started its functioning w.e.f. 05-09-2002. All the Orders are also available at the website www.uerc.gov.in of UERC.

1. Distribution Utility–UttarakhandPower Corporation Limited(UPCL)

The detail of award given by Hon'ble UERC in respect of distribution business is as hereunder:

i. Hon'ble Commission issued its first retail tariff order of electricity on 08-09-2003 for FY 2003-04. This tariff order was applicable w.e.f. 20-09-2003.

ii. Hon'ble Commission vide its order dated 24-08-2004 amended the tariff issued on 08-09-2003, modifying the tariff for Steel Units.

iii. Hon'ble Commission issued its second retail tariff order of electricity on 25-04-2005 for FY 2004-05 & 2005-06. This tariff order was applicable w.e.f. 01-04-2005.

iv. Hon'ble Commission issued its third retail tariff order of electricity on 12-07-2006 for FY 2006-07. This tariff order was applicable w.e.f. 01-04-2006.

v. Hon'ble Commission issued its fourth retail tariff order of electricity on 18-03-2008 for FY 2007-08 & 2008-09. This tariff order was applicable w.e.f. 01-03-2008.

vi. Hon'ble Commission issued its fifth retail tariff order of electricity on 23-10-2009 for FY 2009-10. This tariff order was applicable w.e.f. 01-10-2009.

vii. Hon'ble Commission issued its sixth retail tariff order of electricity on 10-04-2010 for FY 2010-11. This tariff order was applicable w.e.f. 01-04-2010.

viii. Hon'ble Commission issued its seventh retail tariff order of electricity on 24-05-2011 for FY 2011-12. This tariff order was applicable w.e.f. 01-05-2011.

ix. Hon'ble Commission issued its eighth retail tariff order of electricity on 11-04-2012 for FY 2012-13. This tariff order was applicable w.e.f. 01-04-2012.

x. Hon'ble Commission issued its ninth retail tariff order of electricity on 06-05-2013 for FY 2013-14. This tariff order was applicable w.e.f. 01-05-2013.

xi. Hon'ble Commission issued its tenth retail tariff order of electricity on 10-04-2014 for FY 2014-15. This tariff order was applicable w.e.f. 01-04-2014.

xii. Hon'ble Commission issued its eleventh retail tariff order of electricity on 11-04-2015 for FY 2015-16. This tariff order was applicable w.e.f. 01-04-2015.

xiii. Hon'ble Commission issued its twelfth retail tariff order of electricity on 05-04-2016 for FY 2016-17. This tariff order was applicable w.e.f. 01-04-2016.

xiv. Hon'ble Commission issued its thirteenth retail tariff order of electricity on 29-03-2017 for FY 2016-17. This tariff order was applicable w.e.f. 01-04-2017.

xv. Hon'ble Commission vide its order dated 03-08-2017 amended the tariff order issued on 29-03-2017 on the review petition.

In addition to the above, the detail of other awards given by Hon'ble Commission is as follows:

i. Hon'ble UERC's vide its order dated 11-08-2005 imposed a consolidated penalty of Rs. 1.00 lac and additional penalty of Rs. 5,000.00 per day under section 142 of the Electricity Act, 2003 for non-compliance of provisions of section 55 of the Electricity Act, 2003 in respect of Supply of Electricity without meters. While Hon'ble Commission had allowed time up to 31-03-2006 for metering of the existing Domestic and PTW Consumers and up to 30-09-2005 for metering of Commercial Consumers, a consolidated penalty of Rs. 1,00,000.00 and additional penalty of Rs. 5,000.00 per day was imposed for non-metering of 11,628 consumers as on 10th June, 2005. As directed by Hon'ble Commission, Distribution utility has deposited the penalty of Rs. 103.90 lacs for the period up to 31-03-2011. Hon'ble Commission vide its order dated 25-05-2012 revoked the recurring penalty w.e.f. 01-04-2011.

ii. Hon'ble Commission vide its order dated 01-09-2005 imposed a consolidated penalty of Rs. 1.00 and additional penalty of Rs. 2,500.00 per day u/s 142 of the Electricity Act, 2003, for non-compliance of directions issued pertaining to arrangement of collection of bills of domestic consumers the penalty for the period up to August, 2017 has been deposited to the Hon'ble Commission. The amount of penalty paid till 31-08-2017 is Rs. 110.8 lakhfurther, on the request of Distribution utility, Hon'ble Commission vide its letter no. UERC/5/Tech/441/2017-18/1039, dated 18-09-2017 withheld the penalty for next six months subject to completion of bill collection facilities and integration of all the functional Common Service Centre in the Statefor the said period.

2. **Generating Utility – Uttarakhand Jal Vidhut Nigam limited (UJVN)**

The detail of award given by Hon'ble UERC in respect of generation business is as hereunder:

2.1 Larger Hydro Power Stations (LHPs)

i. The Hon'ble Commission issued its first tariff order for Nine LHPs on 16.12.2004 for FY 2004-05. This tariff order was applicable w.e.f. 01.04.2004.

ii. The Hon'ble Commission issued its tariff order for Nine LHPs on 12.07.2006 for FY 2006-07. This tariff order was applicable w.e.f. 1.4.2006.

iii. The Hon'ble Commission amended its tariff order dated 16.12.2004 for Nine LHPs on dated 14.03.2007.

iv. The Hon'ble Commission issued its tariff order for Nine LHPs on 18.03.2008 for FY 2007-08 & FY 2008-09. This tariff order was applicable w.e.f. 1.4.2007.

v. The Hon'ble Commission issued its tariff order for Nine LHPs on 21.10.2009 for FY 2009-10. This tariff order was applicable w.e.f. 1.4.2009.

vi. The Hon'ble Commission issued tariff order for supplying of energy to HPSEB for Nine LHPs on 28.08.2009 for FY 2004-05 to FY 2009-10. This tariff order was applicable w.e.f. 1.4.2004.

vii. The Hon'ble Commission issued its tariff order for Ten LHPs (including MB-II HEP) on 05.04.2010 for FY 2010-11. This tariff order was applicable w.e.f. 1.4.2010.

viii. The Hon'ble Commission issued its tariff order for Ten LHPs (including MB-II HEP) on 10.05.2011 for FY 2011-12. This tariff order was applicable w.e.f. 1.4.2011.

ix. The Hon'ble Commission issued its tariff order for Ten LHPs (including MB-II HEP) on 04.04.2012 for FY 2012-13. This tariff order was applicable w.e.f. 1.4.2012.

x. The Hon'ble Commission issued its tariff order for Ten LHPs (including MB-II HEP) for the first control period on 06.05.2013 for FY 2013-14 to FY 2015-16. This tariff order was applicable w.e.f. 1.4.2013.

xi. The Hon'ble Commission issued its tariff order for Ten LHPs (including MB-II HEP) for True-up of FY 2008-09 to FY 2012-13 and Annual Performance Review for FY 2013-14 on 10.04.2014. This tariff order was applicable w.e.f. 1.4.2014.

xii. The Hon'ble Commission issued its tariff order for Ten LHPs (including MB-II HEP) for True-up of FY 2013-14, Annual Performance Review for FY 2014-15 and Annual Fixed Charges for FY 2015-16 on 11.04.2015. This tariff order was applicable w.e.f. 1.4.2015.

xiii. The Hon'ble Commission issued its order for Ten LHPs (including MB-II HEP) for Approval of Business Plan and Multi Year Tariff Petition. For Second Control Period (FY 2016-17 to FY 2018-19) on 05.04.2016. This tariff order was applicable w.e.f. 1.4.2016.

xiv. The Hon'ble Commission issued its tariff order for Ten LHPs (including MB-II HEP) for True up for FY 2015-16, Annual Performance Review for FY 2016-17 & Annual Fixed Charges for FY 2017-18 on 29.03.2017. This tariff order was applicable w.e.f. 1.4.2017.

2.2 Maneri Bhali Stage-II (MB-II):

i. The Hon'ble Commission issued Interim Order for MB-II HEP on dated 07.07.2008 for FY 2008-09. This tariff order was applicable w.e.f. 15.03.2008.
ii. The Hon'ble Commission issued Provisional Orders for MB-II HEP on dated 28.11.2008 for FY 2007-08 & FY 2008-09. This tariff order was applicable w.e.f. 15.03.2008.
iii. The Hon'ble Commission issued Tariff Order for MB-II HEP on dated 30.12.2009 for FY 2009-10. This tariff order was applicable w.e.f. 01.04.2009.

2.3 Small Hydro Power Stations (SHPs):

i. The Hon'ble Commission issued tariff order for twelve SHPs (less than 1 MW) on dated 01.12.2006. This tariff order was applicable w.e.f. 1.12.2006.
ii. The Hon'ble Commission issued tariff order for Tapovan SHP on 05.04.2007. This tariff order was applicable w.e.f.05.04.2007.
iii. The Hon'ble Commission approved levelised tariff for SHPs above 1 MW and up to 25 MW vide its order dated 19.05.2009. This tariff order was applicable w.e.f. 1.4.2008.
iv. The Hon'ble Commission revised levelised tariff for SHPs above 1 MW and up to 25 MW vide its regulations, 2010 dated 06.07.2010. This tariff order was applicable w.e.f. 06.07.2010.
v. Order on Re-determination of generic tariff for Pathri Small Hydro Generating Station (3 X 6.8 MW) &Mohammadpur Small Hydro Generating Station (3 X 3.1 MW) on dated 30.11.2016.
vi. Order on Review Petition filed under Regulation 54 of UERC (Conduct of Business) Regulations, 2014 for review of the order dated 30th November, 2016 passed by the Commission in the matter of Re-determination of generic tariff for Pathri Small Hydro Generating Station (3 X 6.8 MW) &Mohammadpur Small Hydro Generating Station (3X3.1 MW) on dated 25.05.2017.
vii. Suo-moto proceedings in the matter of application seeking revision of tariff of Mohammadpur and Pathri SHPs determined by the Commission vide its Orderdated 30.11.2016 & 25.05.2017 consequent to the amendment in RE Regulations, 2013 on 12.012.2017.

2.4 Order issued on Renovation and Modernization of Hydro Electric Plants

i. Order on Petition for prior approval of "Capital Investment for Renovation & Modernization" of Kulhal (3x10 MW) HEP on 13.03.2015.
ii. Order on Petition for approval of "Capital Investment for Renovation & Modernization" of Khatima (3x13.8 MW) HEP on 07.05.2015.
iii. Order on Petition for prior approval of "Capital Investment for Renovation & Modernization" of MB-I (3x30 MW) HEP on 30.07.2015.

iv. Order on Prior approval of "Capital Investment for Renovation & Modernization of 4 x 36 MW Chilla HEP" on 29.01.2016.
v. Order on Review filed on Commission's Order dated 15.03.2015 issued in the matter of prior approval of "Capital Investment for Renovation & Modernization of 3x10 MW Kulhal HEP" on 11.02.2016.
vi. Order on Petition for approval of "Capital Investment for Renovation & Modernization" of 3x66 MW Ramganga HEP dated 12.02.2016.
vii. Order on Petition for review of the Commission's Order dated 30.07.2015 on "Petition for prior approval of Capital Investment for Renovation & Modernization of 3x30 MW MB-I HEP on 12.02.2016.
viii. Order on Petitions filed under section 61 and 86 of the Electricity Act, 2003 read with the relevant regulations and guidelines of the Commission for approval of Capital investment on 29.04.2016 for:
   (a) Refurbishing of Asan Barrage
   (b) Refurbishing of Dakpathar Barrage
   (c) Refurbishing of Ichari Dam
   (d) Special Repair Works of Civil & Hydro Mechanical Structures for Yamuna Hydel Scheme Stage-I, II Part-I & IV
ix. Order on Petition for seeking prior approval of "Capital Investment for Renovation & Modernisation" of Dhalipur HEP (3 X 17 MW) on 14.09.2016.
x. Order on Petition for seeking prior approval of "Capital Investment for Renovation & Modernisation" of Dhakrani HEP (3 X 11.25 MW) on 27.06.2017.

3. Transmission Utility- Power Transmission Corporation of Uttarakhand Limited(PTCUL)

The detail of award given by Uttarakhand Electricity Regulatory Commission in respect of transmission business is as hereunder:

i. The Hon'ble Commission issued its first Tariff Order on ARR and Tariff for Financial Year 2003-04 on dated 08.09.2003.
ii. The Hon'ble Commission issued Transmission & Distribution of Tariff for Financial Year 2004-05 & 2005-06 on dated 25.04.2005.
iii. The Hon'ble Commission issued Tariff Order for 2006-07 on dated 12.07.2006.
iv. The Hon'ble Commission issued Tariff Order for 2007-08 and 2008-09 on 18.03.2008.
v. The Hon'ble Commission issued Tariff Order on dated October 21, 2009 for FY 2009-10.
vi. The Hon'ble Commission issued Tariff order on dated April 06, 2010 for 2010-11.
vii. The Hon'ble Commission issued Tariff order on dated May 10, 2011 for 2011-12.
viii. The Hon'ble Commission issued Tariff order on dated April 04, 2012 for 2012-13.
ix. The Hon'ble Commission issued Corrigendum on dated May 07, 2012 with reference to Tariff Order issued on dated 04 April, 2012.
x. The Hon'ble Commission issued Tariff Order on Approval of Business Plan and Multi Year Tariff Petition for first control Period FY 2013-14 to FY 2015-16 on dated 06.05.2013.
xi. The Hon'ble Commission issued Order on True up for FY 2012-13, Annual Performance Review for FY 2013-14 & ARR for FY 2014-15 on dated 10.04.2014.

xii. The Hon'ble Commission issued Order on Aggregate Revenue Requirement for FY 2013-14 to FY 2015-16 For State Load Dispatch Centre of Uttarakhandon dated 10.04.2014.

xiii. The Hon'ble Commission issued Order on True up for FY 2004-05 to FY 2013-14 & ARR for FY 2015-16 on dated 11.04.2015.

xiv. The Hon'ble Commission issued Order on ARR for FY 2015-16 for State Load Dispatch Centre of Uttarakhand on dated 11.04.2015.

xv. The Hon'ble Commission issued Order on Approval of Business Plan and Multi Year Tariff Petition for second control Period (FY 2016-17 to FY 2018-19) on dated 05.04.2016.

xvi. The Hon'ble Commission issued Order on Approval of Business Plan and Multi Year Tariff Petition for State Load Dispatch Centre of Uttarakhand for Second Control Period (FY 2016-17 to FY 2018-19) on dated 05.04.2016.

xvii. The Hon'ble Commission issued Petition for review of the Order dated 5th April, 2016 issued by the Commission on approval of Business Plan and determination of Multi Year Tariff for the second Control Period FY 2016-17 to FY 2018-19, True up of FY 2014-15 and Annual Performance Review for FY 2015-16 on dated 11.07.2016.

xviii. The Hon'ble Commission issuedOrder on True up for FY 2015-16, Annual Performance Review for FY 2016-17 & ARR for FY 2017-18 on dated 29.03.2017.

xix. The Hon'ble Commission issued Order on Annual Performance Review for FY 2016-17 and Revised ARR for FY 2017-18 For State Load Dispatch Centre of Uttarakhand on dated 29.03.2017.

xx. The Hon'ble Commission issued Order on True up for FY 2016-17, Annual Performance Review for FY 2017-18 & ARR for FY 2018-19 on dated 21.03.2018.

xxi. The Hon'ble Commission issued Order on Annual Performance Review for FY 2017-18 and Revised ARR for FY 2018-19 For State Load Dispatch Centre of Uttarakhand on dated 21.03.2018.

4. Uttarakhand Renewable Energy Development Agency(UREDA)

The detail of award given by Hon'ble UERC in respect of renewable energy is as hereunder:

i. Hon'ble UERC vide its notification no. F-9(21)/RG/UERC/2010/1422 dated 03/11/2010 has notified UERC (Compliance of Renewable Purchase Obligation) Regulation 2010 and has designated Uttarakhand Renewable Energy Development Agency (UREDA) as the State Agency for accreditation and recommending the renewable energy projects for registration with Central Agency and to undertake certain others functions as mention in the regulation. The Commission has also provided the responsibility to UREDA for intimating shortfall in units of Renewable Purchase Obligation to Commission.

ii. Hon'ble UERC vide its notification No. F-9(21)/RG/UERC/2013/102 dated 15/04/2018 has notified UERC (Tariff and other terms for supply of electricity from renewable energy sources and non-fossil fuel based co-generating stations) Regulations, 2013. UREDA has been made nodal agency foractivities related to deployment of renewable energy in the state.

iii. Hon'ble UERC has approved procedure under the UERC (compliance of renewable purchase obligation) Regulation 2010 for accreditation of re-generation project by state agency (UREDA) that contains all the terms and conditions necessary for accreditation of renewable energy generation project and also define the role and responsibilities of each agency involved during the accreditation procedures.

All the three utilities are implementing and complying with the directions issued in the awards/ orders by the Hon'ble Commission.

Topic Note No. 27

27. Has the Electricity Act, 2003 suitably amended to facilitate levy of penalties for delays in payments of subsidy by State Governments as recommended by the 14th FC (Para: 15.32).

At present there is no provision of any kind of Subsidy given by Government of Uttarakhand(GoU) to distribution utility. No amendment in Electricity Act, 2003 has been done to facilitate levy of penalties for delay in payments of subsidy by the GoU.

Topic Note No. 28

28. The status of constitution of State Electricity Regulatory Fund as recommended by the 14th FC (Para: 15.34).

The Government has established a Fund to be called Uttarakhand Electricity Regularity Commission Fund vide NOTIFICATION No. 762/I/2016-02(01)/12/2004, dated October 20, 2016.

The fund comprises of the following:

i. All grants and loans made to the commission by the government.
ii. All license fees, petition fees, processing fees, fines and receipts by the Commission.
iii. All sums received by the Commission from such other sources, as may be decided by the Commission.

The Commission shall be entitled to utilise the fund for:

i. Payment of salaries, allowances and other remuneration of the Chairperson, Members, Secretary, Officers and other employees of the Commission.
ii. Meeting the expenses required in connection with discharge of its functions.

Topic Note No. 29

29. The present status of unbundling of Power Utilities and improvement of governance through State Load Dispatch Centre. The format shall be filled for all the unbundled utilities separately. Details which are not relevant for a utility should be left blank. The details that are relevant for all the utilities, irrespective of whether they are generation, transmission or distribution utilities, should be filled in their respective formats. Statement 21 can be filled only for the Generation utilities and the Statement 22 only for Distribution utilities.

i. Erstwhile Uttar Pradesh State Electricity Board(UPSEB) was unbundled on 14-01-2000 in three power utilities(UPPCL for Transmission and Distribution, UPJVNL for Hydro Generation and UPRVUNL for Thermal and other Generation).

ii. After formation of the State of Uttarakhand, Uttarakhand Power Corporation Limited (UPCL) and Uttarakhand Jal Vidhyut Nigam Limited(UJVNL) started functioning in Uttarakhand from 09-11-2001 as per MoP, GoI's Notification No. 42/7/2000-R&R dated 05-11-2001.

iii. The Transmission business was transfered w.e.f. 01-06-2004 from UPCL to newly formed company named as Power Transmission Corporation of Uttarakhand Limited (PTCUL).

As per Section – 31 of the Electricity Act, 2003 the State Load Dispatch Centre (SLDC) shall be operated by a Government Company or any authority or Corporation established or constituted by or under any State act as may be notified by the State Government provided that until a Government company or any authority or corporation is notified by the State Government. Provided further that no State Load Dispatch Centre shall engage in the business of trading in electricity.

Presently, State Load Dispatch Centre (SLDC) is the strategic functional unit of Power Transmission Corporation of Uttarakhand Limited (PTCUL) to ensure the integrated operation of the power system, and monitor grid operations in the Uttarakhand;

Improvement of Governance through SLDC is as follows:

a) Independent monitoring and control on grid operations.
b) SLDC is acting as a market operator facilitating open access across the State constituents.
c) SLDC is a nodal body for maintaining grid discipline amongst the constituents as per state grid code (2016) and other relevant regulations.
d) SLDC is facilitating implementation of various regulations like Deviation Settlement Mechanism Regulation 2017(DSMR), Open Access Regulation 2015(OAR), Scheduling Accounting Metering and Settlement of Transaction(SAMAST) in Electricity Reports of Forum of Regulators etc.
e) For the emerging power sector having diversity of generators, like Hydro, Small Hydro, Gas Based Generators, Solar and other renewable generators, SLDC is playing a major role in grid management.

Statement No. 21 for generation and 22 for distribution utilities is attached.

Uttarakhand Jal Vidyut Nigam Ltd.

Name	Actuals							RE	BE
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10
THERMAL - COAL FIRED:	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Coal Consumption (K.G.)/Kwh									
Coal Cost(Rs/Kwh)									
Oil Consumption (Ltr./Kwh)									
Oil Cost(Rs./Kwh)									
Other Generation Cost(Rs./Kwh)									
Repairs & Maintenance Cost(Rs./Kwh)									
Employees Cost(Rs./Kwh)									
Adm. & General Exp.(Rs./Kwh)									
Depreciation (Rs./Kwh)									
Interest Cost(Rs./Kwh)									
Other Cost(Rs./Kwh)									
Total Cost(Rs./Kwh)									
OIL FIRED:	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Oil Consumption (Ltr./Kwh)									
Oil Cost(Rs./Kwh)									
Other Generation Cost(Rs./Kwh)									
Repairs & Maintenance Cost(Rs./Kwh)									
Employees Cost(Rs./Kwh)									
Adm. & General Exp.(Rs./Kwh)									
Depreciation (Rs./Kwh)									
Interest Cost(Rs./Kwh)									
Other Cost(Rs./Kwh)									
Total Cost (Rs./Kwh)									

GAS (NEW):	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Gas Consumption (——— /Kwh)									
Gas Cost(Rs./Kwh)									
Other Generation Cost(Rs./Kwh									
Repairs & Maintenance Cost(Rs./Kwh)									
Employees Cost(Rs./Kwh)									
Adm. & General Exp.(Rs./Kwh)									
Depreciation (Rs./Kwh)									
Interest Cost(Rs./Kwh)									
Other Cost(Rs./Kwh)									
Total Cost(Rs./Kwh)									
[illegible]:									
Generation Cost(Rs./Kwh)									
Repairs & Maintenance Cost(Rs./Kwh)	0.14	0.18	0.17	0.39	0.18	0.17	0.18	0.20	0.22
Employees Cost(Rs./Kwh)	0.29	0.29	0.34	0.36	0.36	0.34	0.41	0.41	0.48
Adm. & General Exp.(Rs./Kwh)	0.05	0.06	0.05	0.07	0.09	0.08	0.09	0.09	0.09
Depreciation (Rs./Kwh)	0.14	0.14	0.16	0.39	0.18	0.49	0.26	0.23	0.27
Interest Cost(Rs./Kwh)	0.26	0.24	0.44	0.29	0.26	0.22	0.26	0.44	0.48
Other Cost(Rs./Kwh)									
Total Cost (Rs./Kwh)	**0.87**	**0.88**	**0.92**	**1.09**	**1.07**	**1.30**	**1.33**	**1.38**	**1.49**

Uttarakhand Power Corporation Ltd. (UPCL)

Statement [illegible]

	Actuals							RE	BE
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10
(Please see Notes below for filling up the format)									
[illegible]									
Domestic	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Commercial	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Lighting	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Agriculture	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Water work	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Industry LT	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Industry HT	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Railway Traction	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Category N									
TOTAL	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]									
Domestic	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Commercial	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Lighting	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Agriculture	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Water work	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Industry LT	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Industry HT	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Railway Traction	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Category N									

[illegible]										
	TOTAL	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]										
Domestic		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Commercial		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Lighting		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Agriculture		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Water work		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Industry LT		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Industry HT		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Railway Traction		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]										
Total		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]										
Domestic		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Commercial		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Lighting		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Agriculture		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Public Water work		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Industry LT		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Industry HT		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Railway Traction		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	TOTAL	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]

2010

Domestic< 30 Units										
Domestic>30 Units										
Commercial										
Agricultural										
Industrial-LT										
Industrial-HT										
Railways										
Bulk Supply										
Interstate										
Public Lighting										

Source: Uttarakhand Power Corporation Ltd.

Topic Note No. 30

30. The details in the Statement 22 should be filled for different category of the tariff slabs as per the tariff order of the SERC or the tariff slabs in force in the State. In case, the tariff slabs have changed within the reporting period, separate format should be filled for years that have similar tariff slabs in force. An indicative list of the categories is given as a note in Statement 22.

Presently, there are ten main consumer categories for the purpose of application of tariff for supply of electricity. These categories are Domestic, Snowbound, Non–Domestic, Government Public Utilities, Private Tube-wells/ Pumping Sets, Agriculture Allied Activities, LT & HT Industry, Mixed Load, Railway Traction & Temporary Supply. Various sub categories have also been specified in some main consumer categories. The main consumer categories have been reduced from 12 to 10 w.e.f. 01-04-2018.

The domestic category has three sub categories, viz BPL / Life Line Consumers, Other Domestic Consumers and Single Point Bulk Supply. A single tariff slab has been specified for BPL/Life Line Consumers and four tariff slabs have been specified for other domestic consumers. The tariff slabs for other domestic consumers have been reduced from 6 to 4 w.e.f. 01-04-2018. There are single or two tariff slabs for all the remaining sub categories.

The category/sub-category/slabwise tariff of electricity applicable from 01-04-2018 is here under:

Table : - 30.1

Category	Fixed/Demand Charges (Per Month)	Energy Charges
RTS-1: Domestic		
1.1 Life Line Consumers	Rs. 18/Connection	Rs. 1.61/KWH
1.2 Other Domestic Consumers		
(i) 0-100 Units/Month	Rs. 55	Rs. 2.65/KWH
(ii) 101-200 Units/Month	Rs. 80	Rs. 3.45/KWH
(iii) 201-400 Units/Month	Rs. 135	Rs. 4.70/KWH
(iv) Above 400 Units/Month	Rs. 220	Rs. 5.40/KWH
1.3 Single Point Bulk Supply above 75kW	Rs. 70/kW	Rs. 4.25/KWH
RTS-1A: Snowbound		
Domestic	Rs. 18/Connection	Rs. 1.61/KWH
Non-Domestic upto 1 kW	Rs. 18/Connection	Rs. 1.61/KWH
Non-Domestic above 1 kW &upto 4 kW	Rs. 18/Connection	Rs. 2.36/KWH
Non-Domestic above 4 kW	Rs. 30/Connection	Rs. 3.51/KWH
RTS-2: Non-Domestic		
1. (i) Government/Municipal Hospitals (ii) Government/Government Aided Educational Institutions (iii) Charitable Institutions registered under the Income Tax Act, 1961 & whose Income is exempted from tax under this Act		
1.1 Upto 25 kW	Rs. 60/kW	Rs. 4.35/KWH
1.2 Above 25 kW	Rs. 70/kW	Rs. 4.05/KWH
2. Other non-Domestic/ Commercial Users		
2.1 Small shops (Load upto 4 kW & consumption upto 50 units pm)	Rs. 65/kW	Rs. 4.55/KWH
2.2 Upto 25 kW	Rs. 70/kW	Rs. 5.35/KWH
2.3 Above 25 kW	Rs. 70/KVA	Rs. 5.25/KWH
3. Single Point Bulk Supply above 50 kW	Rs. 70/KVA	Rs. 5.15/KWH
4.Independent Advertisement Hoardings	Rs. 85/KVA	Rs. 5.80/KWH
RTS-3: Government Public Utilities		
1. Metered (Urban)	Rs. 60/KVA	Rs. 4.85/KWH
2. Metered (Rural)	Rs. 50/KVA	Rs. 4.85/KWH
RTS-4: Private Tube-wells/Pumping sets		
1. Metered	Nil	Rs. 1.84/KWH
RTS-4 A: Agriculture Allied Activities		
1. Metered	Nil	Rs. 1.84/KWH
RTS-5: LT & HT Industry		
LT & HT Industry		
1.1 LT. Industries (upto 25 kW)	Rs. 145/KW	Rs. 4.25/KWH
1.2 LT. Industries (above 25 kW & upto 75 kW)	Rs. 145/KVA	Rs. 3.90 KVAH
1.3 Peak Hour Charges (above 25 kW & upto 75 kW)	50% on normal rate of Energy Charge	

1.4 Off Peak Hour Rebate (above 25 kW & upto 75 kW)	15% on normal rate of Energy Charge	
1.5 Continuous Supply Surcharge	10% on Energy Charge	
2.1 HT Industry (above 75 kW & 88 KVA)	Rs. 295 kVA (for loadupto 1000kVA) Rs. 355 kVA (for load above 1000kVA)	Rs. 3.85/KVAH (Load Factor upto 40%) Rs. 4.20/KVAH (Load Factor above 40%)
2.2 Peak Hour Charges	50% on normal rate of Energy Charge at load factor above 40%	
2.3 Off Peak Hour Rebate	15% on normal rate of Energy Charge	
2.4 Continuous Supply Surcharge	10% on Energy Charge	
RTS-6: Mixed Load		
Mixed Load Single Point Bulk Supply above 75 kW including MES	Rs. 75/KW	Rs. 4.80/KWH
RTS-7: Railway Traction		
Railway Traction	Rs. 245/KVA	Rs. 4.35/KVAH

Source: Tariff Order Issued by Hon'ble UERC

The Statement 22 for category wise energy sold, revenue, collection & consumers is reproduced as hereunder:

Table : - 30.2

Category wise Energy Sold (MU) **(Statement : 22) (Rs. in lakhs)**

S. No.	Category	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	RTS -1 (Domestic)	1484.84	1675.92	1799.57	2106.20	2274.01	2391.15	2496.15	2724.15	2986.20
2	RTS - 2 (Non-Domestic)	815.35	886.20	956.84	995.76	1069.93	1121.03	1178.02	1246.64	1319.26
3	RTS - 3 (Public Lamps)	35.80	46.89	39.83	44.06	46.84	45.37	48.40	52.02	55.90
4	RTS - 4 (Private Tubewells)	183.02	188.46	257.63	239.75	299.45	331.98	350.49	376.30	405.59
5	RTS -5 (Government Irrigation System)	112.86	136.56	130.20	104.23	107.64	141.03	145.08	159.59	170.76
6	RTS -6 (Public Water Works)	276.57	324.52	302.68	293.37	316.64	347.84	358.04	385.10	409.92
7	RTS -7 (LT Industry)	234.96	269.78	299.42	287.66	308.78	282.32	308.13	330.15	351.13
8	RTS -7 (HT Industry)	3962.76	4535.74	4595.46	4804.91	5086.49	5637.27	5508.03	5755.99	6014.91
9	RTS -8 (Mixed Load)	120.86	160.26	167.55	177.61	185.68	186.78	178.11	181.67	185.31
10	RTS -9 (Railway Traction)	7.80	8.30	7.83	11.49	14.70	14.16	19.23	28.55	31.41
	Total	**7250.68**	**8252.72**	**8577.81**	**9065.02**	**9685.16**	**10290.14**	**10571.69**	**11238.64**	**11930.39**

Source: Books of Accounts of UPCL.

Table-30.3

Category wise Revenue **(Statement : 22) (Rs. in lakhs)**

S. No.	Category	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	RTS -1 (Domestic)	39052	42562	52131	62996	69971	80972	89628	105226	116250
2	RTS - 2 (Non-Domestic)	33480	37179	45401	49625	53792	60011	67770	73844	79742
3	RTS - 3 (Public Lamps)	2208	2598	2808	4005	2793	2516	3466	2913	5056
4	RTS - 4 (Private Tubewells)	1619	1961	2999	3001	3774	4195	5262	6811	7854
5	RTS -5 (Government Irrigation System)	3432	4609	5383	4714	5399	7736	10397	8318	9242
6	RTS -6 (Public Water Works)	9261	12068	14080	15567	18263	29776	20425	20325	22014
7	RTS -7 (LT Industry)	9955	11363	13569	14358	14604	15042	17538	18400	19766
8	RTS -7 (HT Industry)	169961	198112	234196	232709	244654	294203	316200	325495	342246
9	RTS -8 (Mixed Load)	3990	5386	6491	6929	7079	8116	8547	9494	9802
10	RTS -9 (Railway Traction)	361	364	368	508	621	678	993	1641	1719
	Total	**271779**	**315999**	**359095**	**383412**	**418940**	**493267**	**540048**	**572606**	**610234**

Note: Revenue includes Electricity Duty and Green Cess. Source: Books of Accounts of UPCL.

Table-30.4

Category wise Average Realisation (Statement : 22) (Rs./Kwh)

S. No.	Category	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	RTS - 1 (Domestic)	2.40	2.37	2.78	2.84	2.83	3.32	3.30	3.55	3.55
2	RTS - 2 (Non-Domestic)	4.20	4.48	4.35	4.54	4.66	5.36	5.74	6.17	6.17
3	RTS - 3 (Public Lamps)	0.45	1.25	6.77	10.06	17.27	7.34	26.76	5.49	5.49
4	RTS - 4 (Private	0.34	0.55	0.77	0.84	0.52	0.83	1.04	1.12	1.12
5	RTS-5 (Government Irrigation System)	2.12	1.66	2.63	3.93	3.47	2.49	20.06	5.42	5.42
6	RTS-6 (Public Water	1.69	0.77	3.08	6.48	5.78	19.04	6.36	5.45	5.45
7	RTS-7 (LT Industry)	4.03	4.06	4.72	5.00	4.81	5.70	5.55	5.96	5.96
8	RTS-7 (HT Industry)	4.04	4.19	4.69	4.83	4.93	5.23	5.68	6.11	6.11
9	RTS-8 (Mixed Load)	3.20	3.29	3.71	3.96	3.97	4.27	4.74	5.10	5.10
10	RTS-9 (Railway)	4.34	3.96	4.74	4.43	4.24	4.83	6.23	6.70	6.70
		3.47	**3.55**	**4.04**	**4.28**	**4.32**	**5.09**	**5.27**	**5.55**	**5.55**

Note: Average Realisation includes Electricity Duty and Green Cess.

Source: Books of Accounts of UPCL.

Table -30.5

Category wise no. of consumers (Statement : 22)

S. No.	Category	2010-11 (Actual)	2011-12 (Actual)	2012-13 (Actual)	2013-14 (Actual)	2014-15 (Actual)	2015-16 (Actual)	2016-17 (Actual)	2017-18 (Estimated)	2018-19 (Projected)
1	RTS -1 (Domestic)	1337114	1426390	1498528	1560657	1657030	1739879	1838802	19251	2025259
2	RTS - 2 (Non-Domestic)	153117	163937	173347	181625	191092	205403	219320	23246	246198
3	RTS - 3 (Public Lamps)	286	638	660	644	697	939	1323	1458	1604
4	RTS - 4 (Private Tubewells)	22281	24150	25313	26708	27240	28845	30493	32078	33614
5	RTS -5 (Government Irrigation System)	1060	1175	1214	1340	1484	1597	1651	1768	1895
6	RTS -6 (Public Water	1004	1059	1090	1146	1214	1313	1431	1545	1648
7	RTS -7 (LT Industry)	8879	9320	9304	9270	9303	9545	10097	10602	11076
8	RTS -7 (HT Industry)	1610	1748	1736	1771	1827	1914	1939	2057	2136
9	RTS -8 (Mixed Load)	49	62	67	71	76	76	77	78	79
10	RTS -9 (Railway Traction)	1	1	1	1	1	1	2	2	2
	Total	**1525696**	**1622471**	**1703260**	**178325**	**1890692**	**1989890**	**209641**	**22072**	**2323798**

Source: Books of Accounts of UPCL.

