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उत्तरांचल शासन

Memorandum

To The

Twelfth Finance Commission

Volume-III

Government of Uttaranchal
September, 2003

Subsidiary Point No. 1

BASIS AND RATES OF STATE TAXES, DUTIES ETC.

Land Revenue

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

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

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

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

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

(c) Both irrigated and un-irrigated holdings up to 3.125 acres are exempted from land revenue and the annual loss of revenue on this account is about Rs.7925500.00 per year. The total land revenue payable is about Rs.4733000.00 per year.

Subsidiary Point No. 2

Agricultural Income Tax

(a) Basis and existing rates (i.e. in 1997-98) of agricultural income tax on (a) plantations (tea, coffee, rubber, cardamom, etc.) and (b) non-plantation crops. Procedures for assessment and basis of collection (i.e. whether on returns of income or certain flat rates per acre/standard acre/hectare).

(b) Changes made in basis/rates during each of the last three years ending 2002-03, indicating the likely yield in the year of change and the full year.

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

Subsidiary Point No. 3

Tax on Urban Land

3. *Basis and prevailing rates of tax, if any, on non-agricultural land in urban areas in the form of urban land tax or ground rent or premium for conversion of agricultural land to non-agricultural uses*.

No such tax has been levied in the State.

However land conversion fee is levied by the Government and collected by the development authorities. The rates of conversion of agriculture land is 20% of the circle rate for community facilities and information technology based personal unit, 25% for IT campus, transport, entertainment and tourism, industries,100% for residential, 125% for office and 200% for commercial purposes.

Subsidiary Point No. 4

Local taxation on land and buildings

4. Basis and prevailing rates of local taxation on land & buildings with brief account of procedure for valuation of property, assessment and appeal and revision against assessment and revenue from such taxation from 1997-98 to 2002-03.

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

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

(a) In the case of railway stations, colleges, schools, hostel, hospitals, factories and other such buildings a proportion (not below five percent in case of Nagar Nigams and not exceeding five percent in case of Nagar Palika Parishads) to be fixed by rules made in the behalf of the sum obtained by adding the estimated present cost of erecting the building, less depreciation at a rate to be fixed by rules, to the estimated value of the land appurtenant there to.

(b) In the case a building or land not falling in (a) the gross annual rent for which such building or land is actually let, or where the building or land is not let or in the opinion of the assessing authority is let for a sum less than its fair letting value, might reasonably be expected to be let from year to year.

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

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

(a) Buildings and lands solely used for purposes connected with the disposal of the dead.
(b) Buildings and lands or portion thereof solely occupied and used for public worship or,
(c) For a charitable purpose.
(d) Buildings solely used as jails, court houses, treasuries, schools and colleges;
(e) Ancient Monuments as defined in the Ancient Monuments Preservation Act, 1904, subject to any direction of the State Government in respect of any such monuments;
(f) Any building or land the annual value of which is Rs.360/- or less provided the owner thereof does not own any other building or land in the city.
(g) Buildings and lands vesting in the Government of India except where provisions of Cl. (2) of Article 285 or the Constitution of India apply.

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

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

The revenue generated from house tax from1997 to1998 to 2002-2003 is shown in Table 4.1.below.

Table-4.1
Revenue Receipts from House Tax

(Rs. in Lakhs)

	Urban Local Bodies	**1996-97**	**1997-98**	**1998-99**	**1999-00**	**2000-01**	**2001-02**	**2002-03**
1.	Nagar Nigam (1)	159.10	137.66	158.60	209.30	235.38	241.08	260.05
2.	Nagar Palika Parishads (31)	470.13	522.71	536.84	617.49	685.43	573.45	615.68
3.	Nagar Panchayats (31)	40.41	69.47	32.77	34.55	41.02	40.55	48.52

Subsidiary Point No. 5

Stamps and Registration

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

Stamp duty:- Stamp duty is classified into two categories i.e. judicial and non-judicial. The levy of stamp duty (non-judicial) is regulated by Indian Stamp Act. 1899 as amended from time to time in its application to Uttaranchal. The duty is levied not on the transaction but on instruments only evidencing the transaction. The stamp duty is generally levied on advalorem basis where the transaction denoted by the instruments is amenable to valuation and the documents not amenable to valuation are charged with specific duties. The rates of stamp duly on bill of exchange, cheques, promissory notes, bill of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipts as mentioned in schedule-l of the said Act are levied by Government of India. The duty is collected by the state within which such duty is leviable and the proceeds are assigned to that State Government. Some of the important instruments of this schedule are conveyance, gift, exchange, mortgage, lease, bond, award, settlement, trust, partition etc.

1. **Court fee**: - The stamp duty (judicial) or court fee is levied under Indian Court Fee Act, 1870, as amended in their application to the State. Under entry 3 of list II of 7th schedule of the Constitution, levy of fee in all courts except Supreme Court are under the legislative competence of the State. Documents mentioned in schedule I and II of the Court Fee Act, 1870 are leviable with court fee. The fee is levied advalorem on documents like plaint, probate etc. and specific on bail-bond, mukhtarnama, vakalatnama, applications etc. The revenue under this head consists of receipts from the value of stamps used for payment of duties on suits, petition, application etc. filed in courts and public offices. The object of the levy is to raise funds for meeting the expenses on administration of justice and also to curb frivolous litigation. The prevailing rates of stamp duties on important items are given in Annexure 5.1.

2. **Registration fee**: - Registration fee is levied under the Indian Registration Act, 1908. The said Act provides for the registration of certain documents for the purpose of legal recognition. Section 17 of the Registration Act. 1908 deals with the documents compulsorily registerable. All documents in respect of immoveable property, unless exempted, and authority to adopt (not conferred by will) require registration, Under section 78 of the said Act, the State Governments have been empowered to prescribe the rates of fee payable for registration of documents and other matters relating there to.

Arrangements made for checking under-valuation of property.

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

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

SCHEDULE 1-B

(STAMP DUTY ON INSTURMENTS UNDER THE INDIAN STAMP ACT, 1899, AS AMENDED UP-TO-DATE IN ITS APPLICATION TO UTTAR PRADESH)

(See Section 3)

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

Description of Instrument	Proper Stamp duty
Acknowledgment of a debt exceeding 43 (One thousand rupees) in amount or value. written or signed by, or on behalf of, as debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a Separate piece of paper when Such book or paper is left in the creditor's possession : provided that such acknowledgment does not contain any promise to pay interest or to deliver any goods or other property.	(Ten Rupees)
Administration Bond including a bond given under Section 291, 275 and 376 of the Indian Succession Act, 1925, or Sec. 6 of the Government Saving Bank Act, 1873	

Annexure- 5.1

Rate of Stamp Duty

STAMP DUTY CHARGEABILITY ON THE INSTRUMENTS

Article No.	Description of instrument	Proper stamp duty
5.	**Agreement or memorandum of an agreement:**	
	(a) If relating to the sale of a bill of exchange	Ten rupees
	(b) If relating to the sale of Government security or share in an incorporated company or other body corporate,	Subject to a maximum of Rs.1000/- Rs.10/- for every Rs.20, 000/- or part thereof the value of the security or share.
	(b-1) If relating to the sale of an immovable property where possession is not admitted to have been delivered, nor is agreed to be delivered without executing the conveyance:	The same duty as on conveyance [No.23 Clause (a)] on one half of the amount of consideration as set forth in the agreement.
	Provided that the stamp duty paid under this clause, in excess under Clause (c), shall be adjusted towards the total duty payable on the conveyance.	(See item 152 Appendix II)
	(b-2) If relating to construction of a building on a land by a person other than owner, or lessee of such land, and having stipulated that after construction, such building shall be held jointly or severally by that other person and the owner or the lessee, as the case may be, of such land, or that it shall be sold jointly or severally by them or that a part of it shall be held jointly or severally by them and the remaining part thereof shall be sold jointly or severally by them.	The same duty as a conveyance [No. 23 Clause (a)] for a consideration equal to the amount or value of the land.
	(c) If not otherwise provided for	One Hundred rupees

	Exemptions Agreement or memorandum of agreement- made in the form of tender to the Central Government for, or relating to any loan	
6.	**Agreement relating to deposit of title deeds, pawn or pledge; that is to say, any instrument evidencing an agreement relating to-**	
	(1) The deposit of title deeds, or instruments, constituting or being evidence of the title to any property whatever (other than a marketable security, or	
	(2) The pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced, or to be advanced, by way of loan, or an existing or future debt-	
	(a) If such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement.	
	For every Rs. 1000 or part thereof the amount of loan or debt.	Twenty rupees
	(b) If such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a loan or debt under Clause (a) for the amount secured.
	Exemption Instrument of pawn or pledge of agricultural produce, if unattested.	[Note-duty payable under the Article reduced See Item 137 Appendix II]
23.	**Conveyance-as defined by Section 2(10) not being a Transfer charged or exempted under No.62—**	
	(a) If relating to immovable property where the amount or value of the consideration of such conveyance, as set forth therein, or the market	Sixty rupees

	value of the immovable property, which is the subject of such conveyance, whichever is greater, does not exceed Rs.500	
	Where it exceeds Rs.500 but does not exceed Rs.1000	One hundred and twenty five rupees
	And for every Rs.1000 or part there of in excess of Rs.1,000	One hundred and twenty five rupees provided that the duty payable shall be rounded off to the next multiple of ten rupees.
	(b) If relating to movable property— [See item 136 Appendix II]	
	Where the amount or value of the consideration of such conveyance, as set forth therein, does not exceed Rs.1000	Twenty rupees
	And for every Rs.1000 or part, Twenty rupees thereof in excess of Rs.1,000	Twenty rupees
	Exemption Assignment of a copyright for musical works by resident of or first published in India.	
	Co-partnership deed (See Partnership No.46).	
	Notes **1. Article 23 stands as amended by Act 22 of 1998 with effect from 01-09-1998.** **Important Notes** **According to Notification No. KSV-5-3706-II-08-500 dated 31-08-1998 duty payable of conveyance, has been refixed as below: [See item 136 Appendix II]**	
	Where the value does not exceed Rs.500– duty reduced to Rs. 40	
	where it exceeds Rs.500 but does not exceed Rs. 1000	Eighty Rupees
	For every Rs. 100 in excess of Rs. 1000 or part thereof	Forty Rupees
33.	**Gift-Instrument of, not being a settlement (No. 58) or will, or transfer (No.62)**	The same duty as a conveyance (No. 23 Clause (a) for a consideration equal to the value of property. (See Item 159 Appendix II)
35.	**Lease-including and under lease and an agreement to let or sub-let-**	
	(a) Where by such lease, rent is	

	fixed and no premium is paid or delivered-	
	(i) Where the lease purports to be for a term not exceeding one year;	The same duty as a bond (No. 15) for the whole amount payable or deliverable under such lease.
	(ii) Where the lease purports to be for a term exceeding one year, but not exceeding five years	The same duty as a conveyance (No.23 Clause (a), for a consideration equal to three times the amount or value of the average annual rent reserved.
	(iii) Where the lease purports to be for a term exceeding five years, but not exceeding ten years	The same duty as a conveyance (No.23 Clause (a) for a consideration equal to four times the amount or value of the average annual rent reserved.
	(iv) Where the lease purports to be for a term exceeding ten years, but not exceeding twenty years	The same duty as a conveyance (No.23 Clause (a), for a consideration equal to five times the amount or value of the average annual rent reserved.
	(v) Where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years	The same duty as a conveyance (No.23 Clause (a), for a consideration equal to six times the amount or value of the average annual rent reserved.
	(vi) Where the lease purports to be for a term exceeding thirty years or in perpetuity or does not purport to be for any definite term	The same duty as a conveyance [No.23 Clause (a), for a consideration equal to the market value of the property which is the subject of the lease.]
	(b) Where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved.	
	(i) Where the lease purports to be for a term not exceeding thirty years.	The same duty as a conveyance [No. 23 Clause (a)] for a consideration equal to the amount or value of such fine or premium or advance as set fourth in the lease.
	(ii) Where the lease purports to be for a term exceeding thirty years	The same duty as a conveyance [(No.23 Clause (a)] for a consideration equal to the market value of the property, which is subject of the lease.
	(c) Where the lease is granted for a fine, or premium or for money advanced in addition to rent reserved.	
	(i) Where the lease purports to be for a term not exceeding thirty years	The same duty as a conveyance [No.23, Clause (a)] for a consideration equal to the amount or value of such fine or

		premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered Provided that in a case when an agreement to lease is stamped with the ad ua1orem stamp required for lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed fifty rupee.
	(ii) Where the lease purports to be for a term exceeding thirty years	The same duty as a conveyance [No. 23, Clause (a)] for a consideration equal to the market value of the property which is the subject of the lease.
	Exemptions Lease executed by a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without delivery of any when a definite and such term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.	
	In this exemption a lease for the purposes of cultivation shall include a lease of land for cultivation together with a homestead or tank.	
	Explanations (1) When a lessee undertakes to pay recurring charge, such as Government revenue the landlord's share of cesses or the owner's share of municipal rates or taxes, which by law, is recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.	
	(2) A lease from month to month, or year to year, without any fixed period or one for a fixed period with a provision allowing the lessee to hold over thereafter for an	

	indefinite term, shall be deemed, for the purposes of this Article, to be a lease not purporting to be for any definite term.	
	(3) Rent paid in advance shall be deemed to be money advanced within the meaning of this Article, unless it specifically provided in the lease that rent paid in advance will be set off towards the last installment or installments of rent.	
	(4) The aggregate amount at which tolls are let whether payable in lump sum or in installments, shall be deemed to be premium for the purposes of this Article.	
	(5) Added by Act 22 of 1998 with effect from 1-9-1998 and deleted by Act 9 of 2001 with effect from 08-01-2001.	[Note- See item 141 and 154 of Appendix II]
40.	**Mortgage deed—Not being an agreement relating to deposit of title deeds, pawn or pledge (No. 6), Bottomary bond (No. 16), mortgage of crop (No. 41), respondential bond (No.56) or security bond No.57)**	
	(a) When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;	The same duty as a conveyance [No. 23, Clause (a)], for a consideration equal to the amount secured by such deed.
	(b) When possession is not given or agreed to be given as aforesaid	The same duty as a bond (No.15) for the amount secured by such deed. Duty above Rs.5lakh remitted. (See item 151 Appendix II).
	Explanation A mortgagor, who gives to the mortgage a power of attorney to collect rents or a lease of the property mortgaged, or part thereof, is deemed	

	to give possession within the meaning of this Article.	
	(c) When a collateral or auxiliary or additional or substituted security by way of further assurance for the above mentioned purpose, where the principal or primary security is duly stamped, for every secured not exceeding Rs.1000	Ten rupees
	And for every Rs.1000 or part thereof in excess of Rs.1000	Ten rupees Duty above Rs.5 lakh remitted (See item 151 Appendix II}
	Exemptions (1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or by the Agriculturists under the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advance.	
	(2) Letter of hypothecation accompanying a bill-of-exchange.	
48.	**Power of attorney— [As defined in Section 2(21)] not being a Proxy (No.52)**	
	(a) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction, or for admitting execution of one or more such documents.	Ten rupees
	(b) When authorising one person or more to act in a single transaction, other than the case mentioned in Clause (a)	Twenty rupees
	(c) When authorising not more than five persons to act jointly and severally In more than one transaction or generally.	Fifty four rupees