Power Purchased from FY 2010-11 to 2017-18

Table-30.6

Project	2010-11		2011-12		2012-13		2013-14	
	1) Power Purchase in MU	3) Royalty Power received in MU	Power Purchase in MU	Royalty Power received in MU	Power Purchase in MU	Royalty Power received in MU	Power Purchase in MU	Royalty Power received in MU
UJVNL	4414.69	0	4732.18	0	4288.03	0	3866.37	0
CSGS (All)	3633.9	551.78	3541.79	728.29	3559.37	690.04	3930.23	737.83
IPP Hydro	179.02	209.15	233.6	244.62	250.2	205.54	190.6	48.68
IPP Co-gen	52.54	0	64.53	0	51.47	0	88.62	0
IPP Solar	0.00	0	0.64	0	6.52	0	6.30	0
IPP Gas	0.00	0	0.00	0	0.00	0	0.00	0
2)IPP outside State	0.00	0	0.00	0	0.00	0	63.98	0
Short term purchase	609.42	0	1149.68	0	2064.80	0	2625.84	0
Total	**8,889.57**	**760.93**	**9,722.42**	**972.92**	**10,220.39**	**895.58**	**10,771.99**	**786.51**

Project	2014-15		2015-16		2016-17		2017-18	
	Power Purchase in MU	Royalty Power received in MU	Power Purchase in MU	Royalty Power received in MU	Power Purchase in MU	Royalty Power received in MU	Power Purchase in MU	Royalty Power received in MU
UJVNL	3828.31	0	4453.65	0	3939.83	0	4383.7	0
CSGS (All)	3783.8	629.39	4124.89	691.56	4069.96	673.96	3893.28	689.22
IPP Hydro	310.77	203.35	363.9	231.72	321.33	367.95	391.21	392.24
IPP Co-gen	86.46	0	91.97	0	110.87	0	148.57	0
IPP Solar	6.52	0	7.99	0	48.84	0	314.69	0
IPP Gas	0.00	0	23.90	0	1165.02	0	1586.67	0
2)IPP outside State	375.10	0	713.64	0	927.38	0	973.09	0
Short term purchase	3179.00	0	2219.61	0	1299.50	0	747.29	0
Total	**1,569.96**	**832.74**	**11,999.55**	**923.28**	**1,882.74**	**1,041.91**	**12,435.50**	

Source: Books of Accounts of UPCL

Note:

1. *Power Purchase is the Gross Energy purchased in MU by Distribution utility.*
2. *Energy of IPP's outside the State is the energy purchased from Sasan Power Ltd, Madhya Pradesh and GreenkoBudhil Hydro Power Pvt. Ltd., Himanchal Pradesh.*
3. *Royalty power as shown above is received from IPP's i.e. M/s Jai Prakash Power Ventures Ltd (Jaypee Vishnu Prayag Hydro Electric Project), M/s GVK Srinagar (Alaknanda Hydro Electric Project) and M/s Him UrjaPvt. Ltd. (Rajwakti Small Hydro Electric Project).*

Topic Note No. 31

The details of Subsidy provided by the Government should be shown as indicated in the Statement 23. Details of conversion of dues payables by utilities to the Government into grant (revenue or capital) or loan should be given as a separate Statement with explanatory notes. Similarly, details of conversion of loan into equity may also be given.

Distribution Utility- Uttarakhand Power Corporation Ltd. (UPCL)

Government of Uttarakhand has not provided any subsidy on account of criteria provided in the Statement 23.Details of conversion of dues payable to the government into loan during FY 2010-11 to FY 2017-18:

Table-31.1

Year	Amount (Rs. in lakh)	Remarks
2011-12	22711	Electricity Duty converted into State Government (ED Loan) by adjustments during FY 2011-12. The same along with interest for Rs.1404 lakh converted into Equity in FY 2012-13.

Source: Books of Accounts of UPCL

Details of conversion of loan into equity during FY 2010-11 to FY 2017-18

Table-31.2

Year	Amount (Rs. in lakh)	Remarks
2012-13	1500	Equity contribution against system improvement works financed by M/s REC was converted into Share Capital towards the adjustments of liabilities for free power, vide GO No. 781/1(2)/2013-06/14/2012 dated 28th March 2013
	24115	Electricity Duty for Rs.22711 lakh converted into State Government (ED Loan) by adjustment in FY 2011-12. The same along with interest for Rs.1404 lakh converted into Equity in FY 2012-13 vide GO no. 342/1(2)/2012-06/14/2012 dated 28.02.2013.
	12696	District Plan loan for Rs.6863 lakh and State Plan loan for Rs.5833 lakh converted into Equity vide GO no. 342/1(2)/2012-06/14/2012 dated 28.02.2013.
2015-16	15113	Rs.14104 lakh of UP Govt. Loan (Loan Rs.6773 lakh + Accrued interest Rs.7331 lakh) & Rs.1009 lakh of District Plan loan, converted into Share Capital vide against GO No.389/1(2)/2016-05-48/2015 dated 21.03.2016.

Source: Books of Accounts of UPCL

Topic Note No. 32

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

32.1. Distribution Utility-UPCL

A. **<u>RESTRUCTURED ACCELERATED POWER DEVELOPMENT AND REFORMS PROGRAMME (R-APDRP)</u>**

Objective: R-APDRP has been initiated by Govt. of India for Reducing AT&C losses in State Owned Electricity Distribution Utilities in India. The Program is divided into two parts.

<u>PART – A</u>

Aims at establishing base line data for accurate measurement of losses at various levels and improving customer services for the utilities.

Part – A of the Schemes covers

i. Consumer indexing
ii. GIS mapping
iii. Asset mapping of the entire distribution network
iv. AMR on distribution transformers and feeders
v. Automatic data logging for all DTs &feeders
vi. SCADA/DMS for cities having population > 4 lac
vii. Adoption of IT for meter reading, billing & collection
viii. MIS
ix. Redressal of consumer grievances & establishment of IT enabled consumer service centers etc.

<u>PART - B</u>

Emphasizes on system strengthening, improvement and augmentation of distribution system. This shall involve:

i. Identification of high loss areas
ii. Preparation of investment plans for identified areas
iii. Implementation of Plan
iv. Monitoring of losses

Part – B of the Schemes covers

i. Renovation, modernization and strengthening of 11 kV level substations
ii. Re-conductor ring of lines at 11 kV level and below.
iii. Load bifurcation
iv. Feeder separation
v. Load balancing

vi. HVDS (11 kV)
vii. Aerial bunched conductor ring in dense areas
viii. Replacement of electromagnetic energy meters with tamper proof electronic meters.
ix. Installation of capacitor banks & mobile service centres.

Status of Implementation in Uttarakhand

R-APDRP PART-A (IT)

I. Start-Up date: 11th Sep-2009 (Issue of sanction letter by nodal agency i.e. M/s PFC Ltd)
II. Project Cost: Rs. 13224 lakhs (Issue of revised sanction letter by nodal agency on 21st Apr-2015)
III. Physical Completion date: July-2015 i.e. Date of enterprise wise go-live
IV. Interest Burden : Nil (N.A.)
V. TPIEA-IT verification & acceptance by nodal agency : 24.08.2016

The project is eligible for conversion of 100% loan into grant as the project got successfully verified by third party independent evaluation agency – IT (M/s NTPC Ltd) and there shall be no interest burden as the project is completed within extended timelines granted by Integrated power Development Scheme(IPDS) Monitoring Committee.

R-APDRP PART-A Supervisory Control And Data Acquisition (SCADA)

I. Start-Up date: 27th March, 2012 (Issue of sanction letter by nodal agency i.e. M/s PFC Ltd)
II. Original Cost : Rs. 1655 lakh(Loan component to be provided by MoP,GoI)
III. Revised Cost: Not Applicable as project is under implementation.
IV. Project Completion date : As per PFC/MoP completion deadline is 31/03/2018
V. Interest Burden : Nil (N.A.)

R-APDRP PART-B

I. Start-Up date: 18.10.2011(for 30 towns) & 18.02.2013 (for SCADA town
II. Dehradun).
III. Original Cost: Rs. 58409 lakh
IV. Revised Cost: Not Applicable as project is under implementation.
V. Project Completion date : As per PFC/MoP completion deadline is 31/03/2018.
VI. Interest Burden : Nil (N.A.)
VII. Implementation of scheme has been completed in 30 towns.
VIII. Implementation of SCADA in Dehradun town is under advance stage of completion.

B. INTEGRATED POWER DEVELOPMENT SCHEME (IPDS)

Govt. of India has launched Integrated Power Development Scheme (IPDS) *(vide om no. 26/1/2014-APDRP dated 03rd Dec,2014)* **for the Urban areas with following components:**

i. Strengthening of sub-transmission and distribution networks in the urban areas.
ii. Metering of distribution transformers / feeders / consumers in the urban areas.
iii. IT enablement of distribution sector and strengthening of distribution network under R-APDRP for 12th and 13th Plans by carrying forward the approved outlay for R-APDRP to IPDS.
iv. Schemes for Enterprise Resource Planning (ERP) and IT enablement of balance urban towns are also included under IPDS. Scope of IT enablement has been extended to all 4041 towns as per Census 2011.
v. Underground cabling to include additional demand of States and smart metering solution for performing UDAY States and Solar panels on Govt. buildings with net-metering are also permissible under the scheme.

Objectives of the scheme:

i. Accurate & reliable energy accounting on sustainable basis.
ii. Better accountability at all level.
iii. Improve the reliability of the power supply.
iv. 24x7 power supply for consumers in urban areas.
v. Reduction of Losses to meet AT&C loss reduction trajectory.
vi. Improvement in quality of supply like voltage level, PF etc.
vii. Prompt and effective solution to the consumer grievances.

IPDS (System strengthening work in Uttarakhand)

i. Start-Up date: 30th Sep-2016 (Effective sanction date by nodal agency i.e. M/s PFC Ltd)
ii. Original Cost: Rs. 19068 lakh
iii. Revised Cost: NA
iv. Physical Completion date: Mar-2019 (i.e 30 months from effective sanction date)
v. Interest Burden: Nil (N.A.)

IPDS (IT phase-II)

i. Start-Up date: 14th Mar-2017 (Issue of sanction letter by nodal agency i.e. M/s PFC Ltd)
ii. Original Cost: Rs. 1190 lakh
iii. Revised Cost: NA as project is under implementation.
iv. Physical Completion date: 13th Sep-2019 (i.e 30 months from sanction date)
v. Interest Burden: Nil (N.A.)

SUMMARY OF WORKS / PROJECT COST IN UTTARAKHAND STATE

Table-32.1 (Rs. in Lakhs)

S.No.	Particular	Unit	Qty proposed under IPDS	Project Cost Approved
1	33/11 kV S/S : New	Nos	1	291.92
2	33/11 kV S/S : Additional Transformer	Nos.	4	355.69
3	33/11 kV S/S : Transformer capacity enhancement	Nos.	37	2,219.03
4	Different works/items for Renovation & Modernisation of 33/11 kV SS	Nos.	1893	906.82
5	New 33 kV new feeders/Bifurcation of feeders:	Kms	112	1,539.48
6	33 kV feeders Reconductoring/Augmentation	Kms	87	421.20
7	11 kV Line : New Feeder/ Feeder Bifurcation	Kms	227.30	2,735.83
8	11 kV Line : Augmentation/Reconductoring	Kms	215.10	1,348.97
9	UG Cable	Kms	4.50	147.38
10	Installation of Distribution Transformer	Nos.	248	1,061.77
11	Capacity enhancement of LT sub-station	Nos.	84	331.48
12	LT Line : New Feeder/ Feeder Bifurcation (AB Conductor)	Kms	165.15	1,768.12
13	LT Line : Augmentation/Reconductoring (AB Conductor)	Kms	504.74	3,683.68
14	Capacitor Bank	Nos.	13	479.81
15	Metering	Nos.	29891	813.86
16	Provisioning of solar panel	Kwp	153	110.10
17	Others (DTRs O&M works, replacement of damage poles etc)	Lot	5865	853.28
	GRAND TOTAL			**19,068.42**

Source: Commercial Log Book of UPCL

Status of Implementation in Uttarakhand

1) Project Management Agency – As per IPDS guidelines Distribution utility has appointed "M/s Madhaj Techno Concept Pvt. Ltd" as Project Management Agency.
2) Above works are under progress in 37 earmarked towns including Solar Roof Top in Dehradun town.

C. DEEN DAYAL UPADHYAYA GRAM JYOTI YOJNA (DDUGJY)

Government of India has launched the scheme for rural electrification. Rural Electrification Corporation is the Nodal Agency for implementation of DDUGJY.

Objectives:

1) **Separation of agricultural feeders** facilitating judicious rostering of supply to agricultural & non-agricultural consumers in the rural areas;

2) **Strengthening and augmentation of sub-transmission & distribution** (ST&D) infrastructure in rural areas, including metering at distribution transformers, feeders and consumers end;

3) **Rural Electrification**, as per CCEA approval dated 01.08.2013 for completion of the targets laid down under RGGVY for 12th and 13th Plans by subsuming RGGVY in DDUGJY and carrying forward the approved outlay for RGGVY to DDUGJY.

I. Start-Up date: 06th August-2015
II. Original Cost: Rs. 84200 lakh
III. Revised Cost: NA as project is under implementation.
IV. Physical Completion date: Mar-2018 for village electrification and Mar-2019 for electrification of Toks (Hamlets).
V. Interest Burden: Nil (N.A.)

D. SAUBHAGYA(Pradhan Mantri Sahaj Bijli Har Ghar Yojana)

Pradhan Mantri Sahaj Bijli Har Ghar Yojana –"Saubhagya" was launched by the Prime Minister to ensure electrification of all willing households in the country in rural as well as urban areas on 25th September, 2017.

Keeping in view the role of electricity in human and socio-economic development, Govt. of India has formulated a scheme to ensure last mile connectivity and electricity connections to all remaining un-electrified Households in the country. The objective of the scheme is to achieve universal household electrification by providing last mile connectivity and electricity connections to all Households in rural and urban areas.

Out of 427058 un-electrified Households, 48689 have been electrified up to 30th April, 18 across the State. All remaining Households in the State are targeted to be electrified by Dec' 18. DPR is under preparation and likely to submitted by 30th May'18.

E. 33/11 kV Substations Proposed/Under Construction :

Table-32.2 **(Rs. in Lakhs)**

Sl. No.	District	Name of Substation/Line	Capacity (MVA)	Length of Line (Km.)	Total Project Cost
1	Uttarkashi	Sankri	2x3	13.00	554.97
2	Uttarkashi	Arakot	2x3	14.00	504.83
3	U.S. Nagar	Gular-Kodiyala	2x3	20.00	355.78
4	U.S. Nagar	Gangapur, Ataiya Road	2x5	4.90	389.00
5	Haridwar	Manglore	2x15	0.60	1313.80
6	Tehri	GarhChamiyala	2x3	16.50	559.90
7	Uttarkashi	Barnigad	2x3	1.20	311.42
8	Haridwar	Arya Nagar	2X10	2.80	725.73
9	Haridwar	SIDCUL, Sector-5, Haridwar	2X10	4.00	808.55
10	Haridwar	SIDCUL, Sector-11, Haridwar	2X10	4.00	744.19
11	Dehradun	Mothorowala	2X10	2.00	506.65
12	Haridwar	Sikandarpur	2X10	7.00	1117.06
13	Tehri	Chauras	2X3	0.40	458.60
14	Haridwar	Gowardhanpur	2x5	2.00	239.00
15	Tehri	Chaka Laser	2X3	15.00	410.00
16	Tehri	Khadi	2x3	1.00	390.00
17	Tehri	Maroda-Saklana	1x3	20.00	708.12
18	Dehradun	Milan Vihar	1X8	5.00	274.00
19	U.S. Nagar	Aliganj Road, Kashipur	2x5	10.00	345.00
20	Rudraprayag	Sonprayag	1x3	28.00	511.00
21	Pauri	Chakisain	2x3	18.00	442.00
		Total	**228.00**	**189.40**	**11669.60**

Source: Commercial Log Book of PTCUL

32.2. Generating Utility - UJVNL

The details of the start-up dates of projects, their original costs, cost revisions, implication of delay on interest burden, in terms of quantum by years is as follows:

Table-32.3

(Rs. in lakhs)

Sr. No.	Name of Project	Date of Start	Original Cost	Revised Cost	Implication of delay on interest burden, in terms of quantum by years	Remarks
1.	Vyasi (120MW)	10/13	93800	120000	It shall be calculated only after closure of project	Increase in project cost is due to increase in Power house cost, cost escalated and IDC
2.	Kaliganga-I (4MW)	04/16	6492	8643	-do-	Project commissioned in Sept 2012, ran successfully till June 13 disaster. Restoration work is in progress.
3.	Kaliganga-II (4.5MW)	05/08	8227	12545	-do-	Delay due to the project was damaged in June 13 disaster.
4.	Madhmaheswar (15MW)	02/08	20043	26143	-do-	-do-
5.	Suringad-II (5MW)	12/14	4960	6760	-do-	Delay due to frequent agitation by villagers & harsh climaticconditions in the project area.
6.	DRIP (World Bank Funded)	02/16	19490	-	NA	No Delay
7.	RMU of Tiloth HEP	02/17	30800	-	NA	No delay
8.	RMU of Dhalipur HEP	05/17	15265	-	NA	No delay

Source: Commercial Log Book of UJVNL

32.3. Transmission Utility-PTCUL

Table-32.4

(Rs. in lakhs)

Sr. No.	Name of Project	Date of Start	Original Cost	Revised Cost	Implication of delay on interest burden, in terms of quantum by years	Remarks
1	220/33 kV GIS S/s, IIP, Harrawala, Capacity (2x50 MVA) District Dehradun	16/06/2015	13114	13114	It shall be calculated only after closure of project	No Delay
2	220 kV S/s at Pirankaliyar, Imlikhera (2x50 MVA) District Haridwar	14/10/2014	4950	4950	-do-	
3	Loop In Loop Out (LILO) of 220 kV D/C (PGCIL) Puhana - Roshnabad Line at 220 kV S/s, Pirankaliyar (10.86 Ckm.) District Haridwar	03/02/2016	583	583	-do-	
4	132 kV BindalPurkul Line (10.75 Ckm.) District Dehradun	26/02/2010	596	524	-do-	
5	132 kV S/s Patanjali, Padartha (2x40 MVA (District Haradwar	02/08/2017	5048	5048	-do-	
6	LILO of 132 kV Chilla - Nazibabad Line at 132 kV S/s, Patanjali, Padartha (13 Ckm.) District Haridwar	20/12/2017	3348	3348	-do-	
7	220 kV D/C Line on Twin Zebra Conductor from Lakhwarto Dehradun (81 Ckm.) District Dehradun	11/05/2015	9845	9845	-do-	
8	220 kV D/C Brahmwari (Rudrapur) - Srinagar line (186 Ckm.) District PauriGarhwal, Rudraprayag & Tehri Garhwal)	07/04/2011	25263	25263	-do-	

9	400 kV D/C Vishnugad - Pipalkoti Line & LILO of 400 kV D/C Vishnuprayag - Muzaffarnagar line at Pipalkoti (42 C km.) District Chamoli	03/09/2011	15219	15219	-do-	
10	400 kV D/C Pipalkoti - Karanprayag - Srinagar (package -I) Pipalkoti - Nakot (62 Ckm.) District Chamoli	28/09/2017	31432	31432	-do-	
11	400 kV D/C Pipalkoti - Karanprayag - Srinagar (Package -II) (Nakot - Dhanpur forest) (62 Ckm.) District Chamoli&Rudraprayag	28/09/2017	28810	28810	-do-	
12	400 kV D/C Pipalkoti - Karanprayag - Srinagar (Package -III) (Nakot - Dhanpur forest) (62 Ckm.) District Rudraprayag	28/09/2017	30109	30109	-do-	
13	132/33 kV GIS S/s, Bageshwar, Capacity (6x7=42 MVA) District Bageshwar	26/09/2014	9278	9278	-do-	
14	132 kV Single Circuit line on D/C Tower from Ranikhet to Bageshwar (43.06 Ckm.) District Bageshwar at Almora	29/01/2011	9845	9845	-do-	
15	Construction of 220 /33 kV S/s, at Jafarpur (2x50 MVA) District U.S. Nagar	15/04/2014	7461	7461	-do-	
16	Construction of LILO of 220 kV Kashipur - Pantnagar line at proposed 220 kV S/s, Jafarpur (8.4 Ckm.) District U.S. Nagar	15/11/2016	834	834	-do-	
17	132/33 kV S/s, Lohaghat (2x20 MVA) District Champawat	Bidding under process	6741	6741	-do-	

18	Construction of 132 kV Single Circuit line on D/C tower from Pithoragarh to Lohaghat (41.347 Ckm.) District Pithoragarh Champawat	15/04/2015	4808	4808	-do-	
19	Construction of 220/33 kV GIS S/s, Baram (Jauljivi) (2x25 MVA) District Pithoragarh	15/11/2016	12085	12085	-do-	
20	LILO of 220 kV Dhauliganga - Pithoragarh PGCIL Line at 220/33 kV GIS S/s Baram (Jauljivi) (21.958 Ckm.) District Pithoragarh	14/10/2015	2609	2609	-do-	

Source: Commercial Log Book of PTCUL

Topic Note No. 33

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

T&D Loss is calculated by deducting the Energy Billed to the Consumers from the Energy received at Distribution Incoming Periphery. Transmission & Distribution Loss (T&D) is the aggregate of Technical Loss and a part of Commercial Loss. The Technical Loss is due to current flowing in the Electrical Network. Although these losses are inherent to the distribution of electricity and cannot be eliminated, it is possible to compute and control these losses, provided the power system in question consists of known quantity of loads. The cause of Technical Losses include Harmonics Distortion, Long Single Phase Lines, Unbalanced Loading, Losses due to Overloading and Low Voltage, Losses due to poor insulation and lack of regular maintenance of the plant and machinery. The Commercial Loss included in the Distribution Loss is the energy consumed but not billed due to Electricity theft, wrong reading, wrong billing, defective metering, old mechanical meters not recording correctly etc.

Collection Loss is also the part of Commercial Loss. The value which is not collected out of billed amount is termed as Collection Loss. In computation of Collection Loss, the Billed Amount is derived multiplying the Billed Energy to each category by the Billing Rate of that category. Out of this sum of the Billed Amount of all categories, the amount which is not realized is termed as Collection Loss.

AT&C Loss is the sum of distribution loss and collection loss. In other words, Aggregate Transmission & Commercial Loss(AT&C Loss) is that part of resource (Energy) which is not converted into Efficiency (Realization). In computation of AT&C Loss, the Energy is valued at the Average Billing Rate of the Energy billed to the Consumers of all categories. Out of this total value, the value which is not realized is termed as AT&C Loss. Algebraically, this may be expressed as follows:

AT&C Loss = 1 – (Billed energy x collection) / (Input energy x billed amount)

The details of measures taken by Transmission utility-PTCUL to minimize the transmission losses:

I. All the mechanical meters have been replaced by electronic meters.
II. Replacement of low accuracy class measuring instruments and energy meters by high accuracy class (0.2) measuring instruments and Availability Based Tariff (ABT) energy meters for efficient and higher accuracy measurement.
III. Construction of new transmission lines have been taken up to reduce the load on overloaded lines and the losses.
IV. By up-gradation of system & Lines, transmission losses are reduced continuously as hereunder:

Table-33.1

FY	Transmission Losses
2013-14	1.81%
2014-15	1.78%
2015-16	1.71%
2016-17	1.51%
2017-18	1.46%

Source: Commercial Log Book of PTCUL

The details of measures taken by Distribution utility-UPCL to minimize the Distribution Losses are as follows:

I. Vigilance raids are being conducted and cases are being registered under Sections 126 and 135 of Electricity Act, 2003. Legal proceedings are being initiated against the person(s) who is found indulging in theft of electricity.
II. Mechanical meters are being replaced by electronic meters.
III. Defective Meters are being replaced aiming to reduce the level of defective meters to below 3% as against existing level of 4%.
IV. 100% metering of consumers has been completed. Action is being taken to ensure 100% meter reading.
V. Automatic Meter Reading is being done of high value consumers.
VI. LT Ariel Bunch Cable is being laid in theft prone areas.
VII. Prepared metering has been made mandatory for new temporary LT connections, for advertisements / hoardings and for Government connections upto 25 Kw.
VIII. High loss feeders are being monitored by Senior Officers.
IX. Consumer billing is being checked by Internal Audit Wing to detect errors / omissions / malafides.
X. Revenue Realization camps are being organized regularly at the places convenient to the consumers.
XI. Agreement has been executed with third party to accept the payment of electricity bills from the consumers across the State. This will increase Revenue Collection.
XII. Undergrounding of HT & LT electrical network in *Haridwar Kumbh Area* under IPDS and another proposal for arterial roads of Dehradun,(financial assistance from ADB) is under process of sanction.
XIII. By up-gradation of System & Lines, AT & C losses are continuously reduced year after year as under:

Table-33.2

F.Y.	AT & C Losses.
2013-14	20.36%
2014-15	18.64%
2015-16	17.10%
2016-17	15.85%
2017-18	15.73% (Provisional)

Source: Commercial Statement of UPCL

Energy Audit:

Distribution utility has conducted Energy Audit through consultant for FY 2015-16.

Method of estimating consumption of Agricultural Consumption:

I. Out of total approved consumption of electricity of 11,888.48 MU for FY 2018-19, the approved Private Agriculture Consumption is 369.68 MU which is 3.11 % of total consumption.

II. As against the approved average tariff of Rs. 5.06 per unit for FY 2018-19, the tariff of Private Agriculture Category is only Rs. 1.84 per unit, which is 36.36% of average tariff.

III. Presently, all the connections including that of Private Agriculture Category are metered. Earlier, the consumption of unmetered connections of Private Agriculture Category were being estimated based on the average per KW consumption of the metered category. All connections are metered now and therefore consumption is recorded on the basis of meter readings.

Topic Note No. 34

34. Copies of the audited annual report, balance sheet and the profit & loss account and the cash flow Statement of each utility for the 2010-11 to 2016-17 may be sent. A separate note on the steps taken by the State to improve the financial position of the Utilities should be enclosed.

Audited Annual Report, Balance Sheet and the profit and loss account and cash flow Statement from FY 2010-11 to 2016-17 of power utilities are enclosed herewith.
The steps taken by the State utilities to improve the financial position of the Utilities are as follows:

1. Distribution Utility - UPCL

I. **Daily Monitoring of supply position** of major towns in the State is being carried out at the highest level to ensure efficiency in supply of quality power, the data for which is being fetched online.

II. **The key performance indicators** such as Aggregate Transmission and Commercial (AT&C) loss, System Average Interruption Frequency Index (SAIFI) / System Average Interruption Duration Index (SAIDI), electrification of villages/Tok, implementation of capital works etc. have been made part of performance appraisal report of the officials.

III. **IT enablement** of day to day business processes of Metering, Billing, Collection, New Connections and Energy Audit etc. has been integrated with 15 successfully running IT modules.

IV. **Zero Tolerance to Power Theft** resulted in substantial reduction in AT&C Losses.

V. **Android App based billing** has been introduced for improvement in efficient billing and billing efficiency. This is being achieved through specially designed android app in which photograph of the meter screen gets integrated to central server from where bill is generated. Human intervention in taking meter readings is avoided.

VI. **Undergrounding of HT & LT electrical network** has been planned in all the major cities of the State of Uttarakhand viz. Dehradun, Haridwar, Rishikesh, Haldwani, Rudrapur, and Nainital. Govt. of India has sanctioned project cost of Rs. 18875 lakh for undergrounding of HT & LT electrical network in central *Haridwar Kumbh Area* under IPDS and another proposal for arterial roads of Dehradun with financial assistance from ADB is under process of sanction.

VII. **Replacement of HT overhead bare conductor** by insulated conductor in some of 11 kV feeders passing nearby trees has been carried out. This in turn reduces interruption in supply of power due to falling/touching of tree branches on bare conductors.

VIII. **Replacement of overhead bare conductor LT line** with LT Aerial Bunched (AB) Cable with a pace of about 1500 km. per year is being carried out in order to curb theft of electricity through direct tapping.

2. Generating Utility-UJVN Limited

i. ERP solution is in advance stage of implementation.
ii. External credit rating of utility has gradually upgraded from BBB(+) to A(-) /positive during FY 2015-16 to 2017-18 which ultimately lead to reduction in rate of interest by 1.3%.
iii. Generating utility has successfully completed the Renovation, Modernization and Up-gradation(RMU) of its Mohammadpur, Pathri and Khatima power plants and RMU of 4 large hydro power plants i.e. Tiloth, Dhalipur, Dhakrani and Chilla are under implementation. RMU shall enhance power generation by more than 20% and further life extension of the plant by more than 30 years.
iv. Also working hard for development of new large as well as small hydro power projects which is expected to bridge the gap between electricity demand and supply of the State of Uttarakhand.
v. Regularly identifying the avenues and measures to reduce planned maintenance days.
vi. Also regularly measuring and reporting the impact due to improvement measures implemented over the past years.

3. Transmission Utility-PTCUL

I. In order to enhance the capacity of existing transmission lines, application of new technology based High Temperature Low Sag (HTLS) conductors have been taken up without construction of new lines.
II. For strengthening of the existing transmission network, RMU of protection system including substation equipment, implementation of Substation Automation System (SAS) and procurement of testing & measuring equipment have been taken up through grant under Power System Development Fund (PSDF) scheme.
III. Establishment of Centralized Energy Management System by installation of Availability Based Tariff (ABT) compliant meters at each Grid Substation is under process.
IV. Optical Power Ground Wire (OPGW) based reliable communication system is under implementation.
V. Replacement of low accuracy class measuring instruments and energy meters by high accuracy class (0.2) measuring instruments and Availability Based Tariff (ABT) energy meters for efficient and higher accuracy measurement.
VI. Inventory Control through online Material Management System (MMS) is under implementation.
VII. Improvement in credit rating by the Financial Institutions (From A+ in FY 2014-15 to A++ in FY 2017-18) resulting in reduction of interest cost by 25 bps.
VIII. Due to continuous improvement in transmission system availability, there has been increase in the revenue through incentive as per tariff regulations.

Topic Note No. 35

35.(a) Please give outstanding liabilities and losses of power utilities? Are any steps being taken to reduce their liabilities? If yes, please give details and likely impacts on State's finances during the forecast period of 2020-21 to 2024-25.

1. Distribution Utility-UPCL

Status of Outstanding Liabilities as on 31.03.2017 is as below:

Table-35.1

(Rs. in lakh)

Particulars	Secured loans	Unsecured Loans	Other Liabilities*	Total
(i) Principal Amount	155154	16661	430585	602400
(ii) Interest due but not paid	-	29015	-	29015
(iii) Interest accrued but not due	13206	-	5416	18622
Total (i+ii+iii)	**168360**	**45676**	**436001**	**650037**

Source: Commercial Log Book of UPCL

**Other liabilities include Payable to PTCUL, trade payables, security deposits from suppliers/contractors / consumers, employees related liabilities, statutory dues, provisions etc.*

During the financial year 2016-17, The Company has incurred a loss of Rs. 28878 lakh, which includes exceptional items for Rs. 5490 lakh. The accumulated losses of the Company as on 31.03.2017 stood at Rs. 233950 lakh.

2. Generating Utility – UJVN Limited

Generating utility is a profit making since its inception and do not have accumulated losses. However outstanding liabilities as on 31.03.2017 are as hereunder:

Table-35.2

(Rs. in lakh)

Particulars	Secured loans	Unsecured Loans	Other Liabilities*	Total
(i) Principal Amount	57100	69052	101500	227652
(ii) Interest due but not paid	-	18687	-	18687
(iii) Interest accrued but not due	1721	872	-	2593
Total (i+ii+iii)	**58821**	**88611**	**101500**	**248931**

Source: Commercial Log Book of UJVNL

**Other liabilities include liability towards capital works & supplies, security deposits from suppliers/contractors, employees related liabilities, statutory dues, provisions etc.*

3. Transmission Utility - PTCUL

Transmission utility is also profit making. However outstanding liabilities as on 31.03.2017 are as hereunder:

Table-35.3

(Rs. in lakh)

Particulars	Secured loans	Unsecured Loans	Other Liabilities*	Total
(i) Principal Amount	52124	-	55010	107134
(ii) Interest due but not paid	495	-	-	495
(iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	**52619**	**0.00**	**101500**	**107629**

Source: Books of Accounts of PTCUL

**Other liabilities include liability towards Govt. of Uttarakhand (difference in transfer Scheme), liability of UPCL, security deposits from suppliers/contractors/consumers, employees related liabilities, statutory dues, provisions etc.*

Most of the liabilities mentioned above are of contractual nature. The repayments of termloan are being done on timely basis and other contractual liabilities are being settled from time to time as per the terms of contract. However, the following steps are being taken to reduce the aforesaid liabilities:

I. To bridge the gap between demand and supply of State's power requirement at a lower cost, UJVNL has successfully completed the Renovation, Modernization and Upgradation(RMU) of its Mohammadpur, Pathri and Khatima power plants and RMU of 4 large hydro power plants i.e. Tiloth, Dhalipur, Dhakrani and Chilla are under implementation. RMU shall enhance power generation by more than 20% and further life extension of the plant by more than 30 years.

II. Construction of new hydro projects like Vyasi (120 MW), Madhmaheswar (15MW), Kaliganga (I&II) (4MW & 4.5MW) and Suringad-II (5MW) are also in full swing with an object of timely completion of the project. This will also curve the gap between demand and supply of power at a lower cost as well as timely start of repayment of term loans to keep the term liability at low level.

III. By upgrading systems and lines regularly, the distribution and transmission utilities are also reducing their transmission and distribution losses continuously for years, which ultimately yield higher profitability to them and contributes in reduction of liabilities.

IV. Regular negotiation with financial institutions (FIs) is being carried out for restructuring of loans and reduction in interest rates in line with present market scenario to optimise the resources and outcome rates are also reduced by FI's recently resulted in low insterst cost means higher profits and ultimately reduction in liabilities of utilities.

V. Regular monitoring at Govt. of Uttarakhand level is also being done for running projects, projects under construction, transmission & distribution system and various welfare schemes initiated by utilities with an object of timely completion and implementation of the same in an effective and efficient manner.

Further, there is no impact on State's finances during the forecast period of 2020-21 to 2024-25 on account of aforementioned liabilities of utilities.

35. (b) Please give a list of Guarantees given by the State Government for the loans raised by the utilities, amount of guarantees at the opening of every year, fresh guarantees given during the year and the reduction in amount outstanding during the year due to repayment of loans (or otherwise) for the years 2010-11 to 2017-18.

List of Guarantees for the loans raised by the utilities are as follows:

1. Distribution Utility- UPCL

Table-35.4

(Rs. In Lakh)

	Financial Year							
	FY 2010-11	**FY 2011-12**	**FY 2012-13**	**FY 2013-14**	**FY 2014-15**	**FY 2015-16**	**FY 2016-17**	**FY 2017-18 (Provisional)**
***Opening Bal.**	17,760.87	16,833.35	19,266.03	30,118.21	29,191.99	34,006.05	34,225.27	55,947.79
***Additions/ Adjustment during the year**	-	3,359.00	11,779.00	-	6,305.58	1,163.80	25,370.33	-
***Deletions/ Adjustment during the year**	926.52	926.32	926.32	926.52	1,891.44	944.58	1,647.83	11,688.88
***Closing Bal.**	16,833.55	19,266.03	30,118.51	29,191.99	34,006.05	34,225.27	55,947.79	44,258.91

Source: Books of Accounts of UPCL

***Opening Bal., Additions/ Adjustment during the year, Deletions/ Adjustment during the year and Closing Bal. includes old R.E.C loan, RAPDRP-Part A(PFC), RAPDRP-Part-A(SCADA)-PFC and RAPDRP-Part B(PFC) respectively.**

2. Generating Utility-UJVN Limited

Table-35.5

(Rs. In lakh)

Sl. No.	Year	Outstanding at the beginning of the year	Additions during the year	Deletions during the year due to repayment of loan	Outstanding at the end of the year	Other material details
1	2010-11	110749	-	13029	97720	Loan from PFC for MB-II
2	2011-12	97720	-	13029	84691	
3	2012-13	84691	-	13029	71661	
4	2013-14	71661	-	9772	61889	
5	2014-15	61889	-	6515	55375	
6	2015-16	55375	-	6515	48860	
7	2016-17	48860	-	6515	42345	
8	2017-18	42345	-	6515	35831	

Source: Books of Accounts of UJVNL

2. Transmission Utility-PTCUL

Table-35.6

(Rs. in lakh)

Sl No	Year	Outstanding at the beginning of the year	Additions during the year	Deletions during the year due to repayment of loan	Outstanding at the end of the year	Other material details
1	2010-11	7362	3018	1227	9153	Loan from REC for Sub Stations Transmission Lines
2	2011-12	9153	1536	1227	9462	
3	2012-13	9462	2256	1227	10491	
4	2013-14	10491	1048	1227	10312	
5	2014-15	10312	1432	2013	9731	

Source: Books of Accounts of PTCUL

The GoU guarantee was vacated (withdrawn) by creating charge on assets during FY 2014-15.

Topic Note No. 36

36. Please furnish a note on Ujwal DISCOM Assurance Yojana (UDAY) Bonds issued and impact on State finances.

A brief note of Ujwal DISCOM Assurance Yojana (UDAY) is as follows:

1. Tripartite MoU amongst MoP, Government of India and Government of Uttarakhand and Distribution utility was executed on 31.03.2016 for achieving Operational Turnaround of Distribution utility.

Table-36.1

S. No	Loan which is converted into equity	Impact on Distribution utility's profitability
1	Govt. of UP loan of Rs. 14104 lakh at interest rate of 17.50%	(i) As this loan was transferred to UPCL from UPPCL under transfer scheme and was not against any capital asset, UERC was not allowing any return on the same. (ii) On conversion of this loan into equity, this interest need not be provided in the books of accounts of UPCL and therefore there is an improvement of Rs. 2468 lakh p.a. (Rs. 14104 lakh x 17.50%) in the profitability.
2	Govt. of Uk loan of Rs. 1009 lakh at interest rate of 6.50%	On conversion of this loan into equity, Distribution utility is being allowed 16.50% return in its ARR by UERC. Thus, there is an improvement of Rs. 166 lakh p.a. (Rs. 1009 lakh x 16.50%) in the profitability.

Source: Commercial Log Book of PTCUL

2. Rest of the debts of Distribution utility were/are being serviced by Distribution utility from their own finances as per schedule on time Hence, there no additional liability arising out due to implementation of UDAY on State finance.

3. It is to mention that there has not been a single case of default of principal as well as interest amount by Distribution utility right from the date of incorporation (i.e. 12.02.2001) till date.

Topic Note No. 37

X. FISCAL ENVIRONMENT AND FISCAL CONSOLIDATION ROADMAP:

37. Please furnish a detailed status note on revised fiscal deficit targets and annual borrowing limits for the States recommended by the 14th FC (Para:14.64).

1. The State Government revised its FRBM Act according to the recommendation given by the 14th Finance Commission in its Para 14.64. According to Para 14.64 the revised targets of fiscal deficit and annual borrowing limits for the States are as follows:
   i. Fiscal deficit of States will be anchored to an annual limit of 3% of GSDP. The States will be eligible for flexibility of 0.25% over and above this for any given year for which the borrowing limits are to be fixed if their debt-GSDP ratio is less than or equal to 25 per cent in the preceding year.
   ii. States will be further eligible for an additional borrowing limit of 0.25% of GSDP in a given year for which the borrowing limits are to be fixed if the interest payments are less than or equal to 10% of the revenue receipts in the preceding year.
   iii. The two options under these flexibility provisions can be availed of by a State either separately, if any of the above criteria is fulfilled, or simultaneously if both the above stated criteria are fulfilled. Thus, a State can have a maximum fiscal deficit-GSDP limit of 3.5% in any given year.
   iv. The flexibility in availing the additional limit under either of the two options or both will be available to a State only if there is no revenue deficit in the year in which borrowing limits are to be fixed and the immediately preceding year.

   If a State is not able to fully utilise its sanctioned borrowing limit of 3% of GSDP in any particular year during the first four years of our award period (2015-16 to 2018-19), it will have the option of availing this un-utilised borrowing amount (calculated in rupees) only in the following year but within the award period.

2. The Year wise fiscal deficit and net borrowings for the State of Uttarakhand is given below:

Table 37.1: Year wise Fiscal parameters

(Rs in crore)

Year	Net Borrowing	Total Liability at the end of the Year	% Debt/ GSDP ratio	Fiscal Deficits (FD)	FD/ GSDP ratio
2011-12	2010.98	23609.42	20.47%	-1357.49	1.17%
2012-13	1930.46	25539.88	19.41%	-1599.24	1.20%
2013-14	3226.62	28766.50	19.30%	-3050.26	2.04%
2014-15	4713.76	33480.26	20.74%	-5696.87	3.53%
2015-16	5551.61	39031.87	22.16%	-6125.34	3.48%
2016-17	5550.81	44582.68	22.84%	-5466.67	2.80%

Source: 1. Budget Document of Uttarakhand Govt.

2. Finance Account of AG for the respective years.

Topic Note No. 38

38. Contingent Liabilities

a. *Are there any rules covering the limits to which States Government guarantees may be given. If so, please indicate and give a copy of the rules.*

The State government has promulgated "The Uttarakhand Ceiling on Government Guarantees Act 2016". As per the provisions of the Act the State Government guarantees can be given as below:

Ceiling of Government Guarantees:

Section 3.1 The total Outstanding Government guarantees as on the first day of April of any year shall not exceed 1 percent of the State Gross Domestic Product estimated for the year.

Section 3.2 The total fresh Government guarantees given in a year shall not exceed 0.3% of Gross State Domestic Product estimated for the years.

Provided that under the extreme exigencies and occurrence of natural calamities of the order which require the Government to take immediate fiscal policy measures, the Government may exceed the ceiling prescribed under sub-sections (1) and (2)

The copy of the Act is enclosed as **Annexure-1 (Pages 230-232)**

b. ***The total outstanding State Government guarantees (Sector/ Department wise) as on 31.03.2018 may be given.***

The total outstanding State Government guarantees as on 31st March 2018 are Rs1198.45 crore. The sector/Department wise break up is as follows:-

Table 38.1 State Government Guarantees as on 31 March, 2018

(Rs in Crore)

S. No.	Department	Balance as on 31st March 2018 (R.E.)
	Power Department	
1.	Uttarakhand Jal Vidut Nigam (Maneri-Bhali Second Phase Jal Vidut Project)	358.31
2.	Uttarakhand Power Corporation Ltd. (R.E.C. loan Repayment)	149.42
3.	Uttarakhand Power Transmission Corporation Ltd.	410.06
	Urban Local Bodies Department	
4.	SIDCUL	196.15

	Social Welfare	
5.	Uttarakhand Bahudeshiya Vitta Evam Vikas Nigam Ltd.	5.00
6.	Uttarakhand Alpasankhyak Kalyan Waqf Vikas Nigam	4.21
7.	Cane and Sugar Department	50.00
	Total Guarantee	**1173.16**

Source: - Uttarakhand Budget Document 2018-19.

c. ***If there have been any defaults on guaranteed loans and budgetary interventions have had to be made, the details may be given from 2010-11 onwards.***

No default on guaranteed loans of the State Government has ever happened.

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

The State Government has entered into some PPP Projects in the field of Health, Education, Solid Waste Management and Public Works. The State Government has to pay its share in these projects as follows:

Table 38.2 Summary of Projected Grant for PPP Projects

(Rs in Lakh)

Project Sector	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Health	4312.00	6475.00	8737.00	8787.00	8787.00	8787.00	8787.00	8787.00	8787.00
Education	0.00	4557.00	1363.00	1363.00	1363.00	1363.00	1363.00	1363.00	1363.00
SWM	1675.00	1736.00	575.00	575.00	1998.56	1998.56	1998.56	1998.56	1998.56
PWD	330.00	330.00	330.00	330.00	330.00	330.00	330.00	330.00	330.00
Grand Total	**6317.00**	**13098.00**	**11005.00**	**11055.00**	**12478.56**	**12478.56**	**12478.56**	**12478.56**	**12478.56**

Source: 1. Dept. of Health, Education, Urban Development & PWD.

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

21/12/2016

No. [illegible]
Dated Dehradun, December [illegible] 2016

NOTIFICATION

Miscellaneous

In pursuance of the provisions of Clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of '**the Uttarakhand Ceiling on Government Guarantee Bill, 2016**' (Adhiniyam Sankhya 41 of 2016).

As passed by the Uttarakhand Legislative Assembly and assented to by the Governor on 14 December, 2016.

THE UTTARAKHAND CEILING ON GOVERNMENT GUARANTEE ACT, 2016

(Act no. 41 of 2016)

An

Act

to provide for regulation of Government guarantees and other matters connected therewith or incidental hereto.

Be it enacted by the Legislative Assembly in the sixty seventh year of the republic of India as follows :-

Short title and Commencement — 1. (1) This Act may be called the Uttarakhand Ceiling on Government Guarantee Act, 2016.
(2) It shall come into force on such date as the Government may by notification in the Official Gazette, appoint.

Definition — 2. In this Act, unless the context otherwise requires-
(a) "Government" means the Government of Uttarakhand;
(b) "Government Guarantee" includes the guarantee given by the State Government on behalf of Departmental Undertakings, Public sector Undertakings, Local Authorities, Statutory Boards and Corporations, Co-operative Institutions and Other authorities and agencies under the Government of Uttarakhand.
(c) "Prescribed" means prescribed by rules made under the Act.

(d) "Private company" means a private company as defined in section 3 of the Companies Act, 1956.

(e) "Private institution" means which receive less than 50 percent of its core funding from government agencies.

(f) "State" Means the State of Uttarakhand.

Ceiling on Government Guarantees

3. (1) The total outstanding Government guarantees as on the first day of April of any year shall not exceed 8 percent of the Gross State Domestic Product estimated for the year.

(2) The total fresh Government guarantees given in a year shall not exceed 0.5 percent of Gross State Domestic Product estimated for the year.

Provided that under the extreme exigencies and occurrence of natural calamities of the order which require the Government to take immediate fiscal policy measures, the Government may exceed the ceiling prescribed under sub-section (1) and (2).

Restrictions on Government Guarantees

4. Notwithstanding anything contained in any other Acts:

(1) The Government guarantee shall ordinarily be extended by the Government on behalf of the Departmental Undertakings, Public Sector Undertakings, Local Authorities, Statutory Boards and Corporations, Co-Operative Institutions and other Authorities and Agencies under the Government.

(2) No Guarantee shall be issued in respect of loans individual, private institutions or private companies.

Guarantee Commission

5. (1) The Government shall charge a minimum of 1.00 per cent of the amount of Guaranteed loan as guarantee commission, which shall not be waived under any circumstances.

(2) Depending on the default risk of the project the Government may, by notification, Specify commission at an enhanced rate.

Note: "default risk" means the probability of default by the borrower on whose behalf the Government Guarantee is given, depending on the amount borrowed, the type of industry and the economic situation.

Guarantee Redemption Fund	6.	(1) The Guarantee commission charged under section 5 shall accrue from the capital of the Guarantee Redemption Fund and it shall be credited in the public Accounts of the State. (2) The administration of Guarantee Redemption Fund shall be in such manner as may be Prescribed.
Power of Government to make rules	7.	The Government may by notification in the Uttarakhand Gazette, make rules for the purpose of carrying into effect the provisions of this Act.

By Order,

RAMESH CHANDRA KHULBE,
Principal Secretary.

Topic Note No. 39

TAXATION EFFORTS:

(a) ***Kindly furnish a note indicating the taxation efforts taken by the States for improving tax GSDP ratio during the last five years.***

Tax to GDP ratio is one of the important benchmarks to measure the financial health of the economy. It shows the capacity of the Government's exchequer. Also, it reflects on the willingness of the people and the policymakers to increase public spending by improving the funds available for that purpose. Low tax to GDP ratio may also reflect, general tendency of the taxpayers to avoid payment of taxes, vast unorganized sector, low per capita income, lack of monitoring mechanism, poor policies etc. Effective tax administration coupled with meticulous policy formulation leads to a healthy tax GDP ratio.

1- The State's own tax revenue from the financial year 2012-13 to 2017-18 is given below:-

Table- 39.1
State owned tax revenue

(Rs. in crore)

S. No.	Items	Financial Year					
		2012-13	**2013-14**	**2014-15**	**2015-16**	**2016-17**	**2017-18**
1.	Luxury Tax on Hotels	17.68	17.82	22.02	24.42	29.43	Subsumed under GST
2.	Entertainment Tax, water cess(since 2016-17)	23.13	23.47	25.26	32.52	126.56	163.70
3.	VAT/GST	4289.41	4902.91	5464.85	6105.43	7153.76	7637.00
4.	State Excise	1117.92	1268.29	1486.70	1735.39	1905.54	2261.61
5.	Stamps &Registration	648.40	686.71	714.08	870.87	777.58	880.17
6.	Motor vehicle Tax	304.29	368.83	393.69	470.87	556.40	705.07
7.	Electricity Tax	2.71	64.66	192.65	114.76	188.72	323.62
8.	Land Revenue	10.59	21.65	39.26	27.88	159.52	24.10
Total		**6414.14**	**7366.36**	**8336.48**	**9377.79**	**10897.51**	**11994.67**
Percentage rise		-	**14.67**	**13.37**	**12.46**	**16.21**	**10.07**
Percentage Rise /Fall Without GST Compensation(i.e., after deducting the compensation amount of Rs.1500 crore received in FY 2017-18)							**-3.70**

Source : Finance Account of AG, Uttarakhand.

i. VAT has been the major source of tax revenue for the State. It accounted for 66% of the total tax revenue during the FY 2016-17. The next major component of tax comes from State Excise which accounts for approximately 17% of total tax revenue. Stamps & Registration and Motor Vehicle Tax account for 7% and 5% respectively.

ii. The Cumulative annual growth rate of VAT for the State of Uttarakhand, since its inception has been 19.75% and even during the fateful year 2013-14, when the Kedarnath disaster hit the state economy adversely, the state could retain two-digit growth rate.

iii. Cumulative annual growth rate of State Excise, Stamp & Registration and Motor Vehicle Tax have been 14.26%, 4.65% and 16.91%respectivelyfromthe FY 2012-13 to 2016-17.

iv. Cumulative annual growth rate of total tax revenue has been 14.17%fromthe FY 2012-13 to 2016-17. But, the growth in total tax revenue in FY 2017-18 was only 10.07%, which is a stark fall, when compared to the 16.21 % growth in the FY 2016-17. This is attributed to GST compensation being given with a growth rate of 14% (which is far lower than the growth rate of the VAT for the state) and assuming the base year of 2015-16 to calculate the 14% growth (which presumes a lesser base for 2016-17, than the actual realization of revenue in 2016-17, with a percentage growth of 17%).

The growth rate of State's Own Tax Revenue and GSDP in last six years has been as follows: -

Table- 30.2
Growth Rate

(Per Cent)

Year	Own tax Revenue	Hotel Receipts	Land Revenue	Stamp & Registration	State Excise	VAT	Motor Vehicle Tax	Electricity Tax	Other(Entertainment)	GSDP
2012-13	14.22	26.25	4.01	23.37	32.31	17.73	-9.08	-98.82	40.48	14.12
2013-14	14.67	8.77	104.38	5.91	13.54	14.30	21.21	2282.99	1.49	13.27
2014-15	13.37	23.54	81.31	3.98	17.11	11.46	6.28	197.95	7.62	8.29
2015-16	12.46	10.92	-28.98	21.93	16.73	11.72	19.60	-40.41	28.75	8.88
2016-17	16.21	20.52	472.17	-10.69	9.88	17.17	18.16	64.45	289.18	11.28
2017-18	10.07	-54.42	-84.99	10.62	18.69	6.76	26.72	71.48	29.35	11.23

Source : Finance Account of AG, Uttarakhand

As shown in the table the Growth rate of own tax revenue of Uttarakhand since 2012-13 has been moderately high, despite the fact that disaster of 2013 adversely impacted the state economy for three consecutive years. Uttarakhand is largely remote and mountainous with tough terrain. In addition, as it is religiously and environmentally sensitive, activities are restricted thereby limiting the potential of economic growth in the state. Despite this, Uttarakhand has faired well on the growth parameter.

2- Efforts made by the revenue earning departments to improve the Tax- GSDP ratio are as under:-

(I) **Taxation efforts by State Tax(Formerly Commercial Tax) Department:-**

(A) **Pre-GST efforts :**

(a) *Strengthening IT base and improving automation :-*

i. To plug in the revenue leakages IT enabled services were developed which enhanced compliance.

ii. **Online Tripsheet for inward supply of goods:** E-trip sheet was introduced in 2013, for seamless entry of vehicles into the state. This removed the long delays in the checkposts for cargo vehicles, thereby improving the business environment. The compliance levels increased, as online import declaration was compulsory before entering the state boundaries and random checking by mobile tax unit acted as a deterrent to tax evasion. Imposing penalty on transporters also decreased collusive evasion by the transporter on behalf of the dealers.

iii. **ANPR** :Camera based Automated Number Plate Recognition system was launched on pilot basis at one of the entry points, to capture the vehicle number and match this number with the e-tripsheet database to identify & intercept vehicles carrying goods without declaration.

iv. Filing of return was made online for effective monitoring. Business Intelligence and analytics tools were developed to identify wrong ITC claims to safeguard revenue.

v. Online form issuance and form verification system was put in place to verify exemption claims.

(b) Commodity wise analysis :-

A committee was constituted at Headquarter to study revenue collection and quantum of trade based on per capita consumption of various commodities, which have a major impact on revenue. Based on these analytical reports, required policy changes could be made by the government, some of which are,

i. **Timber:** To check revenue leakage on timber, the point of taxation on timber was shifted from "every point of sales" to "M/I" (manufacturer or importer) for better tax administration. Also, facility of purchasing timber against Form-XI for use in manufacturing was withdrawn to further cap the evasion. These measures helped augmenting tax from this sector.

ii. **E-commerce**: E-commerce platform was being misused for tax evasion by importing goods for commercial purposes and further selling them without paying taxes. By introducing entry tax this leakage was checked in import through e-commerce.

iii. **Minor minerals & River bed material (RBM)**: Forest Corporation used to sell these commodities without adding labour and loading charges in the sale value. Hence, to check the revenue leakage of the same, compounding scheme provisions were introduced after due deliberation, so that the composition fee could include these expenses and be at par with the revenue that was actually due to be received.

iv. **Advance Tax Provisions**: Based on analytical reports, the department introduced the provisions of advance tax on iron & steel, edible oil, sand, RBM, bricks and e-commerce to secure the revenue.

(c) On the basis of **business intelligence and data analysis** department has conducted various raids unearthing huge turnovers based on bogus bills and fake ITC claims. This not only had the deterrent affect but also contained the malafide business practices to a larger extent and enhanced revenue receipts.

(B) <u>Post-GST period efforts</u> :-

i. After the roll out of GST, sustained efforts are being made by the department to improve tax compliance and effectiveness. Efforts have been made to widen the tax base by continuously keeping a watch over business activities, conducting intensive outreach and awareness programs which increased the number of registered dealers to 1,41,168 by the end of March 2018, as compare to 1,00,007 in March 2017.

ii. To increase GST compliance in remote hill areas, a unique concept of GST Mitra was conceptualized, under which 1289 educated unemployed youths were trained in the concepts of GST, to provide online services to dealers. This had twin benefits of generating employment for youth as well as facilitating dealers by reaching out to remote areas to abide by GST requirements.

iii. Efforts are being made to bring unorganized sector under organized sector, to ensure that they get covered under the tax net and be part of GST chain. Areas with predominantly unorganized sector have been identified for intensive monitoring. Disseminating information about GST and the procedures involved in filing returns is being done, via print and electronic media, for easy comprehension for the stake holders.

iv. Many workshops and GST conclaves have been organized and stakeholders are updated on a regular basis. Guest speakers and GST panelists are also invited regularly to address the issues involved in the evolving processes.

v. One of the advantages of GST is leveraging the comprehensive data it has collected for better compliance in tax administration. All analytical data filtered and passed on from GSTN is being utilized for filtering the outliers and improved monitoring.

vi. Efforts are made continuously to clear pending refunds on priority. Refunds for exporters, SEZ, deemed export, input credit and inward duty structure are being settled so that the working capital of such dealers remain afloat for furtherance of business.

(2) **Taxation efforts taken by State Excise Department:-**

Excise Department has introduced IT enabled services by which bar licensees can deposit their fees online and can auto generate permits. The Excise Department has simplified the rules for bar licenses, bottling plant and vinery etc., to attract the investor in state and facilitate ease of doing business.

Excise Department has deployed online permit generation system for facilitating Excise Licensees. In financial year 2018-19, Department has planned to settle the liquor shops through E-tenders. This change in allotment system is likely to increase the revenue by 13%.

(3) Taxation efforts by the Stamp and Registration Department :-

Stamp and Registration Department, Uttarakhand has worked on facilitating the citizens in improving the user friendliness of the services. Currently, the department is working on GIS mapping. In this, the circle rate of every area is to be marked on the GIS map. Thus, if the citizen pinpoints his property on the map, the circle rate would pop up automatically for the parcel of land. This would also make it easier for the sub-registrar for checking and validating the rates of the property before registration. Thus, the proposed GIS mapping shall enable the common man to know the exact circle rate of any property located in a particular geographical area, online. This on one hand, shall usher in transparency in valuation of properties and on the other, almost nullify the possibilities of evasion of stamp duty. This would be a great administrative tool for rationalizing the circle rate, in the coming years. As the different rates would be colour coded in the map with boundaries, any stark contrast in adjacent areas, or any discrepancies can be visually observed on the map, and corrective action can be taken immediately.

In the current year, for rationalization of circle rates, the district valuation committee under the guidance of central valuation committee undertook a meticulous exercise to work out the circle rates of different properties on the basis of their spatial location, geographical setting, economic viability and future potentialities. Thus, it was ensured that the circle rate grossly reflects the prevailing market rate of properties.

Initiatives undertaken by Stamp Duty & Registration fee, Stamp & Registration Department to enhance its revenue:-

i. The vigilantism on the part of the department with a keen eye on the property market activities has resulted in a rise in revenue of more than 32.65% during the period from FY 2012-13 to 2017-18.

ii. With the aim of plugging revenue leakages and reduction in paper work to enhance compliance, IT enabled services have been introduced by the department.

iii. To mitigate the risk of evasion of stamp duty, accurate visual imagery in the form of photograph of the sold property, for which the sale deed is executed, is taken on record during registration of property.

iv. Prompt action is taken by the department on the basis of actionable and corroborative evidences, in cases where real value of transaction was far higher than the amount shown in the deed.

v. Random spot inspections are conducted on a regular basis to ensure stamp duty that stamp duty is paid in accordance with the provisions of the law.

(4) Taxation efforts by the Transport Department :-

The Uttarakhand Motor Vehicle Tax Reforms Act, 2003 has been amended on 1st December, 2012, with following rationalization:-

i. The multi-tax (i.e. Tax, Additional Tax on Goods Vehicle, Additional Tax on passenger vehicle) System has been replaced by single tax called "Motor Vehicle Tax."
ii. The difference between Private Stage Carriage and UTC vehicle has been abolished.
iii. The difference between the rate of Hill and Plain on goods vehicle has been abolished.
iv. The rate of one time tax is levied on cost basis irrespective of its weight.
v. One time tax option has been introduced for Three Wheelers (Passenger and Goods).
vi. Online Tax facility has also been introduced in Rules.
vii. For cut down footsteps in RTO/ARTO offices and for the motivation of vehicle owner and to deposit tax on annual basis, a discount on annual rate is also given.
viii. For vehicle coming from other states, the rate of tax has been imposed on daily basis in place of quarterly rates.

(8) **Taxation efforts by the Electricity Department :-**

Important taxation steps undertaken by UJVN Ltd. Dehradun for improving tax GSDP ratio during the last five years are as follows:-

i. Revision of rates of electricity duty with effect from 01.01.2016.
ii. Enactment of Uttarakhand Green Energy Cess Act-2014 with the aim of promoting electricity production from renewable power sources on the basis of private developer and community cooperation.
iii. Imposition of cess @ Rs. 0.30 per unit on salable energy on existing hydro power projects, which are under commercial operation for more than 10 years and whose cost of electricity generations is not more than Rs. 2.00 per unit.
iv. Imposition of royalty @ Rs. 0.10 per unit on salable energy on those existing hydro power projects of the state govt. Which are under Commercial operation for more than 10 years and whose cost of electricity generation is not more than Rs. 2.00 per unit.

v. As per 13th Finance Commission report as quoted in chapter 12, Uttarakhand has made sustained efforts to adhere to the fiscal reform path laid down by their respective Fiscal Responsibility and Budget Management (FRBM) legislations. In recognition of these successful efforts, Finance Commission recommended a performance grant for the State of Uttarakhand.

Impact of GST on tax GSDP ratio:-

(a) The average growth rate of Commercial Tax Revenue of Uttarakhand has been 19.75% since its inception. GST being the major source of revenue for the state, will have huge significance on Tax-GSDP ratio of the state. The impact of GST on this revenue can be seen in the following table:-

Table- 39.3

Comparative revenue before & after GST

(Rs. in crore)

Month	Pre-GST (2016-17)		Post-GST (2017-18)			Decrease	Remark
	VAT	Total	SGST+VAT Subsumed	IGST settlement	Total after settlement		
Aug.	405	405	392	-41	351	-13%	Being exporting State, and GST being consumption /destination based tax the actual revenue under GST is much lesser as compared to VAT period
Sept	414	414	335	-22	313	-24%	
Oct.	464	464	312	-10	302	-35%	
Nov.	495	495	326	28	354	-28%	
Dec	430	430	282	38	320	-26%	
Jan	492	492	276	80	356	-28%	
Feb	460	460	279	23	302	-34%	
Mar	756	756	380	8	388	-49%	
Total	**3916**	**3916**	**2582**	**104**	**2686**	**-31%**	

Source : State Tax Department, Govt. of Uttarakhand.

Uttarakhand is an export surplus State. There is a huge IGST float in Uttarakhand which doesn't accrue to the state. The factual position can be found out from the table above, wherein when compared to pre GST (2016-17) revenue, the post GST (2017-18) revenue (even after incorporating the IGST settlement) falls short to the tune of -31%.

(b) As GST is a consumption based tax, post-GST, the growth of tax revenue is connected more with improved consumption capacity rather than production. Uttarakhand is an export surplus state. Thus, due to a good manufacturing sector, pre-GST, the tax growth was very high when compared to other states. But, post-GST, the tax collection is dependent on consumption. Hence, the parameter of GSDP growth and tax buoyancy would help in estimating a realistic growth in tax revenue. The growth rate of GSDP for the year 2017-18 is 11.25% and the tax buoyancy is 0.601. Thus, the growth rate of tax would be (11.25 X 0.601)=6.76%. Thus, if we assume a growth rate of 6.76 %, for tax revenue, the projected revenue for the year 2022-23 comes around **Rs. 10194** crores as shown below.

Table- 39.4
Projected revenue

(Rs. in crore)

S.N.	Financial year	Assured revenue (Under GST)	Projected GST (without compensation)	Projected Non-GST	Total projected tax	Projected growth If GST was not implemented
1.	2	3	4	5	6	
1.	2017-18	**4836+ (1294 crore of Apr., May and June)**	**4029**	**1654**	**7,784(3+5)**	**8648**
2.	2018-19	7,350	4301	1882	9,232(3+5)	10356
3.	2019-20	8,379	4592	2096	10,475(3+5)	12401
4.	2020-21	9,552	4903	2336	11,888(3+5)	14851
5.	2021-22	10,890	5234	2602	**13,492(3+5)**	17784
6.	2022-23 (3 months)	3104	**1397**	**726**	**3,829 (3+5)**	-
	2022-23 (9 months)	-	**4191**	**2174**	**6,365 (4+5)**	-
	2022-23	3104	**5588**	**2899**	**10,194**	**21296**
7.	2023-24	-	5966	3230	9196 (4+5)	**25602**
8.	2024-25	-	6369	3598	9967 (4+5)	**30539**

Source : State Tax Department, Govt. of Uttarakhand.

Note 1- The assured receipts are calculated with the growth rate of 14% on the net collections of the base year 2015-16.

Note 2- As GST is a consumption based tax, post-GST, the growth of tax revenue is connected more with improved consumption capacity rather than production. The tax growth rate is taken to be 6.76%, by taking into account the tax buoyancy and GSDP growth rate of the state. (Even then, 6.76% growth rate seems to be on the higher side, when we see no discernible growth in the GST revenue of last 11 months, as per data available till July 2018.)

Note 3- The growth rate for non-GST goods is calculated at **11.40%** an average growth rate of revenue of last five years.

As is evident from above table, when compared to the revenue of the FY 2021-22 (which was protected by compensation, under the act with assured 14% growth), we can see that there is a drastic short fall of revenue in the FY 2022-23 by Rs. 3298crore. Again in the year 2023-24, the drop in revenue with respect 2021-22 is Rs. 4296crore. Thus, instead of increase in tax year on year, there is a severe fall in revenue for the State of Uttarakhand. The stark downturn in the trend in tax collection can be seen from the fact that, the total collection in 2024-25 will be as low as the collection in 2018-19. Thus, the tax revenue of the state would stagnate at an amount equal to that of 6 years earlier. This would severely stunt all the developmental and welfare activities and might thereby hinder the Human Development Index of the state too.

Here it is also worth mentioning that the Central Government has fixed the compensation for GST with the growth rate of 14%, whereas Uttarakhand was growing at a substantial rate of 19.75%. Hence the compensation is insufficient to cover the losses incurred.

(c) Tax buoyancy indicates the responsiveness of tax revenue growth to changes in State GDP. It is an indicator to measure efficiency and responsiveness of revenue mobilization in response to growth in the State GDP. The buoyancy of Uttarakhand has been quite high from 1998-2008 when compared to that of other states, as can be seen in the table below, as taken from the report of Thirteen Finance Commission (Chapter 4, table 4.13).

Table 39.5 :

Own Tax Revenues : Comparative Performance of States (Per cent)

General Category State	Buoyancy 1998-08	Special Category State	Buoyancy 1998-08
Andra Pradesh	1.327	Arunachal Pradesh	2.398
Bihar	0.885	Assam	1.628
Chhattisgarh	1.128	Himachal Pradesh	1.362
Goa	1.348	Jammu & Kashmir	1.952
Gujarat	0.944	Manipur	1.891
Haryana	1.199	Meghalaya	1.591
Jharkhand	1.76	Mizoram	2.779
Karnataka	1.393	Nagaland	1.441
Kerala	1.097	Sikkim	1.342
Madhya Pradesh	1.321	Tripura	1.372
Maharastra	1.168	Uttarakhand	2.316
Orissa	1.808	**Total : SCS**	**1.816**
Punjab	1.455		
Rajasthan	1.571		

Tamil Nadu	1.376
Uttar Pradesh	1.534
West Bengal	1.145
Total : GCS	**1.322**
All States	**1.343**

Source : Report of Thirteen Finance Commission.

(d) As the state has moved towards the targeted tax-GSDP ratio, the buoyancy has been more stabilized. As per the figures mentioned in the table below, it is clearly evident that prior to the FY 2017-18 the tax revenue has increased more than proportionately in response to a rise in State GSDP from 2012-13 to 2016-17. But, after the introduction of GST, it has sharply reduced to 0.895.

Table 39.6
Buoyancy

(per cent)

Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Tax buoyancy of Own Tax Revenue	1.007	1.106	1.612	1.404	1.436	0.895

(e) As VAT used to form 66% of the state's own tax revenue, the discretion of the state, post GST, to change the policy decisions influencing the total tax revenue, has come down considerably. Hence, the buoyancy would probably continue to remain below 1.

Table 39.7
Tax GSDP ratio

(per cent)

Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Tax GSDP ratio	4.87	4.93	5.17	5.34	5.57	5.51

As we can see in the table above, the tax-GSDP ratio for the state from the FY 2012-13 to 2017-18 has been growing consistently. This shows the consistent improvement in the performance of the state in tax policy formulation, implementation and collection. The extract below from the 13th Finance Commission is a testament to the fact, that the state had always made concerted efforts to improve its own tax revenue.

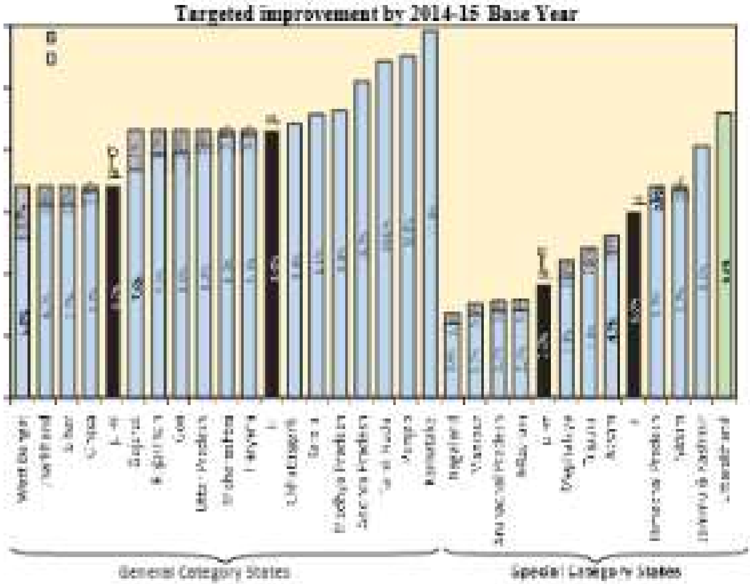
(f) *"All special category states improved their tax-GSDP ratios in 2007-08 relative to 2004-05, with the exception of Assam. There was considerable improvement in Own Tax Revenues in the states of Jammu & Kashmir and Uttarakhand. States in the special category improved their overall tax-GSDP ratio by 0.8 percentage point of GSDP in*

2007-08 over 2004-05, which was higher than the aggregate improvement of 0.53 percent of GSDP achieved by general category states".

*13[th] Finance Commission report, Chapter 4 (4.49)

Table 39.8
Tax GSDP ratio

(per cent)



(Source – 13[th] Finance Commission report, Chapter 7 (figure -7.2)

The tax- GSDP ratio as projected by 14[th] Finance Commission and the actual tax-GSDP ratio of the state is given below:-

Table- 39.9

Tax-GSDP Ratio **per cent**

Uttarakhand	2015-16	2016-17	2017-18	2018-19	2019-20
Projected in 14[th] Finance Commission Report	6.86	7.36	7.89	8.26	8.32
Actual Achieved	5.34	5.57	5.51	-	-

It is obvious that, inspite of a 19.75% growth rate in VAT and 17.86% growth rate in own tax revenue since inception of the state, the tax-GSDP ratio is around 5.5, where as the projection in the 14[th] finance commission report, is quite off the mark. Such unlikely projection, adversely impacts the revenues of the state, as the state does not receive its entitled grants (due to assumptions of high revenue collection).

The Projected annual growth rate of GSDP as per Fourteenth Finance Commission for 2015-16 to 2019-20 is 17.04%, whereas the real growth rate of the GSDP for those years covered by the Fourteenth Finance Commission is far lower as shown below. The assumption of higher growth rate of GSDP, reduces the amount of state share received, as it was seen later, that Uttarakhand was a net loser after the Fourteen Finance Commission awards.

Table 39.10
Growth Rate of GSDP

(per cent)

State	2015-16	2016-17	2017-18	2018-19	2019-20
Uttarakhand	8.88	11.28	11.25	-	-

Conclusion :-

Thus, it is apparent from the above analysis that the pre GST growth of the State has been robust, but after the implementation of GST, the growth in tax is under great stress and this down turn would remain to continue post GST, since the design of GST is such that the tax would finally culminate into the consuming states. Uttarakhand has been given special category status because of its inherent topographic features, low resources base, hilly and difficult terrains, low population density and limited infrastructure.

Being the special category state and having the tax holiday benefits many reputed manufacturing companies have established themselves in the state. The state made concerted efforts to promote industries for almost for a decade and a half. Huge investments were done to improve physical infrastructure, conducive environment for business, accessibility, logistics, power, water etc. These were prudent steps in the context of pre-GST era, wherein taxation was at the point of production/manufacturing thereby earning revenue for the state. Post-GST, it is a major structural change for state of Uttarakhand, and the entire nature of the economy needs to have a reorientation, within the transitional period. This is a daunting task, and only by duly recognizing the nature of adversity faced by the state, and by supporting the state in these economically vulnerable years, can the state rebound back to its prior self-sustaining form. GST was a structural reform, for the macro-level advantage of the country. It would increase our country's competitiveness in the world platform. But, it is important to recognize the impact it would have on smaller states, for whom, it is a fatal blow. The required support to tide over these, for inclusive growth without regional disparities, needs to be looked into.