	(d) When authorising more than five, but not more than ten persons to act jointly and severally in more than one transaction or generally.	One hundred rupees
	(e) When given for consideration and authorising the attorney to sell any immovable property.	The same duty as a conveyance [No. 23 Clause (a) for the amount of the consideration.
	(e) When irrevocable authority is given to the attorney to sell immovable property	The same duty as a conveyance [No. 23 Clause (a)] on the market value of the property forming subject matter of such authority.
	(f) When authorising more than each ten persons to act jointly or severally in more than one transaction or generally	Ten rupees for such person authorised.
	Explanation For the purposes of this Article more persons than one, when belonging to the same firm shall be deemed to be one person.	N.B.-The term registration includes every operation incidental to registration under the Registration Act (XIV of 1908).
58.	**Settlement** A. — Instrument of— (including a deed of dower)	The same duty as a bond (No.15) for a sum equal to the amount or value of the property settled. Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed ten rupees.
	Exemptions Deed of dower executed on the occasion of a marriage between Mohammedans.	
	B. — Revocation of—	The same duty as a bond (No.15) for a sum equal to the amount or value of the property concerned but not exceeding fifty six rupees.
	See also Trust (No. 64)	

Section 3 of the Indian Stamp Act, 1899 deals with instruments chargeable with duty. The following important instruments shall be chargeable with duty of the amount as indicated in schedule 1-B as the proper stamp duty subject to the exemptions contained in the said schedule: -

Subsidiary Point No. 6

Sales Tax/Purchase Tax

(a) Prevailing rates, exemptions and annual turn-over limits, together with a descriptive note on the salient point or sales tax system in force in the State–single point or multi-point or both-together with a brief account of the reviews, if any, made for its improvement from time to time.

(b) What preparations have been made for introduction of Value Added Tax (VAT) w.e.f. 1.4.2003. Whether revenue neutral rate has been determined and the basis for its determination. A detailed note on the anticipated effect on revenue after introduction of VAT may be given.

a.1. In Uttaranchal, for simplicity in administration, there is a single point, first point sales tax system like most of the other States in India. The Tax is collected at the point of sale by manufacturer or at the point of sale by the importer of goods in the State. All subsequent sales are exempt from taxation. On few commodities, the taxability is at the point of first purchase. A few commodities are taxable at the point of sale to consumer.

a. 2. Sale of water, milk, salt, newspaper and some other goods of necessity notified by the Government from time to time are exempt.

a. 3. Sale or purchase of such goods by such persons or class of persons may be exempted by the State Government as notified in the Official Gazette. Such exemptions are intended either to encourage certain production in preference to others such as ghani oil, hand made diaries or to certain institutions like Khadi and Gramodhyog.

a.4. All dealers having a turnover above Rs.1lakh annually in the case of manufacturer, and Rs. 1.5 lakh in the case of traders and Rs.1lakh in the matter of work contract are required to obtain registration under Trade Tax Act.

a. 5. Rate Structure- the rate structure has been so designed that a large number of commodities used by poorer sections of society or of mass consumption are exempted such as eggs, fish, vegetable, fresh fruits, milk, curd etc. Commodities of mass consumption are taxed at a very low rate from one to four percent where as "comforts" are taxed at general rate of eight to ten percent and luxuries are taxed at a higher rate from twenty to thirty two percent. This treatment has to a great extent helped, in providing progressivism of the sale tax system in Uttaranchal. Further, The Empowered Committee of State Finance Ministers have fixed floor rate for different categories of commodities. States are not allowed to tax the commodities below floor rate. These rates are common in all the States.

a. 6. In Uttaranchal, a number of notifications were issued during last two years to improve the taxation system.

a. 7. Central Sales Tax- The tax is levied on Inter State Sale under Central Sales Tax Act, 1956. Under this Act, States have been authorised to levy Central Sales Tax on such sales originating from their territories and retain the proceeds. The rate of tax is four percent to registered dealers of other states against declaration form or at the rate of ten percent or the rate applicable to local sale which ever is higher to unregistered dealers or a consumer of other state. Where the total investment is less than Rs.5.0 crores, the rate of CST is 1%

a. 8. Purchase Tax on Sugar Cane- The purchase tax on sugar cane is levied under Sugar Cane Act.

b.1. Value Added Tax- The Conference of Chief Ministers held in New Delhi in November 1999 decided to replace the present Sales Tax by Value Added Tax. The Empowered Committee of Finance misters constituted to implement the decisions of Chief Ministers Conference decided that the proposed Value Added Tax will be implemented from 1 April, 2003 but most of the States were not ready to replace the present tax system from 1 April, 2003, as such Uttaranchal has also deferred the date of implementation. However the Act is ready and administrative clearance have been obtained from President of India to introduce the Bill in Uttaranchal Assembly.

b. 2. Value Added Tax is a tax, which is levied on the value added in each state of production and distribution process. It is collected in installments at each transaction without having a cascading affect due to the system of tax credit mechanism. The final and total burden of tax is fully borne by domestic consumer of goods and services. No VAT is charged on goods exported out of country. This multi-stage tax is levied as a proportion of Value addition.

b.3. Initially there will be some loss of revenue on implementation of the proposed VAT as set off will be provided for the raw material, opening stock of tax paid goods and capital goods purchased within the state but Government of India has agreed to compensate the loss of revenue at the rate of hundred percent in the first year, seventy five percent in the second year and fifty percent in the third year. As services and Additional Excise Duty items will also be in the taxation net after getting authorisation from the Government of India, the revenue is likely to increase in future.

Subsidiary Point No. 7

State Excise Duties

7.
(a) Basis and prevailing rates (in 2002-03) of State Excise Duties. Present system under which excise revenue is collected. Role of the Government in manufacturing, distribution and pricing.

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

a. 1**.** **Basis and Rates**: - The United Provinces Excise Act, 1910 as amended from time to time has since remained as the basis of excise taxation in the State. The purpose of excise taxation is to regulate the excise trade in the State as well as to ensure the maximum revenue for the State from legal sale of intoxicants by exercising efficient supervision and better control. Prevailing rates of State Excise duties on various intoxicants during the year 2003-04 are given below: -

	Item	**Rate**	**Remarks**
1	Minimum Guaranteed duty on: -		
	(a) Country liquor		
	(i) Plain 25% v/v	Rs.25/36 x 66/- per B.L	
	(ii) Spiced 36% v/v	Rs.66/- per B.L	
	(b) Excise duty on Indian made foreign liquor		
	(i) Whisky/Brandy	Rs.52.00 per A.L.	
	(ii) Rum issued to C.S.D	Rs.43.00 per A.L.	
	(iii) Rum issued to troops stationed at Indo-Tibetan Border	Rs.17.25 per A.L.	
	(C) Beer		
	(i) Up to 5% Alcoholic Content	Rs.11.55 Per Bulk litre	
	(ii) Up to 8 % Alcoholic Content	Rs.23.10 Per Bulk litre	
	(d) Bhang	Rs.20.00 per K.G.	
11	Export duty on:		
	(a) Country liquor (Bulk or bottled supply)	Rs.4.00 per A.L.	
	(b) Indian made foreign liquor		
	(i) Bulk supply	Rs.5.00 per A.L.	
	(ii) Bottled supply	Rs.2.67 per A.L.	
	(C) Beer	Rs.0.50 per Bulk Litre.	
	(d) Bhang	Rs.3.00 per Kg.	
111	Import permit fee on:		
	(a) Indian made foreign liquor (i) Bottle supply	Rs.5.00 per Bottle	
	(ii) Bulk supply	Rs.2.00 per A.L.	
	(b) Beer	Rs.1.00 per Bottle	

Note: -

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

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

a. 2. 1. **The fixed fee system**: This system applies to a variety of licenses for special uses of intoxicants. A fixed fee is levied for the right of vend during the year or for a shorter period or for a particular occasion.

a.2. 2. **Settlement of Retail shops of Country and Foreign Liquor Shops**: shops of Country Liquor, and Indian Made Foreign Liquor are settled in the State on the basis of the provisions of the Uttaranchal Excise (Settlement of License for Retail Sale of Foreign Liquor and Beer) Rules 2001 and Uttaranchal Excise (Settlement of License for Retail Sale of Country Liquor) Rules 2001 as amended from time to time, on fixed License fees and fixed amount of Annual Minimum Guaranteed Duty by public lottery.

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

(i) In case of excisable articles imported, by payment in the district of import.

(ii) In case of excisable articles exported, by payment in the district of export.

(iii) In case of excisable article transported, on payment in the district from which excisable article is to be transported, or by payment upon issue for sale from a bonded warehouse.

(iv) In case of spirit or beer manufactured in any distillery or brewery by a rate charged upon the quantity produced or issued form a bonded warehouse.

a. 4. **Duty on alcohol for medicinal and toilet preparations** containing alcohol and narcotic drugs levied by the Government of India under the Medicinal and Toilet Preparations Act, 1955 is collected by the State Government through it's Excise Department,

a. 5. **Role of Government in manufacture, distribution and pricing of Intoxicants**: Under the provisions of U.P. Excise Act, 1910 and Rules made there under no intoxicant shall be manufactured, no liquor shall be bottled for sale and no person shall use, keep or have in his possession any material, utensil, implement or apparatus, whatsoever, for the purpose of manufacturing any intoxicants other than tari except, under the authority and subject to the terms and conditions of licence granted in that behalf by the competent authority. The following provisions have been made by the State Government for having efficient supervision and control over manufacturing, distribution and sale of intoxicants: -

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

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

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

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

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

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

7. The State Government may prohibit the import or export of any intoxicant in any part thereof or prohibit the transport of any intoxicant. The State Government prohibits the import, export or transport of any intoxicants or prohibits the possession of any intoxicant after taking into account:-
   i. The character of an area as a place of pilgrimage, a seat of learning or an industrial area.
   ii. The general economic condition of the local population including their level of nutrition and standard of living.
   iii. The local public opinion and any other relevant factor which in the opinion of the State Government is material in the public interest,

8. The State Government does not fix retail prices of intoxicants. However the State Government fixes the wholesale prices of Country liquor taking into consideration the supplier's price covering the cost of production, manufacture or import, the cost of distribution to bonded warehouse or to shops and to profit of the producer, manufacturer or importer for maintaining the supply of " Minimum Guarantee Quantity'' of country liquor to the retail vendors on constant price throughout the year.

(b) The present excise policy of the State Government as enunciated in Article-47 of the Constitution of India, is to promote, enforce and carry out the policy of prohibition of non-medicinal consumption of intoxicants and simultaneously ensures the maximum revenue for the State from the legal sale of intoxicants by exercising efficient supervision and better control. To achieve this objective, shops of Country Liquor, and Indian made Foreign Liquor are settled in the State on the basis of the provisions of the Uttaranchal Excise (Settlement of License for Retail Sale of Foreign Liquor and Beer) Rules 2001 and Uttaranchal Excise (Settlement of License for Retail Sale of Country Liquor) Rules 2001 as amended from time to time, on fixed License fees and fixed amount of Annual Minimum Guaranteed Duty by public lottery. Further the production, import, export and distribution of intoxicants are regulated under the provisions of the United Provinces Excise Act 1910 and Rules made there under.

Pursuing the national policy of implementing prohibition in a phased manner, the State Government has enforced total prohibition in religious places viz; Badrinath, Kedarnath, Gangotri, Yamunotri Dhams, Municipal Areas of Haridwar and Rishikesh, Area 1.6 K.M. around Peeran Kaliar, Purnagiri, Reetha Sahib, Hemkund Sahib & Nanak Matta. In addition, partial prohibition with facility of sale of Foreign Liquor in a limited quantity to permit holders only (to encourage tourism, tourists are not required to take permits) is enforced in districts of Pauri-Garhwal, Tehri- Garhwal, Chamoli, Rudraprayag and Uttarkashi.

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

Before the formation of Uttaranchal State the retail shops of Country liquor and Foreign liquor were beings settled through Tender Cum Auction System. As a result of this system big monopolies in this field were created & few groups of licensees took control over the whole liquor trade in this area. After formation of Uttaranchal State, new policy regarding the settlement of Country and Foreign liquor shops was declared & the shops were settled through public lottery system, on the basis of shop wise fixed license fee and fixed amount of Annual Minimum Guaranteed Duty. Wholesale trade of foreign liquor & Beer was handed over to Garhwal & Kumaun Mandal Vikas Nigams. Thus the State of Uttaranchal has succeeded not only in breaking the monopoly of certain groups on the liquor trade, but has also succeeded in increasing the State Excise Revenue.

Subsidiary Point No. 8

Taxes on motor vehicles, passengers and goods

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

There are three taxes levied on motor vehicles in the State viz. motor vehicles tax or road tax, passenger tax and goods tax under three separate Act, namely U.P. Motor Vehicles Taxation Act, 1935, U.P. Motor Gadi (Yatri-Kar) Adhiniyam, 1962 and U.P. Motor Gadi (Mal-Kar) Adhiniyam, 1964.