Moreover, because of weak hinterland and sparse population, the consumption reduces further, de-accelerating the tax receipts. The eco-sensitivity and religious significance of the place is an added disadvantage as the regulatory norms abound, limiting the potential of the state. Hence, it becomes even more important to duly compensate the state.

(b) ***Whether any organized system has been put in place for tax policy analysis and revenue forecasting as a tool to informed decision making of the State Government? If so, details.***

1- State Tax Department:-

Following methods were applied by the department for taxation policy and revenue optimization.

i. *Commodity wise analysis :-*

A committee of officers was formed at Headquarter to study revenue collection and quantum of trade based on per capita consumption of various commodities having major impact on revenue. Based on the reports made available by these officers, inputs were provided to the government by the department. Based on these inputs certain policy decisions were taken by the government. Some of these are as follows:-

ii. Post GST, tax on supply of services is also brought under state jurisdiction hence, committees of officers were formed to study and analysis various service sectors like Mobile tower services, General & Life Insurance, Banking & Financial Services, ATM operator & maintenance, Security services, Telecommunication, Advertisement, Cable operator, Airport services and Air travel transport services, Courier and Tour operator services etc. Return data in pre and post GST regime is being analyzed along with respective business potential in Uttarakhand.

iii. For checking GST evasions GSTN is assigned to design and develop a Fraud Analytic System. Analytical inputs provided by GSTN in the form of various MIS reports are being used as tool to augment the tax receipts of the state.

2- Stamps and Registration Department:-

The major source of revenue receipts is based upon presentation of Documents, revenue receipts trend, property market activities. Data of these are important tools for department for Circle Rates determination, which is also a major tool of revenue forecast. It was observed that in certain area market rates were in stark contrast vis a vis circle rates. There were also places, where the actual market rate was far below the assigned circle rate, and thus, even if there were transactions, less documents were being presented from that area. These constraints hampered the easy transaction and transfer processes. Some of these discrepancies were caused, as the speed of development in different areas was different depending on the triggering economic activity, access to urban areas and other facilities. To rectify these, in the present circle rate revision following criteria were considered, before recommending the changes:-

i. For every territory, the previous documents which were executed on higher valuations were taken as a benchmark for the fixation of the circle rate.
ii. For determining minimum value of various categories of land, building and property the points considered were:-
iii. Access through new roads,
iv. Facility of public transport in current/near future,
v. Various developmental activities taking place in the area,
vi. Possibility for further development,
vii. Trend of urbanization,
viii. Establishment of industries,
ix. New facilities like Cricket stadium, event management centers, wedding points, hotels, parks.
x. Upcoming new commercial establishments like Malls and shopping centers, movie theatres.
xi. Where there is continuous land use change for non-agricultural activity
xii. Cognizance was taken of advertisements in internet and other modes of media advertising property for sale.
xiii. Information related to market rates of housing project/ home loan approved by various banks were also taken into cognizance,
xiv. In the same locality if there were drastic differences, then these were adjusted spatially, to have similar values.

xv. On the basis of aforesaid facts the revised circle rates were enforced on 01 April 2012, 01 November 2014, 04 Jan2016, 16June 2016, 05 Aug 2016 and lastly w.e.f. 14 Jan 2018 in all districts.

As a result of this rate revision, the department could increase its revenue by 10.34% in the Financial Year 2017-18. In the current financial year, the revenue of the department in the month of April is more than 16.60%, thus validating the rationality in the revision of the circle rates.

Topic Note No. 40

Intra-State Regional Disparities

40(a) A note on different aspects of Intra-State regional disparities relating to sectors like Agriculture, Industries and Services and important publicly provided services like Education, Health, Water Supply, Sanitation and other Social Services. Inter-regional and Inter- district wise profile may be given in this regard.

1. Intra-State Disparity

Uttarakhand State was created to address the challenges of uneven development of hill areas which were lagging behind the plain areas of the undivided Uttar Pradesh. In fact, formation of Uttarakhand was a result of a long-standing demand of people of Kumaon and Garhwal region with the aspiration of enhancement of socio-economic development of the region. It was carved out from Uttar Pradesh as 28^{th} state of India with 13 districts of undivided Uttar Pradesh which also included two plain districts of Haridwar and Udham Singh Nagar.

Great amount of regional imbalances and disparity in terms of level of development exists among the districts of Uttarakhand. The disparity can be noticed with respect to the availability of infrastructural facilities, demographic patterns land holding pattern, irrigation facilities, level of urbanization, education status, health status, economic status, and work participation trends etc.

To show the disparities among districts particularly the plain and hill areas a multiple dimension parameters and multiple indicators are required.

For developing the composite index the following dimensions and indicators are taken:

Table 40.1(a) List of Indicators

S.No	Dimension	Indicators
1	Agriculture	Percentage of Area used for Organic Farming against total cultivable area (Ha.)
2		Percentage of Cultivable area over reported area
3		Cropping Intensity 2015-16 (Ratio of Net Area Sown to Total Cropped Area)
4		Agriculture Productivity (Food Grain) Q.T./Ha
5		Percentage of Net irrigated area against Net Area Sown
6		Use of Chemical Fertilizer against Net Area Sown (MT per Ha.)
7		Area of marginal holding to total holdings
8		District-wise Share of Horticulture area to State Horticulture area
9	Health	Percentage of mothers who had at least 4 Antenatal Care visits
10		Institutional births (%)
11		Children age 12-23 months fully immunized
12		Children under 5 years who are stunted (height-for-age) (%)
13		Children under 5 years who are wasted (weight-for-height) (%)
14		Children under 5 years who are underweight (weight-for-age) (%)
15		No. Of Doctors per ten thousand Population

16		No. Of Paramedical staff per ten thousand Population
17		No of beds in allopathic hospital /clinics and PHC per ten thousand population
18		Infant Mortality Rate
19	Education	Literacy Rate: Female 2011
20		Gross Enrolment ratio elementary education
21		Gross Enrolment ratio Secondary education
22		Primary (1-5) drop out rate 2015-16
23		Junior (6-8) drop out rate 2015-16
24		Std VI to VIII Learning level((% Children who can read Std II level text
25		Std VI to VIII Learning level((% Children who can do division)
26	Economy	Per capita income
27		No of Schedule commercial Bank Per 100 Sq.KM
28		CD Ratio
29		No. of Industry (Large +MSME)
30		Percentage of Establishment against total Establishment
31		Unemployment Rate
32		Total Work force Participation rate
33	Amenities	Percentage of Habitant Partially Covered with drinking water
34		Percentage of house hold having facility of drinking water with in Premise
35		Percentage of villages connected with Pucca Road
36		Per capita Consumption of Electricity
37		Percentage of Un-electrified household against total household
38	Demography	Child Sex-Ratio (0-6 age)
39		Urbanisation share (%)
40		S/C Population (%)
41		Decadal population growth rate

Since the indicators often have different units of measurement and thus aggregating them without any scale will lead to a distorted index. Also combing two indicators with different units may not capture the variation in information between two regions. For example per capita income is measure in rupees and has relatively higher value as compared to literacy rate which is expressed in percentage and thus combining the two without normalizing or scale transformation will hide the variation in literacy rate. Thus normalization of indicator is essential prior to any aggregation.In this study we have normalized the indicator with the objective of minimum loss in information. It has been done by dividing the observations of indicator with their mean value. Thus for indicator Xi the normalized series Ii is calculated as

$$\boxed{I_i = \frac{x_i}{\bar{x}}}$$

For generating composite index of development from these five dimensions, equal weight is assigned to each dimension. The rationality behind this strategy is the

consideration that all the dimensions are equally important for overall development of the district.

Final Index Value of different dimensions is as follows whereas details of data used in preparation of composite index are discussed in topic note 40(b) with respective place.

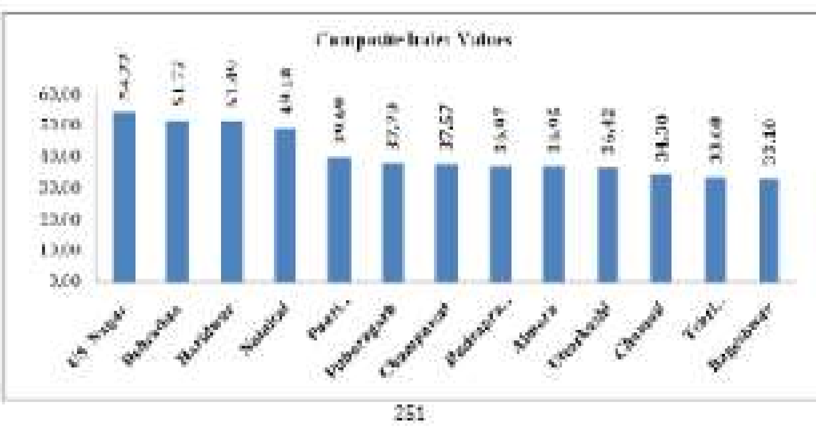
Table 40.2(a) : Index Value of different dimensions and Composite Index, 2015-16

District	Total Index Values						
	Agriculture	Health	Education	Economy	Amenities	Demography	Composite Index
Almora	7.11	11.02	7.04	5.54	3.86	2.38	36.99
Bageshwar	5.50	9.53	6.85	4.88	3.93	2.41	33.10
Chamoli	5.71	9.80	7.11	4.83	3.63	3.18	34.30
Champawat	7.06	10.23	7.15	4.93	4.28	3.93	37.27
Dehradun	9.34	9.74	7.47	11.54	6.33	7.29	51.72
Haridwar	10.45	8.13	6.55	12.63	7.61	6.12	51.49
Nainital	8.70	13.34	7.57	7.61	6.10	5.86	49.18
Pauri Garhwal	6.92	11.94	7.33	6.26	4.50	2.74	39.69
Pithoragarh	6.70	11.15	7.37	5.34	4.32	2.92	37.79
Rudraprayag	9.25	9.71	7.34	4.36	3.79	2.72	36.97
Tehri Garhwal	7.31	8.37	6.33	5.32	3.48	2.79	33.60
US Nagar	11.42	7.74	6.56	12.96	9.15	6.40	54.22
Uttarkashi	8.54	9.29	6.58	4.79	4.00	3.25	36.42

Source: Calculation by Directorate of Economics and Statistics Uttarakhand , Data Source: NFHS 2015-16, Medical Health Department, ASER 2016, Education Department, Agriculture Department, Census2011,statistical Diary DES Uttarakhand.

Relative ranking of districts based on composite index value is shown as below in Figure 40.1

Figure 40.1 (a) Relative Ranking of Districts



Nagar is followed by Dehradun and Haridwar respectively whose index valuesare almost similar to each other. So it can infered that the three plain districts are almost at the same level of development. Haridwar index value is slightly lower than Dehradun which is followed by Nainital. So the top four districts in development index are those which are either in plain or in semi plain region like Nainital. Further next to Pauri Garhwal are five districts up toUttarkashi whose index values are almost similar with a very slight decline in the value and thus are at the same level of development.

The development divide becomes significant between these two categories of districts. The first include Udham Singh Nagar, Dehradun Haridwar and Nainital while the latter category includes the remaining districts. Chamoli, Tehri Garhwal and Bageshwar are lagging much behind if we compare them with Udham Singh Nagar, Dehradun and Haridwar. This composite index shows the clear disparities among plain and hilly districts and region as well.

Now after calculating the status of composite index the status of various sectors like Agriculture, Industries, Education, Health, WaterSupply, Sanitation, Electricity and Roads andother important social services under basic amenities and demographic profile of the districts separately to see the disparities among the districts and particularly on hill and plain regions.

2. **Agriculture: For assessing the agriculture status in different districts eight indicators as indicated in table 40.1 are taken for construction of agriculture composite index which is shown in Table 40.3**

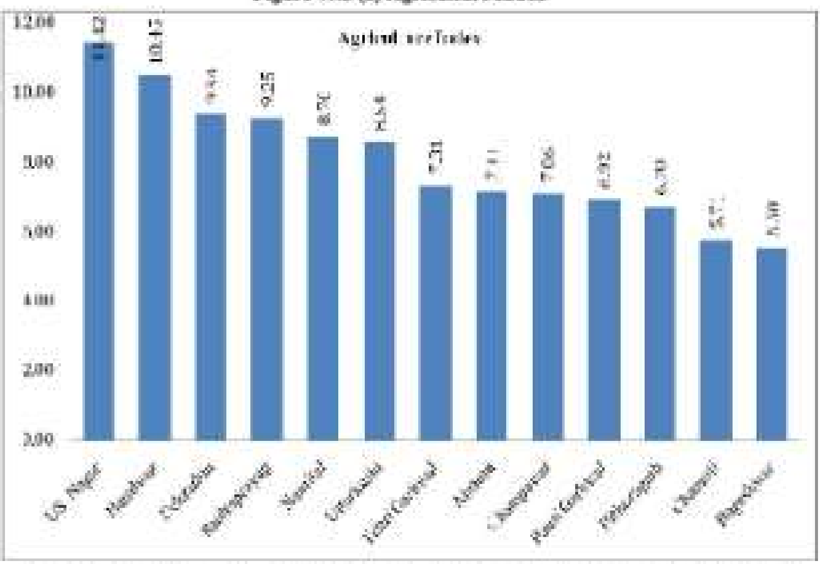
Table: 40.3 (a) Agriculture Profile

District	Percentage of Area used for Organic Farming against total cultivable area (Ha)	Percentage of Cultivable area over reported area	Cropping Intensity (Ratio of Net Area Sown to Total Cropped Area)	Agriculture Productivity (Food Grain) Q.T./Ha	Percentage of Net irrigated against net area sown	Use of Chemical fertilizer against net area showed (MT per Ha.)	Area of marginal holding to Total Holdings (%)	District wise Share of Horticulture area to State Horticulture area	Index value
1	2	3	4	5	6	7	8	9	10
Almora	0.72	35.10	147.93	11.77	7.35	0	48.53	13.78	7.11
Bageshwar	0.38	31.30	163.45	11.96	20.72	0.01	71.44	2.02	3.50
Chamoli	1.61	21.76	141.88	12.42	4.71	0.01	33.79	2.07	5.71
Champawat	2.81	38.95	154.73	15.92	9.78	0.05	45.23	4.66	7.06
Dehradun	0.88	34.82	144.85	17.41	53.15	0.13	35.88	15.06	9.34
Haridwar	0.39	54.59	142.57	20.82	94.23	0.33	35.48	8.75	10.45
Nainital	1.07	24.03	163.27	22.91	60.32	0.28	29.48	6.18	8.70
Pauri Garhwal	0.69	29.72	132.66	11.96	9.95	0.01	32.69	11.83	6.92
Pithoragarh	2.44	17.19	170.37	13.45	10.17	0.01	67.44	8.96	6.70
Rudraprayag	9.07	16.07	150.86	13.3	12.19	0	33.54	1.77	9.25
Tehri Garhwal	1.09	31.08	150.71	13.43	14.38	0	44.61	11.98	7.31
US Nagar	0.93	54.65	182.28	30.81	97.2	1.05	16.44	4.35	11.42
Uttarkashi	5.95	4.94	139.44	14.03	15.94	0.01	27.64	6.63	5.54

Table 40.3 shows that plain districts of US Nagar (30.81q/h), Nainital (22.91q/h) and Haridwar (20.82q/h) have higher productivity of food grain in comparison to other hill

districts/region. Whereas the lowest productivity which is about half of the plain region is shown by Almora ,Bageshwar and Pauri Garhwal. Similarly net irrigated against the net sown area is also very high in plain region particularly in US Nagar and Haridwar. They are followed by Nainital and Dehradun. Area of marginal holdings are very less in district US Nagar preceded by Uttarkashi, Nainital, Pauri Garhwal and Haridwar. Bageshwar have highest marginal holdings followed by Pithoragarh, Almora and Champawat which comes under hill region. One of the important points to be noticed here is that the hill agriculture is mainly composed of organic farming and usage of chemical fertilizers is negligible. District Dehradun has the highest horticulture area followed by Almora, Pauri and Tehri Garhwal whereas plain region Haridwar and US Nagar have only 8.75 and 4.3 percent of total horticulture area respectively. The ranking of the districts according to the agriculture index value is done which is shown in the Figure 40.2 as below:

Figure 40.2 (a) Agriculture Index



Among the districts of the state, US Nagar, Haridwar and Dehradun have the highest agriculture index value followed by Rudraprayag, Nainital and Uttarakashi; Similarly at the bottom most is Bageshwar preceded by Chamoli, Pithoragarh and Pauri Garhwal. It is clearly shown that agriculture is more sustainable in plain region as compare to hill area of the state but about 70 percent population of the hill is also depend upon agriculture and allied activities therefore it is necessary to make effective interventions particularly on horticulture, medicinal plants and organic farming with some innovative model of integrated and diverse farming.

3. **Industry**: Industry is one of the major sectors to assess the status of the area and people as well. Though lot of indicators can be taken but only two important indicators are chosen and shown in table 40.2(a) These are suffice for analyzing the disparities among the districts.

Table 40.4 (a) District wise Industry Profile

District	Percentage of Industries against total industries (large +MSME)	Percentage of establishment against total establishment
1	2	3
U.S. Nagar	19.74	15.22
Haridwar	19.18	23.56
Dehradun	11.90	15.72
Nainital	8.81	8.6
PauriGarhwal	8.58	5.74
TehriGarhwal	5.65	4.7
Pithoragarh	4.53	5.72
Uttarkashi	4.06	3.04
Almora	3.91	6.52
Chamoli	3.75	4.1
Rudraprayag	3.24	2.15
Bageshwar	3.28	2.18
Champawat	3.28	2.75

Source: Department of Industries & MSME, Govt. of Uttarakhand

Table 40.4 shows the higher number of industries including large and MSMEs are available in plain districts of the State. Similarly maximum number of all type of establishments is also situated in the plain districts. More than 50 percent of large, MSMEs and other economic establishment are situated in the plain region where as remaining economic establishments are situated in ten hill districts having about 65% population. District Champawat has least industries and other economic establishment with 3.28% and 2.75% of total industries and establishement. Bageshwar and Rudraprayag have also very less number of industries and other economic establishment. It clearly shows that there is big gap of economic activities between the plain and hill region. For reducing the migration from the hill to plain region it is urgently required to make effective interventions for providing the potential based sustainable industrial system in the hilly region of the state.

4. **Education Index:** Quality and level of education in a region is an important component of human capital which contributes in its economic and social development. Measuring the minimum level of education necessary for development of a region is a challenging task. The available data at district level that has been used are- female literacy rate, enrollment ratio of elementary and secondary level, drop-out rate of elementary and secondary level and learning outcome of Std VI to VIII with reading and mathematics.

The education index is derived on the indicators shown in Table 40.5

Table 40.5 (a) Education Profile

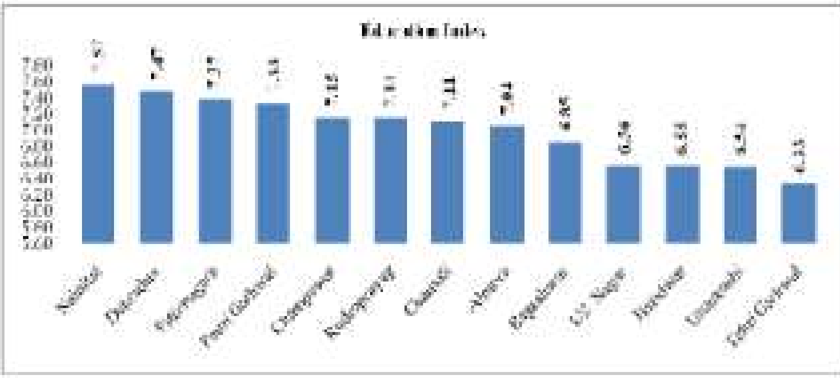
District	Literacy Rate: Female (2011)	Gross Enrolment ratio elementary education	Gross Enrolment ratio Secondary education	Primary (1-5) dropout rate	Junior (6-8) dropout rate	Std VI to VIII Learning level (%) Children who can read Std II level text	Std VI to VIII Learning level (%) Children who can do division	Index value
1	2	3	4	5	6	7	8	9
Almora	69.9	103.37	83.89	1.98	0.94	87.1	36.4	7.04
Bageshwar	69.0	99.7	83.91	3.01	1.55	73.8	38.3	6.85
Chamoli	72.3	105.06	83.92	1.52	0.98	84.6	38.5	7.11
Champawat	68.0	100.42	85.12	2.52	3.69	79.1	47.9	7.15
Dehradun	78.5	101.24	87.79	0.92	0.75	78.6	31.9	7.47
Haridwar	64.8	106.08	85.47	9.16	3.6	65.9	33.1	6.55
Nainital	77.3	103.65	85.7	0.09	0.43	88.5	55.3	7.57
Pauri Garhwal	72.6	99.25	87.53	5.2	3.21	84.2	39.4	7.33
Pithoragarh	72.3	103.26	85.47	2.98	0.19	90.3	46.3	7.37
Rudraprayag	70.4	96.1	84.83	4.57	2.54	85.6	45.3	7.14
Tehri Garhwal	64.3	102.57	84.07	4.17	2.18	64	24.8	6.33
US Nagar	64.4	113.24	84.56	5.44	2.83	62.7	30.9	6.56
Uttarkashi	62.4	108.99	83.91	5.46	1.25	75	28.9	6.54

Source: Census 2011, EERC 2015-16, ASER 2016

Plain districts like Haridwar (64.8%) and US Nagar (64.4%) do not good literacy rate in comparison to other districts of the hilly region where it occurs between 68 to 78.5% except Uttarkashi (62.4%) . District Tehri Garhwal (64.3%) has almost same literacy rate as US Nagar. Though Gross Enrolment Rate (GER) of elementary education is not steeped down in 9 districts (including Haridwar and Dehradun) but districts US Nagar(113.24), Bageshwar, Pauri Garhwal (99.25) and Rudraprayag (96.1) have a significant gap on GER. Secondary education GER in not significantly dispersed in 8 districts and varied between approx.. 85% to 88% but 5 hill districts followed by Tehri Garhwal, Chamoli, Bageshwar, Uttarakashi and Almora have almost same ratio of GER. It is about 84%. District Haridwar has a highest dropout (9.16%) in elementary education followed by Uttarkashi (5.46%), US Nagar (5.44%) and Pauri Garhwal (5.2%) but 6 districts have dropout rate between 1% to 3% except district Nainital which is tremendously doing well with almost zero (0.09%) drop out. Five districts including Dehradun and Nainital have less than 1% drop out in Junior School and other remaining districts including plain districts US Nagar (2.83%) and Haridwar (3.6%) have not significant drop out in the Junior School. It comes between 2-4%. Quality education delivery can be accessed through the learning outcomes of the student. As per ASER 2016 survey leaning outcome on reading and mathematics (division) in two plain districts US Nagar(62.7% in Reading and 30.9%in Mathematics) and Haridwar (65.9% in Reading and 33.1% in Mathematics) is very less in comparison to hilly area except district Tehri Garhwal and Uttarkashi with 64 and 28.9% in reading and mathematics respectively. Other districts of hilly area including Nainital and Dehradun have comparatively good learning outcome in Reading in comparison to Mathematics where it create a gap of about 35%.

The ranking of the districts according to the education index value is done which is shown in the Figure 40.3 as below:

Figure 40.3 (a): Ranking of Districts based on Education index value



Among the districts of the state, Nainital and Dehradun has the highest education index value followed by Pithoragarh and Pauri Garhwal. Similarly at the bottom most is Tehri Garhwal preceded by Uttarkashi, Haridwar and US Nagar. In the education index value it is evident from Figure 40.4 that the gradient in index value between Nainital-Dehradun and Pauri Garhwal has been very low and thus it shows little variations. However, for Tehri Garhwal, Uttarkashi, Haridwar ,US Nagar and Bageshwar the low index value is cause of concern that requires policy intervention in education sector.

6. **Health Profile:** Better health of society is a crucial component for the status of human capital in a region. For better growth and productivity health plays an important role. To assess the overall status of human health multiple indicators which includes input, output and process is required to be monitor. Also child and maternal health is a crucial indicator for a healthy society. To measure health status of the districts ten indicators are identified. The indicators comprised the Anti Natal Care (ANC), Institutional Birth, and Immunizations among children, malnutrition indicators (stunted, wasted and underweight), health infrastructure viz. doctors, paramedical staff, beds and finally Infant Mortality Rate (IMR). Table 40.6below shows the value of different indicators and health index value drawn by the similar method of ranking.

Table 40.6 (a) Health Profile of Uttarakhand

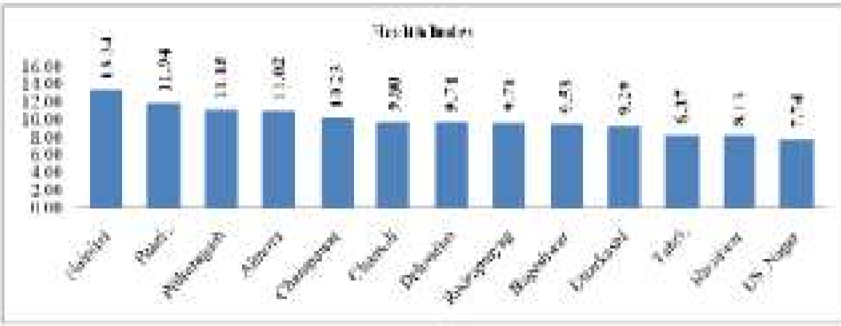
District	Mothers who had at least 4 antenatal care visits (%)	Institutional births (%)	Children age 12-23 months fully immunized (BCG, measles and 3 doses each of polio and DPT) (%)	Children under 5 years who are stunted (height-for-age) (%)	Children under 5 years who are wasted (weight-for-height) (%)	Children under 5 years who are under weight (weight-for-age) (%)	No. Of Doctors per ten thousand Population	No. Of Paramedical staff per ten thousand Population	No of beds in allopathic hospital /clinics and PHC per ten thousand population)	Infant Mortality Rate (2012-13)	Index value
1	2	3	4	5	6	7	8	9	10	11	12
Almora	31.7	66.3	60.6	32.9	14.4	22.5	2.12	7.97	11.44	20	11.02
Bageshwar	23.4	55.9	60.2	25.1	26.3	27.2	1.39	7.54	7.08	31	9.53
Chamoli	20.3	53.3	62.2	33.7	18	22.3	1.46	6.97	11.44	26	9.80
Champawat	29	73.3	69.4	30.5	17.4	21.2	1.85	5.24	8.53	34	10.25
Dehradun	47.1	83.7	60.7	28.5	30.1	30.7	1.03	3.20	8.56	34	9.74
Haridwar	24.2	62.8	55.3	39.1	12.3	24.7	0.52	2.49	7.49	64	8.13
Nainital	40.4	68.7	59	32.1	9	17	3.11	10.59	20.70	29	13.34
Pauri Garhwal	36.4	74.5	61.2	22.9	27.6	27.9	2.31	5.40	23.78	37	11.98
Pithoragarh	30.8	73	74.2	30.6	29.6	16.6	1.47	8.58	12.66	23	11.15
Rudraprayag	17.2	66.3	70.3	29.9	18.4	25.9	1.77	2.89	14.12	19	9.71
TehriGarhwal	23.8	71.1	51.1	30.1	46.9	44.2	1.58	2.41	8.82	53	8.37
US Nagar	26.6	67.5	47.4	37.8	12	27.1	0.47	2.24	3.46	35	7.74
Uttarkashi	22.2	65.1	73	35.2	39.4	40.3	1.61	5.48	9.57	42	9.29

Source: NFHS -4 (2015-16), Sankhiki Patrika 2016-17, DES Uttarakhand

Ten major indicators have been taken for the index construction working on all of these is important, for example, to reduce the maternal mortality and infant mortality it is necessary to provide better maternal-child health care particularly ANC, institutional delivery, immunization among children ,human resource management ,infrastructure facilities.

According to the data analysis from Table 40.6, mothers who had attended at least four ANC is higher in Dehradun (47.1%) followed by Nainital (40.4%) and Pauri Garhwal (36.4%) whereas Rudraprayag has lowest ANC status with 17.2% preceded by Chamoli(20.3%) and Uttarkashi (22.2%). Even the complete plain districts US Nagar and Haridwar have also less number of ANC reported which is 26.6% and 24.2% respectively. It shows lot of efforts are required for soaring up ANC. Institutional delivery is also less in districts US Nagar (67.5%) and Haridwar (62.8%) in comparison to Dehradun (83.7%) followed by Pauri Garhwal(74.5%) ,Champawat(73.3%), Pithoragargh (73%) and Tehri Garhwal (71.1%). Chamoli and Bageshwar have lower institutional delivery with 53.3 and 55.9% respectively. Ranking of districts based on health index value is shown in Figure 40.

Figure 40.4(a) : Ranking of Districts based on Health index value



From these indicators, composite index of health has been derived and districts are ranked on the basis of health index which is shown in Figure 40.4

As mentioned above, in the composite index of development health sub-component index value has been declining with the increase in the value of overall ranking. This pattern is clearly visible here. In the top of rank order are Nainital, Pauri Garhwal, and Pithoragarh of them are in top three in composite index, whose index value are almost similar. Similarly at the bottom rank are Udham Singh Nagar, Haridwar (plain districts) and Tehri Garhwal.

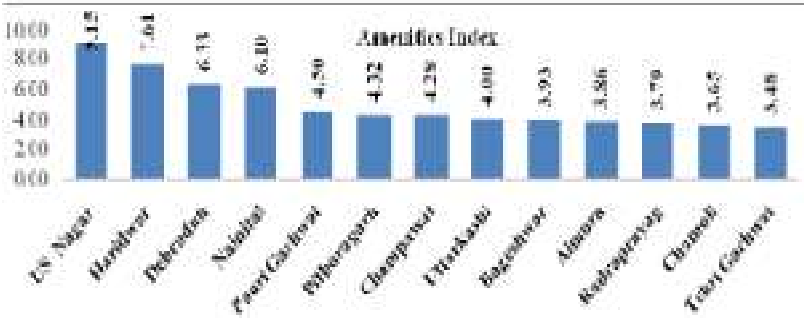
6. **Amenities Index**: Provision of basic amenities is important for sustaining life in a society and the minimum required amenities also depends on the stage of economic development of nation. Food, housing, minimum education and health facilities are important for life sustenance and are including in poverty line as provided by the expert group constituted by erstwhile planning commission. Now here in the index of amenities, we have consider basic requirements at household level viz. drinking water within household premises, electricity as primary source of lightening, surface road as well as electricity consumption.

Table 40.7 (a) Amenities Profile of Uttarakhand

District	% Habitant Partially Covered with drinking water	% of House Hold Having Facility of drinking water with in Premises	% of villages connected with Pucca Road 2017	Per capita Consumption of Electricity	% Un-electrified household against total household	Index value
1	2	3	4	5	6	7
Almora	35.53	26.12	57.70	227.98	1.99	3.86
Bageshwar	17.89	24.90	65.37	162.64	20.05	3.93
Chamoli	20.59	37.11	50.95	189.28	5.71	3.65
Champawat	27.40	36.64	70.89	232.66	13.48	4.28
Dehradun	58.76	81.04	86.94	1018.16	3.15	6.33
Haridwar	52.20	75.85	97.01	1725.95	4.37	7.61
Nainital	12.69	62.85	81.14	695.60	2.57	6.18
Pauri Garhwal	68.89	36.17	72.73	704.11	2.59	4.59
Pithoragarh	23.76	41.76	52.62	247.15	5.34	4.52
Rudraprayag	30.87	30.17	80.28	165.84	12.03	3.79
Tehri Garhwal	83.23	32.25	79.57	264.67	8.94	3.88
US Nagar	4.59	80.98	100.00	2009.78	4.52	9.15
Uttarkashi	31.01	42.87	55.11	217.76	23.42	4.09

Source: Sankhiki Patrika 2016-17 Directorate of Economics and Statistics Uttarakhand

Figure 40.5 (a) Ranking of Districts inverse to the Amenities index value



Based on the amenities the districts are ranked which is shown in Figure 40.5. Udham Singh is at the top of the rank order followed by Haridwar, Dehradun and Nainital. But in the top order the decline in the amenity index value between Udham Singh Nagar and Nainital is steep. Similarly at the bottom of rank order is Tehri Garhwal preceded by Chamoli, Rudraprayag and Almora with index value of 3.48,3.65,3.79 and 3.86 respectively. In the bottom order the gap in the index value has been very less which is almost unchanged among five hill districts. Amenity index clearly shows the big gap and disparity among plain and hill region.

7. **Demographic Index**: Demography of a region is an important for understanding development from both supply and demand side. Rising demographic base of region will create demand for goods and services that is required to be supplied and also the rise in labour force would contribute in economic growth of a region. Further, from the policy perspective change in demographic composition has strong impact on policy which requires to be adjusted accordingly. The demand structure for an economy with higher youth population would be different from ageing society. Recognizing the crucial role of demographic factors, here demographic index is calculated by taking four important indicators. The indicators used include decadal population growth and Urbanization share, percentage share of SC population and child sex ratio (0-6). Decadal population growth of a district and share of urban population shows the pattern of migration also. Similarly share of non-SC population as it is found that poverty incidence is highly correlated with the share of SC population. Further sex ratio is an important demographic indicator for social stability and thus development of a district.

   From all these four indicators which are normalized through 'division by mean' and linearly aggregated by assigning equal weights. The data of different four indicators and value of demographic index with rank order of the districts shown in Table 40.8 and Figure 40.6 respectively as follows:

Table 40.8 (a) Demographic Profile of Uttarakhand

District	Child Sex-Ratio (0-6 Yrs age)	Urbanization share (%) 2011	S/C Population (%) 2011	Decadal Growth Rate	Index value
1	2	3	4	5	6
Almora	922.00	10.01	24.26	-1.28	2.38
Bageshwar	904.00	3.49	27.73	4.18	2.41
Chamoli	889.00	15.17	20.25	5.74	3.18
Champawat	873.00	14.77	18.25	15.63	3.93
Dehradun	889.00	55.52	13.49	32.33	7.29
Haridwar	877.00	36.66	21.76	30.63	6.12
Nainital	902.00	38.94	20.03	25.13	5.86
Pauri Garhwal	904.00	16.40	17.80	-1.41	2.74
Pithoragarh	816.00	14.40	24.90	4.58	2.92
Rudraprayag	905.00	4.10	19.68	6.53	2.72
Tehri Garhwal	897.00	11.33	16.50	2.35	2.79
US Nagar	899.00	35.58	14.45	33.45	6.40
Uttarkashi	916.00	7.36	24.41	11.89	3.25

Source: DES Calculation, Census2011

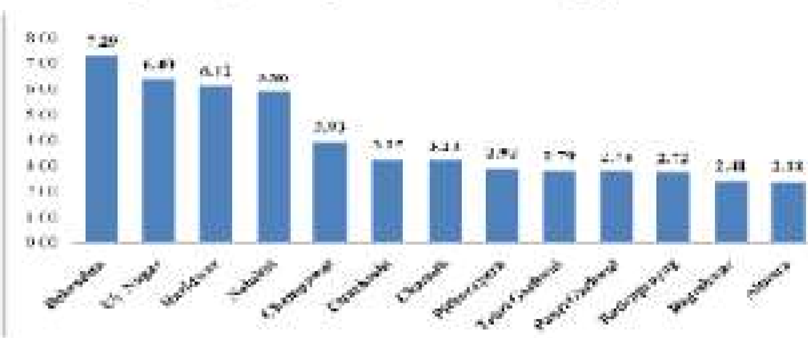
Decadal growth rate (2001 to 2011) of population is highest (33.45%) in district Udham Singh Nagar and followed by Dehradun (32.33%) and Haridwar (30.63%) whereas district Pauri Garhwal and Almora got negative growth rate with the value of -1.41% and -1.28% respectively. Similarly Tehri Garhwal emerged as last third district with only 2.35% of population growth. Remaining hill districts came between 4.18% to 6.53% growth except Uttarkashi and Champawat with 11.89% and 15.63% growth.

The intra state disparity can be further supported by considering the urbanization level in Uttarakhand. Although the overall level of urbanization is very high (30%) among the districts it varies from as high as about 56 per cent in the capital city of Dehradun to just 3.5% in Bageshwar. The level of urbanization tends to be higher for the districts in the plains.