1. Motor Vehicles Tax or Road Tax:- For motor vehicles taxation, the motor vehicles have been classified into two broad categories, viz. non transport vehicles and transport vehicles. Further, transport vehicles have been classified into taxicabs, auto rikshaws, stage carriages and public/private carriers. Motor vehicles tax or road tax on non-transport vehicles i..e. motor cars, motor cycles and scooters is levied according to their unladen weight. On taxies, auto rikshaws and stage carriages, it is levied on the basis of their seating capacity. In respect of stage carriages, the tax, however, also varies according to class of routes. On goods vehicles, the tax is levied on the basis of authorised pay load. The tax also varies according to class of routes. For vehicles not having peneumatic tyres, viz. those filled with resilient or non-resilient tyres, the rate is higher. Separate rates are being charged for different categories of vehicles. The rates of motor vehicles tax on non-transport vehicles were last revised in January 1992. The tax on non-transport vehicles registered on or after February 5, 1998, is leviable only on one time basis. The rates of tax leviable on transport vehicles are effective since April 1, 1978.

2. Passenger Tax:- The U.P. Motor Gadi (Yatri-Kar) Adhiniyam, 1962 provides for the imposition of Passenger tax on every passenger carried by a stage carriage or contract carriage or State Road Transport Corporation bus at the rate not exceeding 20 percent of the fare payable by the passenger. Initially, the State Government levied the passenger tax at 5 percent of the fare. It was raised to 10 percent w.e.f. 1.12.1962 and to 15 percent w.e.f. January 1, 1966 and again raised to 16 percent w.e.f May 1, 1979. Besides, from November 1, 1976, a surcharge is also being levied for insurance of passengers on every passenger for each journey at the rate of 5 percent of the aggregate of tax and additional passenger tax.

There is an alternative scheme of compounding (lumpsum agreement rate) of passenger tax also which is based on the formula Fare x Trips x Rate of tax for stage carriage and Distance X Rate of tax for contract carriage. But the actual compounding amount, in any case, will not be less than 75 percent of the maximum amount of tax estimated on the basis of formula. Though this is an optional scheme, but most of the private owners have opted for this scheme.

3. Goods Tax:- The goods vehicles in the State are subjected to a goods tax at a rate not exceeding 15 percent of the freight charged for the carriage of goods under the U.P.

Motor Gadi (Mal-Kar) Adhiniyam, 1964. Initially, the rate of goods tax was 5 percent of the chargeable freight. It was increased to 8 percent from January 1, 1966 and to 10 percent from April 1, 1974, but was restored to 8 percent from April 1, 1975. From May 1, 1979, the rate of goods tax was again raised to 10 percent of the freight and the additional revenue are utilised for compensating the loos of revenue suffered by the smaller local bodies on account of the abolition of the octroi. The rate of goods tax, however, continues to be 8 percent for vehicles plying in a single region or for vehicles of other States plying on temporary permits.

Like passenger tax, there is a compounding scheme for goods tax also on the basis of lumpsum agreement. The compounding fee in lieu of goods tax on public carriers operating in plains is Rs. 5.40 per month per quintal, of authorised pay load. For public carriers operating in hill areas, the rate of compounding levy is Rs.12.60 per month per quintal of authorised pay load. In respect of private carriers the corresponding rates are Rs.4.14 and Rs.9.54 for plains and hills respectively. For vehicles, operating under temporary permits granted by other State Governments, the rate of compounded levy is Rs. 21.60 per day for public carriers and Rs.20.28 per day for private carriers. The above-mentioned rates are effective since November, 1991, when the maximum chargeable freight was increased by 20 percent by the State Government. The provision for compounding is optional, but the truck operators find it convenient to do so, and compounding of goods tax in respect of public carriers operating in plains is nearly cent percent. In the hills, only one third of the public carriers are paying the tax on the basis of way bills.

Existing rates of motor vehicles tax (road tax) and goods are given in Annexure-7 and 7(2) respectively.

Annexure- 7
Existing Rates of Motor Vehicle Tax
PART "A"

Vehicles other than transport Vehicles

I.	Motor Cycles (which term includes scooters and mopeds)			Rs.
	(1)	not exceeding 80 Kilograms in weight, unladen		60.00
	(2)	exceeding 80 Kilograms in weight, unladen but not exceeding 500 Kilograms unladen		90.00
II.	(1)	Vehicles, not being motor cycles, constructed and used solely for the conveyance of persons and light personal luggage, with seating accommodation for not more than six persons, exclusive of the driver		30.00
	(2)	Trailers drawn by vehicles covered by this Article		55.00
III.		Vehicles including motor cycles, weighing more than 500 Kilo-grams in weight, unladen, constructed or adopted for use for the conveyance of more than six persons exclusive of the driver:-		
	(1)	(a)	not exceeding 2000 Kilograms in weight, unladen	528.00
		(b)	exceeding 2000 Kilograms but not exceeding 3000 Kilograms in weight, unladen	748.00
		(c)	exceeding 3000 Kilograms but not exceeding 4000 Kilograms in weight, unladen	1034.00
		(d)	exceeding 4000 Kilograms but not exceeding 5000 Kilograms in weight, unladen	1210.00
		(e)	exceeding 5000 kilograms in weight, unladen, for every 1000 kilograms or part thereof, in excess of 5000 Kilograms in addition to Rs.1210.00	484.00
	(2)		Trailers drawn by vehicles covered by this Article	110.00

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

(a) an individual,

(b) a Municipal Board , Nagar Mahapalika, Zila Parishad, Notified Area Committee, Town Area Committee or Kshetra Samiti.
(c) a University established by or under any law.
(d) any recognised educational institution.
(e) any public charitable trust.
(f) any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notification.

Provided further that the rates of tax in respect of all motor vehicles driven by diesel shall be double of the rates specified in Articles I, II and III of this part.

PART "B"

(See SECTION 4 (1))

Rates of tax on vehicles other than transport vehicles

S.No.	**Vehicles**	**Rate of Tax in Rupees**											
	according to the Articles of Part "A"	**Registered on after November 9,1998**	**Registered in year 1987 and on or after 1.8.88 up to 4.2.88**	**Registered in the year 1986**	**Registered in the year 1985**	**Registered in the year 1984**	**Registered in the year 1983**	**Registered in the year 1982**	**Registered in the year 1981**	**Registered in the year 1980**	**Registered in the year 1979**	**Registered in the year 1978**	**Registered in the year 1977 or prior there to**
1	***2***	***3***	***4***	***5***	***6***	***7***	***8***	***9***	***10***	***11***	***12***	***13***	***14***
1	I(1)	800.00	634.00	475.00	316	158	158	158	158	158	158	158	158
2	I(2)	1500	1350	1200	1050	900	750	600	450	300	163	163	163
3	II(1)	5000	4589	4180	3770	3361	2950	2539	2138	1720	1311	900	489
4	II(2)	605	557	508	460	411	363	315	266	218	169	121	73
5	III(1)a	2.5%cost of vehicles	5324	4840	4356	3872	3388	2904	2420	1936	1452	968	484
6	III(i)b	2.5%cost of vehicles	7550	6873	6195	5518	4840	4162	3485	2807	2130	1452	774
7	III(i)c	2.5%cost of vehicles	10430	9486	8543	7599	6655	5711	4767	3824	2880	1936	992
8	III(i)d	2.5% cost of vehicles	12209	11108	10007	8906	7805	6703	5602	5401	3400	2299	1198
9	III(i)e	2.5% cost of vehicles plus5324 for every 1000 kilograms of part there of in excess of 5000 Kg.	12209 plus 4888 for every 1000 kilograms or part there of in excess 5000 Kg.	11108plus 4453 for every 1000 kilograms or part there of in excess 5000 Kg.	10007 plus 4017 for every 1000 kilograms or part there of in excess 5000 Kg.	8906 plus 3582 for every 1000 kilograms or part there of in excess 5000 Kg.	7805 plus 3146 for every 1000 kilograms or part there of in excess 5000 Kg.	6703 plus 2710 for every 1000 kilograms or part there of in excess 5000 Kg.	5602 plus 2275 for every 1000 kilograms or there of in excess 5000 Kg.	5401 plus 1839 for every 1000 kilograms or part there of in excess 5000 Kg.	3400 plus 1404 for every 1000 kilograms or part there of in excess 5000 Kg.	2299 plus 968 every 1000 kilograms o r part there of in excess 5000 Kg.	1198 plus 532 every 1000 kilograms or there of on excess 5000 kilograms
10	III(ii)	1210	1113	1016	920	823	726	629	532	436	339	242	145

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

(a) an individual ;
(b) Nagar palika parishad, Nagar Nigam Zila panchayat , Nagar panchayat or kshetra panchayat
(c) A University established by or under any law.
(d) any recognised educational institution;
(e) any public charitable trust
(f) any other class of person using motor vehicles for public purposes specified the State Government behalf by notification.

Part "C"
(See SECTION 7 (2))

Rates of refund of tax where vehicle is not in use

Serial No.	**Vehicles according to the Articles of Part- A**	**Amount to be refunded for each month of non-use of the motor vehicle (in Rupees)**
1	***2***	***3***
1.	I(1)	90.00
2.	I(2)	150.00
3.	II(1)	500.00
4.	II(2)	55.00
5.	III(1)(a)	528.00
6.	III(1)(b)	748.00
7.	III(1)(c)	1034.00
8.	III(1)(d)	1210.00
9.	III(1)(e)	1210.00
	For every 1000 kilograms part there of in excess of 5000 kilograms 484	
10.	III(2)	110.00

Provided that the rates of refund in respect of all vehicles where tax at double rate has been paid under the provision to Par "B" shall be double of the rate specified above.

(a) an individual,

(b) a Municipal Board, Nagar Mahapalika, Zila parishad, Notified area Committee,Town Area Committee, or Kshetra samit.
(c) a University established by or under any law.
(d) any recognised educational institution .
(e) any public charitable trust
(f) any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notification.

Part "B"

(a)

Transport Vehicles

IV	Vehicles plying for hire for the conveyance of passengers and Rs.		
	Light personal luggage of passengers:-		
(1)	With seating capacity for not more than three persons exclusive of the driver.		303.00
(2)	with seating capacity for four persons exclusive of the driver.		605.00
(3)	with seating capacity for more than four but not more than six persons exclusive of the driver:-		
	(a)	three wheelers	605.00
	(b)	others	757.00
(4)	With seating capacity for more than six persons, exclusive of the driver, for the first six seats.		622.00
		With an addition for every seat in excess of six and upto twenty of-	
	(a)	if intended for use on an A Class route	50.00
	(b)	if intended for use on an B Class route	33.00
	(c)	if intended for use on an C Class route	28.00
(5)		with seating capacity for more than 20, but not more than 32 persons exclusive of the driver:-	
(a)		if intended for use on an A Class route for the first 20 seats for every additional seat	1419.00 60.00
(b)		if intended for use on a B Class route for the first 20 seats for every additional seat	1139.00 50.00
(c)		if intended for use on a C Class route for the first 20 seats for every additional seat	974.00 33.00
(6)		with seating capacity for more than 32 persons exclusively of the driver- the tax payable under the last foregoing clause for the first 32 seats with an additional for every seat in excess of 32 of -	
	(a)	if intended for use on an A Class route	116.00
	(b)	if intended for use on a B Class route	83.00
	(c)	if intended for use on a C Class route	50.00

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

Vehicles plying for hire for the conveyance of limited number of passengers and transport of a limited quantity of goods the tax payable under the Article IV in respect of the authorised number of passenger seats, together with a additional tax for every 51 kgms. of authorised load of goods-

(a)	if intended of use on a A Class route	17.00
(b)	if intended of use on a B Class route	11.00
(c)	if intended of use on a C Class route	6.00

VI Vehicles plying for the transport of goods only, excluding trailers attached to tractors:-

(i)	if fitted entirely with pneumatic tyres, and-	
(a)	if intended for use on a A Class route-	
	(i) For the first 762 kgms. of authorised load	385.00
	(ii) for every additonal 51kgms. of authorised load	14.00
(b)	if intended for use on a B Class route-	
	(i) for the first 762 kgms. of authorised load	347.00
	(ii) for every additional 51 kgms. of authorised load	11.00
(c)	if intended for use on a C Class route-	
	(i) for the first 763 kgms. of authorised load	314.00
	(ii) for every additional 51 kgms. of authorised load	9.00
(2)	if fitted with resilient tyres the tax payable under this article for a vehicle of the same authorised load capacity. if fitted with pneumatic tyres together with an additional of 33 per cent thereon.	
(3)	if fitted with not resilient tyres the tax payable under this article for a vehicle of the same authorised load capacity, if fitted with pneumatic tyres together with an additional of 66 2/3 per cent thereon.	
VI.A.	Goods vehicle permitted to ply in an area covering four or more regions under Chapter IV of the Motor Vehicles Act, 1939- the appropriate tax payable under Article VI and VII together with an additional tax of Rs.550 annually.	
VII.	Vehicles intended for use on special route-the appropriate tax payable under Article IV, V or VI in respect of an A Class route together with such additional tax not exceeding 50 percent of such appropriate tax as may be prescribed.	
VIII.	Vehicles plying for hire in respect of which a tax has been paid under any of the Article IV, V, VI and VII when intended for use in special or temporary circumstances and for a limited period on a route or routes other than those over which they otherwise ply, in addition to any tax paid under any of the foregoing article, a tax at the rate paid under any of the foregoing article, a tax at the rate of Rs.3 for every day a part there of during, which it is intended to use such vehicles in such special or temporary circumstances:	

	Provided that nothing in this article shall apply to a motor vehicles which is temporarily the subject of a private hiring agreement for the purpose of specific journey.	
	Provided further that no additional tax shall be payable if a motor vehicles does not use the road, for which it is permanently licensed during the period it is temporarily allowed to ply on a route or routes other than those in respect of which it is permanently licensed.	