The sex ratio has registered an increase over the decade, with significantly higher 922 for Dehradun and followed by District Nainital, Haridwar and US Nagar with 916,905 and 904 respectively but it is alarming for Districts Bageshwar, Rudraprayag and Uttarkashi which is 816,873 and 877 respectively. It is clearly shows that the child sex ratio is better in plain districts in comparison to hill districts.

A ranking of districts based on demographic profile is shown in Figure 40.6 as below:

Figure 40.6 (a): Ranking of Districts based on demographic index value



In the Figure 40.6, districts in plain which include Dehradun, Udham Singh Nagar and Haridwar have the top three positions in demographic index while hill district Almora, Bageshwar and Rudraprayag are at the bottom.

It is important to understand factors responsible for urbanization rate and population density in the plain districts. One point is clear that population density is higher in the places with higher urbanization rate which implies the role of migration from hill to plain districts. Between census 2001 and 2011, the net increase in population in most of the hill districts were negative with substantial rise in urban population of the plain districts. Most of the migration from hill district is to urban area of the plain districts. Thus understanding urbanization process in plain and hill district is crucial for balanced demographic development of all the districts of the state.

40 (b): Disparities with objective indicators like literacy rate, dropout rate, IMR, MMR, Poverty etc.

(i) **Literacy Rate, Drop Out Rate & Poverty** : For assessing the disparities among the districts particularly between plain and hill region major social indicators are being taken and shown in table 40.1(b).

Table 40.1(b) Literacy Rate, Dropout Rate & Poverty Profile

District	Gender gap in literacy 2011	Primary (1-5) dropout rate	Junior (6-8) dropout rate	Percentage House Hold below poverty line (Adjusted)
Uttarkashi	26.4	5.46	3.25	18.98
Tehri Garhwal	25.5	4.17	2.18	10.15
Champawat	23.6	2.32	3.69	23.03
Rudraprayag	23.5	4.57	2.54	18.75
Bageshwar	23.3	3.01	1.55	27.37
Almora	23	1.96	0.94	20.73
Chamoli	21.1	1.52	0.98	12.47
Pithoragarh	20.4	2.98	0.19	16.64
PauriGarhwal	20.1	5.2	3.51	28.5
US Nagar	16.7	5.44	2.83	13.13
Haridwar	16.2	9.16	3.6	19.49
Nainital	12.8	0.09	0.43	10.88
Dehradun	10.9	0.92	0.75	9.22

Source: Census2011, EERC 2015-16 and GIDS Lucknow study on" Estimation of istrict Level Poverty in Uttarakhand"

Uttarkashi, Tehri Garhwal and Champawat has the highest gender gap in literacy the values being 26.4, 25.5 and 23.6 respectively. Dehradun is considered to be the education hub of India and this is very well reflected in the data as it has the lowest gender gap in literacy of 10.9 preceded by Nainital and Haridwar. The primary dropout rate is highest in Haridwar (9.16%) followed by Uttarkashi and US Nagar with the almost similar value of 5.46% where as Dehradun and Nainital have the lowest dropout of 0.92 and 0.09% respectively. The dropout rate in junior schools is highest in Champawat and Hardwar having 3.69 and 3.6 percent respectively whereas Pithoragarh have the lowest dropout of 0.19%.

Percentage of household below poverty line is highest in Pauri Garhwal with 28.5% followed by Bageshwar and Champawat where as Dehradun, Nainital and US Nagar have the lowest percentage of households below poverty line of 9.22, 10.86 and 13.13% respectively. The poverty rates are calculated by the NSSO 68th round pooled data (2011-12) with district level prices by the author of the study

(ii) **Infant Mortality and Maternal Mortality**: Infant Mortality and Maternal Mortality Rates are the major indicators to assess the health status of any districts/region. District wise IMR data is available in AHS 2012-13 and MMR data is available for Garhwal and Kumaon regions which are further distributed same to respective districts of the region.

Table 40.2 (b) District wise IMR and MMR Profile

District	Infant Mortality Rate	MMR* (2011-12)
Hardwar	64	155
Tehri Garhwal	53	155
Uttarkashi	42	155
Pauri Garhwal	37	155
US Nagar	35	181
Champawat	34	181
Dehradun	34	155
Bageshwar	31	181
Nainital	29	181
Chamoli	26	155
Pithoragarh	23	181
Almora	20	181
Rudraprayag	19	155

*Source : AHS 2012-13, Department of Health Government of Uttarakhand**

Table 40.2(b) shows the Infant mortality Rate is highest in Hardwar (64 per 1000) followed by Tehri Garhwal(53), Uttarkashi(42) and Pauri Garhwal(37) where as and lowest IMR is in Rudraprayag(19) preceded by Almora, Pithoragarh and Chamoli with 20,23 and 26 per 1000 live birth. US Nagar and Dehradun also have high IMR with 34 and 35 per 1000 live birth. Garhwal region has a lower MMR in comparison to Kumaun region.

(iii) **Economic Profile**: Economic profile and its index is one of the major dimensions to assess the disparities among the districts and regions. For assessing it, indicators which represent both economic size of the district as well as those that are affecting the livelihood of the population and income distribution in the district have been taken. Table 40.3(b) shows such type of indicators

Table 40.3 (b) Economic Profile of Uttarakhand

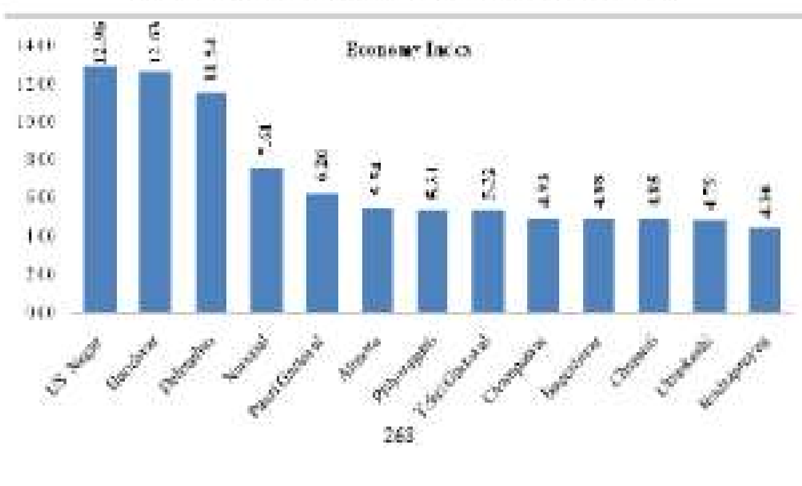
District	Per capita income In Rs	No of Schedule commercial Bank Per 100 Sq.KM	CD Ratio	No. of industry (large +MSME	Percentage of establishment against total establishment	Unemployment Rate	Total Work Participation rate percent	Index value
1	2	3	4	5	6	7	8	9
Almora	96786	4.65	23	125	6.52	8.58	47.90	5.54
Bageshwar	100117	2.27	37	105	2.18	8.79	47.57	4.88
Chamoli	118448	1.16	26	120	4.10	9.02	46.23	4.85
Champawat	90596	3.17	32	105	2.75	11.07	36.35	4.93
Dehradun	195925	17.94	32	381	13.72	14.73	34.35	11.54
Hardwar	254050	11.21	54	614	23.56	8.8	30.59	12.63
Nainital	115117	6.02	47	282	8.60	11.89	39.41	7.61
PauriGarhwal	109973	3.66	25	274	5.76	12.53	39.89	6.26
Pithoragarh	101758	1.47	34	145	5.72	9.96	44.79	5.34
Rudraprayag	83521	2.77	25	107	2.13	7.26	46.63	4.36
TehriGarhwal	83662	3.19	29	181	4.50	8.11	45.51	5.32
US Nagar	187313	12.47	108	632	15.22	10.59	30.87	12.96
Uttarkashi	89190	0.77	44	130	3.06	7.62	47.05	4.79

Source: Statistical Diary 2016-17 DES Uttarakhand.

It is clearly shown that the plain districts of the Uttarakhand namely Hardwar, Dehradun and US Nagar have higher per capita income of Rs 2,54,050, Rs. 1,95,925 and Rs 1,87,313 respectively whereas district Rudraprayag , Tehri and Uttarakashi have Rs.83521, Rs. 83662 and Rs. 89190 respectively have the lowest income among the all districts. Disparities in per capita income is more than two times. Similarly on other economic indicators also the same districts are well versed in comparison to hill districts. Even a big disparities on CD ratio and number of industries and economic establishment shows among plain districts/ region and hill districts/region. Unemployment rate in district Dehradun, Pauri Garhwal, Nainital, Champawat and US Nagar is in double digit and between about 11to 15 percent which is also a cause of concern particularly in district Dehradun and US Nagar where almost all the economic indicators have high value.

Figure 40.1(b) shows the ranking of districts based on the economic profile as indicated above is as follow:

Figure 40.1(b): Ranking of Districts based on Economic index



Based on the economic index value the districts are ranked which is shown in Figure 40.1(b). Udham Singh is at the top of the rank order followed by Hardwar, Dehradun and Nainital. But in the top order the decline in the economic index value between Udham Singh Nagar and Nainital has been steeper. Similarly at the bottom of rank order is Rudraprayag, preceded by Uttarkashi, Chamoli and Bageshwar. In the bottom order the gap in the index value has been very less which is almost unchanged among five hill districts Champawat, Bageshwar, Chamoli, Uttarkashi and Rudraprayag. Here it seems that higher economic growth achieved in the state in the last one and half decade is concentrated in four districts. There has been deep divide in economic attainment between hill and plain districts of the states which is required to be understood. It may be possible that increase urbanization rate and population growth in plain district is pushing up the average per capita income and other economic factors wherein the unemployment rate which higher in Dehradun have also significant impact on the ranking of districts.

40(c): Inter-regional differences in per capita expenditure in State Budgets in some of the important services.

Table 40.1(c) Per Capita Expenditure on Important Services in 2017-18 (in Rs.)

District	Agriculture	Industry	Drinking Water and sanitation	Health	PWD	Irrigation	School Education	Horticulture and Food Processing
Almora	200	58	1674	1028	3663	77	9600	1106
Bageshwar	190	60	653	946	2774	478	8199	181
Chamoli	183	50	752	399	2283	333	10869	249
Champawat	166	64	787	1268	2386	48	8490	210
Dehradun	78	18	1090	236	1773	218	3637	147
Hardwar	77	7	817	206	902	218	2416	29
Nainital	169	125	583	698	1489	354	5735	236
Pauri Garhwal	252	111	1090	566	2634	313	10973	223
Pithoragarh	181	58	1275	695	2237	608	8558	215
Rudraprayag	193	61	578	1031	2837	833	11738	203
Tehri Garhwal	194	29	1392	1238	3446	178	11028	124
US Nagar	91	16	282	469	978	356	3116	57
Uttarkashi	224	91	898	1248	3330	2717	10427	434
Uttarakhand	137	46	834	568	1888	371	5991	202

Government's Expenditure on public services indicates the development scenario of a particular sector. Table 40 (c) shows the per capita expenditure in the State. This is highest in the education sector (Rs.5991) followed by public work department (Rs 1888), Drinking Water (Rs.834) and health (Rs 568) whereas lowest per capita is occurring in industry (Rs 46) preceded by horticulture (Rs.202), agriculture (Rs 311) and irrigation (Rs.371). District wise per capita expenditure on important sector of the economy is also shown in Table 40.1 (c) Sector details are as follows:

1. **Agriculture**-In agriculture sector Pauri Garhwal is the best performer having Rs. 252 per capita expenditure in the year 2017-18 followed by Uttarkashi and Almora with Rs, 224 and Rs 190 respectively whereas US Nagar, Dehradun and Hardwar have lowest per capita expenditure of Rs 91, Rs. 78 and Rs 77. It shows that though the production and productivity of agriculture is highest in Hill region but per capita expenditure is less due to the districts being most populous districts whereas hilly districts have maximum per capita expenditure due to less population and development disability of infrastructure.
2. **Industry**- In industry sector Nainital has Rs 125 per capita expenditure followed by Pauri Garhwal (Rs 111), Uttarkashi (Rs 91) and Champawat (Rs.64) whereas lowest PCE is in district Hardwar, US Nagar and Dehradun. It shows that industry has more potential in

private investment which emerged in plain districts of the state where as more public and private expenditure is required for hill based industries particularly the MSMEs.

3. **Drinking water and sanitation-** Drinking water is one of the most important services provided by the state to its citizens. Total Rs 834 per person has been spent in the year 2017-18 in the State. If we see the district wise PCE then it is clearly shown that the hill districts have more PCE in comparison to plain districts. Maximum PCE of Rs 1674 is with district Almora followed by Tehri Garhwal and Pauri Garhwal in comparison to district US Nagar-Rs 202.
4. **Health**-Health PCE is also the highest in hill districts. Maximum PCE in health is in district Champawat followed by Uttarkashi, Tehri Garhwal, Rudraprayag and Almora where as plain districts Hardwar and US Nagar have minimum PCE. Maximum PCE in hill districts shows the health indicators like IMR, MMR, ANC and Institutional Delivery are good in hill in comparison to plain districts of the State.
5. **P.W.D.**: Road is also one of the major sector which indirectly provides social security to the citizens and it is second highest sector of per capita expenditure is high. PCE in road sector is much higher in hill regions and it varies between Rs.1489 to Rs.3663 where as in plain region the PCE is less than Rs 1000.
6. **Irrigation-** Though the plain region of the State have more than 90 percent irrigated area but the PCE is again less in plain region in comparison to hill region.
7. **School Education**-Education is the priority of Govt. and it is clearly shown in table that the government is spending Rs 5991 per person in the State. This expenditure is highest among the all other sectors but plain region has again the lowest PCE which ranges between 2416 to 3116 in districts Hardwar and US Nagar. Whereas Rudraprayag, Tehri Garhwal, Chamoli and Uttarkashi have higher PCE in education.
8. **Horticulture and Food Processing-** Horticulture development is one of the important and potential based economic activities of the State. District Almora has highest PCE with Rs 1106 followed by district Uttarkashi (Rs 434), Chamoli (Rs 249) whereas District Hardwar and US Nagar have lowest PCE with Rs 29 and Rs 57 per person.

40(d): Efforts and progress made in moving towards replacement rate of population growth1 Efforts by Health Department:

Table 40.1(d) shows the district wise decadal growth rate of the year 2001 and 2011. For these years US Nagar recorded the highest decadal growth of 33.10 and 34.80 respectively whereas Almora had the lowest of 3.29 in the year 2001 and -1.28 in the year 2011.

Table 40.1(d)

Uttarakhand Decadal Population Growth Rate 2001 & 2011 (Census)

S. No.	District	Decadal Growth Rate 2001			Decadal Growth Rate 2011		
		Person	Male	Female	Person	Male	Female
1	2	3	4	5	6	7	8
1	Uttarkashi	23.07	21.63	24.64	11.89	10.91	12.93
2	Chamoli	13.87	11.95	15.82	5.74	5.58	5.89
3	Tehri Garhwal	16.25	16.14	16.36	2.35	0.95	3.67
4	Dehradun	25.00	22.13	28.41	32.33	31.29	33.51
5	Pauri Garhwal	3.80	1.43	6.04	-1.41	-1.28	-1.52
6	Rudraprayag	13.43	12.31	14.44	6.53	6.56	6.50

7	Pithoragarh	10.95	8.81	13.11	4.58	5.14	4.03
8	Almora	3.29	1.01	5.38	-1.28	-0.94	-1.57
9	Nainital	30.92	29.09	33.00	25.13	23.34	27.10
10	Bageshwar	10.30	7.76	12.73	4.18	4.91	3.53
11	Champawat	16.56	12.15	21.24	15.63	18.04	13.28
12	US Nagar	35.10	32.33	38.31	33.45	32.23	34.80
13	Hardwar	28.70	27.41	30.21	30.63	29.54	31.88
	Uttarakhand	20.41	18.82	22.10	18.81	18.77	18.86

Source: Census 2001 & 2011

The table below gives the data for total fertility rates of the different districts in Uttarakhand. According to the table, district like Hardwar and Tehri have high total fertility rate of 2.7 and 2.5 but these are balance out by districts Rudraprayag and Pithoragarh which have low total fertility rate of 1.8 and 1.7. The overall total fertility rate of Uttarakhand is 1.9 which is the optimal value for population growth.

Table 40.2 (d)

Annual Health Survey 2012-13

District	**Total Fertility Rate**
Hardwar	2.7
Tehri	2.5
Pauri	2.2
US nagar	2.1
Champawat	2
Almora	2
Chamoli	2
Nainital	1.9
Uttarkashi	1.9
Bageshwar	1.8
Dehradun	1.8
Rudraprayag	1.8
Pithoragarh	1.7

Source of data: Govt. of Uttarakhand Health department

In most settings, women who have several children find it more difficult to work outside the home, thus having fewer opportunities to improve their economic and social status and that of their families. Low income households with many children often find it more difficult to get out of poverty than those with less children, and high fertility societies face greater demands for services from their youthful populations.

Replacement-level fertility: Total fertility levels of about 2.1 children per women. This value represents the average number of children a woman would need to have to reproduce herself by bearing a daughter who survives to childbearing age. If replacement level fertility is sustained over a sufficiently long period, each generation will exactly replace itself in the absence of migration.

In Uttarakhand, the TFR has decreased by 0.2 points from 2.1(SRS 2014) to 1.9 (SRS 2016). State's current contraceptive prevalence rate is 53.4% (NFHS 2015-16) & unmet need is 15.5% (NFHS 2015-16). Family planning is critical for reducing MMR & IMR.

State Government has initiated lot of programme particularly in ICDS, Health and Education sector which are moving towards replacement rate of population growth, Efforts and progress regarding the same is as follows:

(i)Child Health Programme for Reducing Child Mortality

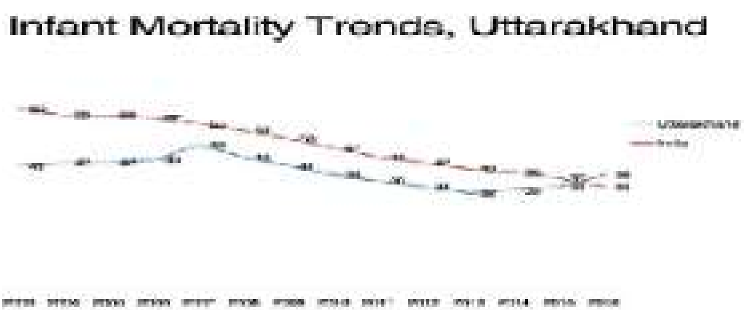
The Child Health programme under the Reproductive, Maternal, Newborn, Child and Adolescent (RMNCH+A) Strategy of the National Health Mission (NHM) comprehensively integrates interventions that improve child health and nutrition status and addresses factors contributing to neonatal, infant, under-five mortality and malnutrition. Reduction of IMR and Under 5 mortality (U5MR) has been the priority agenda of the State Govt. of Uttarakhand

Table- 40.3 (d)

Key Indicators, Source- SRS 2016			
Uttarakhand			
Indicators	**Total**	**Rural**	**Urban**
Under-five mortality rate	41	45	31
Infant mortality rate	38	41	29
Neo-natal mortality rate	30	32	24

Source: Department of Health, Govt. of Uttarakhand

Figure 40.1(d)



For all the years Uttarakhand has shown less IMR in comparison to India. The graph is negatively slopping which tells that over the period of time there has been a declined in the infant mortality rates. From 2003 to 2016 there has been a significant declined in the number.

Many facility based interventions have been done by the government. Details of such interventions are as below:

(ii) Facility Based Interventions:

A. **SNCU**[2]: 5 **Special New Born Care Units** in following districts cater to medical needs of new born ailments in ICU level care, in presence of pediatricians -

- Doon Medical College, Dehradun
- Female Hospital, Hardwar
- DH Tehri
- Medical College, Haldwani
- Medical College, Srinagar

B. **NBSU**[3]: **New Born Stabilization Unit** in proximity to delivery room help in stabilization and resuscitation of new born.

A record total of 9884 admissions in the year 2017-18 shows that the NBSUs are making a great progress. The value of admissions is high in most of the districts barring some like Tehri Garhwal, Uttarkashi and Almora. The low decadal growth rate in these districts accounts for the less admissions.

Table-40.4 (d) District wise NBSU Progress

District	No. of NBSU	Achievement (Admission) (17-18)
Almora	2	237
Bageshwar	2	402
Chamoli	3	1553
Champawat	2	459
Dehradun	3	893
Hardwar	5	289
Nainital	1	276
Pauri Garhwal	1	358
Pithoragarh	3	1745
Tehri Garhwal	3	254
U.S.Nagar	3	3267
Uttarkashi	2	151
Total	30	9884

Source: Department of Health, Govt. of Uttarakhand.

C. **NBCC**[4]: **New Born Care Corner** is in delivery rooms so as to stabilize new borns then and there. Total 140 NBCCs are being run in state. The number of units developed throughout the state, district wise, is summarized in the table given below.

[2]SNCU (Special Newborn care unit)- is a neonatal unit in the vicinity of labour room which will provide special care (all except assisted ventilation and major surgery) for sick newborns.
[3]NBSU (New born stabilization unit)- is a facility within or close proximity of maternity ward where sick and low birth weights newborns can be cared.
[4]NBCC (New born Care unit)- is a space with in the delivery room in any health facility where immediate care is provided to all newborn at birth.

Table 40.5 (d) NBSU Status

District	Total No. of facilities
Dehradun	12
Almora	21
Champawat	5
Nainital	12
PTH	7
Rudraprayag	7
Uttarakashi	9
Pauri	5
Hardwar	12
Tehri	14
Bageshwar	2
US Nagar	24
Chamoli	10
Total	**140**

Source: Department of Health, Govt. of Uttarakhand

D: KMC[4]: To prevent deaths due to hypothermia a nonmonetary intervention of **Kangaroo Mother Care** is being rolled out. Training for same has been conducted in high priority district Hardwar. Two KMC unit at Garhwal Division - SNCU at DH Gopeshwar and SNCU at DH Tehri and one for KMC unit at Kumaun division.

E. NR:Nutritional Rehabilitation Centers cater to needs of children in categories of malnutrition on admission basis. Medical and dietary condition both are tackled simultaneously in these facilities. Two NRCs are running in state and 2 more are being proposed.

(iii) Community Based Efforts

In cases of institutional delivery, where the baby and mother are discharged after 48 hours according to current guidelines, it is expected that care for the newborn during this period is provided in the institution. When the mother and baby return home, although the newborn has

Kangaroo Mother Care (KMC) - is simple method of care for low birth weight infants that includes early and prolonged skin-to-skin contact with the mother (or a substitute caregiver) and exclusive and frequent breastfeeding.

Nutritional Rehabilitation Centre (NRC)-is a unit in a health facility where children with severe malnutrition (SAM) are admitted and managed crossed the critical first day, there is still the remainder of the first week and month during which neonatal mortality could be as high as 54%, and for which care has to be provided. Any illness during this period could result in the newborn dying at home, unless the baby is provided with appropriate care or referred to a facility equipped to treat sick newborns.

[4]Kangaroo Mother Care (KMC)- is a simple method of care for low birth weight infants that includes early and prolonged skin-to-skin contact with the mother (or a substitute caregiver) and exclusive and frequent breastfeeding

A significant proportion of mothers prefer to return home within a few hours after delivery, which means that home based newborn care needs to be available even for such babies born in institutions to tide them over the first day and thereafter. Home Based Newborn Care is well articulated in Government policy aimed at improving newborn survival.

Main vehicle to provide this is ASHA. It is being equipped with the skills and support to provide such care. The findings of a recent evaluation show that ASHA is much more likely to visit newborn and postpartum mother at home than the ANM or AWW, and is also more likely to be consulted for care of the sick child. ASHA is emerging as the first port of call for sick newborns and children. It is supported and guided by the health system which is directly responsible for newborn and child survival. This relationship with the health system is essential for facilitating referral. Table 40.5(d) shows the progress of different days visits of ASHA and other health workers.

Table- 40.6(d) Status of visit made by ASHA

District	Total Live birth reported (HMIS)	1st Visit	3rd Visit	7th Visit	14th day visit	21st day visit	28th day visit	42nd day visit
Almora	6730	1094	6195	6049	5853	5581	5252	5596
Bageshwar	3334	596	2861	2899	2734	2467	2253	2314
Champawat	2556	1007	3122	3038	2841	2508	2208	2154
Nainital	13292	1651	12227	12096	12130	10465	10046	11364
Pithoragarh	6232	1453	4736	4742	4552	4256	3816	3566
U.S Nagar	29137	3500	25997	24957	22491	19366	18823	21384
Chamoli	4557	1254	4330	4212	3873	3373	2927	2587
Haridwar	33722	29560	29886	29180	28736	27678	28075	28704
Rudraprayag	2766	447	861	1148	1359	1656	1962	2223
Uttarkashi	4470	663	2944	2669	2362	2066	1789	2288
Pauri	9090	969	4365	4394	4103	3626	3579	3990
Dehradun	21108	1130	16423	16407	15095	13789	13523	14497
Tehri	8353	1398	6681	6475	5640	4518	3550	4823
Total	144367	44682	120619	118276	111774	101269	96949	107718

Source- ASHA report FY 2017-18

National Deworming Day (NDD) is a step towards an India where every child gets a chance to live and thrive free from the threat of intestinal worm infection. During this day, Deworm all children (boys and girls) aged 1-19 years (enrolled and non-enrolled) at schools and anganwadis for improved child health, nutritional status, access to education, and quality of life.

Progress of NDD is shown below in table 40.6(d).

Table-40.7 (d) Achievements of NDD, February, 2018

District	Census Target of Feb 2018 (1-19 Yr of Children as per Census 2011)	Target of Feb -18 (1-19 years of Children as per District)	Total No. of Children who were administered albendazole	Achievement (%)
Almora	247308	166610	165019	67
Bageshwar	103157	76540	76203	74
Chamoli	154636	111566	92614	60
Champawat	109756	84470	84224	77

Dehradun	612929	383904	344549	56
Haridwar	824179	710939	607436	74
Nainital	378103	364613	235968	70
Pauri Garhwal	264499	175270	166458	63
Pithoragarh	186716	133089	131706	71
Rudraprayag	97010	71629	65601	67
Tehri Garhwal	258231	196916	175768	68
U.S.Nagar	711151	527526	417162	59
Uttarkashi	140035	103423	98381	70
Total	**4890352**	**3109607**	**2685181**	**66**

Source: Department of Health, Government of Uttarakhand

Some of the major achievement towards the child health is as below:

a. Early initiation of breastfeeding increased from 28 % (NFHS –4) to 88% (HMIS 2016-17).
b. Exclusive breastfeeding increased from 31% (NFHS-3) to 51 % (NFHS 4).
c. 76.6 % of children received ORS (IDCF 2017), improved significantly from 63.3% (IDCF 2016).
d. Children 9-59 months who received Vitamin A dose in last 6 months improved considerably from 13% (NFHS 3) to 37% (NFHS-4).
e. Anemia in under five children recorded a percent decrease in last decade: 61 % (NFHS-3) to 60% (NFHS-4).

2. Efforts by ICDS

Efforts are being made for virtual elimination of Severe Acute Malnutrition (SAM), Moderate Acute Malnutrition (MAM) and overall reduction in malnutrition among children (<5 years). For this, the state is adopting the following strategies:

Fixed day Approach (05th of every month) Vajan Poshan Divas is organized for THR distribution and weighing of children at all AWCs.

a. Provision of Hot Cooked Food and Take Home Ration to beneficiaries at AWCs in a decentralised mode with the help of Mothers Committees/SHGs.
b. Village/Urban Health, Sanitation & Nutrition Day (VHSND/UHSND) is being implemented for providing immunization, ante natal check-ups of pregnant women and health check-up of children and counselling them about health and nutritional issues.
c. Age appropriate and correct Infant and Young Child Feeding (IYCF) practices are being promoted in the community through counselling under Best Breast feeding Practices and Poshan Mapak Stanpan Yojana.
d. In order to achieve greater convergence with the medical & health department, following efforts are being made-
   i. Free check-up of the SAM, MAM children identified by AWWs by the RBSK Team at block level on 10th of every month.
   ii. Free treatment of all SAM, MAM children in all Government Hospitals as well as in empanelled Private Hospitals .
e. Implementing focused IEC activities for awareness generation in community and other stakeholders as regards the ICDS program as such and its integral services.

(i) **State Initiative on IYCF (Breast feeding training)**: The state has already prepared the State Plan on Infant and Young Child Feeding, in cooperation and consultation with the ISSNIP. The plan focuses upon the following key areas :

1. Promotion of early initiation of breastfeeding and Colostrums feeding .

2. Exclusive breastfeeding up to six months.
3. Continuing breastfeeding up to 2 years of age.
4. Enhancing Optimal Infant & Young Child Feeding Practices.
5. Optimal Feeding of Low Birth Weight Infants.
6. Supplementary Nutrition and Weaning Food .
7. Selection of Spandan Kendra (one out of ten AWC) .
8. IEC material for awareness.

(ii) **Mukhyamantri Baal Poshan Abhiyan (URJA)**: URJA (Upyog Rojana Jarari Hai AajSey) designed specifically for SAM and MAM children. It is a dietary supplement and is made from local food grains. The composition of the ingredients used in URJA is tested by Department of Home Science, G.B. Pant University of Agriculture and Technology, Pant Nagar. The food is prepared by local SHGs.

In the first phase this initiative was started for SAM children in district Dehradun, after the positive result, this is implemented in all the districts of the State for SAM and MA children.

During winters, sugar could be replaced with Jagri (Gur). According to the seasonal availability food grains could be replaced with maize, lobiya, choulai may be added.

Besides the above interventions following measures are also being taken.

a. **Precautionary measures**

   1. Provisional of air tight container to be made available in AWC .
   2. Use clean spoon to feed the prepared food.
   3. Hands should be washed before making the food. Use clean bowl and spoon to feed children.

b. **BCC (Behavioral Change Communication)**

   1. mass media ;
   2. community-level activities ;
   3. Interpersonal communication ;
   4. information and communication technologies ;

c. **Convergence** : Convergence between different departments viz. Health, Panchayati Raj, Rural development, Urban Development, Water and sanitation, Education, etc.

d. **Cooked Food**-This scheme assures cooked food and morning snacks for to children in the age bracket of 3-6years attending Anganwaris .These hot cooked meals are equivalent to the meals prepared by their mothers. In the year 2017-18, a total of 220526 children were served meals under this scheme.

e. **Take home ration**-Under this scheme, the beneficiaries are provided with ration for a total of 25 days per month. To get the severely malnutrition children back to the healthy category, foods with twice the nutrition value that are full of energy, also known as **Ready to Use Therapeutic Food** (RUTF) is provided to the suffering children. In the year 2017-18 a total of 550492 people were benefitted under this scheme.

f. **Health checkups and Vaccination**- Under this scheme, from 1 December 2017, every Anganwari Centre was provided an annual amount of Rs.1000/- for medical kits and the Mini Centres a sum of Rs. 600/- for the same by the government. These kits contained medicines for common health problems.

g. **Reference Services-** Under this scheme, health checkups of all children in Anganwari Centres is done to check their growth. For attending to the problems faced by women working in this area and clarifications with regard to the various growth charts, height-weight ratios, and other required equipments, these all are made available at the Anganwari Centre. In the year 2017-18, 678193 people's weights were monitored under this scheme.

h. **Health and Nutrition Education-** Under this scheme, in the Anganwari Centres pregnant and lactating women, adolescent girls and all the other women in the age bracket of 15-45 years are trained and educated in the topic of health and nutrition. In the year 2017-18, a total of 237067 women and adolescent were given knowledge of health and education.

3. Efforts by the Education Department

Across the state there are about 15179 government schools providing education to 754816 students with the help of 38149 teachers. There are 4469 private schools imparting education to 923857 students and holding a teaching strength of 29428 teachers.

For making education available far and wide, the promotion of quality education and ensuring education for each and every child, the state government spends approximately spends about 33,000 crore Rs each year, which is the highest in this country. School completion rate at primary level of education is 100% and for higher primary level is 96.76%.

Annual Status of Education Report (ASER) checks the status of the education level of the children studying in the primary level. This report contains data on various indicators like the male to female ratio of getting educated, females getting enrolled in schools etc.

This report collects data from across India (state-wise), from various private as well as government schools. According to the report of 2016 the data for students enrolled in private schools, girls who are not enrolled in schools and the level of education in different states is given in the table above.

To take efforts in moving towards replacement rate of Population growth, proper working of secondary education, checking the quality of education provided and checking the interventions and feedbacks is the main objective of the government. Another aim is to get the dropouts, back in schools. The national secondary education scheme seeks to provide quality education to students at the secondary education level. As of 30 September, 2017, the state has a total of 3663 secondary schools catering to the educational needs of a total of 696348 students of which 446006 are part of a government school and the rest 250342 are enrolled in private schools.

The increase in the number of schools, the number of teachers, and the number of students getting enrolled clearly shows the efforts made by the government to make education easily available to as many students as they are in the State. It is the positive sign as from the data and analysis shown in the above chapter above there is a high negative correlation between education and fertility rates.

4.Impact of Education on Replacement Rate of population Growth

A number of cross-section studies for India have explored the impact of female literacy on fertility. Sharma and Retherford (1990) have used 1981 Census data, aggregated to district level, for 326 districts. They show that female literacy would have a significant negative impact on fertility. A district with 20 per cent female literacy would have a predicted TFR of 5.1 and with a further 20 percentage point increase in female literacy, the TFR will fall by 0.94.

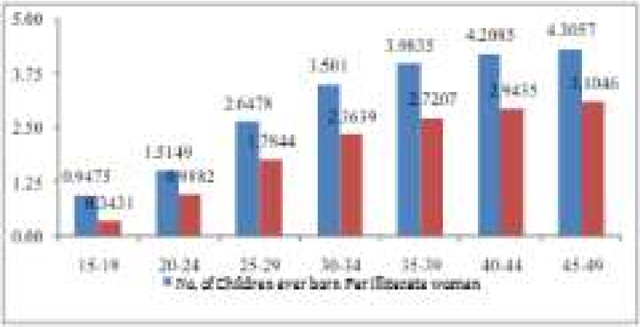
(i) Husband's schooling has been found to have a small positive impact on fertility in a number of studies and excluding it biases the coefficient of female schooling.
(ii) Age cohort of females is important to reflect secular changes in attitudes;
(iii) Religion affects fertility through attitude towards family planning and different social norms;
(iv) Tribals may have a different attitude,
(v) Land and livestock ownership could affect the opportunity cost of a women's time as well as value of a child;
(vi) Urbanization could have modernizing influence;
(vii) A working women has a higher opportunity cost of having a child and one expects a lower fertility,

Female education is likely to delay the marriage. For a particular age group this will show lesser number of years of cohabitation. It will also result in the proportion of 'ever married' women in that age group. Thus, toestimate the impact of female literacy, we assume that all illiterate women are literate, and have the same length of cohabitation and the proportion of ever married women in the corresponding age group of the literate women.

Of course, literacy might bring in other changes too. It could change their work pattern, might affect whom they marry and also their income levels. We neglect these changes and allow for the most immediate impact marriage and on age at cohabitation.

The Figure 40.2(d) represents the data of illiterate and literate women with their corresponding fertility rate. Illiterate women have a higher fertility rates at all age levels right from 15 years. This clearly shows the negative correlation between Education & Fertility rate. The main reasons associated this link is that the longer girls stay in school, the later they start bearing children and the fewer children they ultimately have. Education not only increases the age at which a woman gives birth to her first child, but also helps a woman diversify and increase her income opportunities.

Figure- 40.2(d)



Source of data: Census 2011 , Department of Education, Govt. of Uttarakhand

Topic Note No. 41

XIII. PENSION REFORMS INITIATIVE:

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

Yes, National Pension Scheme has been implemented with w.e.f. 01 October, 2005 for all state Government employees.

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

Yes, The National pension scheme has been implemented with regard to State public sector enterprises and autonomous bodies employees.

(c) A detailed note on fund management system of National Pension Scheme (NPS). Is the contribution received from the subscriber being transferred to the National Pension Fund through the depository or is it being retained in Public Account? If retained in Public Account, rate of interest paid annually? Is budget provision being made for credit of interest on annual basis? If yes, please give year wise details from 2010-11 onwards.