Part "C"
Explanations

1. Where any motor vehicles is used for various purposes or in such a manner as to cause to be taxable under more than one article of this Schedule the tax is payable at the highest appropriate rate.
2. "Unladen weight" means the weight of a vehicles when unladen, including all parts equipment, stores, fuel, water and accumulators- which are necessary for an ordinarily used with the vehicles when working.
3. "Authorised load" means the maximum load of goods which the vehicles is permitted to carry and which can be arrived at by subtracting the unladen weight of the vehicles from the registered laden weight.
4. "Pneumatic tyre" means a tyre containing air inserted by mechanical pressure.
5. "Resilient tyre" means a tyre, not being a pneumatic tyre made of India made rubber and of such thickness as to protrude not less than nineteen millimeters beyond the rim of the wheel.
6. "Non-resilient tyre" means a tyre which is neither a pneumatic tyre nor a resilient tyre.
7. Where a motor vehicles is equipped with sleeping berths, each sleeping berth shall, for the purposes of Articles IV, V and VIll, be regarded as the equivalent of two passengers seats.
8. Every trailer attached to or drawn by a motor vehicle, which is taxable under either of Article IV to VII, shall be regarded as a separate motor vehicle liable to the appropriate tax as prescribed by those Articles."

Annexure- 2
Existing Rates of Goods Tax

(a)	Public Goods vehicles the permits in respect of which are valid for not more than one region, not being a region in which a hill road as specified in the first schedule of the U.P Motor Vehicles Rules, 1940 is located.	Eight percent of the freight referred to the sub section (1) of section 3.
(b)	Public Goods vehicles entering Uttar Pradesh on temporary permits issued under the Motor vehicles Act, 1939 by an authority having jurisdiction out side Uttar Pradesh.	Eight percent of the freight referred to in sub-section (1) of section 3.
(c)	All other public goods vehicles not included in (a) and (b) above.	Ten percent of the freight referred to in sub-section (1) of section 3.

Existing rates of compounding fee in lieu of goods tax
(Lumpsum agreement rate)

S.No.	Class of Vehicles	Rates applicable in respect of agriculture produce minerals and petroleum good	Rates applicable in respect of goods other than those mentioned in column 3
1	*2*	*3*	*4*
1.	Goods vehicles, the permits in respect of which have been granted by a Regional or State Transport Authority of the State including vehicles of other States authorised to ply under counter signatures granted by a Regional or State Transport Authority of the State for areas lying within the State, excluding hill roads specified in the First Schedule to the U.P Motor Vehicles Rules, 1940.		
	(i) Public Goods vehicles (allowed to carry goods in an area covering more than one region) excluding State carriages which are allowed to carry a limited quantity of goods besides passengers.	Rs. 2.70 per month per quintal of the authorised carrying capacity of the vehicles.	Rs.5.40 per month per quintal of the authorised carrying capacity of the vehicles

	(ii) Private goods vehicles including light motor vehicles.	Rs. 2.10 per month per quintal of the authorisd carrying ca-pacity of the vehicles	Rs. 4.14 per month per quintal of the authorised carrying ca-pacity of the vehicles
(iii)	Public good, vehicles which are allowed to carry goods in not more than one region excluding stage carriages which are allowed to carry a limited quantity of goods besides passengers.	Rs.2.70 per month per quintal of the authorised carrying capacity of the vehicles	Rs 4.32 per month per quintal of the authorised carrying capacity of the vehicles.
2.	Goods vehicles, the permits in respect of which have been granted by a Regional or State Transport Authority of the State including vehicles of other States authorised to ply under counter-signatures granted by a Regional or State Transport Authority of the State for any of the hill roads specified in the first schedule to the U.P. Motor Vehicles Rules, 1940.		
(1)	Public goods vehicles	Rs. 6.30 per month per quintal of the authorised carrying capacity of the vehicles	Rs. 12.60 per month per quintal of the authorised carrying capacity of the vehicles.
(2)	Private goods vehicles including light motor vehicles	Rs. 5.94 per month per quintal of the authorised carrying capacity of the vehicles.	Rs.9.54 per month per quintal of the authorised carrying capacity of the vehicles
(3)	Goods vehicles of other States authorised to ply under temporary granted by a Regional or State Transprot Authority of another State for an inter-State route partly lying in the State:-		
	(1) Public goods vehicles	Rs. 10.80 per day for the number of days covered by the journeys to be performed within the State	Rs. 21.60 per day for the number of days covered by the journeys to be performed within the State.

	(2) Private goods vehicles	Rs.10.20 per day for the number of days covered by the journeys to be performed within the State.	Rs. 20.28 per day for the number of days covered by the journeys to be performed within the State.

Note:- (1) The rates of lump-sum in respect of goods vehicles shown serial Nos.1 and 2, if allowed to ply on Hill Roads as well as other roads shall be according to those as specified against item no. 2.

(2) For the purpose of calculation of lump-sum, the part of the quintal or the part of kilometer shall be counted as one quintal or one kilometer as the case may be.

Subsidiary Point No. 9

Electricity Duties

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

Electricity duty is a tax on the sale or consumption of energy. In Uttaranchal, the duty is being levied under the provisions of the of Uttar Pradesh Electricity (Duty) Act,. 1952 on the energy sold to a consumer by a licensee, the Board, the State Government or the Central Government, or consumed by a licensee or a Board in or upon premises used for commercial or residential purpose, or in or upon any other premises except in the construction, maintenance or operation of his or its works.

Under the U.P. Electricity (Duty) Act, 1952 it is provided that electricity duty shall be charged in respect of sale or consumption specified above at such rate or rates as may, from time to time, be fixed by the State Government by notification in the Gazette and such rates may be fixed either as a specific percentage of the rate charged or a specific sum per unit. The duty is not built in basic electricity tariff in this State.

S.No	Details of use	Rate of Electricity Duty
1.	Energy consumed by the State or purchased by the State for its consumption	3 paise per unit
2.	For purposes other that those mentioned in items 1	9 paise per unit
3.	For unmetered connection at fixed charge	20 percent of the rate charged

Exemption:-

(i) Energy consumed by a person from his own source of generation for industrial or other than industrial purposes.

(ii) Energy consumed by the Central Government or sold to the Central Government for consumption by that Government.

(iii) Energy consumed in the constructions, maintenance or operation of any railway by the Central Government or sold to that Government for consumption in the construction, maintenance or operation of any railway.

(iv) Energy consumed by cultivator in agricultural operations carried on in or near his fields such as the pumping of water for irrigation, crushing, milling or treating of the produce of these fields or chaff cutting.

(v) Energy consumed in light upon supplies made under Janta Service Connections Schemes.

Subsidiary Point No. 10

Entertainment Tax

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

In Uttar Pradesh, a tax on entertainments was levied in 1937 under the Provisions Contained in the U.P. entertainment and Betting Tax Act.. The tax was initially levied within the municipal limits but was later extended in the entire State. The entertainment tax is levied on payments for admission to an entertainment. It was initially levied on a slab basis. Uniform rates were applicable to all types of entertainments, Government Converted the tax to a Percentage basis from the slab system in order to introduce flexibility and different rates were prescribed for different entertainments. Since then, the rates of tax have been revised a number of times.

The Prevailing rates of entertainments tax; cinema/show tax and betting tax etc. in Uttaranchal are given in Annexure 10.1

Annexure-10.1

S.No	Class of Entertainment	Rate of Entertainment Tax	Date from which levied
1.	Cinematograph Exhibition Cinematograph Exhibition opting compounded payment of entertainment tax: - Cinema situated in local area with Population:-	60% of such payment	12-07-02
	(a) Exceeding 50,000 but not exceeding one lakh	25% of gross collection capacity per show X 22 shows per week	21.10.97
	(b) upto 50,000	22% of gross collection capacity per show X 22 shows per week	21.10.97
	(c) Cinema situated in the local area of the hill districts.	22% of gross collection capacity per show X 16 shows per week	21.10.97
	(d) In an interior cinema in a local area having a population (i) upto 10,000 (ii) over 10,000	 Rs. 1500 per week Rs. 3000 per week	 27.04.91 27.04.91
	(A) Exhibition by means of Video in a Video cinema (i) In a permanent building situated in local area having no permanent cinema	Rs. 2500 per week	01.11.94
	(ii) Video cinema in a permanent building situated at 500 meters from the outer limits of a local area with population exceeding 5 lakhs having a cinema in a permanent building.	Rs. 2000 per week	01.11.94
	(iii) Video cinema in a permanent building situated at 1,000 meters from the outer limits of a local area with population exceeding 5,0000 but not exceeding 5,00,000 and having a cinema in a permanent building.	Rs. 1500 per week	01.11-94

	(iv) Video cinema in a permanent building situated at 1500 meters from the outer limits of a local area with population upto 50,000 and having a cinema in a permanent building.	Rs. 1000 per week	01.11.94
	(v) Video cinema in a temporary building situated 2 Kms. from a cinema in a permanent building within a local area with population		
	(a) Upto 50,000	Rs. 1000 per week	01.11.94
	(b) exceeding 50,000 but not exceeding 5 lakhs	Rs. 1500 per week	01.11.94
	(c) exceeding 5 lakhs.	Rs. 2000 per week	01.11.94
	(vi) Video cinema in temporary building situated in a local area having no cinema in a permanent building.	Rs. 1000 per week	01.11.94
	(B) Exhibition by means of video in public service vehicle	Rs. 1500 per week	01.11.94
	(C) Exhibition by means of video in the rooms of hotel situated in a local area with population		
	(a) Upto 50,000	Rs. 20 per room per week	01.11.94
	(b) exceeding 50,000 but not exceeding 2 lakhs	Rs. 30 per room per week	01.11.94
	(c) exceeding 2 lakhs	Rs. 40 per room per week	01.11.94
2.	Housie	125 percent of each payment for initial admission to the game and of each payment for attending or continuing to attend the game (Whether such payment is described as the price of cards or booklets or otherwise)	16.04.89
3.	Joy-rides in aeroplanes	50 percent of each payment for admission	16.04.89

4.	Horse race (i) Upto Rs.1.00 for admission fee	100 percent of each payment for admission	16.04.89
	(ii) Above Rs.1.00 for admission fee	125 percent of each payment for admission	16.04.89
5.	All other classes of entertainments, not covered by above (including mimicry, arrival, puppet show, cabaret or floor show, game of skill and video game) (i) Cable (ii) Pool Game	30 percent of each payment for admission 30 percent of each payment 30 percent of each payment	16.04.89 24.09.97 15.05.03
6.	Non classical music and non-classical dance for which the value of ticket or invitation card is Rs.25.00 or more	30 percent of the value of a ticket or an invitation card	16.04.89
7.	Betting Tax	10 percent of all moneys paid into any totalistic or horse races by way of stakes and also all moneys paid or agreed to be paid as bet to a licensed book maker by a backer and a surcharge of 10 paise on each stake of bet levied after-wards.	24.06.47

(1) No entertainment tax shall be leviable on any entertainment except cinematograph exhibition if the payment for admission to it does not exceed 50 paise.

(2) In the case a single entertainment having different rates of payment for admission including a rate or rates upto 50 paise as well as a rate or rates above 50 paise, the tax shall be levied in respect of all the rates.

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

1. Drama
2. Nautanki
3. Quawali
4. Kavi Sammelan

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

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

Subsidiary Point No. 11

Other Taxes and Duties

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

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

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

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

The rate of purchase tax can be fixed under section 3 of the Uttaranchal Sugar Cane (Purchase Tax) Act, 1961 (Adaptation and Modification order, 2002). Under the present provisions of the said Act, the State Government can fix the tax upto 10% of the cane price fixed by the Government of India. The present rates of purchase tax are Rs.2/- per quintal for sugar mills and Rs.1.50 for Khandsari units. The rate of Khandsari unit has not been changed since 7.10.89. In case of sugar factories, the rate was revised from Rs.1.75 to Rs.3.00 per quintal on 8.11.94 but was reduced to Rs.2/- per quintal on 26.1194.

Detail of Sugar Fund Collected

(Rs. in thousand)

S.No.	Year	TCP from Khandsari units	TCP from Sugar Mill	Total	Cane Fund from Clmn (3)	Cane Fund from Clmn (4)	Total	Remark
1	2	3	4	5	6	7	8	9
1.	2000-01	853	1324	14277	426.5	6712	7138.5	From 9-11-2000 to 31-03-01
2.	2001-02	851	20596	21447	425.5	10298	10723.5	
3.	2002-03	691	14724	15415	345.50	7362	7707.5	
		2395	48744	51139	1197.5	24372	25568.5	

TCP= Tax on Cane Purchase

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

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

Initially, the luxury tax was payable by every person who occupies on rent a room or suite of rooms provided with luxuries in a hotel carrying a rent Rs.50/- or more per day at the following rates:-

(a)	If the rent does not exceed Rs. one hundred per day	3 percent of the rent
(b)	If the rent exceed Rs.100 but does not exceed Rs.150/- per day	5 percent of the rent
(c)	If the rent exceed Rs.150/- per day	7 percent of the rent

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

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

Subsidiary Point No. 12

Cesses /Surcharges

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

No Cesses or Surcharges are being levied in Uttaranchal.

Subsidiary Point No. 13

II. RATES AND TARIFFS

Forest Produce

Whether district wise scientific management plans have been made by the State Government. How many districts have approved/actually implemented scientific management plans as per the directions of the Supreme Court?

Uttaranchal has a long history of Scientific Forest Management. In 1875 Brandis prepared the preliminary working plan of Jaunsar Bhabar area and in 1881 he prepared the first working Plan for Nandhor valley in Kumaon. After the enactment of Indian Forest Act 1927, Robertson prepared the code for working plan which was revised by H.C. Dey after the National Forest Policy 1952 was announced.

The first Working Plan in U.P was prepared for Dehradun Division in year 1888 by Fernadiz for a period of 15 years. After completion of this plan, the plans of the other territorial division were also prepared in subsequent years. In U.P, Working plan and Research Circle were created in 1920. After 1930 the plan period was kept 10 years. Thus after 1930 and presently each territorial and wild life division working plan is revised at a interval of 10 year. After the creation of Uttaranchal in November 2000, the two new working plans of the forest division is being prepared/revised each year. Thus management of the forest in these divisions are being carried out according to the prescription given in the working plans. Each working plan consists of two part- Part I and II. The Part I deals with topography, Tract, Flora and Fauna, Past System of management of the division. The second part deals with the management of the forest. For the management of the forest, the area is divided into different working circles. Each working plan has been sanctioned by State and Central Govt. The directions given by Supreme Court are also followed during the preparation of working plan. No green felling is carried out above 1000 mt. height.

If due to some paucity of funds or any other reason the works prescribed in the plan cannot be completed according to the prescription of working plan, deviations are sought and get sanctioned from competent authority i.e conservator of forest working plan. According to the direction of Supreme Court, the felling work in the Forest is carried out by only Uttaranchal Forest Development Corporation, which pay royalty to the State Government.

There is no working plan for soil Conservation and Civil Soyam divisions as the land and forest of these division do not belong to Forest Department. In these divisions the land and forest are to be managed according to wishes of local people. As the management unit of forest is division, working plans are not prepared district-wise.

Subsidiary Point No. 14

III. LOANS DUE TO GOVERNMENT

14. Details of the overdue loans against major categories–showing Principal, Interest, earliest year to which arrears relate (as on 31.3.2003).

Loans given to the UP State Electricity Board have been settled after the creation of Uttaranchal Power Cooperation Limited and Uttaranchal Jal Vidhut Nigam. The loans given to the UPSRTC by UP government shall be settled on division of UPSRTC. There are no over due loans under major categories, except loans to the PSU's given in Subsidiary Point No. 42.

Subsidiary Point No. 15

15. Please give details on the debt relief drawn by the State and its utilization in 2000-01 and 2001-02 on the basis of EFC recommendations and the relief expected on this account in remaining three years.

No such debt relief has been awarded by EFC to Uttaranchal State.

Subsidiary Point No. 16

16. *Please provide a note on the achievements of the State in the field of human development and investment climate in the last five years and efforts being made for improvements in these sectors*.

The State of Uttaranchal was created on 9 Nov, 2000 following a prolonged agitation for its creation. In the years preceding it's creations the growth rate in Uttaranchal from 1993-94 to 1999-2000 was about 2.9% compared to against All India average of 6.6% and 4.4% for all the Special Category States. The General Economic backwardness and slowing down of the development process can be attributed to many factors, chief among which are (i) inadequate and poor quality of infrastructure, specially power supply shortages, reflecting the low level of investment in the economy over the years, both in the public as well as private sectors, (ii) inadequate and ineffective spending on education and health resulting in a low level of human resources development. (iii) frequent changes in the government resulting in a perceptible decline in the quality of governance (iv) large number of vacancies and absenteeism of health officers, teachers etc. in the remote areas of the State.

With the creation of the new State and finalisation of the 10th Plan of Rs.9050 crores, focused attention has been made for improvement of human development index. Special Recruitment of medical officers and teachers have been done to fulfill large number of vacancies in these critical areas Private sector participation has been encouraged in the fields of higher and technical education. Three private universities have been given clearance for providing technical education in the fields of Petroleum Engineering, Computer and Management courses and other technical courses One Dental College, two para medical colleges and one Ayurvedic college in private sector have already been established. Up gradation of schools, colleges and hospitals is underway. Free and compulsory computer education facility has been provided in all the government and aided higher secondary colleges. Absenteeism has also been dealt severely to ensure attendance of teachers and medical staff in the remote areas.

The industrial growth rate from 1993-1994 to 1999-2000 2003-2004 has been a dismal 1.4 % against the All India 6.9 % and 5.8% for all the Special Category States. The limiting factors have been the Doon Vally notification putting a ban on mining and polluting industries. The Supreme Court ban following GO No. G.O 17–03-1997 declared entire Benapaland as forest. The National Forest policy also discourages industries based on forest raw materials. Return of industrialist to Punjab after return of normalcy also contributed toward this decline.

To attract investment in the industrial sector, the first industrial policy was declared in 2001, which focused on inherent strengths and potentiality of Uttaranchal in sector like tourism, hydropower, floriculture, agro and food processing and handloom. Government of India concession were announced in 2003 giving Central excise exemption, income tax exemption, capital investment subsidies etc. to industries in Uttaranchal. The new State Industries Policy 2003 has been announced as follow.

- New State Industrial Policy (2003) (Measures contemplated)
    - Single window facilitation
    - State Udoyag Mitra under Chairmanship of Hon'ble Chief Minister and District level Udoyag Mitra under D.M.
    - Rationalisation of labour laws/rules/formats.
    - Establishment of industrial estates/parks.
    - Private sector participation in infrastructure projects
    - Simplification/rationalisation of land laws
    - Interest incentives
    - Revival of sick industries
    - Entertainment tax exemption for entertainment industry
    - Fiscal incentives for ISO certification, patenting and pollution control
    - Purchase & Prices Preference for SSIs and Purchase for Non-SSIs in State Purchases.
    - Mega Projects above Rs 50.00 crores to be dealt with at the Chief Secretary level Committee for any special dispensation.

- New Investment Proposals Received
    - More than 300 new investment proposals of more than Rs.5000.00 crores have been received and the major sector of interest are Pharamaceuticals, Steel, Electronics, Soaps & Detergents, Food Processing.

Subsidiary Point No. 17

STATE BUDGETARY POSITION

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

There are two such funds namely Chief Minister's discretionary fund and Governor's discretionary fund. The appropriations to these funds are made through the budget and expenditure is done as per the prescribed rules. The appropriations made to these funds are as follows: -

(Rs. in lakhs)

S.No	Name	2001-2002 Actual	2002-2003	2003-2004 B.E
1.	C.M's Discretionary Fund	99.29	315.00	462.00
2.	Governor's Discretionary Fund	7.8	10.93	11.00

Subsidiary Point No. 18

NATURAL CALAMITIES

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

The State of Uttaranchal is vulnerable to multitude of disasters of which earthquake; landslides, cloud burst, flash floods, avalanches and forest fires are the major ones. The causes of most of these disasters are rooted in the evolutionary history of the terrain and we cannot stop these natural events from happening; human sufferings can however be minimized through careful planning and effective mitigative measures.

Himalaya, as we know, has evolved due to the convergence and eventual collision of the Eurasian and the N-NE drifting Indian plate that led to the squeezing, kneading, folding and faulting of the sediments hitherto deposited in the intervening sea (Tethys). Collision of the plates gave rise to many deep seated discontinuities (weaknesses termed as faults and thrusts) in the Himalayan terrain that are at present the most vulnerable to disasters. From south to north these are Himalayan Foothill Thrust (HFT) separating the Indo-Gangetic plains from the Siwalik foothills, Main Boundary Thrust (MBT), separating the Siwaliks from the Lesser Himalayan, Main Central Thurst (MCT) separating the Lesser Himalaya from the Cental Crystallines, and the Tethyan Fault separating the Crystallines from the Higher (Tethyan) Himalaya. The entire State falls in seismic zones four and five and is rocked by earthquakes frequently. 768 humans died in the Uttarkashi earthquake on 28th Oct 1991, and 100 people died in the 29th March, 1999 earthquake in Chamoli district. Thousands of people were injured and enormous damage to property, land and infrastructure like road, bridge, telephone and electricity lines took place.

Slope instability is another cause and in the recent past 219, people were killed at Malpa in 1998 including 60 Kailash Mansarovar pilgrims, 109 people died in Okhimath in 1998, 15 people were killed in Fata in 2001, 25 in Khetgaon in 2002 and 28 in Burakedar in 2002. Some of the major natural calamities and affected areas, loss and amount distributed are as follows:-

- In Rudraprayag district, 21 humans and 6 cattle died, 77 houses and 43 hectares of land was totally damaged in cloud burst on 17–07–2001. Rs. 21.86 lakhs were distributed as relief and for reconstruction.
- 7 humans and 6 cattle died, 27 houses and 16 hectares of land was damaged on 31st Aug 01 in District Tehri. Rs.10.84 lakhs were distributed in relief work.
- In Pithoragarh district, 5 people and 20 cattle died, 37 houses damaged on 12-07-02 due to cloud burst. Rs. 32.50 lakhs were distributed as relief.

- 28 people and 99 cattle died, 304 houses damaged and 407 hectares agricultural land damaged on 11-08-2002 in Tehri district due to cloud burst. Rs. 4309.62 lakhs were spent in relief and reconstruction work.
- 5 people and 25 cattle died, and 72 houses damaged due to cloud burst in Uttarkashi on 11-08-2002. Rs.3 crores were distributed for relief and reconstruction.
- In 2002, Rs.160 lakhs were distributed for drought relief in various district of the State.

The total money received as Central Share in CRF and State share is given in Table 18.1 below.

Table-18.1

Statement of Receipt and Expenditure from Calamity Relief Fund.

Year	Central Share 75 %	State Share	CRF	Total Expenditure
2000-2001	2428	809	3237.00	
2001-2002	2549	849	3398.00	1856.24
2002-2003	2676	892	3568.00	6724.95
2003-2004	2810	937	3747.00	401.45
Total	**10463**	**3487**	**13950.00**	**8982.64**

The damage to life and property is assessed by making spot verification and assessment is done by the official of the land revenue department.

Subsidiary Point No. 19

STATE PLAN

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

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

Subsidiary Point No. 20

20. *Please give a note on Poverty Alleviation Programmes/Schemes and their sources of finance.*

The following table shows some of the Programmes /Schemes being run by the State, source of finance and the Budget Provision for different years.

(Rs in Lakhs)

Name of Scheme	Source	2001-02	2002-03	2003-04
1. Swarnjayanti Gram Swarojgar Yojana	75% Central Assistance	289	424	5687
2. Sampoorna Gram Rozgar Yojana	"	-	-	9236
3.Self Employment of Scheduled Castes	"	356	120	853
4. Self Employment of Scheduled Tribes	"	141	183	300
5. Swarn Jayanti Sahari Rozagar Yajona	"	34	137	167
6. Slum Development Programme	"	-	364	220
7.Self,Employment of OBC/HC/ Minority	"	-	-	30

1. **Swarn Jayanti Gram SwarozgarYojana: -** This scheme has been launched from April 99. The earlier programmes IRDP ,TRYSEM, DWCRA etc were merged in SGSY to bring the poor families above the poverty line within three years, by providing them income generating assets through a mix of bank credit and government subsidy. It would mean ensuring that the family has a monthly net income of at least Rs2000 subject to availability of fund.

2. **Sampoorna Gramin Rozgar Yojana: -** This new programme has come into effect from first April, 1999 replacing JRY. The new programme Jawahar Gram Samridhi Yojana will be dedicated entirely to development of rural infrastructure at the village level. Under the scheme, wages are paid @ 5 kg wheat or rice, as per the habits of the local area in shape of wage and the rest in cash.

Subsidiary Point No. 21

21. Please give a note on important social security schemes-rates, coverage and since when introduced with changes in pattern, rates and coverage from time to time, expenditure (Plan and Non-Plan separately) incurred on each since 1997-98 annually.

i. Old Age Pension Scheme;
ii. Unemployment Insurance Scheme;
iii. Destitute Pension Scheme;
iv. Scheme for payment of Pension to Agricultural Laborers, etc.
v. Mid-day Meal Scheme;
vi. Widow Pension Scheme;
vii. Others, if any

1. Old Age Pension Scheme: -

(a) Principal Features of the Scheme

State Government is implementing Old Age Pension Scheme w.e.f December 1, 1957 for giving financial help to destitute old age person having no independent means of livelihood and no relation to take care of them.

The benefits of the Scheme were made available to such persons whose age was 70 years or above and had no source of livelihood. While choosing such persons it was ensured that none of their following relations were alive or such relations were not in a position to extent any financial help to them:

(1) Husband/Wife
(2) Son or Son's son.
(3) Brother or brother's Son
(4) Daughter- in- law
(5) Nephew
(6) Husband's Younger brother
(7) Married Sister

After the enforcement of the scheme, it was observed that the list of relations was so large that many a times even the deserving persons could not be benefited. Therefore, the age limit was reduced from 70 to 65 years w.e.f. April 1, 1964 and only son, son's son and husband or wife were included in the category of such relations. If husband and wife both were of 65 years of age and were not in a position to help each other, both were made eligible for old age pension. For widows and disabled/handicapped the age limit for eligibility of this pension was made 60 years. This pension is paid quarterly to the pensioners by money order at their home address.

W.e.f. 30th March, 1990 the persons of the age of 60 years and above and having an income not exceeding Rs.225/- per month in urban areas and landless farmers having land holding not exceeding 2.5 acres in rural areas have been covered under this scheme. It has also been decided that in between husband and wife benefits of old age pension scheme will be admissible to only one person, but in such cases the ladies would be given preference.

Powers of sanctioning the pension has also been decentralised. In rural areas choice of persons eligible for this pension is done in open general body meeting of Gram Sabha and pension is sanctioned by the Committee constituted under the chairmanship of area Sub-Divisional Officer. In urban areas pension is sanctioned by the City Magistrate. Payment of pension is made through M.O or account payee cheques.

(a) Rate of Pension

Rate of Pension from time to time were as under:-

(i)	w.e.f. 1.4.1980 to 31.3.1981	Rs. 50 per month
(ii)	w.e.f. 1.4.1981	Rs. 60 per month
(iii)	w.e.f. 1.1.1990	Rs. 100 per month
(iv)	w.e.f 12.10.1994	Rs. 125 per month in rural areas and Rs. 100 per month in urban areas
(v)	w.e.f 14.5..1997	Rs. 125 per month for both urban and rural areas.

(c) Year wise expenditure along with rates of pension and number of beneficiaries of the scheme is given as under: -

Year	Rates of Pension	Expenditure (Rs. in Lakhs)	No. of Beneficiaries
2000-2001	Rs.125 per month	977.22	65148
2001-2002	Rs.125 per month	987.66	65844
2002-2003	Rs.125 per month	1016.14	70761

About 75000 beneficiaries are likely to be covered in 2002-2004.