Fund Management System of National Pension Scheme :-

1. under NPS, bboth employer and employee contribute 10% of Basic Salary & Dearness Allowance (DA) every month to employee's Permanent Retirement Account Number (PRAN). The contribution is deducted at the time of salary payment made by the respective treasuries of the state Government. The contribution is uploaded to the central Record keeping agency (CRA) site centrally by the Directorate of Treasuries, Pension & Entitlements Uttarakhand.
2. Fund managers manage the assets as per the investment guidelines prescribed by Pension Fund Regulatory Development Authority (PFRDA) for the state Government. Fund managers for the State Government are SBI (33.00%), LIC (33.00%), UTI-(34.00%).
3. The Stock holding Corporation takes care of the assets/securities purchased by the fund managers and the rights thereon.

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

The State Government has setup the data base of all employee and pensioners. The NPS forms of all employees/subscribers on joining the Government office are submitted to CRA through Treasury office.

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

The following reforms have been initiated by the State Government of Uttarakhand:-

1. State Government has computerized pension payment order (PPO) generation to the district level, earlier it was at head quarter level. Now pensioner can visit to the district office (Treasury) easily to enquire their pension matter, earlier they had to come to Dehradun from far flung hilly areas.
2. Full data base of all the pensioners is available.
3. Every pensioner gets SMS for his/ her pension credit each month.
4. Annual pensioner's verification is done in the month of his/ her retirement instead of month of November.
5. Pensioner can download his/her annual statements, arrear statement, income tax statement any time, from anywhere.

Topic Note No. 42

XIV. PUBLIC EXPENDITURE AND FINANCIALMANAGEMENT (PEFM):

42. What is the status of outcome budgeting. Has it been initiated? If so, number and name of departments covered. How is the outcome budget monitored? Whether any manual has been evolved and guidelines issued?

42.1 Outcome budget is the instrument which linked the outlays, output and final result of the activities. It is best monitoring tool to measure the value of money and promote realistic reporting system. Though the major departments of the State Government are preparing the outcome budget since 2012-13 and it used to be the part of the main budget presented before the State Assembly, but from the year 2017-18 the Government has been preparing separate consolidated outcome budget of all departments which are uploaded at www.budget.uk.gov.in.

42.2 **Preparation of Outcome Budget for 2018-19**: Before presenting in the state assembly lot of brain storming and awareness session for preparation of outcome budget have been held at government level. Two major interactive session and workshops were organised for preparation of outcome budget including mapping of indicators of Sustainable Development Goals (SDGs) with schemes. During the preparation of outcome budget, one to one interaction with departments and institutions have also been done along with the budget/ finance officers of respective departments. During interactive session, the concept, mapping with SDGs and last year's impact of outcome budget were discussed and departments were asked to prepare the outcome budget accordingly.

For preparation of outcome budget total 47 departments and institutions have been covered under 16 major categories which are shown in table no. 42.1 as below:

Table: 42.1

S. No.	Major Categories	Name of Departments / Directorate covered under Outcome Budget
1	Agriculture & Allied	Agriculture, Horticulture, Animal Husbandry, Dairy Development, Fisheries, Co-operative, Cane & Sugar
2	Education	Elementary & Secondary Education, Higher Education, Technical Education
3	Forest & Environment	Forest & Environment, Watershed
4	General Services	Revenue, Food & Civil Supply
5	Health & Family Welfare	General Health, AYUSH
6	Home	Police, Jail
7	Infrastructure	Transport, Rural Construction, Urban Development, Irrigation, Tourism Development

8	Industry	MSME & Industry, Handicraft & Village khadi Board
9	Information Technology	Information Technology
10	Planning	State Planning Commission, Economics & Statistics
11	Power	UJVNL, UPCL, PITCUL,UREDA
12	Rural Development	Rural Development, Panchayti Raj
13	Social Welfare	Social welfare, Schedule Tribe, Minorities, Soldier Welfare, Labour, Women & Child Development
14	Sports	Sports, Youth welfare, Culture
15	Science & Technology	U-CoST, U-SERC, Bio-Technology
16	Water Resource	Drinking Water Supply

Source: Department of Planning, Govt. Of Uttarakhand

42.3 State Government has taken innovative step to map the important indicators of the Sustainable Development Goal's(SDGs) with projected output and outcome of the respective scheme proposed in the budget wherein the output co-related to budget, provided for the year and outcome might be projected beyond a year in most of the cases. This mapping exercise would also be helpful for monitoring of SDG implementation as well.

42.4 Earlier the budget of the plan head was monitored by the planning department but due to elimination of plan and non-plan head from the budget the monitoring of the outcome budget is proposed on quarterly basis together with SDGs. Now both Planning and Finance department are responsible for monitoring of the outcome budget. E-monitoring tool is being prepared in collaboration with UNDP to monitor the achievement and progress with respect to outcome budget and SDGs together. A Chief Minister Dash-Board has also been prepared for monitoring of outcome indicator at the highest level.

42.5 Manual for Outcome budget is being evolved and indicative guidelines with Standard of Procedures (SoPs) have been introduced for preparation of outcome budget.

Topic Note No. 43

Brief note on:

(a) Status of computerization of treasuries.

All the 91 Treasuries/Sub-Treasuries/PAOs in the state are computerised and working on central server since 1st April, 2011. Integrated Financial Management System (IFMS) Module is under development and scheduled to be implemented very soon, as per the mandate given under Mission Mode Programme (MMP) of Government of India.

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

The State Government presently has no system of departmentalisation of account. The accounts of the State are being maintained by Accountant General Office. However Treasuries/Sub Treasuries are working as Geographical Pay and Account Office (PAO) for all the departmental offices under their jurisdiction.

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

The tax administration of all department of the State Government is fully computerised. The State has a state wide network of Core Treasure system (CTS) where in real time transactions are monitored. Goods and Service Tax Network (GSTN) is helping in tax administration and is well integrated with CTS, server.

(d) Status of debt and guarantee recording and management.

The State Government has standard protocol for issuance of debt and guarantee. The State Government is in process of developing a standard module under IFMS for the debt and guarantee management.

(e) Whether any system being followed to track transfers and expenditures on the lines of Public Financial Management System (PFMS) adopted by Government of India.

The Treasury Portal of State Government is integrated with PFMS server and the data is exchanged with PFMS on Real Time basis. This enables the State Government to track transfer and expenditures of the various departments.

Topic Note No. 44

XV IMPACT OF PAY COMMISSION

44.

i. The date on which recommendations of last Pay Commission were implemented in the State. (A copy of the notification may be attached).

The State has given 7th Pay Commission to its employees and pensioners w.e.f 01-01-2016 (Copy of the notification is attached). **(Pages 283-306)**

ii. Whether the arrears on account of implementation of Pay Commission have been paid to the employees/pensioner?

The arrears of pay and pensions from dated 01-01-2016 to 31-12-2016 has been decided to be given in two equal instalments during the Financial Year 2017-18 and 2018-19. The arrear due from 01-01-2016 to 30-06-2016 has been given in financial year 2017-18 and the arrears for the remaining period i.e. from 01-07-2016 to 31-12-2016 will be given in the Financial Year 2018-19.

iii. The year wise expenditure on salary and pension of the State Government up to 2024-25.

The year wise expenditure on salary and pension of the State Government up to 2024-25 is given in table below:-

(Rs. in crore)

Item	Year			Forecast					
	2016-17	2017-18 RE	2018-19 BE	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Salary	9570.55	11627.21	13765.37	15144.94	16656.10	18021.75	20151.50	22169.27	24386.19
Pension	3170.28	5013.47	5352.50	6773.84	7788.99	8957.34	10300.54	11846.08	13623.00

Source:- Directorate of Treasury, Government of Uttarakhand

संख्या–[illegible]/45/XXVII(10)/2016

प्रेषक,

अमित सिंह नेगी,
सचिव,
उत्तराखण्ड शासन।

सेवा में,

1. समस्त अपर मुख्य सचिव/प्रमुख सचिव/सचिव, उत्तराखण्ड शासन।
2. समस्त विभागाध्यक्ष/कार्यालयाध्यक्ष, उत्तराखण्ड

वित्त अनुभाग–10 देहरादून : दिनांक 30 दिसम्बर, 2016

विषय– सातवें केन्द्रीय वेतन आयोग की संस्तुतियों पर केन्द्र सरकार द्वारा लिये गये निर्णयों के क्रम में वेतन समिति, उत्तराखण्ड (2016) की संस्तुतियों को स्वीकार किये जाने के फलस्वरूप दिनांक 01.01.2016 से पूर्व के राज्य सरकार के पेंशनरों/पारिवारिक पेंशनरों की पेंशन पुनरीक्षण किया जाना।

महोदय/महोदया,

उपर्युक्त विषय पर अधोहस्ताक्षरी को यह कहने का निदेश हुआ है कि वेतन समिति, उत्तराखण्ड (2016) के प्रथम प्रतिवेदन भाग-एक में दिनांक 01.01.2016 से पूर्व के पेंशनरों/पारिवारिक पेंशनरों की पेंशन, ग्रेच्युटी तथा पेंशन राशिकरण के सम्बन्ध में की गयी संस्तुतियों को संकल्प संख्या-289/XXVII(7)/2016 दिनांक 30 दिसम्बर, 2016 द्वारा स्वीकार करते हुए राज्य सरकार के विभिन्न पेंशनरों/पारिवारिक पेंशनरों के पेंशन/पारिवारिक पेंशन की दरों को निम्न प्रकार संशोधित किए जाने की श्री राज्यपाल सहर्ष स्वीकृति प्रदान करते हैं। यह आदेश दिनांक 01.01.2016 से प्रभावी समझे जायेंगे तथा निर्धारित प्रक्रिया के अनुसार पेंशन का पुनर्निर्धारण/समायोजन किया जायेगा।

2- <u>इन आदेशों के अन्तर्गत–</u>

(क)– वर्तमान पेंशनर अथवा वर्तमान पारिवारिक पेंशनर का तात्पर्य उन पेंशनरों से है जो दिनांक 31.12.2015 को राज्य सरकार के नियमों के अन्तर्गत पेंशन/पारिवारिक पेंशन आहरित कर रहे थे या पेंशन/पारिवारिक पेंशन पाने के हकदार थे।

(ख)– वर्तमान पेंशन अथवा वर्तमान पारिवारिक पेंशन का तात्पर्य मूल पेंशन (राशिकरण से पूर्व) अथवा मूल पारिवारिक पेंशन जैसा कि छठे वेतन आयोग की संस्तुति के आधार पर

-1/4-

निर्धारणोपरान्त, अंतिम पेंशन अथवा संशोधित पारिवारिक पेंशन को देय हो, के है। इसमें 80 वर्ष एवं अधिक की आयु पर देय अतिरिक्त पेंशन शामिल नहीं होगी।

3- ऐसे संशोधित पेंशनर जो दिनांक 01.01.2016 से पूर्व सेवानिवृत्त/दिवंगत हुये हैं, की पेंशन/पारिवारिक पेंशन का निर्धारण संशोधित पेंशन/पारिवारिक पेंशन को 2.57 से गुणा कर आगणित किया जायेगा। इस प्रकार से आगणित धनराशि को अगले रूपये में पूर्णांकित करते हुये पेंशन/पारिवारिक पेंशन का निर्धारण किया जायेगा, जिसे दिनांक 01.01.2016 से उनकी मूल पेंशन माना जायेगा।

उदाहरण 1 :- माना कि ऐसा कर्मी जो छठें वेतन आयोग के अन्तर्गत वेतन बैण्ड 37400-67000 ग्रेड वेतन 10000 में दिनांक 30 सितम्बर, 2014 को सेवानिवृत्त हुआ एवं सेवानिवृत्ति के समय मूल पेंशन रु0 32825 था।

छठें वेतन आयोग के आधार पर पूर्व निर्धारित पेंशन	32825
सातवें वेतन आयोग के आधार पर पेंशन (32825X2.57)	84360.25 या 84361

उदाहरण 2 :- माना कि ऐसा कर्मी जो चतुर्थ वेतन आयोग के अन्तर्गत वेतनमान 3000-100-3500-125-4500 में दिनांक 31 जनवरी, 1988 को सेवानिवृत्त हुआ एवं सेवानिवृत्ति के समय मूल पेंशन रु0 4285 था।

चौथे वेतन आयोग के आधार पर पूर्व निर्धारित पेंशन	1948
छठें वेतन आयोग के आधार पर पूर्व निर्धारित पेंशन	12600
सातवें वेतन आयोग के आधार पर पेंशन (12600X2.57)	32382

4- यदि पारिवारिक भुगतान की तिथि से 7 वर्ष पूर्ण न हुये हों तो उपरोक्तानुसार निर्धारित पेंशन के भुगतान के समय संशोधित पेंशन की धनराशि घटा कर पारिवारिक पेंशन दी जायेगी।

5- दिनांक 01.01.2016 से पेंशन की न्यूनतम धनराशि रु0 9,000/- (वृद्ध पेंशनरों को देय अतिरिक्त पेंशन को छोड़कर) होगी। पेंशन अथवा पारिवारिक पेंशन की अधिकतम सीमा राज्य सरकार के कर्मचारियों को दिनांक 01.01.2016 से अनुमन्य अधिकतम वेतन धनराशि रु0 2,25,000/- के क्रमशः 50 प्रतिशत व 30 प्रतिशत के बराबर होगी।

यदि कोई सेवक उत्तराखण्ड राज्य सरकार से एक से अधिक पेंशन प्राप्त कर रहा है व समस्त पेंशन की धनराशि जोड़कर न्यूनतम रु0 9000/- से कम हो, तो उस न्यूनतम पेंशन रु0 9000/- निर्धारित की जायेगी।

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ऐसे पेंशनर्स/पारिवारिक पेंशनर्स जिन्हें राज्य सरकार से भिन्न पेंशन अनुमन्य है, के प्रकरण में न्यूनतम पेंशन निर्धारण हेतु उपरोक्तानुसार अनुमन्य पेंशन की धनराशि को संज्ञान में नहीं लिया जायेगा।

६- जिन पेंशनर्स/पारिवारिक पेंशनर्स की आयु ८० वर्ष या उससे अधिक हो गई है उन्हें निम्नलिखित तालिका के अनुसार अतिरिक्त पेंशन अनुमन्य होगी जिस पर महंगाई राहत भी देय होगी।

पेंशनर्स/पारिवारिक पेंशनर्स की आयु	पेंशन/पारिवारिक पेंशन की अतिरिक्त धनराशि
८० वर्ष से ८५ वर्ष से कम	पुनरीक्षित पेंशन/पारिवारिक पेंशन का 20%
८५ वर्ष से ९० वर्ष से कम	पुनरीक्षित पेंशन/पारिवारिक पेंशन का 30%
९० वर्ष से ९५ वर्ष से कम	पुनरीक्षित पेंशन/पारिवारिक पेंशन का 40%
९५ वर्ष से १०० वर्ष से कम	पुनरीक्षित पेंशन/पारिवारिक पेंशन का 50%
100 या अधिक	पुनरीक्षित पेंशन/पारिवारिक पेंशन का 100%

टिप्पणी- (1)-अतिरिक्त पेंशन को पेंशन भुगतान आदेश में अलग से दिखाया जायेगा। उदाहरणार्थ यदि पेंशनर की आयु ८० वर्ष से अधिक है और उसकी पेंशन की धनराशि रू0 10,000/- प्रतिमाह है, तो पेंशन इस प्रकार दर्शायी जायेगी, (i) मूल पेंशन रू0 10,000/- (ii) अतिरिक्त पेंशन रू0 2,000/-, 85 वर्ष की आयु पूर्ण करने पर, (i) मूल पेंशन रू0 10,000/- (ii) अतिरिक्त पेंशन रू0 3,000/- प्रतिमाह होगी।

(2)-उपरोक्तानुसार अतिरिक्त पेंशन का भुगतान करने हेतु पेंशन वितरण प्राधिकारी द्वारा पेंशन प्राधिकार पत्र में अनिवार्य रूप से पेंशन/पारिवारिक पेंशनर्स की अतिरिक्त पेंशन का अलग से उल्लेख किया जायेगा तथा पारिवारिक पेंशनर्स द्वारा अपनी आयु की पुष्टि हेतु अभिलेख आदि पेंशन स्वीकृताधिकारी को उपलब्ध कराया जायेगा। पेंशन स्वीकृत करने वाले अधिकारी पेंशन प्राधिकार-पत्र में मूल पेंशनर्स एवं पारिवारिक पेंशनर्स की आयु की प्रविष्टि स्पष्ट प्रकार से अंकित करेंगे।

७- जो पेंशनर्स/पारिवारिक पेंशनर्स पुनर्नियुक्ति पर हों तथा उनकी महंगाई राहत स्थगित हो, तो दिनांक 01.01.2016 के बाद ऐसे पेंशनर्स/पारिवारिक पेंशनर्स की महंगाई राहत पूर्व की भांति पुनर्नियुक्ति की अवधि में स्थगित रखी जाय।

८- <u>महंगाई राहत-</u> इन आदेशों के अधीन पेंशन/पारिवारिक पेंशन की धनराशि पर महंगाई राहत की गणना राज्य सरकार द्वारा समय-समय पर निर्गत शासनादेशानुसार की जायेगी।

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9- इन आदेशों के अन्तर्गत पेंशन/पारिवारिक पेंशन का पुनरीक्षण सम्बन्धित कोषागारों द्वारा किया जायेगा। पेंशन/पारिवारिक पेंशन के पुनरीक्षण हेतु सम्बन्धित पेंशनर से आवेदन दिये जाने जाने की अपेक्षा न की जाये।

10- पुनरीक्षित पेंशन का दिनांक 01 जनवरी, 2017 से नकद भुगतान किया जायेगा एवं दिनांक 01 जनवरी, 2016 से दिनांक 31 दिसम्बर, 2016 तक पुनरीक्षित पेंशन के अवशेष की देयता के भुगतान के सम्बन्ध में वित्त विभाग द्वारा पृथक से आदेश जारी किये जायेंगे।

भवदीय,

(अमित सिंह नेगी)
सचिव, वित्त

संख्या- /45/XXVII(10)/2016 तद्दिनांकित।

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित :-

1- महालेखाकार (लेखा एवं हकदारी प्रथम), उत्तराखण्ड, देहरादून।
2- महालेखाकार (लेखा एवं हकदारी), प्रथम/द्वितीय, उत्तर प्रदेश, इलाहाबाद।
3- समस्त प्रमुख सचिव/सचिव, उत्तराखण्ड शासन।
4- निदेशक, पेंशन, उत्तर प्रदेश, लखनऊ।
5- निदेशक, कोषागार, उत्तर प्रदेश, लखनऊ।
6- निदेशक, कोषागार, पेंशन एवं हकदारी, 23, लक्ष्मी रोड, डालनवाला, देहरादून।
7- समस्त मुख्य/वरिष्ठ/कोषाधिकारी/उपकोषाधिकारी, उत्तराखण्ड।
8- प्रभारी, एन0आई0सी0, सचिवालय परिसर, देहरादून।
9- गार्ड फाईल।

आज्ञा से,

(गंगाप्रसाद पन्त)
अपर सचिव

–(4/4)–

उत्तराखण्ड शासन

वित्त (वे०आ०–सा०नि०)अनुभाग–7

संख्या: 299/XXVII(7)50(16)/2016

देहरादून: दिनांक 30 दिसम्बर, 2016

अधिसूचना संख्या–290/XXVII(7)50(16)/2016 दिनांक 28 दिसम्बर, 2016 द्वारा प्रख्यापित **"उत्तराखण्ड सरकारी सेवक वेतन नियम, 2016"** की प्रति निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित–

1. महालेखाकार, उत्तराखण्ड ओबराय मोटर्स बिल्डिंग, माजरा, देहरादून।
2. समस्त अपर मुख्य सचिव/प्रमुख सचिव/सचिव/प्रभारी सचिव, उत्तराखण्ड शासन।
3. सचिव श्री राज्यपाल, उत्तराखण्ड।
4. सचिव विधानसभा, उत्तराखण्ड।
5. रजिस्ट्रार जनरल, मा० उच्च न्यायालय, उत्तराखण्ड नैनीताल।
6. समस्त विभागाध्यक्ष/कार्यालयाध्यक्ष, उत्तराखण्ड।
7. स्थानिक आयुक्त, उत्तराखण्ड, नई दिल्ली।
8. समस्त मण्डलायुक्त/जिलाधिकारी, उत्तराखण्ड।
9. निदेशक, कोषागार पेंशन एवं हकदारी, 23 लक्ष्मी रोड, देहरादून।
10. समस्त मुख्य/वरिष्ठ कोषाधिकारी/कोषाधिकारी, उत्तराखण्ड।
11. उप निदेशक, राजकीय मुद्रणालय, रूड़की को इस आशय से प्रेषित कि कृपया उक्त की 500 प्रतियाँ राजपत्र में प्रकाशित करते हुए वित्त अनुभाग–7, उत्तराखण्ड शासन को तत्काल उपलब्ध कराने का कष्ट करें।
12. निदेशक, एन०आई०सी० उत्तराखण्ड।
13. गार्ड फाईल।

आज्ञा से,

(अरुणेन्द्र सिंह चौहान)

अपर सचिव।

उत्तराखण्ड शासन
वित्त(वे0आ0-सा0नि0)अनुभाग-7
संख्या-270/XXVII(7)50(16)/2016
देहरादून : दिनांक-22 दिसम्बर, 2016

अधिसूचना

राज्यपाल संविधान के अनुच्छेद 309 के परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य सरकार के अधीन कार्यरत सरकारी सेवकों के वेतन निर्धारण के सम्बन्ध में निम्नलिखित नियम बनाते हैं-

संक्षिप्त नाम और प्रारम्भ 1. (1) इन नियमों का संक्षिप्त नाम उत्तराखण्ड सरकारी सेवक वेतन नियम, 2016 है।

(2) यह नियम 1 जनवरी, 2016 से प्रवृत्त हुए समझे जायेंगे।

सरकारी सेवकों की श्रेणियाँ जिन पर ये नियम लागू होंगे- 2. (1) इन नियमों द्वारा या इनके अधीन अन्यथा उपबंधित के सिवाय, ये नियम राज्य के कार्यों के सम्बन्ध में सिविल सेवाओं और पदों पर नियुक्त पूर्णकालिक सरकारी सेवकों जिनका वेतन राज्य की समेकित निधि से आहरित किया जाता है।

(2) ये नियम निम्न पर लागू नहीं होंगे-

(i) अखिल भारतीय सेवा के अधिकारी;

(ii) न्यायिक सेवा के अधिकारी;

(iii) राजकीय/अशासकीय सहायता प्राप्त विश्वविद्यालयों/महाविद्यालयों के शिक्षक, जो यू0जी0सी0/ए0आई0सी0टी0ई0 एवं आई0सी0ए0आर0 के प्राविधानों के अन्तर्गत नियुक्त है;

(iv) जूनियर डॉक्टर/कार्य प्रभारित कर्मचारी;

(v) ऐसे व्यक्तियों जो पूर्णकालिक नियोजन में नहीं है;

(vi) ऐसे व्यक्तियों जिन्हें आकस्मिकता निधि में से भुगतान किया जाता है;

(vii) ऐसे व्यक्तियों जिन्हें मासिक आधार से भिन्न अन्यथा आधार पर भुगतान

किया जाता है, जिसके अन्तर्गत वे व्यक्ति भी हैं जिन्हें केवल उजरती (Piece Rate) आधार पर भुगतान किया जाता है।

(viii) संविदा पर नियोजित व्यक्तियों;

(ix) सेवानिवृत्ति के पश्चात् सरकारी सेवा में पुन नियोजित व्यक्तियों;

(x) किसी अन्य श्रेणी अथवा वर्ग के व्यक्तियों जिन्हें राज्यपाल, आदेश द्वारा इन नियमों में अंतर्विष्ट सभी उपबंधों अथवा किसी उपबंध के प्रवर्तन से विशेष रूप से अपवर्जित करें।

परिभाषाएं 3. इन नियमों में जब तक कि संदर्भ से अन्यथा अपेक्षित न हो

(i) 'विद्यमान मूल वेतन' से, विहित विद्यमान वेतन बैंड और ग्रेड वेतन अथवा विद्यमान वेतनमान में आहरित वेतन अभिप्रेत है।

(ii) सरकारी सेवक के सम्बन्ध में "विद्यमान वेतन बैंड और ग्रेड वेतन" से इन नियमों की अधिसूचना से ठीक पहले की तारीख को सरकारी सेवक द्वारा वास्तविक हैसियत में अथवा स्थानापन्न हैसियत में धारित पद पर लागू वेतन बैंड और ग्रेड वेतन से अभिप्रेत है;

(iii) सरकारी सेवक के संबंध में "विद्यमान वेतनमान" से, इन नियमों की अधिसूचना से ठीक पहले की तारीख को वास्तविक हैसियत में अथवा स्थानापन्न हैसियत में उच्चतर प्रशासनिक ग्रेड, उच्चतर प्रशासनिक ग्रेड+ और शीर्ष वेतनमान के लिए लागू वेतनमान में सरकारी सेवक द्वारा धारित पद पर लागू वेतनमान अभिप्रेत है।

(iv) सरकारी सेवक के संबंध में "विद्यमान वेतन संरचना" से, इन नियमों के प्रवृत्त होने से ठीक पहले की तारीख को वास्तविक हैसियत में अथवा स्थानापन्न हैसियत में सरकारी सेवक द्वारा धारित पद के लिए लागू वेतन बैंड और ग्रेड वेतन की वर्तमान पद्धति अथवा वेतनमान अभिप्रेत है।

स्पष्टीकरण- ऐसा सरकारी सेवक जो 01 जनवरी, 2016 को राज्य से बाहर प्रतिनियुक्ति पर अथवा छुट्टी पर अथवा विदेश सेवा में था, अथवा यदि वह उच्चतर पद में स्थानापन्न आधार पर काम न कर रहा होता तो वह उस तारीख को एक अथवा एकाधिक निचले पदों पर स्थानापन्न हैसियत में रहा होता, के मामले में "विद्यमान मूल वेतन" विद्यमान वेतन बैंड और ग्रेड वेतन और "विद्यमान वेतनमान" जैसे शब्दों का यह

अभिप्रेत होगा कि– उस पद को राज्य से बाहर प्रतिनियुक्ति पर अथवा छुट्टी पर अथवा विदेश सेवा में अथवा उच्चतर पद पर स्थानापन्न हैसियत से काम न कर रहे होने की सूरत में, जैसी भी स्थिति हो, उसने धारित किया होता, पर लागू मूल वेतन, वेतन बैंड और ग्रेड वेतन अथवा वेतनमान से है।

(v) "विद्यमान परिलब्धियों" से (i) विद्यमान मूल वेतन और (ii) 1 जनवरी, 2016 को सूचकांक औसत में विद्यमान महगाई भत्ते को जोड़ने से प्राप्त राशि अभिप्रेत है;

(vi) "वेतन मैट्रिक्स" से अनुसूची–1 में विनिर्दिष्ट मैट्रिक्स अभिप्रेत है जिसमें वेतन के स्तर (Level) तदनुरूपी विद्यमान वेतन बैंड और ग्रेड वेतन अथवा वेतनमान के लिए यथा–विनिर्दिष्ट लम्बवत् कोष्ठिकाओं में दिए गए हैं;

(vii) वेतन मैट्रिक्स में "स्तर (Level)" से इन नियमों की अनुसूची–1 में विनिर्दिष्ट विद्यमान वेतन बैंड और ग्रेड वेतन अथवा वेतनमान के लिए तदनुरूपी लेवल अभिप्रेत होगा।

(viii) "स्तर (Level) में वेतन" से अनुसूची–1 में यथा–विनिर्दिष्ट लेवल में उपयुक्त कोष्ठिका में दर्शाया वेतन अभिप्रेत है।

(ix) किसी पद के सम्बन्ध में "संशोधित वेतन संरचना" से, वेतन मैट्रिक्स और उसमें विनिर्दिष्ट स्तर (Level) अभिप्रेत है जो कि उस पद के विद्यमान वेतन बैंड और ग्रेड वेतन अथवा वेतनमान के अनुरूप हो जब तक कि उस पद विशेष के लिए कोई भिन्न संशोधित लेवल अलग से अधिसूचित न किया गया हो।

(x) संशोधित वेतन संरचना में "मूल वेतन" से, वेतन मैट्रिक्स में विहित स्तर में आहरित वेतन अभिप्रेत है।

(xi) "संशोधित परिलब्धियों" से, संशोधित वेतन संरचना में किसी सरकारी सेवक के स्तर में वेतन अभिप्रेत है; और

(xii) "अनुसूची" से इन नियमों के साथ संलग्न अनुसूची–1 एवं अनुसूची–2 अभिप्रेत है।

पदों का स्तर 4. संशोधित वेतन संरचना में पदों के स्तर (Level) का निर्धारण उन विभिन्न स्तरों (Levels) के अनुसार किए जाएगा जो कि वेतन मैट्रिक्स में यथा–विनिर्दिष्ट तदनुरूपी विद्यमान वेतन बैंड

और ग्रेड वेतन अथवा वेतनमान के लिए तय किए गए हों।

संशोधित वेतन संरचना में वेतन का आहरण 6. इन नियमों में दिए गए अन्यथा उपबंध के सिवाय सरकारी सेवक उस पद जिस पर उसे नियुक्त किया गया है, के लिए लागू संशोधित वेतन संरचना में तय लेवल में वेतन आहरित करेगा :

परंतु कि कोई सरकारी सेवक विद्यमान वेतन संरचना में अपनी अगली अथवा किसी अनुवर्ती वेतनवृद्धि की तारीख तक अथवा उसके पद रिक्त करने तक अथवा विद्यमान वेतन संरचना में वेतन आहरण करना बंद करने तक विद्यमान वेतन संरचना में वेतन आहरण जारी रखने का विकल्प चुन सकता है :

परंतु यह भी कि ऐसे मामलों में जहां सरकारी सेवक को 01 जनवरी, 2016 तथा इन नियमों की अधिसूचना के जारी होने की तिथि के मध्य पदोन्नति, वेतन बैण्ड/ग्रेड वेतन का उच्चीकरण, समयमान वेतनमान/एसीपी के कारण उच्च वेतन बैण्ड एवं ग्रेड वेतन/वेतनमान प्राप्त हुआ है, वह सरकारी सेवक ऐसी पदोन्नति, वेतन बैण्ड/ग्रेड वेतन का उच्चीकरण अथवा समयमान वेतनमान/एसीपी की व्यवस्था के अन्तर्गत उच्च वेतन बैण्ड एवं ग्रेड वेतन/वेतनमान प्राप्त करने की तिथि से पुनरीक्षित वेतन मैट्रिक्स अपनाये जाने के विकल्प का चयन कर सकता है।

<u>**स्पष्टीकरण-1**</u> इस नियम के परन्तुक के अंतर्गत, विद्यमान वेतन संरचना में बने रहने का विकल्प केवल एक विद्यमान वेतन बैंड और ग्रेड वेतन अथवा वेतनमान के मामले में स्वीकार्य होगा।

स्पष्टीकरण-2 उपर्युक्त विकल्प 01 जनवरी, 2016 को अथवा उसके बाद किसी पद पर सरकारी सेवा में पहली बार नियुक्त अथवा किसी अन्य पद से स्थानान्तरण पर नियुक्त किसी व्यक्ति के लिए स्वीकार्य नहीं होगा और उसे केवल संशोधित वेतन संरचना में ही वेतन देय होगा।

<u>**स्पष्टीकरण-3**</u> जहां कहीं कोई सरकारी कर्मचारी मूल नियम 22 या किसी अन्य नियम के अन्तर्गत वेतन नियतन के प्रयोजन के लिये नियमित आधार पर स्थानापन्न रूप से धारित अपने किसी पद के सम्बन्ध में इस नियम के अन्तर्गत वर्तमान वेतनमान को बनाये रखने का विकल्प चुनता है तो इस स्थिति में उसका मौलिक वेतन वह मूल वेतन होगा जो वर्तमान वेतनमान में धारित पद, जिस पर उसका धारणाधिकार रहता/निलंबित न किये जाने तक उसका धारणाधिकार बना रहता या स्थानापन्न पद का वेतन, इनमें से जो भी अधिक हो।

4

विकल्प का प्रयोग 6. (1) नियम-5 के परन्तुक के अधीन विकल्प का प्रयोग अधिसूचना के साथ संलग्न अनुसूची-2 में लिखित रूप में इस प्रकार से किया जाएगा कि वह इन नियमों की अधिसूचना की तारीख से तीन माह के अंदर अथवा यदि विद्यमान वेतन संरचना में कोई संशोधन इन नियमों की अधिसूचना की तारीख के पश्चातवर्ती किसी आदेश से किया जाता है, तो ऐसे आदेश की तारीख से तीन माह के अंदर उप नियम (2) में उल्लिखित प्राधिकारी के पास पहुंच जाए।

बशर्ते कि–

(i) ऐसा सरकारी सेवक जो ऐसी अधिसूचना की तारीख को अथवा ऐसे आदेश की तारीख को, यथास्थिति, छुट्टी पर अथवा प्रतिनियुक्ति पर अथवा विदेश सेवा में अथवा सक्रिय सेवा पर राज्य से बाहर है, के मामले में उक्त विकल्प का प्रयोग लिखित में इस प्रकार किया जाएगा कि वह, प्रतिनियुक्ति/बाह्य सेवा में जाने से ठीक पूर्व जिस विभाग एवं पद पर कार्यरत था, उस विभाग एवं पद पर उसके द्वारा अपना पदभार ग्रहण किए जाने की तारीख से तीन माह के अंदर उक्त प्राधिकारी के पास पहुंच जाए; और

(ii) यदि सरकारी कर्मचारी 01 जनवरी, 2016 को निलंबन में हो तो इस विकल्प का प्रयोग वह अपनी ड्यूटी पर अपनी वापसी की तारीख से तीन माह के अंदर करे यदि वह तारीख इस उप नियम में लिखित तारीख के बाद की तारीख हो।

(2) सरकारी सेवक द्वारा इस विकल्प की सूचना इन नियमों के साथ संलग्न अनुसूची-2 में, एक वचनबंध के साथ अपने कार्यालय प्रमुख को दी जाएगी।

(3) यदि विकल्प से संबंधित सूचना, उप-नियम (1) में उल्लिखित समय के अन्दर प्राधिकारी को प्राप्त नहीं हो जाती है, तो यह माना जाएगा कि सरकारी सेवक ने 01 जनवरी, 2016 से प्रवृत्त संशोधित वेतन संरचना द्वारा शासित होने के विकल्प का चयन कर लिया है।

(4) एक बार दिया गया विकल्प अन्तिम विकल्प होगा।

टिप्पणी–1 ऐसे व्यक्तियों की जिनकी सेवाएं 01 जनवरी, 2016 को अथवा उसके पश्चात् समाप्त कर दी गई थी और जो स्वीकृत पदों की समाप्ति, त्यागपत्र, बर्खास्तगी या सेवोन्मुक्ति के कारण अथवा अनुशासनिक आधार पर सेवोन्मुक्ति के कारण नियत समय सीमा में इस विकल्प का प्रयोग नहीं कर

सकेंगे वे, उप-नियम (1) के अधीन विकल्प चयन के हकदार होंगे।

टिप्पणी-2 ऐसे व्यक्तियों की जिनकी 01 जनवरी, 2016 को अथवा उसके पश्चात् मृत्यु हो गई है और जो नियत समय-सीमा में इस विकल्प का प्रयोग नहीं कर सके थे, के संबंध में यह मान लिया जाएगा कि उन्होंने 01 जनवरी, 2016 से ही अथवा उनके आश्रितों के लिए सर्वाधिक लाभप्रद ऐसी बाद की तारीख से इस संशोधित वेतन संरचना के विकल्प का चयन कर लिया है यदि संशोधित वेतन संरचना अपेक्षाकृत अधिक अनुकूल है और ऐसे मामलों में बकाया राशि के भुगतान के लिए आवश्यक कार्यवाई कार्यालय प्रमुख द्वारा की जाएगी।

टिप्पणी-3 ऐसे व्यक्ति जो 01 जनवरी, 2016 को अर्जित अवकाश अथवा किसी अन्य अवकाश, जो उन्हें अवकाश वेतन का हकदार बनाता है, पर थे, इस नियम का लाभ प्राप्त कर सकेंगे।