2. Disability Pension Scheme:-

In the year 2002-03, pension of Rs. 245.77 lacs were disbursed under this scheme which is being implemented in the state through the Department of Social Welfare. Pension is given to the urban as well as rural beneficiaries @ Rs. 125/- per month. In this scheme, the beneficiaries above age of 18 years are given pension as state share. In the year 2003-04, provision of Rs. 300.00 lacs has been made on non-plan side.

Under this scheme, the monthly income of beneficiary, in urban as well as rural areas, should not exceed Rs. 1,000/-. The Gram Panchayats in rural areas and District Magistrates in urban areas are the sanctioning authorities for this pensions. The number of beneficiaries are likely to increase from 16460 in 2002-2003 to 20000 in 2003-2004.

3. Widow Pension Scheme: -

(a) Principal Features of the Scheme

Wih a view to providing monitary help to the needy widows and destitute women, below the age of 60 years and having a monthly income not exceeding Rs. 225/- per month, the Widow Pension Scheme was introduced by the State Government in the year 1971-72. The District Magistrates are authorised to look after its proper implementation at the district level.

In the year 2002-03, pension of Rs. 797.20 lacs were disbursed to 50647 beneficiaries under this scheme. Pension is given to the urban as well as rural beneficiaries @ Rs. 125/- per month. In this scheme, the beneficiaries of the age group of 18-60 years are given pension as state share. In the year 2003-04, provision of Rs. 810.44 lacs has been made which will benefit approximatly 51,456 widows.

Under this scheme, the monthly income of beneficiary, in urban as well as rural areas, should not exceed Rs. 1,000/-. The Gram Panchayatts in rural areas and District Magistrates in urban areas are the sanctioning authorities for this pensions.

4. Mid Day Meal Scheme:-

The mid day meal scheme is being implemented in all the primary Government and Aided-Institutions. Under the scheme cooked food is being provided with sufficient nutrition. Shed for cooking, utensils etc. have been provided by the Government. The scheme is attracting large enrolments in the schools. Rs. 3.74 crores were spent in 2002-2003 RE and Rs. 24.26 crores have been provided for 2003-2004. The food (Wheat/Rice) is provided free by GOI and pulses, vegetables etc. are provided by the State Government.

5. Deposit Linked Insurance Scheme: -

(a) Principal Features of the Scheme

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

Under this scheme, in the event of Death of the subscriber, an amount equal to average of deposits in preceding three years, subject to a maximum of Rs.30,000/- is admissible to this nominee/nominees. The amount of subscription made by the contributor along with admissible amount of interest on the contribution to the Provident Fund will also be treated as deposit.

The benefit is admissible only if: -

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

(i)	Rs.12,000/- in case of a contributor, the maximum of whose pay scale is Rs.4,000/-- or more
(ii)	Rs.7,500/- in a case of contributor, the maximum of whose pay scale is Rs.2,900/- or more but less than Rs.4,000/-
(iii)	Rs.4,500/- in case of contributor, the maximum of whose pay scale is Rs.1,151/- or more but less than Rs.2,900/-
(iv)	Rs.3,000/- in case of a contributor, the maximum of whose pay scales is less than Rs.1,151/-

and the subscriber has completed five-year service at the time of his death.

6. State Legal Assistance Scheme: -

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

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

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

Legal Aid to eligible persons was being formally provided through U.P Legal Aid and Advice Board and District Legal Aid and Advice Committee. The Legal Services Authority Act, 1987 has been enforced with effect for 9.11.1995. Its Chapter 3 was made applicable in State of U.P with effect from 5.7.1996. Rules were framed in year 1996. U.P Legal Services Authority at State level and District level Services Authority came into existence on 12.5.1997 Subsequently. Tehsil Legal Services Committee has been created in all the tehsil.

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

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

Year	**No. of Lok Adalats**	**Total No. of disposed off case**	**Disposed off cases of motor accident compensation**	**Realised penalty (Rs. Lakh)**	**Expenditure incurred Non-Plan (Rs. Lakh)**
2000-2001	42	9163	232	2182015	-
2001-2002	68	13003	322	4128901	-
2002-2003	100	17792	575	5752416	30.13
2003-2004 (upto August)	33	6274	39	1391811	37.95 (B.E)

7. Janshree Bima Yajana:-

This insurance scheme was started in 2002-2003 under which all women from 18 years to 59 years of age are covered. Upto Rs. 50,000.00 is given in case of the death of bread earning member of the family. Rs.46.83 lakhs were spent in 2002-2003 and Rs.60.00 lakhs have been provided in 2003-2004 for payment of premium to the insurance company. 45000 women were insured under this scheme in 2002-2003.

Similar insurance scheme for other weaker sections like Rikshaw Pullers, Cobblers, Primitive Tribes etc. was started in 2002-2003. An amount of Rs.5.00 lakhs in 2002-2003 and Rs.15.00 lakhs in 2003-2004 has been provided under this scheme for payment of premium to the insurance companies. 5000 BPL families were covered in 2002-2003 under this scheme.

Subsidiary Point No. 22

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

The required information is given in Table 22.1 below: -

Table-22.1

(Rs. in crore)

	2001-02(Actual)	**2002-03(RE)**	**2003-04(BE)**
BCR	-1297.67	-1347.46	-1340.99
State Plan	1012.23	1533.13	1575.00
Level of Borrowing	568	899.11	1021
Percentage of BCR over total SP			
Capital Outlay	249.83	391.76	652.34
Percent of capital outlay to Borrowings	43.98	43.57	63.89

Subsidiary Point No. 23

ECONOMY MEASURES AND ADMINISTRATIVE REORGANISATION

23. *A broad appraisal of economy measures implemented by the State Government from 1997-98 onwards. Savings in expenditure expected there from may also be indicated.*

The State of Uttaranchal was created on 9 Nov, 2000. Right since the creation of the State, efforts have been made to create only essential organisation and integrate or club more than one existing department into one so as to reduce the overhead expenditure on a permanent basis. The details of various economy measures are given in point number 44 and are not reproduced here to avoid repetition.

Subsidiary Point No. 24

24. *Important measures of administrative re-organisation, if any, carried out during the years from 1997-98 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.

Significant administrative reorganisation has been done after the creation of Uttaranchal. The details have been given in point number 44 and are not reproduced here to avoid repetition.

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Subsidiary Point No. 25

SUBSIDIES

25.
(a) Please specify the subsidies of different types – direct or indirect – being paid/borne by the State Government and its basis/rates, purpose/objective, and since when these are being paid, from 1997-98 onwards together with assessment(s), if any, made as to their usefulness and quantification of the benefits the State flowing from these subsidies. The form (whether in the form of concessional interest rates, prices/cheques for services/or outright grant) may also be indicated.

(b) *The annual cost of each of the subsidy by the State Government to its enterprises may be indicated separately from 1997-98 onwards.*

(c) Please indicate if these subsidies have been reviewed recently or have been a subject of comment by any expert body or audit reports. Copies of such review/comments may please be furnished.

The description of subsidies given by different departments is given below:-

(1) Uttaranchal Renewable Energy Development Agency (UREDA):- UREDA provides subsidy on different non-conventional energy systems and devices to promote their uses by the people. This subsidy is given both by the Central Government as well as the State Government. Under this UREDA programme following schemes are being carried out.

A. UREDA Programme.

(i) Subsidy for Solar Water Heater:- In this scheme direct subsidy to all citizens in given on purchase of Solar Water Heater.

Year wise expenditure and prevalent rate of subsidy is as follows:-

(Rs. in Lakhs)

Year	Rate of Subsidy (Rs.)	Expenditure
2001-02	4000/-	5.90
2002-03	4000/-	6.60
2003-04	-	-

(ii) **Subsidy for Solar Lanterns:-** In order to promote and popularize solar lanterns, this scheme of direct subsidy has been introduced for the benefit of all citizens.

Year wise expenditure and prevalent rate of subsidy is as follows:-

(Rs. in Lakhs)

Year	Rate of Subsidy (Rs.)	Expenditure
2001-02	400.00	18.00
2002-03	-	-
2003-04	-	-

(ii) Subsidy for Solar Power Pack (Village Electrification)

In order to electrify un-electrified villages, this scheme of direct subsidy has been introduced for the benefit of all villages.

Year wise expenditure and prevalent rate of subsidy is as follows:-

(Rs. in Lakhs)

Year	Rate of Subsidy (Rs.)	Expenditure
2001-02	6480.00	392.12
2002-03	5824.00	315.18
2003-04 (BE)	3386.00	292.34

(iv) **Subsidy for Solar Domestic Lights :-** In this scheme direct subsidy is being given to all citizens on purchase of Solar Domestic Light.

Year wise expenditure and prevalent rate of subsidy is as follows:-

(Rs. in Lakhs)

Year	Rate of Subsidy (Rs.)	Expenditure
2001-02	875.00	17.50
2002-03	360.00	16.20
2003-04 (BE)	360.00	14.40

(v) **Subsidy for Solar Water Pump:-** In this scheme direct subsidy is being given to all citizen on purchase of Solar Water Pump.

Year wise expenditure and prevalent rate of subsidy is as follows:-

(Rs. in Lakhs)

Year	Rate of Subsidy (Rs.)	Expenditure
2001-02	-	-
2002-03	0.61	2.35
2003-04 (BE)	0.30	10.00

(vi) **Subsidy for Water Mill:-** In this scheme, direct subsidy is being given to all beneficiaries on installation/up-gradation of Water Mill.

Year wise expenditure and prevalent rate of subsidy is as follows:-

(Rs. in Lakhs)

Year	Rate of Subsidy (Rs.)	Expenditure
2001-02	-	-
2002-03	9,000.00	13.50
2003-04 (BE)	6,000.00	6.00

B. IREP Programme

(i) Subsidy for Solar Domestic Lights:- The scheme has been launched to supplement rural energy needs in the selected IREP blocks.

Year wise expenditure and prevalent rate of subsidy is as follows:-

(Rs. in Lakhs)

Year	Rate of Subsidy (Rs.)	Expenditure
2001-02	6375.00	22.75
2002-03	5710.00	57.27
2003-04 (BE)	5710.00	59.05

(ii) Subsidy for Solar Lantern:- In this scheme, direct subsidy in selected IREP blocks is being given for Solar Lantern with a view to supplement rural energy programme.

(Rs. in Lakhs)

Year	Rate of Subsidy (Rs.)	Expenditure
2001-02	1700.00	11.40

(iii) Subsidy for Pressure Cooker: -

Year wise expenditure and prevalent rate of subsidy is as follows:-

(Rs. in Lakhs)

Year	Rate of Subsidy (Rs.)	Expenditure
2001-02	205.00	10.75
2002-03	200.00	2.59
2003-04 (BE)	200.00	14.00

(iv) **Subsidy for Solar Power Pack (Village Electrification):-** In order to electrify un-electrified villages, this scheme of direct subsidy has been introduced for the benefit of all villagers.

Year wise expenditure and prevalent rate of subsidy is as follows: -

(Rs. in Lakhs)

Year	Rate of Subsidy (Rs.)	Expenditure
2001-02	11565.00	92.75
2002-03	11274.00	57.83
2003-04 (BE)	11500.00	69.00

Review:- Keeping in view the broad objective of large scale promotion of non-conventional energy systems and devices, concerned schemes of subsidy being given from State Government funds have been reviewed from the time to time by UREDA. Accordingly the rates of subsidy have been revised from year to year.

(2) Industry Department: -

Schemes of assistance/incentives

Fiscal Incentive to Industries: -

(i) **Assistance for obtaining Quality Mark/ISO:-** As per New Industrial Policy, 2003 of State Government, 75 % of the total expenditure subject to a maximum of Rs. 2 lakhs incurred in obtaining national/International approved quality marks such as ISO series certificate etc., shall be reimbursed to the entrepreneurs, provided that the reimbursement/grant availed for this from all sources should not exceed the total expenditure on this head.

(ii) **Assistance in installation of Pollution control Equipments:-** Under this scheme 50% of the expenses subject to a maximum of Rs.1 lakhs incurred in installing pollution control equipments shall be reimbursed to the entrepreneurs, provided that the total reimbursement/ grants availed for this from all sources should not exceed the total expenditure on this head.

(iii) **Assistance for Patent Registration:-** As the new Industrial Policy, 75% of the cost subject to a maximum of Rs.2 lakhs shall be made available to the entrepreneurs in the shape of assistance for registering their patent, provided that the total reimbursement/grant availed for this from all sources should not exceed the total expenditure on this head.

Year wise expenditure on above incentives is as follows: -

Year	Expenditure (Rs. in Lakhs)
2000-01	-
2001-02	-
2002-03	0.75
2003-04 (estimated)	15.00

2. (i) **Interest Incentive for SSI Units:**- Interest incentive @3% with a maximum of Rs.2 lakhs per annum per unit shall be provided to new Small Scale Industries and existing SSIs for modernisation and substantial expansion, provided they have availed loan from State Level Financial Institutions or Banks operating in Uttaranchal and not defaulted in payment of principal or interest installments. However for SSI units and Units notified as Thrust Industries being setup in remote areas, the interest incentive shall be granted @ 5% with a maximum of Rs.3 lakhs/annum.

Year wise expenditure on above incentives is as follows:-

Year	Expenditure (Rs. in Lakhs)
2000-01	-
2001-02	-
2002-03	-
2003-04 (estimated)	5.00

(ii**) Interest Incentive for rehabilitation of Sick Units**:- For revival/rehabilitation of sick SSI units, interest incentive @ 3% with a maximum of RS. 2 lakhs per annum shall be provided on the loan taken under fully tied up revival and rehabilitation package from financial institutions, bank etc. For entrepreneurs in remote areas the interest incentive will be granted @ 5% with a maximum of Rs. 3 lakhs per annum.

Estimated expenditure for 2003-04 is as follows:-

Year	Expenditure (Rs. in Lakhs)
2000-01	-
2001-02	-
2002-03	-
2003-04 (estimated)	5.00

(3) Khadi & Village Industries

(i) **Rebate on Sale of Khadi Clothes:-** During the winter season special rebate for 108 working days is provided through Gandhi Ashrams. 20 % rebate is provided by Khadi Commission & 5 % by the State Government.

The year wise expenditure for 2003-04 is as follows:-

Year	Expenditure (Rs. in Lakhs)
2000-01	32.30
2001-02	200.00
2002-03	50.00
2003-04 (estimated)	75.00

(ii) **Interest Subsidy to Rural entrepreneurs:-** Khadi Gramodhyog Units are provided Interest Subsidy where the interest rate of financial institutions are higher than 4%.

The year wise expenditure is as follows:-

Year	Expenditure (Rs. in Lakhs)
2000-01	5.00
2001-02	19.50
2002-03	18.94
2003-04 (estimated)	25.00

(4) Uttaranchal Bahudeshiya Vitta Evam Vikas Nigam Limited

The Uttaranchal Bahudeshiya Vitta Evam Vikas Nigam Limited was established in October, 2001. The authorised capital of UBVVN is Rs. 15 crores whereas the paid up capital is Rs.3.30 crores. The main objective of the nigam is to uplift the economic status of Scheduled Castes, Scheduled Tribes, Backward Classes, Minorities and Handicapped living below poverty line by providing them opportunities for Self Employment Schemes. In order to generate resources for Self Employment the State Corporation acts as state channelizing agency of various National Finance & Development Corporations.

The State Corporation gets funds from these National Corporation on a very low rate of interest & further advances loans to Scheduled Castes, Scheduled Tribes, Backward Classes, Minorities charging slightly higher rate of interest so as to meet out administrative expenses of UBVVN. The UBVVN is not getting any financial assistance or grants from the state government to meet the requirement of administrative & establishment expanses incurring on salary of staff and office contingencies. The UBVVN has no other commercial or profit making activities also. The minimum running cost of UBVVN is fulfilled from the interest accrued on loans distributed from the funds of the National Corporations.

Subsidies: The state government does not provide and subsidy to UBVVN. However it makes budget provision for the release of grants from central government under SCA. The grant obtained under SCA is given as subsidy to Scheduled Castes of BPL families for Self Employment, skill up-gradation & construction of shops etc.

B. The details of grants under SCA from 200-2001 to 2002-03 is given below;

S.No.	Name of Scheme	Year	Funds released	Utilisation	unspent balance
1-	SCA to SCP	2000-01	500.00	--	500.00
		2001-02	433.21	368.61	564.60
		2002-03	174.57	521.10	218.07
	Total		**1107.78**	**889.71**	**218.07**

(5) Panchayati Raj Department

(i) **Construction of Kharanja and Drains in Gram Sabhas:-** This schemes was started in the year 1978-79. This scheme was launched to facilitate transportation in the area. Under this scheme the amount of subsidy was 50 percent up to 1987-88. From 1988-89 the amount of subsidy has been raised to 90 percent. This subsidy is necessary because economic condition of Gram Sabhas are generally poor and they cannot undertake these works on their own. Year wise expenditure is as follows:-

Year	Amount (Rs. in Lakh)
2000-01	60.02
2001-02	75.86
2002-03	63.00

(ii) **Construction of Panchayat Bhawans:-** This scheme was started in the Year 1978-79 for providing Gram Sabhas/Nyaya Panchayat with office accommodation, meeting place, community hall and common place for public gatherings and ceremonies. Under this scheme the amount of subsidy was at the rate of 50 percent of the cost up to the year 1987-88. At present the rate of subsidy is 90 percent of the cost. This subsidy is necessary because economic condition of most of the Gram Sabhas are very poor and they can not construct Panchayat Bhawan exclusively from their own resources.

Year	**Amount (Rs. in Lakh)**
2000-01	-
2001-02	-
2002-03	200.86

(iii) **Central Rural Sanitation Programme (CRSP):-** A centrally sponsored Rural Sanitation Programme (CRSP) was launched in 1986 with the objective of improving the quality of life of the rural people and to provide privacy and dignity to the Women. This programme provided for 100 percent subsidy for construction of sanitary latrines for Scheduled Castes, Scheduled Tribes and Landless labourers. Subsidy is also given to general public as per the rate prevailing in the States.

The programme was revised by Government of India in March 1991. After this for the construction of individual sanitary latrines, liberal subsidy at the rate of 95 percent was given for Scheduled Castes/Scheduled Tribes and people below the poverty line. For general public the rate of subsidy was 80 to 90 percent.

This programme was further revised on the basis of the recommendations of the National Seminar on Rural Sanitation held in September 1992. The revised programme aims at generation of felt need and peoples participation. The subsidy pattern was changed limiting it to 80 percent for individual household latrines of persons below the poverty line.

After due consideration this rate of subsidy was enhanced in 1994. Out of the unit cost of 2500/- Government of India is sharing Rs.1000/- per latrine and State Government is providing Rs.1250/- for general beneficiary and Rs.1375/- for Scheduled Castes, Scheduled Tribes, beneficiaries. Due to prices escalation the unit cost of household latrines has been raised to Rs.3100/- but amount of subsidy has not been raised. In this way rate of subsidy is 75 percent.

After further consideration, from 2000-2001 the unit cost of household latrines (up to plat form level only) has been reduced to Rs.625, out of which Rs.500/- is given as subsidy. Thus the subsidy is 80 percent of the unit cost.

Year wise expenditure since 2000-2001 is as follows: -

Year	Amount (Rs. in Lakh)
2000-01	64.56
2001-02	28.50
2002-03	60.17

(6) SUDA: - State Urban Development Agency:-

In Uttaranchal SUDA was formed in July, 2001. The following Schemes are being run by SUDA in Uttaranchal.

1. Swarns Jayanti Sahari Rojgar Yojana (SJSRY):- This is a Central Sponsored Scheme is which the Central share is 75 % and the State share is 25%. The purpose of the scheme is to provide gainful employment to the urban unemployed or underemployed poor through self-employment ventures or provisions of wage employment.

a. Urban Self-Employment Programme (USEP):- The programme encourages under employed and unemployed urban youth to setup of small enterprises. The maximum unit cost will be Rs. 50 thousand and maximum allowable subsidy will be 15 % of the project cost. Subject to a limit of Rs. 7500/-, the beneficiary is required to contribute 5 % of the project cost has margin money.

b. **Urban Self-Employment Programme (Training):-** Skill development through appropriate training is another elecment of this programme. It is intended to provided training to the urban poor in a variety of service and manufacturing trades as well as in respect of local crafts so that they can set up self-employment ventures or secure salaried employment with enhanced remuneration.

Subsidiary Point No. 26

NORMS FOR MAINTENANCE OF CAPITAL ASSETS

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

(b) Please indicate the liability, if any, of the beneficiary of Irrigation for maintenance of field channels under the Legislation in force and if these charges are actually being realised or not. Please indicate the amounts realised, if any, in each year since 1997-98.

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

Norms for Maintenance of Capital Assets

(A) Prevailing norms of expenditure on the maintenance: -
Norms for maintenance of various type of works structures buildings, Tube wells and Lift canals were fixed by Chief Engineer (North) and as per P.W.D. According to these orders norms of maintenance of these works are as below: -

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

These norms are very old and insufficient for proper maintenance of these assets. About 2140 Nos. of medium and minor hill Irrigation channels of about 6500 Kms. length, 680 Nos of deep and shallow tube wells and 87 Nos. of lift Canals and dams, reservoirs, canal head works, residential and non-residential buildings, canal roads etc. are being maintained by state Irrigation department, The norms for maintains are very old and insufficient for proper maintenance of these works. The current actual expenditure of maintenance of these works is as follows: -

Expenditure on maintenance of Gravity canals, head works, dams and reservoirs and other Irrigation works like residential and non-residential buildings etc. comes about Rs.1802 lakhs per year. About Rs.596 lakhs is being spent on the repairs/maintenance or tube wells and lift canals and an amount of Rs.1100 lakhs is required for payment of electricity dues of tube well and lift canals. Beside above an expenditure of about Rs.10125.25 lakhs is being incurred for establishment engaged on these works. Hence on an average an expenditure of Rs.1210 per hectare of Irrigation is being done on works of maintenance and about Rs.3505 per hectare of Irrigation is being spent on establishment.

(B) At present an average rate of Rs.40 per hectare for hilly region and Rs.100 per hectare of plain areas is being levied on farmers. Enhancement of user charges up to Rs.100 pre hectare for hill channels and Rs250 per hectare for plain areas are under active consideration of the State Government. Total year wise revenue charges as Irrigation charges are given below: -

(Rs in lakhs)

2000-01	**2001-02**	**2002-03**
105.119	105.916	105.92

C. Norms for maintenance of flood works like marginal bunds, Drainage works and anti-erosion works are fixed wide engineer-in-chief order No. G-2087 dated 20.7.90 As per G.O Norms for maintenance of flood works are as below.

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

On the basis of the above total annual expenditure on maintenance of flood works in Uttaranchal is at present Rs 290 lakhs.

Subsidiary Point No. 27

MANAGEMENT OF SRTC

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

(b) Please state whether tourist contract carriage permit operators are allowed to ply on routes on which the State Road Transport Undertaking have exclusive right of operation. If yes, please give in percentage terms and in Km terms the routes on which the tourist contract carriage permit operators are allowed to ply for the period from 1997-98 to 2003-04.

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

1. Separate Transport Corporation has not been created in Uttaranchal so far and the Uttar Pradesh Road Transport Corporation is operating in Uttaranchal also. However the State Government has taken a decision to set up it's own Transport Corporation.

2. Tourist Contractor carriage permit operators are allowed to apply on routes on which the State Road Transport Corporation has exclusive right of operations. The number of passenger carriage by SRTC and private operator is not available as a UPSRTC buses from outside Uttaranchal are also operating in Uttaranchal.

Subsidiary Point No. 28

(a) Please give the fare structure per passenger per Km of the State Road Transport Undertakings for different categories of operators viz. Rural, Urban, City, Deluxe, Semi-deluxe, Luxury coaches, Express, Ordinary. Please indicate the frequency and extent of revision during 1997-98 to 2003-04.

(b) Please give the rates of concession granted to students, handicapped, freedom fighters, journalists, M.Ps., Members of State Legislature and any other categories. Information may be given separately for each category (1997-98 to 2003-04).

(c) *The number of free passes given to any category of consumers. Please give position, year-wise, of number of passes in operation in the beginning of the year from 1997-98 to 2003-04 and the losses incurred due to concessions given to these categories*.

The fare structure per passenger per km. of U.P State Road Transport Corporation is given in Table 28.1 below.

Table-28.1

Previous and existing rates (in 2002-03) of bus fares

Paise/Km.

Category	Fare				Rate enforced w.e.f.	
	Previous		Existing		Previous	Existing
1	*2*	*3*	*4*	*5*	*6*	*7*
	Minimum	Maximum	Minimum	Maximum		
1.Hills-Metalled Roads	36.3	43.5	44.10	50.30	2-11-98	10-03-2000
Hills other Roads	41.2	49.4	49.00	57.02	2.11.98	10-03-2000
Plains Roads- Category (a)	22.06	27.02	30.00	35.00	2-11-98	10-03-2000
Plains Roads Category (b)	24.08	30.3	34.00	40.00	2-11-98	10-03-2000

INTER-STATE

	Previous	Existing	Previous	Existing
1. Ordinary	40.44	41.68	16-9-02	6-03-03
2. Express	44.48	45.85	16-9-02	6-03-03
3. Air Conditioned				
(b) Goods				

The concessions given by UPSRTC are also given in Uttaranchal and the loss of revenue thereof is borne by UPSRTC.

Subsidiary Point No. 29

29. *Please give the rate of Motor Vehicle Tax and Passenger Tax/Addl. Motor Vehicle Tax. Please indicate since when these rates have been applicable i.e. when the last revision in tax rates was undertaken and whether it was translated into a hike in the fares of the SRTCs. The increase in revenue on account of fare hike and the details in this regard during the period 1997-98 to 2003-04 may be given.*

The required information has been given in subsidiary point no 8.

Subsidiary Point No. 30

30. A note on steps taken, if any, for improving the financial position of the Undertaking during the year 1997-98 to 2003-04 (e.g. (i) for better and efficient management of men and materials; (ii) revision of tariffs to increase profitability; (iii) Voluntary Retirement Scheme (VRS); (iv) any plans for undertaking expansion; (v) any MOU signed for the said period and (vi) any other steps.

Separate Transport Corporation has not been created in Uttaranchal so far and the Uttar Pradesh Road Transport Corporation is operating in Uttaranchal also however the State Government has taken a decision to setup its own transport corporation. At the time of operation norms will be prescribed to recruit need-based staff only.

Subsidiary Point No. 31

31. *Please furnish a list of guarantees given by the State Government along with the guidelines for giving such guarantees, in respect of loans obtained by SRTC to the various parties/purposes. Position of Guarantees outstanding at the beginning of each year from 1997-98 to 2003-04 be given*.

The Negotiations for division of assets and liabilities of U.PSRTC are in progress and is expected to be finalised very soon. The Uttaranchal Transport Corporation is likely to inherit liabilities of about Rs.115crores as a result of division of assets and liabilities. About 996 buses are available in the Uttaranchal region out of which more that 750 buses have run 5 lakh kms. and need urgent replacement. 250 buses are already due for auction. Thus the Uttaranchal Transport Corporation is likely to inherit huge liabilities along with over aged fleet and mostly unviable routes and large capital investment to the tune of at least 100 cores will be needed for reorganisation. Final position will be communicated to the commission as soon as Uttaranchal Transport Corporation is created and the division of assets and liabilities is finalised.