संशोधित वेतन संरचना में वेतन का निर्धारण

7. (1) किसी सरकारी सेवक, जो 01 जनवरी, 2016 से ही संशोधित वेतन संरचना में शासित होने के लिए नियम 6 के अधीन विकल्प का चयन करता है या यह मान लिया गया है कि उसने विकल्प का चयन कर लिया है, का वेतन, जब तक कि किसी मामले में राज्यपाल, विशेष आदेश द्वारा अन्यथा निदेश नहीं देते, स्थायी पद जिस पर उसका धारणाधिकार है अथवा यदि धारणाधिकार निलंबित नहीं किया गया होता तो उसका धारणाधिकार रहा होता, में उसके वास्तविक वेतन के संबंध में और उसके द्वारा धारित स्थानापन्न पद में उसके वेतन के सम्बन्ध में निम्नलिखित विधि से अलग-अलग नियत किया जाएगा अर्थात्:-

(क) **सभी कर्मचारियों के मामले में**

(i) वेतन मैट्रिक्स में प्रयोज्य स्तर (Applicable Level) में सम्बन्धित कार्मिक का मूल वेतन वह वेतन होगा जो 2.57 के गुणक से विद्यमान मूल वेतन को गुणा करके निकटतम रुपये तक पूर्णांकित करने पर प्राप्त होगा और इस प्रकार प्राप्त राशि (Figure) वेतन मैट्रिक्स के उसी स्तर में तलाशी जायेगी। यदि वेतन मैट्रिक्स के प्रयोज्य स्तर की किसी कोष्ठिका (Cell) में तदनुरूपी (Corresponding) कोई समरूप (identical) राशि है तो वही राशि उसका पुनर्नियत मूल वेतन होगा। यदि उक्त राशि प्रयोज्य स्तर के किसी कोष्ठिका में उपलब्ध न हो, तो वेतन मैट्रिक्स के उस प्रयोज्य स्तर में उससे ठीक अगली उच्चतर कोष्ठिका की राशि के बराबर उसका मूल वेतन निर्धारित किया जायेगा।

(ii) यदि प्रयोज्य स्तर (Applicable Level) में न्यूनतम राशि (कोष्ठिका की प्रथम

राशि), उसके वर्तमान मूल वेतन को उपरोक्तानुसार 2.57 से गुणा करने पर प्राप्त राशि से अधिक है तो उसका पुनरीक्षित मूल वेतन, उस प्रयोज्य स्तर में न्यूनतम राशि (कोष्ठिका की प्रथम राशि) के स्तर पर निर्धारित किया जाएगा। (उदाहरण-एक)

<u>ऐसे कार्मिकों का वेतन निर्धारण, जिन्होंने दिनांक 01-01-2016 को नये वेतन मैट्रिक्स में वेतन निर्धारण का विकल्प प्रस्तुत किया है-</u>

<u>उदाहरण</u>

दिनांक 31-12-2015 को 1. विद्यमान वेतन बैंड: पीबी-1 2. विद्यमान ग्रेड वेतन : 2400 3. वेतन बैंड में विद्यमान वेतन 10160 4. विद्यमान मूल वेतन 12560 (10160+2400) 5. 2.57 के फिटमेंट गुणांक से गुणा करने के पश्चात् वेतन 12560 x 2.57 = 32279.20 (32279 में पूर्णांकित) 6. ग्रेड वेतन 2400 का तदनुरूपी लेवल : लेवल 4 7. दिनांक 01-01-2016 को वेतन मैट्रिक्स में संशोधित वेतन (लेवल 4 में या तो 32279 के बराबर या उससे अगली उच्चतर राशि): **32300**	वेतन बैंड	5200-20200				
	ग्रेड वेतन	1800	1900	2000	2400	2800
	लेवल	1	2	3	4	5
	1	18000	19900	21700	25500	29200
	2	18500	20500	22400	26300	30100
	3	19100	21100	23100	27100	31000
	4	19700	21700	23800	27900	31900
	5	20300	22400	24500	28700	32900
	6	20900	23100	25200	29600	33900
	7	21500	23800	26000	30500	34900
	8	22100	24500	26800	31400	35900
	9	22800	25200	27600	**32300**	37000
	10	23500	26000	28400	33300	38100
	11	24200	26800	29300	34300	39200

(ख) **<u>चिकित्सा अधिकारियों जिनके संबंध में प्रैक्टिसबंदी भत्ता स्वीकार्य है</u>** के मामले में वेतन, संशोधित वेतन संरचना में निम्नलिखित विधि से निर्धारित किया जाएगा:

(i) विद्यमान मूल वेतन को 2.57 के गुणांक से गुणा किया जाएगा और इस प्रकार प्राप्त राशि में 01 जनवरी, 2016 की स्थिति के अनुसार स्वीकार्य संशोधन पूर्व प्रैक्टिसबंदी भत्ते पर महंगाई भत्ते के बराबर की राशि जोड़ी जाएगी। इस प्रकार प्राप्त राशि वेतन मैट्रिक्स के उसी लेवल में तलाशी जाएगी और यदि वेतन मैट्रिक्स के प्रयोज्य लेवल की किसी कोष्ठिका में ऐसी तदनुरूपी राशि हूबहू विद्यमान है तो वही राशि वेतन होगी और यदि प्रयोज्य लेवल में ऐसी कोई कोष्ठिका उपलब्ध न हो, तो वेतन का निर्धारण वेतन मैट्रिक्स के उस प्रयोज्य लेवल में उससे ठीक अगली उच्चतर कोष्ठिका में किया जाएगा।

(ii) प्रैक्टिसबंदी भत्ते की संशोधित दरों के सम्बन्ध में आगे विनिश्चय किए जाने तक उप-खण्ड (i) के अधीन इस प्रकार निर्धारित वेतन में, विद्यमान मूल वेतन पर स्वीकार्य संशोधन पूर्व प्रैक्टिसबंदी भत्ता जोड़ा जाएगा।

<u>उदाहरण</u>

दिनांक 31-12-2015 को –

1. विद्यमान वेतन बैंड : पीबी-3
2. विद्यमान ग्रेड वेतन : 5400
3. वेतन बैंड में विद्यमान वेतन: 15600
4. विद्यमान मूल वेतन : 21000
5. मूल वेतन का 25 % प्रैक्टिसबंदी भत्ता: 5250
6. प्रैक्टिसबंदी भत्ते पर 125% की दर से महंगाई भत्ता : 6563
7. 2.57 के फिटमेंट गुणांक से गुणा करने के पश्चात् वेतन: 21000X2.57 = 53970
8. प्रैक्टिसबंदी भत्ते पर महंगाई भत्ता : 6563 (5250 का 125%)

वेतन बैंड	15600-39100		
ग्रेड वेतन	5400	6600	7600
लेवल	10	11	12
1	56100	67700	78800
2	57800	69700	81200
3	59500	71800	83600
4	61300	74000	86100
5	63100	76200	88700
6	65000	78500	91400

8

9. क्रम सं. 7 और 8 का जोड़ = 60334

10. 5400 ग्रेड वेतन (पीबी–3) का तदनुरूपी लेवल: लेवल 10

11. दिनांक 01–01–2016 को वेतन मैट्रिक्स में समेकित वेतन (लेवल 10 में या तो 60344 के बराबर या अगली उच्चतर पाली) 61300

12. संशोधन पूर्व प्रैक्टिसबंदी भत्ता : 5250

13. समेकित वेतन + संशोधन पूर्व प्रैक्टिसबंदी भत्ता : 66550

(2) यदि किसी पद का वेतनमान दिनांक 01 जनवरी, 2016 से इस अधिसूचना के जारी होने के मध्य उच्चीकृत किया गया है, तो विद्यमान मूल वेतन की गणना के लिए लेवल जिसमें पद का उन्नयन किया गया है, के तदनुरूपी ग्रेड वेतन में सम्बन्धित कार्मिक द्वारा विद्यमान वेतन बैण्ड में आहरित वेतन जोड़ दिया जायेगा और फिर वेतन का निर्धारण निम्न विधि से किया जायेगा–

ऐसे कार्मिकों का वेतन निर्धारण, जिन्होंने विद्यमान वेतनमान के उच्चीकरण के दिनांक से नये वेतन मैट्रिक्स में वेतन निर्धारण के लिए विकल्प प्रस्तुत किया है–

उदाहरण

1. विद्यमान वेतन बैंड : पीबी–1
2. विद्यमान वेतन : 2400
3. विद्यमान मूल वेतन : 12560 (10160+2400)
4. उच्चतर ग्रेड वेतन : 2800
5. वेतनमान उच्चीकृत होने के दिनांक को वेतन निर्धारण के प्रयोजन हेतु वेतन 12960

वेतन बैंड	5200–20200				
ग्रेड वेतन	1800	1900	2000	2400	2800
लेवल	1	2	3	4	5
1	18000	19900	21700	25500	29200

(10160+2800) 6. क्रम सं. 5 को 2.57 के फिटमेंट गुणांक से गुणा करने के बाद वेतन 33307.20 (33307 में पूर्णांकित) 7. ग्रेड वेतन 2800 का तदनुरूपी लेवल : लेवल 5 8. वेतन मैट्रिक्स में संशोधित वेतन (लेवल 5 में या तो 33307 के बराबर या अगली उच्चतर राशि) : **33900**	2	18500	20500	22400	26300	30100
	3	19100	21100	23100	27100	31000
	4	19700	21700	23800	27900	31900
	5	20300	22400	24500	28700	32900
	6	20900	23100	25200	29600	**33900**
	7	21500	23800	26000	30500	34900

(3) कोई सरकारी सेवक जो 01 जनवरी, 2016 को छुट्टी पर है और वह अवकाश वेतन का हकदार है, 01 जनवरी, 2016 से अथवा संशोधित वेतन संरचना के लिए विकल्प चयन की तारीख से संशोधित वेतन संरचना में वेतन का हकदार हो जाएगा।

(4) कोई सरकारी सेवक जो 01 जनवरी, 2016 को असाधारण छुट्टी पर है तो वह 01 जनवरी, 2016 से अथवा विकल्प की तारीख से संशोधित वेतन संरचना में वेतन का हकदार हो जाएगा।

(5) निलम्बन के अधीन सरकारी कर्मचारी विद्यमान वेतन संरचना के आधार पर निर्वाह भत्ता प्राप्त करता रहेगा तथा संशोधित वेतन संरचना में उसका वेतन, लम्बित अनुशासनिक कार्यवाही में दिए जाने वाले अन्तिम आदेश के अधीन होगा।

(6) दिनांक 01-01-2016 से इस अधिसूचना के जारी होने के मध्य यदि स्थायी पद धारक कोई सरकारी सेवक नियमित आधार पर किसी उच्चतर पद पर स्थानापन्न है तथा इन दोनों पदों के लिए वेतन संरचना का विलय एक स्तर में कर दिया गया है तो वेतन का निर्धारण उप नियम (1) के अधीन स्थानापन्न पद के संदर्भ में ही किया जाएगा तथा इस प्रकार से निर्धारित किया गया वेतन ही वास्तविक वेतन माना जाएगा।

(7) यदि किसी सरकारी सेवक के मामले में विद्यमान परिलब्धियां "संशोधित परिलब्धियों" से अधिक है तो वह अंतर व्यक्तिगत वेतन के रूप में दिया जाएगा और वेतन में होने वाली भावी बढ़ोत्तरियों में उसे समाहित कर लिया जाएगा।

(8) यदि कोई सरकारी सेवक 01 जनवरी, 2016 से ठीक पहले विद्यमान वेतन संरचना में

उसी काडर में अपने किसी अन्य कनिष्ठ सरकारी सेवक से अधिक वेतन प्राप्त कर रहा था और उप नियम (1) के अधीन वेतन निर्धारण में संशोधित वेतन संरचना में ऐसे कनिष्ठ के वेतन से निचली कोष्ठिका में निर्धारित हो जाता है, तो उसका वेतन संशोधित वेतन संरचना में उसी कोष्ठिका तक बढ़ा दिया जाएगा जिस कोष्ठिका में उसके कनिष्ठ का वेतन है।

(9) यदि किसी सरकारी सेवक को इन नियमों की अधिसूचना की तारीख से ठीक पहले वैयक्तिक वेतन मिल रहा है जो उसकी विद्यमान परिलब्धियों के साथ जुड़ने पर संशोधित परिलब्धियों से अधिक हो जाता है, तो ऐसा आधिक्य दर्शाने वाला अन्तर उस सरकारी सेवक को वैयक्तिक वेतन के रूप में दिया जाएगा और वेतन में होने वाली भावी बढ़ोतरियों में उसे समाहित कर लिया जाएगा।

(10) (i) ऐसे मामलों में जहां कोई वरिष्ठ सरकारी सेवक जो 01 जनवरी, 2016 से पहले किसी उच्चतर पद पर प्रोन्नत किया गया था, संशोधित वेतन संरचना में अपने कनिष्ठ जिसे 01 जनवरी, 2016 को अथवा उसके पश्चात् उच्चतर पद पर प्रोन्नत किया जाता है, से कम वेतन आहरित करता है तो वरिष्ठ सरकारी सेवक का वेतन संशोधित वेतन संरचना में बढ़ाकर उस उच्चतर पद पर उसके कनिष्ठ के लिए यथा-निर्धारित वेतन के बराबर कर दिया जाएगा और यह वृद्धि निम्नलिखित शर्तों को पूरा किए जाने के अध्यधीन कनिष्ठ सरकारी सेवक की प्रोन्नति की तारीख से की जाएगी, अर्थात्:

(क) कनिष्ठ एवं वरिष्ठ दोनों सरकारी सेवक एक ही काडर के हों और जिन पदों पर उन्हें प्रोन्नत किया गया है वे उसी काडर के समरूप (identical) पद हों;

(ख) निम्नतर और उच्चतर पदों जिनमें वे वेतन पाने के हकदार हैं, की संशोधन पूर्व वेतन संरचना तथा संशोधित वेतन संरचना समरूप हों;

(ग) पदोन्नति के समय वरिष्ठ सरकारी सेवक कनिष्ठ के मूल वेतन के बराबर या उससे अधिक मूल वेतन प्राप्त कर रहा हो।

(घ) विसंगति सीधे तौर पर मूल नियम 22 अथवा संशोधित वेतन मैट्रिक्स में ऐसी प्रोन्नति पर वेतन निर्धारण को विनियमित करने वाले किसी अन्य नियम या आदेश के प्रावधानों के सीधे परिणाम के तौर पर पैदा हुई हो:

परन्तु कि यदि कोई कनिष्ठ अधिकारी उसे दी गई किसी अग्रिम वेतनवृद्धि

के कारण विद्यमान वेतन संरचना में वरिष्ठ अधिकारी से अधिक वेतन आहरित कर रहा था तो वरिष्ठ अधिकारी का वेतन बढ़ाने के लिए इस उप-नियम के उपबंध लागू नहीं किए जाएंगे।

(2) खंड (i) के अनुसरण में वरिष्ठ अधिकारी के वेतन के पुनर्नियतन से संबंधित आदेश मूल नियम 27 के अधीन जारी किए जाएंगे और वरिष्ठ अधिकारी अपनी अपेक्षित अर्हक सेवा पूरी करने के पश्चात् वेतन के पुनर्नियतन की तारीख से अगली वेतन वृद्धि पाने का हकदार होगा।

(11) नियम 5 के उपबंधों के अध्यधीन यदि उप नियम (1) के अधीन स्थानापन्न पद पर यथा-नियतित वेतन वास्तविक पद में नियतित वेतन से कम है, तो स्थानापन्न वेतन वास्तविक वेतन के स्तर पर ही नियतित किया जाएगा।

01 जनवरी, 2016 को अथवा उसके पश्चात् सीधी भर्ती द्वारा नियुक्त कर्मचारियों के वेतन का निर्धारण

8. 01 जनवरी, 2016 को अथवा उसके पश्चात् सीधी भर्ती द्वारा नियुक्त किए जाने वाले कर्मचारियों का मूल वेतन उस पद, जिस पद पर सम्बन्धित कर्मचारी नियुक्त किया गया है, के लिए पुनरीक्षित वेतन मैट्रिक्स में प्रयोज्य स्तर के न्यूनतम वेतन पर अर्थात् प्रथम कोष्ठिका में निर्धारित किया जाएगा।

परन्तु कि 01 जनवरी, 2016 को या उसके पश्चात् और इन नियमों की अधिसूचना की तारीख से पहले नियुक्त ऐसे कर्मचारी का विद्यमान वेतन, मौजूदा वेतन संरचना में पहले ही निर्धारित कर दिया गया है और यदि उसकी विद्यमान परिलब्धियां उस पद जिस पर उसे 01 जनवरी, 2016 को या उसके पश्चात् इन नियमों की अधिसूचना जारी होने के बाद नियुक्त किया गया है, के लिए प्रयोज्य लेवल के न्यूनतम वेतन अथवा पहली कोष्ठिका से अधिक हो जाती है तो ऐसे अंतर का भुगतान उसे वैयक्तिक वेतन के रूप में किया जाएगा और वेतन में होने वाली भावी बढ़ोतरियों में उसे समाहित कर लिया जाएगा।

वेतन मैट्रिक्स में वेतन वृद्धि

9. वेतन वृद्धि, वेतन मैट्रिक्स में प्रयोज्य स्तर (Level) की लम्बवत् कोष्ठिका (Vertical Cells) में यथा-विनिर्दिष्ट रूप में दी जाएगी।

उदाहरण

लेवल 4 में 32300 मूल वेतन प्राप्त कर रहा कर्मचारी उसी लेवल में लम्बवत् नीचे की ओर (Move Vertically Down the same Level in the cells) की कोष्ठिकाओं में चलेगा और वेतन वृद्धि मिल जाने के पश्चात् उसका मूल वेतन 33300 हो जाएगा।	वेतन बैंड	5200-20200				
	ग्रेड वेतन	1800	1900	2000	2400	2800
	लेवल	1	2	3	4	5
	1	18000	19900	21700	25500	29200
	2	18500	20500	22400	26300	30100
	3	19100	21100	23100	27100	31000
	4	19700	21700	23800	27900	31900
	5	20300	22400	24500	28700	32900
	6	20900	23100	25200	29600	33900
	7	21500	23800	26000	30500	34900
	8	22100	24500	26800	31400	35900
	9	22800	25200	27600	**32300** ⇩	37000
	10	23500	26000	28400	**33300**	38100
	11	24200	26800	29300	34300	39200

संशोधित वेतन संरचना में अगली वेतनवृद्धि की तारीख

10. (1) वार्षिक वेतन वृद्धि की तिथि पूर्व की भांति प्रत्येक वर्ष की 01 जनवरी अथवा 01 जुलाई होगी।

(2) जिन सरकारी सेवकों की वेतन वृद्धि दिनांक 01 जनवरी, 2016 है उनका संशोधित वेतन संरचना में नियम-7 के उप नियम-1(क) के अनुसार वेतन निर्धारण के उपरान्त मैट्रिक्स में प्रयोज्य लेवल की लम्बवत् अगली उच्चतर कोष्ठिका की धनराशि संशोधित वेतन संरचना में मूल वेतन निर्धारित होगा।

(3) ऐसा कर्मचारी जिसे 01 जनवरी और 30 जून के बीच (दोनों दिवसों सहित) की अवधि में नियुक्ति या प्रोन्नति या सुनिश्चित करियर प्रोन्नयन योजना या समयमान/चयन वेतनमान के अधीन उन्नयन सहित वित्तीय उन्नयन दिया गया है, के संबंध में वेतनवृद्धि 01 जनवरी को दी जाएगी और ऐसे कर्मचारी जिसे 01 जुलाई और 31 दिसम्बर के बीच (दोनों दिवसों सहित) की अवधि में नियुक्ति या प्रोन्नति या सुनिश्चित करियर प्रोन्नयन योजना या समयमान/चयन वेतनमान के अधीन उन्नयन सहित वित्तीय उन्नयन दिया गया हो, के संबंध में वेतनवृद्धि 01 जुलाई को दी जाएगी।

उदाहरण:

(क) ऐसे कर्मचारी जिसे 01 जनवरी, 2016 और 30 जून, 2016 के बीच की अवधि में नियुक्ति या सामान्य प्रक्रम में अथवा सुनिश्चित करियर प्रोन्नयन योजना अथवा समयमान/चयन वेतनमान के अधीन प्रोन्नति दी गई हो, के मामले में अगली वेतनवृद्धि 01 जनवरी, 2017 को देय होगी और इसके बाद से यह वेतनवृद्धि एक वर्ष के बाद वार्षिक आधार पर देय होगी;

(ख) ऐसे कर्मचारी जिसे 01 जुलाई, 2016 और 31 दिसम्बर, 2016 के बीच की अवधि में नियुक्ति या सामान्य प्रक्रम में अथवा सुनिश्चित करियर प्रोन्नयन योजना अथवा समयमान/चयन वेतनमान के अधीन प्रोन्नति दी गई हो, के मामले में अगली वेतनवृद्धि 01 जुलाई, 2017 को देय होगी और इसके बाद से यह वेतनवृद्धि एक वर्ष के बाद वार्षिक आधार पर देय होगी;

(4) दिनांक 01 जनवरी, 2016 से इस अधिसूचना के जारी होने के बाद ऐसे मामलों में, जहां पदानुक्रम में दो निम्नतर ग्रेडों का विलय कर दिया गया है और निम्नतर ग्रेड में पहले कनिष्ठ सरकारी सेवक संशोधित वेतन संरचना में पदानुक्रमी लेवल में वरिष्ठ सरकारी सेवक से अधिक वेतन प्राप्त करता है, वहां वरिष्ठ सरकारी सेवक का वेतन उसी तारीख से बढ़ाकर उसके कनिष्ठ

के वेतन के बराबर कर दिया जाएगा और वह कनिष्ठ सरकारी सेवक इस नियम के अनुसार अपनी अगली वेतनवृद्धि प्राप्त करेगा।

01 जनवरी, 2016 के पश्चात्वर्ती तारीख से वेतन का संदेयन

11. यदि कोई सरकारी कर्मचारी विद्यमान वेतन संरचना में अपना वेतन आहरित करना जारी रखता है और उसे 01 जनवरी, 2016 के पश्चात् की किसी तारीख से संशोधित वेतन संरचना में लाया जाता है, तो संशोधित वेतन संरचना में उसका वेतन नियम 7 के उप नियम (1) के खंड (क) के अनुसार विहित रीति से नियत किया जाएगा।

बाह्य सेवा में प्रतिनियुक्ति से तैनात सरकारी सेवक का वेतन संरक्षण

12. बाह्य सेवा में प्रतिनियुक्ति पर तैनात अधिकारियों का वेतन संशोधित वेतन संरचना में या तो इन नियमों के अनुसार या उस पद पर जिस पर वे प्रतिनियुक्ति आधार पर नियुक्त हैं, ऐसे निर्धारण को विनियमित करने वाले निर्देशों के अनुसार नियंत्रित कर दिए जाने के पश्चात् उस वेतन से कम होता है जिसके हकदार वे अधिकारी रहे होते यदि वे बाह्य सेवा प्रतिनियुक्ति की बजाए अपने मूल काडर में रहे होते और वह वेतन आहरित किया होता, तो वेतन में ऐसे अन्तर की संरक्षा, इन नियमों की अधिसूचना की तारीख से व्यक्तिगत वेतन के रूप में की जाएगी।

01 जनवरी, 2016 को अथवा उसके पश्चात् प्रोन्नति पर वेतन का निर्धारण

13. संशोधित वेतन संरचना में एक स्तर (Level) से दूसरे स्तर (Level) में पदोन्नति अथवा सुनिश्चित कैरियर प्रोन्नयन अथवा समयमान/चयन वेतनमान के मामले में, वेतन निर्धारण निम्नलिखित रीति से किया जाएगा:

(i) एक वेतनवृद्धि उस स्तर (Level) में दी जाएगी जिसमें से कर्मचारी पदोन्नति किया जा रहा है और उसे उस पद जिसमें पदोन्नति दी गई है, के स्तर (Level) में इस प्रकार प्राप्त राशि के समतुल्य किसी कोष्ठिका में रखा जाएगा और यदि ऐसी कोई कोष्ठिका उस लेवल जिसमें पदोन्नति दी गई है, में उपलब्ध नहीं है तो उसे उस लेवल में अगली उच्चतर कोष्ठिका में रखा जाएगा।

(ii) सुनिश्चित कैरियर प्रोन्नयन अथवा समयमान/चयन वेतनमान के मामलों में भी उक्त प्रक्रियानुसार वेतन निर्धारित किया जायेगा।

उदाहरण

1. संशोधित वेतन संरचना में लेवल : लेवल 4 2. संशोधित वेतन संरचना में मूल वेतन : 28700 3. एसीपी/एसीपी/समयमान वेतनमान/चयन वेतनमान के अधीन वित्तीय उन्नयन दिया गया लेवल 5 में 4. लेवल 4 में एक वेतनवृद्धि दिए जाने के पश्चात् वेतन : 29600 5. उन्नत लेवल अर्थात् लेवल 5 में वेतन : 30100 (लेवल 5 में 29600 के बराबर या उससे उच्चतर राशि)	वेतन बैंड	5200-20200				
	ग्रेड वेतन	1800	1900	2000	2400	2800
	लेवल	1	2	3	4	5
	1	18000	19900	21700	25500	29200
	2	18500	20500	22400	26300	30100
	3	19100	21100	23100	27100	31000
	4	19700	21700	23800	27900	31900
	5	20300	22400	24500	28700	32900
	6	20900	23100	25200	29600	33900
	7	21500	23800	26000	30500	34900

(iii) प्रैक्टिस बन्दी भत्ता प्राप्त करने वाले सरकारी सेवकों के सम्बन्ध में मूल वेतन+प्रैक्टिस बन्दी भत्ता, शीर्ष स्तर के लिए अनुमन्य संशोधित वेतनमान के मूल वेतन के औसत से अधिक नहीं होगा।

(iv) उक्त अधिसूचना के जारी होने के पश्चात यदि शासन द्वारा किसी पद का वेतनमान/स्तर उससे उच्च स्तर (Higher Level) में उच्चीकृत किये जाने का निर्णय लिया जाता है तो ऐसी दशा में उस पद पर कार्यरत पदधारक का मूल वेतन उच्चीकृत स्तर (Level) की समरूप कोष्ठिका में नियतित किया जायेगा और यदि ऐसी कोई कोष्ठिका, उस उच्चीकृत स्तर/वेतनमान में उपलब्ध नहीं है, तो उसे उस उच्च स्तर (Higher Level) में यथास्थिति उसके ठीक अगली उच्चतर कोष्ठिका (At the immediate next higher cell) में रखा जायेगा।

वेतन की बकाया राशि के भुगतान की रीति

14. दिनांक 01 जनवरी, 2016 से दिनांक 31 दिसम्बर, 2018 तक की अवधि की बकाया राशि (एरियर) के भुगतान के सम्बन्ध में वित्त विभाग द्वारा पृथक से आदेश जारी किये जायेंगे।

स्पष्टीकरण– इस नियम के प्रयोजनार्थ किसी सरकारी सेवक के संबंध में "वेतन की बकाया राशि" का अभिप्राय निम्नलिखित के बीच अंतर से है :

(i) वेतन और महंगाई भत्ते जिसका हकदार इस नियमों के अधीन अपने

वेतन के संशोधन के कारण वह 01 जनवरी, 2016 से उसकी अवधि के लिए है, का जोड़।

(ii) वेतन और मंहगाई भत्ते जिसका हकदार वह उस अवधि के लिए रहा होता (चाहे ऐसा वेतन और मंहगाई भत्ता प्राप्त किया हो अथवा नहीं) यदि उसका वेतन और भत्ता इस प्रकार संशोधित न किया गया होता, का जोड़।

नियमों का अध्यारोही प्रभाव 15. मूल नियमों एवं शासनादेश संख्या-395/XXVII(7)/2008 दिनांक 17 अक्टूबर, 2008 तथा तत्संबंधी अन्य आदेश (समय–समय पर यथासंशोधित) के उपबन्ध, इन नियमों में किये गये अन्यथा उपबन्ध के सिवाय ऐसे मामलों में उस सीमा तक जहां तक वे नियम इन नियमों से असंगत है, लागू नहीं होंगे, जहां वेतन इन नियमों के अधीन विनियमित किया गया है।

शिथिलीकरण की शक्ति 16. राज्यपाल का यह समाधान होने पर कि इन नियमों के सभी अथवा किसी उपबन्ध के परिचालन से किसी विशिष्ट मामले में असम्यक कठिनाई पैदा हो रही है, तो वह, आदेश द्वारा, ऐसी सीमा तक और ऐसी शर्तों जिन्हें वह मामले पर न्यायसंगत और समतापूर्ण रीति से कार्यवाही करने के लिए आवश्यक समझे, के अध्यधीन रहते हुए उस नियम को हटा सकते हैं अथवा उसकी अपेक्षाओं को शिथिल कर सकते हैं।

निर्वचन 17. यदि इन नियमों के किसी उपबंध के निर्वचन के संबंध में कोई प्रश्न/कठिनाई उत्पन्न होती है, तो विनिश्चय के लिए वित्त विभाग को संदर्भित किया जाएगा।

(अमित सिंह नेगी)
सचिव।

अनुसूची-1

[नियम 4(1)]

वेतन मैट्रिक्स

वेतन बैंड	5200-20200					9300-34800			
ग्रेड वेतन	1800	1900	2000	2400	2800	4200	4600	4800	5400
लेवल	1	2	3	4	5	6	7	8	9
1	18000	19900	21700	25500	29200	35400	44900	47600	53100
2	18500	20500	22400	26300	30100	36500	46200	49000	54700
3	19100	21100	23100	27100	31000	37600	47600	50500	56300
4	19700	21700	23800	27900	31900	38700	49000	52000	58000
5	20300	22400	24500	28700	32900	39900	50500	53600	59700
6	20900	23100	25200	29600	33900	41100	52000	55200	61500
7	21500	23800	26000	30500	34900	42300	53600	56900	63300
8	22100	24500	26800	31400	35900	43600	55200	58600	65200
9	22800	25200	27600	32300	37000	44900	56900	60400	67200
10	23500	26000	28400	33300	38100	46200	58600	62200	69200
11	24200	26800	29300	34300	39200	47600	60400	64100	71300
12	24900	27600	30200	35300	40400	49000	62200	66000	73400
13	25600	28400	31100	36400	41600	50500	64100	68000	75600
14	26400	29300	32000	37500	42800	52000	66000	70000	77900
15	27200	30200	33000	38600	44100	53600	68000	72100	80200
16	28000	31100	34000	39800	45400	55200	70000	74300	82600
17	28800	32000	35000	41000	46800	56900	72100	76500	85100
18	29700	33000	36100	42200	48200	58600	74300	78800	87700
19	30600	34000	37200	43500	49600	60400	76500	81200	90300
20	31500	35000	38300	44800	51100	62200	78800	83600	93000
21	32400	36100	39400	46100	52600	64100	81200	86100	95800
22	33400	37200	40600	47500	54200	66000	83600	88700	98700
23	34400	38300	41800	48900	55800	68000	86100	91400	101700
24	35400	39400	43100	50400	57500	70000	88700	94100	104800
25	36500	40600	44400	51900	59200	72100	91400	96900	107900
26	37600	41800	45700	53500	61000	74300	94100	99800	111100
27	38700	43100	47100	55100	62800	76500	96900	102800	114400
28	39900	44400	48500	56800	64700	78800	99800	105900	117800
29	41100	45700	50000	58500	66600	81200	102800	109100	121300
30	42300	47100	51500	60300	68600	83600	105900	112400	124900
31	43600	48500	53000	62100	70700	86100	109100	115800	128600
32	44900	50000	54600	64000	72800	88700	112400	119300	132500
33	46200	51500	56200	65900	75000	91400	115800	122900	136500
34	47600	53000	57900	67900	77300	94100	119300	126600	140600
35	49000	54600	59600	69900	79600	96900	122900	130400	144800
36	50500	56200	61400	72000	82000	99800	126600	134300	149100
37	52000	57900	63200	74200	84500	102800	130400	138300	153600
38	53600	59600	65100	76400	87000	105900	134300	142400	158200
39	55200	61400	67100	78700	89600	109100	138300	146700	162900
40	56900	63200	69100	81100	92300	112400	142400	151100	167800

[illegible]			[illegible]			[illegible]	[illegible]
600	650	700	700	800	1000	–	–
10	11	12	13	13A	15	16	17
5100	6700	7800	11650	13130	14300	16200	22000
5700	6950	8100	12150	13650	14800	16700	
5800	7150	8400	12500	13810	15300	18000	
6100	7400	8610	12800	14300	15760	18610	
6150	7600	8870	13000	14750	16300	20150	
6500	7800	9140	13750	15300	16720	21130	
6700	8050	9410	14100	15860	17330	21760	
6800	8300	9600	14500	16130	17740	22450	
7100	8500	9900	15220	16610	18270		
7300	8850	10000	15670	17110	18800		
7500	9110	10650	16000	17620	19360		
7750	9350	10910	16400	18100	19860		
8000	9650	11260	16900	18680	20600		
8240	9900	11560	17410	19200	21150		
8470	10200	11900	17900	19800	21620		
8700	10500	12250	18470	20400			
9000	10800	12600	19000	21000			
9270	11210	13040	19560	21660			
9550	11550	13500	20160				
9840	11900	13800	20760				
10140	12260	14260	21420				
10440	12630	14670					
10750	13010	15130					
11070	13400	15600					
11420	13800	16080					
11740	14210	16600					
12080	14640	17010					
12450	15080	17520					
12820	15530	18050					
13200	16000	18590					
13600	16480	19150					
14010	16970	19720					
14480	17480	20310					
14860	18000	20920					
15310	18540						
15770	19100						
16240	19670						
16730	20260						
17230	20870						
17750							

Topic Note No. 45

45- Provide a detailed note on Farmer's Loan Waiver, if any, implemented in the State along with year-wise impact on expenditure of the State Government on account of interest payment and repayment of Loan separately.

1. Farmer's Loan Waiver scheme has not been implemented in the state. The Cooperative Department of the State has a loan subsidy scheme called Sahkarita Sabbhagita Yojana was implemented from April 2005 to September 2017. Under this scheme the State Government provides 4 percent interest subsidy to the farmers on the loans distributed to small and marginal farmers and charge of 5% to 5.5% rate of interest. Under this scheme till date interest subsidy of Rs. 15,364.00 lac has been provided by the State Government. Details are given below:-

Table: 45.1

S.No.	Credit loan disbursed (No. of beneficiaries) (from 2006 to 2017)	Credit loan disbursed (Total Amount in lac.) (from 2006-2017)	Interest subsidy provided By the State Government (in lac.)
01	2056397	738169.78	15364.00

Source: Cooperative Department, Government of Uttarakhand.

2. State Government has launched a new scheme i.e Deendayal Upadhayay Sahkarita Kisan Kalyan Yojna from 1st October 2017, in which agricultural and allied sectors loan up to Rs. 1 lac is distributed to small, marginal and BPL farmers at 2 percent annual interest rate. Interest subsidy is to be reimbursed by Sate Government. A provision of Rs. 30 crore has been provided as budgetary provision of financial year 2018-19. A copy of G.O has been attached. **(Pages 309-311)**

Total Loan Disbursed from 01st Oct. 2017 to 31May 2018 under Deen Dayal Upadhayay Sahkarita Kisan Kalyan Yojana

Table: 45.2

(Amount in Lac)

S. No.	District Name	Bank Name	No. of Beneficiaries	Loan Disbursed Amount	Interest subsidy is to be reimbursed by State Government
1	Nainital	Nainital	13777	5866.00	36.95
2	U.S. Nagar	U.S.Nagar	41977	9570.00	54.69
3	Almora	Almora	12841	5829.00	51.49
4	Bageshwar				
5	Pithoragarh	Pithoragarh	11943	7079.00	41.00
6	Champawat				
7	Pauri	Pauri	1579	1256.00	17.00
8	Dehradun	Dehradun	3716	2657.00	29.88
9	Haridwar	Haridwar	13397	7146.80	46.87
10	Tehri	Tehri	7092	2825.44	19.44
11	Chamoli	Chamoli	2401	1587.00	15.26
12	Rudraprayag				
13	Uttarkashi	Uttarkashi	4605	2500.39	10.34
	Total		**113328**	**46316.63**	**322.92**

Source: Cooperative Department, Government of Uttarakhand.

संख्या- 2231 /XIV-1/17/[illegible]

प्रेषक,

आर० मीनाक्षी सुन्दरम,
सचिव,
उत्तराखण्ड शासन।

सेवा में,

निबन्धक,
सहकारी समितियां, उत्तराखण्ड।

सहकारिता, गन्ना एवं चीनी अनुभाग देहरादून: दिनांक [illegible] सितम्बर, 2017

विषय- दीन दयाल उपाध्याय सहकारिता किसान कल्याण योजनान्तर्गत लघु एवं सीमान्त तथा गरीबी रेखा से नीचे जीवन यापन करने वाले कृषकों को रू० 1.00 लाख तक का ऋण 02 प्रतिशत ब्याज की दर पर उपलब्ध कराये जाने के सम्बन्ध में।

महोदय,

उपर्युक्त विषयक के सम्बन्ध में मुझे यह कहने का निदेश हुआ है कि शासनादेश संख्या-1160/XIV-1/2016-[illegible] दिनांक-06 अक्टूबर, 2016 के क्रम में उत्तराखण्ड राज्य में सहकारिता [illegible] लघु, सीमान्त एवं गरीबी रेखा से नीचे जीवन यापन करने वाले कृषकों को कृषि एवं कृषि से सम्बन्धित [illegible], पशुपालन, जड़ी-बूटी, [illegible] इत्यादि में [illegible] कृषकों को आर्थिक सुविधा प्रदान करते हुए उनकी कृषि उत्पादन आय को दोगुनी कर [illegible] के उद्देश्य से **"दीन दयाल उपाध्याय सहकारिता किसान कल्याण योजना"** के अन्तर्गत रू० 1.00 लाख तक का अल्पकालीन/मध्यकालीन ऋण 02 प्रतिशत ब्याज पर उपलब्ध कराये जाने तथा [illegible] कृषि ऋण का प्रथम वर्ष का ब्याज रू० [illegible] करोड़ एवं आगामी वर्षों में रू० 6.00 करोड़ से रू० 8.00 करोड़ की वृद्धि होने पर उक्त सम्पूर्ण व्यय भार को राज्य सरकार द्वारा निम्न शर्तों एवं प्रतिबन्धों के अधीन वहन किये जाने की श्री राज्यपाल द्वारा सहर्ष स्वीकृति प्रदान की जाती है-

1. यह योजना दिनांक-01 अक्टूबर, 2017 को **वीर चन्द्र सिंह गढ़वाली जी** की पुण्य तिथि से प्रारम्भ की जायेगी, जो कि भविष्य आदेशों तक ही प्रभावी होगी।
2. इस योजना के अन्तर्गत लघु/सीमान्त एवं गरीबी रेखा से नीचे जीवन यापन करने वाले कृषकों एवं उनके परिवार के सदस्यों को ही ऋण स्वीकृत किया जायेगा, और उन्हीं को इस योजना का लाभ मिलेगा।
3. लघु/सीमान्त एवं गरीबी रेखा से नीचे जीवन यापन करने वाले कृषकों एवं उनके परिवार के एक सदस्य को ही उक्त योजना का लाभ दिया जायेगा।
4. लघु एवं सीमान्त कृषक तथा बी०पी०एल० परिवार का निर्धारण राज्य सरकार द्वारा निर्धारित/घोषित एजेन्सी द्वारा निर्गत प्रमाण-पत्र/मानदण्ड के आधार पर किया जायेगा।
5. योजना का लाभ सहकारी बकायेदार सदस्यों को नहीं दिया जायेगा।

कृपया-2

6. योजना का नियोजन विभाग से मूल्यांकन एवं अध्ययन कराया जाय।
7. योजना सहकारी समितियों/जिला सहकारी बैंकों/राज्य सहकारी बैंक के माध्यम से वितरित ऋणों पर ही प्रभावी होगी।
8. योजना का लाभ लाभार्थी को डी0बी0टी0 (डायरेक्ट बेनिफिट ट्रान्सफर) योजना का अनुपालन सुनिश्चित करते हुए प्रदान किया जायेगा।
9. योजनान्तर्गत ऋण वितरण का लक्ष्य प्रत्येक वित्तीय वर्ष में प्राविधानित बजट के सापेक्ष ही निर्धारित किया जायेगा। बजट से अधिक ऋण वितरण करने पर सम्पूर्ण दायित्व एवं जिम्मेदारी निबन्धक, सहकारी समितियां, उत्तराखण्ड की होगी।
10. योजना के अन्तर्गत जिन लघु एवं सीमान्त कृषकों तथा बी0पी0एल0 परिवारों के सदस्यों द्वारा रू0 1.00 लाख तक का ऋण लिया जायेगा, उन्हें ही 02 प्रतिशत ब्याज की दर देय होगी।
11. यदि पात्र लाभार्थी को उक्त योजनान्तर्गत ऋण स्वीकृत किया जाता है और वह अपने ऋण का भुगतान निर्धारित तिथि पर नहीं कर पाता है, तो उस सदस्य को योजना का लाभ नहीं दिया जायेगा और उससे चालू सामान्य दर के अनुसार वसूली की जायेगी।
12. कृषकों द्वारा समय से ऋण अदायगी किये जाने पर ब्याज अनुदान की मांग त्रैमासिक आधार पर सहकारी समिति स्तर से, सहायक विकास अधिकारी (सह0)/शाखा प्रबन्धक, जिला सहकारी बैंक लि0 तथा जिला स्तर पर जिला सहायक निबन्धक/सचिव महाप्रबन्धक के माध्यम से उत्तराखण्ड राज्य सहकारी बैंक लि0 को प्रेषित की जायेगी। तथा प्रबन्ध निदेशक, उत्तराखण्ड राज्य सहकारी बैंक, लि0, हल्द्वानी, नैनीताल से सूचना संकलित करते हुए निबन्धक, सहकारी समितियां, उत्तराखण्ड के स्तर पर इस योजना के अन्तर्गत ब्याज की प्रतिपूर्ति की कार्यवाही की जायेगी।
13. उक्त योजना के अन्तर्गत जनपदवार बजट निर्धारण निबन्धक स्तर से किया जायेगा तथा प्रदेश के समस्त विकास खण्डों में कृषकों को ऋण वितरण समानुपातिक रूप से किया जायेगा, जिससे योजना का लाभ विकास खण्ड स्तर पर समुचित रूप से मिल सके।
14. कृषि से सम्बन्धित समस्त सैक्टर यथा हार्टीकल्चर, फ्लोरीकल्चर, पशुपालन, जड़ी-बूटी, मत्स्य पालन, डेरी, सिंचाई, मशरूम इत्यादि के अन्तर्गत ऋण की अधिकतम सीमा रू0 1.00 लाख (रूपये एक लाख मात्र) मात्र होगी, और लाभार्थी को एक बार ही उक्त व्यवसाय हेतु ऋण उपलब्ध कराया जायेगा।
15. योजनान्तर्गत ऋण स्वीकृत किये गये लाभार्थी द्वारा किये जा रहे व्यवसाय एवं उनकी आर्थिक स्थिति में हुयी प्रगति का विवरण जिला सहायक निबन्धक एवं महाप्रबन्धक जिला सहकारी बैंक के संयुक्त हस्ताक्षरित प्रगति रिपोर्ट निबन्धक, सहकारिता विभाग को त्रैमासिकवार उत्तराखण्ड शासन को उपलब्ध करायी जायेगी।

16. योजना के अन्तर्गत लाभार्थी कृषकों की त्रैमासिक प्रगति [illegible] अनिवार्य रूप से शासन को उपलब्ध करायी जायेगी। त्रैमासिक समीक्षा के उपरान्त ही राज्यांश की स्वीकृति प्रदान की जायेगी।

17. मुख्यालय/जिला/विकास खण्ड स्तर पर अनुश्रवण की प्रभावी व्यवस्था सुनिश्चित की जाय।

18. राज्य सरकार द्वारा अनुमन्य करायी जाने वाली सहायता का भुगतान बजट में निहित लेखाशीर्षक के अधीन प्रतिपूर्ति के रूप में किया जायेगा।

3. यह आदेश वित्त विभाग के अशासकीय संख्या-81/XXVII-4-17/दिनांक-27 सितम्बर, 2017 में प्राप्त सहमति से जारी किये जा रहे हैं।

भवदीय,

(आर० मीनाक्षी सुन्दरम)
सचिव।

संख्या-1235/(1)/XIII-1/2017 तद्दिनांक।

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित-

1. महालेखाकार, उत्तराखण्ड, माजरा, सहारनपुर रोड, देहरादून।
2. सचिव वित्त विभाग, उत्तराखण्ड शासन।
3. आयुक्त, कुमाऊं मण्डल नैनीताल/गढ़वाल मण्डल पौड़ी।
4. अपर सचिव, मा० मुख्यमंत्री, उत्तराखण्ड शासन।
5. निजी सचिव, मुख्य सचिव, उत्तराखण्ड शासन।
6. समस्त जिलाधिकारी, उत्तराखण्ड।
7. समस्त मुख्य विकास अधिकारी, उत्तराखण्ड।
8. समस्त जिला सहायक निबन्धक, सहकारी समितियां, उत्तराखण्ड।
9. समस्त महाप्रबन्धक, जिला सहकारी बैंक, उत्तराखण्ड।
10. महाप्रबन्धक, नाबार्ड, क्षेत्रीय कार्यालय, देहरादून।
11. प्रबन्ध निदेशक, उत्तराखण्ड राज्य सहकारी बैंक, उत्तराखण्ड।
12. निदेशक, एन०आई०सी०, उत्तराखण्ड।
13. राष्ट्रीय सूचना केन्द्र, सचिवालय परिसर।
14. गार्ड फाइल।

आज्ञा से,

(तुलसी राम)
अपर सचिव।

Local Bodies
Topic Notes

Local Bodies

Issues on which detailed Notes are required

1. ***Has the SFC been set up? If so, the award periods may be specified. The principles laid down by the last SFC (for which recommendations are being currently implemented or have been implemented) for assignment of taxes / devolution/ grant-in-aid to PRIs and ULBs and the implementation of these SFC recommendations may be given in detail. (See Schedule-I) If any of the recommendations have not been accepted, please provide reasons.***

A. Urban Local Bodies (ULBs)

1. The State Finance Commission's have been set-up regularly in Uttarakhand since its inception. The award periods the State Finance Commission are as follows:
   a. First Finance Commission - From 2001 to 2006
   b. Second Finance Commission - From 2006 to 2011
   c. Third Finance Commission - From 2011 to 2016
   d. Fourth Finance Commission - From 2016 to 2021

2. Presently the recommendations of the Fourth Finance Commission are in force. The Fourth Commission recommended 11% of the States own tax revenue as the devolution amount. The devolution amount will be calculated according to the below mentioned formula.

2.1 The Share of ULBs and PRIs of the divisible pool are:

2.1.1 Share of ULBs to be 55% and all PRI 45% of the divisible pool.

The inter-se share of the 3 levels of ULBs shall be.

1. Nagar Nigams (NN) - 40%
2. Nagar Palika Parishads (NPP) - 45%
3. Nagar Panchayats (NP) - 15%

2.2 The horizontal share of each level of ULBs shall be determined as per the following weightage given to the different parameters.

Table: 1

S.No.	Population	Area	Tax Effort	Centrality Index
NNs	50	20	20	10
NPPs	60	10	20	10
NPs	60	20	20	-

Source: 4th State Finance Commission report 2016, Govt. of Uttarakhand.

2.3 The 25 newly created NPs and 3 newly created NNPs are not included in the above formula and the grant-in-aid recommended to them shall be deducted from the total grant admissible to their group of NPs or NPPs.

2.4 **Population**: To ensure that a minimum amount is available to them, a basic floor for population has been adopted. In case of NNs the floor is 2,00,000, in case of NPPs the floor is 10,000, in case of NPs the floor is 5,000.

2.5 **Area**: The floor given to area in case of NPPs and NPs is 2 sq. km as some of these ULBs have very small area.

2.6 **Tax Effort**: Out of the total weightage given to tax-effort 50% weightage has been given to per capita tax imposed and 50% to per capita tax collected.

2.7 **Centrality Index**: Centrality Index is used as a proxy for floating population. This parameter has been included in the devolution formula for NNs and NPPs only.

2.8 The Fourth State Finance Commission recommended the following amount of grant-in-aid to each of the three non-elected panchayats.

Table: 2

S.No.	Name of UIBs	Amount
1	Badrinath	Rs. 1 crore per year
2	Kedarnath	Rs. 50 Lakh per year
3	Gangotri	Rs. 50 Lakh per year

Source: 4th State Finance Commission report 2018, Govt. of Uttarakhand.

2.9 In the first year of the Commission's award period (2016-21) the entire amount of devolution meant for the ULB's would be distributed according to the above formula in additional condition of State Government subsequent years a system of incentives and disincentive would be put in place.

2.10 **Additional Conditions of State Government**. To motivate ULB's to raise their own resources, the State Govt. introduced incentives and disincentives for ULB's, which is mentioned as below:

"Those ULB's who will not able to increase their income from own source, their share will be frozen at the initial (first year's) level and they would also not be entitled to get more revenue share on account of increases in the tax revenue of the State."

2.11 The Commission also recommended the following grant-in-aid.

2.11.1 Grant-in-aid to non elected ULBs is as follows:-

a. Badrinath - Rs 1 Cr. per year
b. Kedarnath - Rs 50 Lakh per year
c. Gangotri - Rs 50 Lakh per year

2.11.2 For establishing the Trenching Ground in the Municipalities, the Commission made the recommendation of total Grant-in-aid of Rs 110 Cr for the awarded period. Out of which, Rs. 30 Cr is grant in aid for FY 2016-17 and Rs. 20 Cr per year will be given during the period 2017 to 2021.

2.11.3 The Commission made the recommendation of Grant-in-aid of Rs 17.80 Cr. to be paid in 2 equal installments in two consecutive financial years i.e. 2016-17 and 2017-18 to the 6 Municipal Corporations and 7 Nagar Palika Parishad of Grade-1 category for installation of underground garbage bins. The Commission also recommended that the government may provide assistance to other ULBs also depending on the success of the scheme.

2.11.4 The State Finance Commission has recommended grant in aid for construction of parking in the following ULBs

a. Rs. 2.00 Cr to Nagar Palika Parishad, Pauri.
b. Rs. 1.00 Cr to Nagar Nigam, Kotdwar.

c. Rs. 5.00 Cr to Nagar Palika Parishad, Kichha
d. Rs 5.00 Cr to Nagar Palika Parishad, Gadarpur
e. Rs 1.50 Cr to Nagar Palika Parishad, Bageshwar
f. Rs 1.00 Cr to Nagar Panchayat, Agastyamuni.

2.11.6 Besides above, the State Finance Commission has also recommended the other grant in aid for the various purposes.

a. Rs. 2.00 Cr to Nagar Palika Parishad Srinagar for construction of a Solid Waste Management facility.
b. Rs. 0.50 Cr to Nagar Nigam Kotdwar for construction of a meeting hall in the Parishad office.
c. Rs. 0.40 Cr. to NPP Doiwala for construction of boundary wall in their trenching ground measuring 0.3850 hectare to secure it from possible encroachment.
d. Rs. 0.25 Cr. each to NN Haldwani and NPP Kotdwar for strengthening their libraries.

Deviations: As the revenue forecast by the 14th Finance Commission for the State of Uttarakhand was on higher side and also due to net losses suffered by the State after the implementation of 14th Finance Commission, the Hon'ble Cabinet decided that the devolution amount to Local Bodies be decreased to 10.50% of the State own revenue as against the recommendation of 11% by the 4th State Finance Commission.

B. Panchayati Raj Institutions (PRIs)

1. The inter-se share of 3 levels of PRIs shall be
   a. Zila Panchayat (ZP) - 35%
   b. Kshetra Panchayat (KP) - 30%
   c. Gram Panchayat (GP) - 35%

   The horizontal share of each level of PRIs shall be determined as per the following weightage given to the different parameters.

Table: 3

S. No.	PRIs	Population	Area	Tax effort	Remoteness
1	ZP	50	20	15	15
2	KP	50	30	-	20
3	GP	60	20	-	20

Source: 4th State Finance Commission report 2016, Govt. of Uttarakhand

2. Vide Govt. Order No 316 dated 31-03-2017, the Government accepted 10.50% of States Own revenue as the devolution amount to be devolved to Local Bodies. The Govt. decided that with minor modifications the devolution amount of PRIs shall be devolved as the procedure laid down by State Finance Commission (SFC). Accordingly, the government shall transfer devolution amount of Kshetra Panchayat and Gram Panchayat as half share of devolution as recommended by SFC.

Deviations: Hon'ble Cabinet has decided the following:-

1. Devolution amount to Local Bodies has been decreased to 10.50% of the State own revenue against the recommendation of 11% by the 4th State Finance Commission.
2. As 14th FC has stopped devolution to Zila Panchayats and Kshetra Panchayats and given all the resources to Gram Panchayats and also considering the fact that Kshetra Panchayats do not have any permanent staff on its own roll, it was decided by the Hon'ble Cabinet that the devolution to Kshetra Panchayats and Gram Panchayats be accordingly reduced the value of devolution to half of what was recommended by 4th SFC.

2. ***Efforts made/being made to raise revenues to meet the additional requirements based on the SFC recommendations and results thereof.***

The following efforts have been made by the State Govt. to raise revenues to meet the additional requirements based on the SFC recommendations:

1. **Mining**: E-auctions of mining plots have been introduced for excavation of minor minerals in the State.
2. **Water Tax**: The rates of Water Tax for electricity generation is being levied by Irrigation Department of Uttarakhand. The year wise collection of revenue against water tax is mentioned in Topic Note No. 6.

3. **Have adjustments been made by the State Governments against the funds to be devolved to local bodies as per State Finance Commission recommendations for any reason, including recovery of arrears of dues for electricity and water supply? How many such instances have there been since 2012-2013? Details may be given.**

4. **Status of implementation of the recommendations of the Thirteenth Finance Commission:**

a)

i. *State Govt. were required to put in place a supplement to the budget documents for local bodies, showing details of plan and non-plan –wise classification of transfers separately for all categories of ULBs and all tiers of PRIs, from major head to object head, which have been depicted in the main budget under the minor heads 191, 192 and 193; and 196,197 and 198, respectively.*

The above recommendation of the Finance Commission has been accepted and accordingly a supplement to the budget documents for local Bodies is being prepared since 2011-12, which provides details of plan and non-plan wise transfers separately for ULBs and PRIs.

ii. *For PRIs, an accounting framework and codification pattern consistent with the Model Panchayat Account System was prescribed; besides this, eight data based formats prescribed by CAAG was to be compiled.*

Panchayati Raj Institutions (PRIs)

For PRIs, an accounting framework and codification pattern consistent with the Model Panchayati Account System has been adopted by the State. The PRIs are working and preparing their books of accounts on Panchayati Raj Institutional Accounting (PRIA) Software from year 2010-11

iii. *For ULBs, an accounting framework consistent with the accounting format and codification pattern, suggested in National Municipal Accounts Mannual, was recommended.*

Urban Local Bodies (ULBs)

Uttarakhand Municipal Accounting manual is consistent with the recommendations of National Municipal Accounts Manual. It has been notified on 28th March 2013 and it is mandatory for all the urban local bodies to keep their accounts of books according to Accounting manual. Currently there are 92 ULBs in Uttarakhand which keep accounts book on single entry system out of which 45 ULBs are preparing their accounts in double entry systems along with the single entry system as per the recommendation of National Municipal Accounts Manual and have submitted balance sheet for FY 2016-17. The process of preparing the balance sheet till 2016-17 is in process in the remaining ULBs.

Whether the above supplements to the budget, adhering to the above accounting systems, were prepared and placed?

b) ***Accounts of local bodies were required to be prepared and audited on a regular basis in a uniform manner across all states. For this, C &AG was to be given TG&S over the audit of all the local bodies and his Annual Technical Inspection Report and Annual Report of the Director of Local Fund Audit were to be placed before the state legislature.***

A. **Urban Local Bodies (ULBs) and Panchayti Raj Institutions (PRIs)**

1. The C&AG have been given the TG&S over the audit of all the local bodies. The reports of the Director of Local Fund Audit are being regularly placed before the State Legislature. Three Annual Technical Inspection Reports of C&AG has been received so far and placed before the legislature as and when these are received. The dates of receiving the reports the date of placing it before the state Legislature are as follows.

Table: 4

S. No.	Date of receiving Director Audits report	Date of placing the report before the legislature	Date of receiving C&AGS Annual Technical Inspection Report	Date of placing the report before the legislature
1.	13-06-2007	27-06-2007	14-01-2016	10-03-2016
2.	25-02-2008	07-03-2008	20-09-2016	17-11-2016
3.	24-02-2009	13-07-2009	05-06-2017	**
4.	21-04-2010	22-09-2010		
5.	09-03-2011	29-03-2011		
6.	25-10-2012	11-12-2012		
7.	21-03-2013			
8.	21-04-2014			
9.	09-03-2015			
10.	25-10-2016			
11.	21-03-2017			

Source: Dept. of Panchayti Raj & Dept. of Urban Development, Govt. of Uttarakhand

Whether the above Statements were prepared, audited and placed before State Legislature? Please indicate dates on which Reports received and dates on which they were placed before the state legislature.

c) *Whether legislation has been passed and its notification was made for putting in place a system of independent local body ombudsmen to look into complaints of corruption and maladministration against the functionaries of local bodies, both elected members and officials?*

A. Urban Local Bodies (ULBs)

By the notification number U.O.297 Dated August 3, 2012 issued by Satarkta Vibhag, Uttarakhand Govt all the elected functionaries and officials of all municipal corporation and municipalities are under the jurisdiction of Uttar Pradesh (UP) Lokayukta Act 1975 (adopted by Uttarakhand) as per section 2(i)(iv)(c)(d) and the act is in force since the creation of Uttarakhand State. Under the Act, grievances can be made by any person against the functionaries of local bodies, both elected members and offical.

B. Panchayati Raj Institutions (PRIs)

Local body ombudsmen or Lokayukta for PRIs has not been constituted separately. However The elected members and the officials of the PRIs come within the jurisdiction of the State Lokayukta and grievances can be made by any person against the functionaries of local bodies, both elected members and official.

d)

i. *Whether a system has been put in place to electronically transfer local body grants provided by the 13th FC to the respective local bodies within stipulated time as per the guidelines issued by M/o Finance, Government of India vide No.12(2) FCD/2010 dated 23.09.2010?*

Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs)

In order to transfer the grants provided by Central Finance Commission to the respective ULBs/PRIs, Orders have been issued by the Finance department, Uttarakhand within 15 days from the issue date of Central Government. Transfer of revenue to the concerned ULBs/PRIs to draw the allotted grant. The concerned ULBs/PRIs will then prepare and present the bill to the concerned treasury, which will transfer the amount directly into the account of concerned ULBs/PRIs.

ii. *Number of instances out of total instalments received in which amount has not been transferred within the stipulated period?*

Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs)
No such instance has taken place.

iii. The amount paid as interest on account of delayed transferred of funds and period of such delays to Local Bodies.

Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs)

All the grants received by Central Finance Commission are transferred to concerned local bodies on time, therefore No amount has been paid as interest on account of delayed transferred of funds and period of such delays to local bodies.

e) Whether legislation has been passed and its notification made for prescribing the qualifications of persons eligible for appointment as members of the SFC, consistent with Article 243 I (2)?

A. Urban Local Bodies (ULBs)
The Chairman and Members of SFCs are appointed as per the Uttar Pradesh (Panchayati Raj and Local Bodies) Finance Commission (Appointment and Conditions of Service) Rules 1994.

B. Panchayati Raj Institutions (PRIs)
The Chairman and Members of SFCs are appointed as per the Uttar Pradesh (Panchayati Raj and Local Bodies) Finance Commission (Appointment and Conditions of Service) Rules 1994 and Uttarakhand Panchayati Raj Act 2016.

f) Whether all local bodies have been fully enabled to levy property tax (including tax for all types of residential and commercial properties) and hindrances, if any removed in this connection?

A. Urban Local Bodies (ULBs)

1. According to the Uttar Pradesh Nagar Palika Act 1916 section 104(2), all municipalities are enabled to levy property tax as per the Rules and By-Laws on the basis of annual rental value of the area.
2. Under section174(2) of Uttar Pradesh Municipalities Act 1959, all municipal corporations collected the property tax on the basis of Annual Rental Value of property till 2016. The main drawback of this system was, there were no unanimous standards to assess the rental value of the said property of that area, hence, there was always dispute about the correct assessment of property tax thus, the collection form the property tax was very low.
3. In order to remove this hindrance and to increase the revenue from the property in the municipal corporations "Uttarakhand (Uttar Pradesh Municipal Corporation (Property Tax) Rules 2000 (Adaptation and Transfer Order, 2002) Adaptation and Transfer order, 2007 (Amended) Rules, 2016 are issued." With the promulgation of this rules, which is applicable on residential and commercial property, the property tax is now calculated on the basis of carpet area of the property instead of Annual Rental Value. Under this system Municipal Corporations have decided the circle rate of the areas within its limits. With the implementation of this system the assessment of the property tax easier for Municipal Corporations and assesses, due to which collection of

the property tax has increased and at the same time, hindrance in the collection is also removed.

B. Panchayati Raj Institutions (PRIs)

Provision had been laid in Uttar Pradesh Kshetra Panchayat and Zila Panchayat Act, 1961 (as adopted by the State of Uttarakhand). Apart from that, also the provisions has been made in Uttarakhand State Panchayati Raj Act 2016. General Board of ZP has not agreed to impose Circumstance and Property (CP) Tax in rural areas. CP Tax have been levied in 10 ZPs, except ZP, Pithoragarh, ZP, Champawat and ZP, Almora from 2017-18. The CP Tax will be levied in all the ZPs from 2018-19.

g) Whether the State Govt. has put in place a state level Property Tax Board to assist all municipalities and municipal corporations in the state to put in place an independent and transparent procedure for assessing property tax?

Urban Local Bodies (ULBs)

A State level Property Tax Committee has been constituted through Executive Order dated 15th March, 2013 to assist and advice all municipalities and municipal corporations in the state. The creation of Uttarakhand Property Tax Board to facilitate the Municipalities and Municipal Corporations of the State for assessing property tax is in consideration at government level, which when created will mainly review the property tax system and suggest the suitable basis for evaluation of property adjudicate property tax dispute. Advice on evaluation of properties and enhancement of municipal revenue enumerate all properties in the municipalities and develop a database.

h) Whether a notification was published in the State Govt. gazette regarding standards for delivery of all essential services provided by the local bodies?

A. Urban Local Bodies (ULBs)

Standards for delivery of all essential services provided by the local bodies are mentioned in Municipal Corporation Act 1916 and Municipalities Act 1959. The main services that are provided by the Municipalities and Municipal Corporations are:

i. Cleaning and sweeping of all public streets and places.
ii. Construction and maintenance of drains and drainages.
iii. Lighting the public streets and places.
iv. Construction and maintenance of parking lots, bus stops.
v. Registration of Birth and Death.
vi. Construction and maintenance of public markets and slaughter houses
vii. Construction and maintenance of Pounds.
viii. Planting of tree on road side and public places.
ix. Slum improvement and up-gradation urban poverty elevation.
x. Providing urban amenities and facilities such as parks garden and play grounds.

xi. Construction, maintenance and improvement of public streets and subways.
xii. Removal of obstruction and projection upon street and other public places.

B. Panchayati Raj Institutions (PRIs)

In tandem with Uttarakhand Panchayati Raj Act 2016, Sanitation and Cleanness provision has been made mandatory. The State Govt. has issued Solid waste management policy for Panchayats. Various Services like issuing Birth & Death Certificates and Online Pariwar register have been started in the State.

j) Whether plans regarding fire hazard response and mitigation plan for all municipal corporations with a population of more than 1 million (2001 census) has been published in the State Govt. gazette?

A. Urban Local Bodies (ULBs)
Not applicable, as there is no Urban Local Body in Uttarakhand with a population of more than 10 lakhs in the State.

5. Status of implementation of the recommendations of the Fourteenth Finance Commission:

a) Levy of vacant land tax by peri-urban panchayats and sharing of land conversion charges by State Government with municipalities and panchayats. (Para: 9.91)

Urban Local Bodies (ULBs):
There is no Levy of vacant land tax, by the municipalities however, under "Uttarakhand (Uttar Pradesh Municipal Corporation (Property Tax) Rules 2000 (Adaptation and Transfer Order, 2002) Adaptation and Transfer order, 2007 (Amended) Rules, 2016 dated October 25, 2016 the municipal corporations levy and collect tax on commercial and residential vacant land on the basis of size of the land/plot.
Land conversion charges are not shared by State Government with municipalities.

b) A note on review and preparation of clear framework of rules for the levy of betterment tax. (Para:9.92)

ULBs in Uttarakhand do not levy Betterment tax.

c) Steps taken to empower local bodies to impose advertisement tax and to improve own revenues from this source. (Para:9.93)

A. Urban Local Bodies (ULBs)
In order to increase the revenue of local bodies *"Advertisement permit and Determination of tax on advertisement and recovery Rule, 2015"* dated 16th February 2016 has been notified and promulgated for Nagar Nigams in initial phase. Under the provision of this rule, the municipal corporations, in consultation with other department (PWD, Traffic Department, District Administration, and

Development Authorities) can permit to put up the advertisement board of permitted size on the suitable places, tree guards, traffic rotary islands, bus stands to the selected agency. After the implementation of the rules, Nagar Nigams were able to collect the revenue of Rs. 3.65 Cr in FY 2016-17 and Rs. 5.38 Cr in FY 2017-18.

Presently this rule is applicable in Municipal Corporation only, however, process is in underway to make this rules effective on Nagar Palikas and panchayat also.

B. Panchayati Raj Institutions (PRIs)

Provision of generating revenue from advertisement tax has been made in Uttarakhand Panchayati Raj Act, 2016 for which Rules are in the process of being framed and will likely to start in FY 2018-19.

d) ***Status note on the structure of entertainment tax and action taken to cover more and newer forms of entertainment. (Para:9.94)***

A. Urban Local Bodies (ULBs)

Entertainment tax is not collected by the ULBs.

B. Panchayati Raj Institutions (PRIs)

Provision of entertainment tax has been made in Uttarakhand Panchayati Raj Act, 2016 under section 46 (6) for which Rules are in the process of enactment.

e) ***Whether the ceiling of professions tax has been raised from Rs.2500 per annum to Rs.12,000 per annum? (Para:9.97)***

Urban Local Bodies (ULBs)

Presently, ULBs in Uttarakhand do not impose Professional tax.

f) ***A note on rationalization the service charges levied by Urban Local Bodies in a way that they are able to at least recover the operation and maintenance costs from the beneficiaries. (Para:9.99)***

A. Urban Local Bodies (ULBs)

1. Under "Solid Waste Management", User Charges are being levied for Door to Door collection of waste from every building (residential, commercial, institutional, market area, shops, offices etc) of the city area, those who generate solid waste. User Charges Bye laws have been notified by the 78 Urban Local Bodies, out of total 91, on "Polluters to Pay Principle".
2. Part of the total O&M can be generated through "User Charges", details of Dehradun Solid Waste Management Project is given below:
   a. Treatment and Disposal of Solid Waste of Dehradun at Shishambara has been given to "Ramky Infrastructure" on PPP mode. PPP Partner charges approx. Rs. 55 Lacs per month.
   b. For Door to Door Collection and final transportation upto the disposal site (Shishambara), in past RFP was floated by Nagar Nigam, Dehradun and approx. 82.50 Lacs per month expenditure is proposed for the same.

c. As per the report given by Nagar Nigam, Dehradun, expenditure on SWM Staff (Permanent/Contract Staff/ Nala Gang/ Night Sweeping/ Vehicle maintenance/ POL etc) is Rs. 331.09 Lacs.

d. Therefore the total O&M on the SWM project of Dehradun is Rs.468.59 Lacs per month.

3. At present Nagar Nigam, Dehradun is collecting User Charges approx. Rs.15.00 Lacs through their own staff, but outsourcing the work to the PPP partner, there is an expectation by Nagar Nigam, Dehradun that the collection of user charges of Rs.50.00 Lacs per month after three to four months.

4. Therefore considering the above details and circumstances, the User Charges collection is Approx. 3.20% of the total O&M cost at present and as per the above details it may be Max. 10.67 % when the door to door collection of waste shall be out sourced. Therefore the rest of the O&M cost will have to be borne by concern ULB (Urban Local Body) through own resources and Grants given by State Government. Reason for Gap- Between O&M Expenditure and User Charges.

5. It is also to be mentioned that the "User Charges" rates are being fixed by the ULBs (Urban Local Bodies) by notification, approved by the ULB Board. Rates are so low that with the approved rates, ULB's can't meet the O&M expenditure. The difference of O&M cost and User Charges is supported through 14th Finance Commission Grant/ State Finance Commission/ ULB's own sources.

   Details of "User Charges" and "O&M" expenditure

6. As sample details related to "User Charges" collection and "O&M" expenditure on Solid Waste Management Sector is collected, details given below:

Table: 5

S. No.	Name of the Town/ULB	Population as per 2011Census	User Charges Collected per month + Scrap income (Rs. In Lacs)	Actual O&M Expenditure per month (Rs. In Lacs)	% of User Charges against O&M Expenditure
1	NPP, Tehri	24014	0.55	2.925	18.80
2	NPP,Chamba	10457	0.60	2.52	23.81
3	NPP, MuniKi Reti	28636	0.86	2.42	35.54
4	NPP, Badkot	27102	0.08	1.45	5.51
5	NPP, Doiwala	55791	0.60	2.62	22.90
6	N N, Kotdwar	135544	0.65	3.92	16.58
7	N N, Rudrapur	175723	2.25	18.10	12.43
8	N N, Dehradun	803983	15.00	468.59	3.20

Source: Department of Urban Development, Govt. of Uttarakhand.

**NPP-Nagar Palika Parishad, NN-Nagar Nigam*

7. As per the above details, sample calculation is made for 8 towns of total population of 1261250. For 92 Urban Local Bodies the total population is

2663252 as per 2011 Census. Therefore difference between O&M Expenditure and User Charges collected is calculated as follows:

Table: 6

S. No.	No of Towns	Population	Total User Charges Collected	O&M on SWM	Difference of O&M and User Charges per Year
1	Of sample 8 towns	1261250	331.92	6030.54	--
2	Of total 92 ULBs	2663252	909.59	12734.07	11824.48

Source: Department of Urban Development, Govt. of Uttarakhand.

g) ***Whether the income from the royalties has been shared with the Local Body in whose jurisdiction is mining done? If yes, provide the details thereof. (Para:9.101)***

A. **Urban Local Bodies (ULBs)**: Income from the royalties is not shared with the local bodies and whose jurisdiction the mining is done.

B. **Panchayati Raj Institutions (PRIs)**: As of date no sharing of mining revenue is done but it has been provisioned in Uttarakhand Panchayati Raj Act, 2016 under section 46(10) for which Rules are in the process of formulation.

h) ***Whether local bodies have been permitted for issuance of municipal bonds as a source of finance? (Para:9.107)***

Urban Local Bodies (ULBs): Municipal bonds by the Local Bodies are permitted subjected to the prior approval from the State government. However, No Municipal bonds have been yet issued by any Local Body in Uttarakhand.

6. ***Whether market borrowing by local bodies- is permitted? If so, borrowings and outstanding liabilities during the last five years (for each level of Local Body) may be furnished in the following table:***

A. **Urban Local Bodies (ULBs)**: Market borrowing by the Local Bodies is permitted subjected to the prior approval from the State Government. However no borrowing has yet been raised by any ULBs in Uttarakhand during last Five Years.

B. **Panchayati Raj Institutions** (PRIs): Market borrowing by PRIs has not been raised till now but it has been provisioned in Section 47 of Uttarakhand Panchayati Raj Act, 2016 for which Rules are in the process of formulation.

7. ***Details of Guarantees given to Local Bodies over this period may also be given. Have there been any defaults requiring budgetary support? If so, details may be given in the following table:***

Urban Local Bodies (ULBs)

No guarantees have been given by the State government to any Local bodies in Uttarakhand during the previous of last five years.