Subsidiary Point No. 32

STATE ELECTRICITY BOARD

32. *Please furnish the methods for estimating T&D (Transmission and Distribution) losses and the measures taken to minimise them. It may also be indicated whether there is any provision for Energy Audit.*

1. The T&D losses are estimated by determining the difference between energy input into the system and energy billed to the consumer division, circle and zone wise.
2. Presently technical losses are about 18 % and non-technical losses are about 17.33 %.
3. Capital Expenditure worth Rs.316.70 crores during the financial year 2003-04 and about Rs.400.00 crores during the financial year 2004-05 has been proposed with the object of reduction in T&D losses and to develop the infrastructure in the state.
4. All 11 KV and above feeders have been provided with electronic meters and exercise has been undertaken to implement energy audit practices and its follow-up. As a first step, all the independent feeders and industrial feeders are closely monitored to assess the energy loss for taking corrective actions, wherever the losses are more than technical parameters. In certain cases, meters are installed at both ends of feeder to check/verify pilferage. This has resulted in substantial reduction in losses. All new connections are now being released with electronic meters only.
5. All 11 KVD/Ts have been metered and exercises have been undertaken to implement energy audit practices and its follow-up
6. All new connections are now being released with electronic meters only. The work of installment of meter on Private Tube well/Pump set connections has been started.

The Uttar Pradesh Electricity Board was divided into 3 Corporations who continued to operate in Uttaranchal till Feb, 2002. Uttaranchal Jal Vidyut Nigam Ltd. (UJVNL), and Uttaranchal Power Corporation Ltd. (UPCL) were incorporated in 2001. The UJVNL is engaged in production of Hydel Power which in turns sells the electricity to UPCL which is responsible for subsequent transmission/distribution of power.

Subsidiary Point No. 33

33. *A note on the steps taken by the State Government to improve the financial working of the Board. Copies of annual report, balance sheet and profit & loss account for the last three years may also be sent.*

In accordance with implementation of the power sector reforms two corporations were formed, namely Uttaranchal Jal Vidhut Nigam Ltd. and Uttaranchal Power Corporation Ltd. whereas the former is engaged in production of Hydle Power the latter is engaged in transmission and distribution of power.

The Balance sheet and Profit and Loss account is given below:-

Uttaranchal Jal Vidyut Nigam Ltd.
Provisional Balance Sheet as at 31st December 2002

(Amount in lakhs)

Particulars	Schedule	As at 31 Dec 02	As at 31 Mar 02
SOURCES OF FUNDS			
Share Holder's Fund			
Share Capital	I	25359	25359
Reserve & Surplus			
Capital Reserve	II	8990	8720
Profit and Loss Account	III	58804	48365
LOAN FUNDS			
Secured Loans	IV	9609	4609
Unsecured Loans	V	2000	4471
Total		**104763**	**91525**
USES OF FUNDS			
FIXED ASSETS			
Gross Block	VI	68595	68590
Less Deprecation		47236	45880
Net Block		21358	22710
Incidental Expenditure during construction period pending capitalisation	VII	2457	1874
Capital work in progress	VIII	49031	39529
CURRENT LOAN ASSETS LOAN AND ADVANCES			
Inter units Balances	IX	3609	3298
Stock, store and spares	X	-25	-155
Sundry debtors	XI	26185	24208

Cash and Bank Balances	XII	7836	6395
Loan and Advances	XIII	1782	7899
Total current Assets		39388	34535
Less current liabilities	XIV	7648	7301
Net current assets		31739	27234
Miscellaneous expenditure to extent not return of or adjusted	XV	178	178
Total		**104763**	**91525**

Uttaranchal Jal Vidyut Nigam Ltd.
Provisional Profit & Loss Account for the Period Ending on 31st December 2002

(Amount in lakhs)

Particulars	Schedule	As at 31 Dec 02	As at 31 Mar 02
Income			
Sale of Power		17255	5469
Other Income	XVI	511	195
Total		**17767**	**5664**
Expenses			
Royalty		1000	450
Fuel Cost		56	10
Employee Cost		2902	1675
Repair & Maintenance Building		234	123
Repair & Maintenance Plant & Machinery		1564	382
Repair & Maintenance –Other		1	17
Interest & Finance Charges		2	319
Administrative & General Expenses		180	64
Depreciation Preliminary Expenses written off		1356	1807
Total		**7297**	**4848**
Net profit before Period Items		10470	816
Add: Prior Period Income		2	0
Less: Prior Period Adjustment/Expenditure		10472	816
Net Profit Prior Period Items		33	5
Total		**10439**	**811**
Notes on accounts	XVII		

Uttaranchal Jal Vidyut Nigam Ltd.

Scheduled to the Accounts

(Amount in lakhs)

Particulars	Schedule	As at 31 Dec 02	As at 31 Mar 02
Schedule-1			
Share Capital			
A. Authorised 50000 Equity Shares of Rs. 1,000 each		500	500
B. Issued, Subscribed & Paid up 500 Eq. Share of Rs. 1000/- each Share App. Pending Allotment		500 25354	500 25354
Total		**25359**	**25359**
Schedule-II			
Capital Reserve			
Grant from State Govt. for SHP		8172	8172
Grant From MNES		818	548
Total		**8990**	**8720**
Schedule III			
Reserves & Surplus			
Reconstruction Reserve		48304	48304
Opening Profit & Loss		56	-755
Profit for the Year		10439	811
Consumer Contribution Grant (UPPCL)		6	5
Total		**58805**	**48365**
Schedule IV			
Secured Loans			
From LIC (Uttaranchal Govt. Loan)		4032	4032
Overdue Principal not paid		346	346
Loan From PFC		5000	0
Interest Accrued but not due		232	232
Total		**9610**	**4610**
Schedule V			
Unsecured Loans			
From State Government		2000	2000
From Others		0.00	2471
Total		**2000**	**4471**

Uttaranchal Jal Vidyut Nigam Ltd.

(Amount in lakhs)

Particulars	Schedule	As at 31 Dec 02	As at 31 Mar 02
Schedule-VII			
Incidental Expenditure During Construction Period Pending Capitalisation			
Expenditure upto Last Year			
Opening Balance		1874	1674
For MB-II Project		406	115
Salary & Wages A/C		143	66
Rent (Office and store) A/C		1	1
Electric & Water charges A/C		0.01	0.01
Printing & stationary A/C		2	1
Telephone & Postage A/C		1	1
Vehicle & R/M A/C		9	4
Bank charges A/C		0.001	0.001
Office & camp. Main A/C		1	1
Traveling exp. A/C		4	4
Cold weather charges A/C		0.01	1
Advertisement & Publicity A/C		2	1
Stock Handling A/C		0.01	1
Vehicle Allowance A/C		0.01	0.01
Prior-period exp. A/C		0.01	0
E.P.F. Contribution A/C		6	18
Administrative charges A/C (establishment expenses on E.P.F)		0.5	0.15
Gratuity / E.D.L.I A/C		0.27	0.27
R.M. Power House Machinery A/C		0.006	0.05
Legal Exp. A/C		0.34	0.64
Store & Stock Consumable A/C		0.002	0.007
Insurance charges A/C		1	0.40
Mise. Expenditure A/C		0.17	0.07
Conveyance		0.01	0.07
Medical Reimbursement A/C		0.16	0.02
Postage stamp & Telegrammed		1	0.82
Taxi Hire Charges		1	0
EDLI Contribution		0.13	0
Leave Salary & Pension Cont.		0.67	0
Technical Consultancy		0.01	0
Entertainment Exp.		0.08	0.38
Ex-gratia		3	0.38

GM Mobile Phone Rent		0.28	0
R/M of Office Buildings		1	0
Repair & Maintenance Others		0.25	0.20
Uniform and liveries		0.04	0.04
Petty Expenses of CMD Office		0.23	0
Consultancy		0.14	0.01
Training Exp.		0.26	0
Consumable Stores		0.26	0
Subtotal		2462	1875
Less			
Tender fee		0.86	0.52
Rent A/C (Plant & Machinery)		0.22	0.25
Miscellanies Receipts A/C		3	0.35
Pensionary Contribution		0.01	0
Interest A/C		0.05	0.03
Amount carried forward		**2457**	**1874**

Uttaranchal Jal Vidut Nigam Ltd.

(Amount in lakhs)

Particulars	Schedule	As at 31 Dec 02	As at 31 Mar 02
Schedule VIII			
Capital work in Progress		49031	39529
Capital Work in Progress			
Total		**49031**	**39529**
Schedule IX			
Inter Unit Balances			
Inter unit Accounts Fuels		-5	-5
Inter unit accounts materials		62	44
IUT Capital Exp. & Fixed Assets		14	11
IUA-Remittance to H.O		103	255
IUA-Funds transfer from H.O		-7413	150
IUA-Personnel		-39	-31
IUA Other Transactions/Adj.		10278	2263
Inter unit balance (Opening)		610	610
Total		**3610**	**3298**
Schedule X			
Stock, Stores and spares			
Fuel Stock		8	1
Stock, Stores & Spares		-34	-157
Total		**-26**	**-156**
Schedule XI			
Sundry Debtors			
Debtors against sale of Power		26186	24208
Total		**26186**	**24208**
Schedule XII			
Cash & Bank Balances			
Cash in Hand (including bank balances)		7837	6395
Total		**7837**	**6395**

Uttaranchal Jal Vidyut Nigam Ltd.

(Amount in Lakhs)

Particulars	Schedule	As at 31 Dec 02	As at 31 Mar 02
Schedule XIII			
Loans and Advances			
Adv to Suppliers & Contractors		483	249
Other Loans & Advances		298	347
Adv. to Staff & Officers		192	192
Sundry Receivables		750	2
Total		**1782**	**790**
Schedule XIV			
Current Liabilities			
Creditors for Purchase of Power		24	24
Liabilities for O&M Suppliers & Works		419	2988
Liability (UPPCL Account)		247	245
Deposit for Electrification		12	12
Security Deposit from Consumer		7	6
UPSEB Liabilities		5133	1889
Liability Towards Employees PF Trust		1808	214
Total		**7649**	**7301**
Schedule XV			
Miscellaneous Expenditure			
To the extent not Written off Survey & Investigation		178	178
Total		**178**	**178**
Schedule XVI			
Other Income			
Sale of Tender Forms		22	0.90
Registration Fee		0.3	0.05
Water Charges		0.06	0.01
Int. on Cycle Adv.		0.0008	0.04
Int. on Bank Deposit		0.46	0.23
School Fee /Exam Fee		0.09	0.07
Recoveries for Transport facility		2	0.65
Rent from Building		2	2
Rental from Contractors		0.13	0.01
Excess found on physical verification of stores		0.27	0.04
Penalty from Contractors & Suppliers		5	190
Misc.		2	1

Balance Misc. Receipts		4	0
Interest H.B.A		0.33	0
Delay payment Charges		346	0
Vehicle Charges		0.06	0.17
Inspection/Guest House		0.18	0
Total		**511**	**195**

Uttaranchal Jal Vidyut Nigam Ltd.

Provisional Balance Sheet as at 31st March, 2002

(Amount in Lakhs)

Particulars	Schedule	As at 31-Mar-02
Sources of Funds		
Share Holders' Funds		
Share Capital	I	25359
Reserve & Surplus		
Capital Reserve	II	8720
Profit and Loss Account	III	48365
Loan Funds		
Secured Loans	IV	4610
Unsecured Loans	V	4471
Total		**91525**
Uses of Funds		
Gross Block	VI	68590
Less: Depreciation		45880
Net Block		22710
Incidental Expenditure during construction period pending capitalisation	VII	1874
Capital Work in Progress	VIII	39529
Current assets, Loans& Advances		
Inter Unit Balances	IX	3298
Stock, Stores & Spares	X	-156
Sundry Debtors	XI	24208
Cash& Bank Balance	XII	6395
Loans& Advances	XIII	790
Total Current Assets		34535
Less: Current Liabilities	XIV	7302
Net Current Assets		27234
Miscellaneous Expenditure to the extant not Written of or Adjusted	XV	178
Total		**91525**

Uttaranchal Jal Vidyut Nigam Ltd.

Provisional Profit & Loss Account for the Period ending on 31st March 2002

(Amount in lakhs)

Income		
Sale of Power		5469
Other Income	XVI	195
Total		**5664**
Expenses		
Royalty		450
Fuel Cost		10
Employee Cost		1675
Repair& Maintenance Building		123
Repair& Maintenance Plant & Machinery		381
Repair & Maintenance – Other		17
Interest & Finance Charges		319
Administrative& General Exp.		64
Depreciation	1807	
Total		**4848**
Net Profit before Prior Period Items		816
Less: Prior Period Adjustment/Expenditures		5
Net Profit after Prior Period items		811

Uttaranchal Jal Vidyut Nigam Ltd.
Schedules to the Accounts

(Amount in lakhs)

Particulars	**As at 31 March 02**
Schedule –1 **Capital Reserve**	
A. Authorised 50000 Equity Shares of Rs. 1000 each	500
B. Issued, Subscribed & Paid up 500 Eq. Shares of Rs. 1000/- each	5
Share App. Peding Allotment (incl. Transfer from UP)	25354
	25359
Schedule –II **Capital Reserve**	
Grant from State Govt. for SHP (After Adjustment of Depraciation	8172
Grant From MNES	548
Total	**8720**
Schedule III	
Reserves& Surplus	
Reconstruction Reserve (Under proposed Transfer Scheme)	48304
Profit& Loss Opening Balance	-755
Profit& for the Year	811
Consumer Contribution Grant (UPPCL)	5
Total	**48365**
Schedule IV **Secured Loans**	
From LIC (Uttaranchal Govt. Loan)	4032
Overdue Principal not paid	346
Interest Accrued but not due	232
Total	**4610**
Schedule V Unsecured Loans	
From State Government	2000
From Others	2471
Total	**4471**

Uttaranchal Jal Vidyut Nigam Ltd.

(Amount in Lakhs)

Schedule VII	
Incidental expenditure duding construction period pending capitalisation	
Expenditure Up to Last year	1674
Expenditure Up to Last Year:	
MBII Projects (LHP)	115
Salary & Wages A/c	66
Rent(Office and store) A/c	.8
Electric& water Charges A/c	.01
Printing & stationary A/c	1
Telephone& Postage A/c	1
Vehicle R/M A/C	4
Bank charges A/C	.02
Office& camp. Main. A/C	.5
Traveling exp. A/C	4
Cold weather charges A/C	1
Advertisement & Publicity A/C	.5
Stock Handling A/C	1
Vehicle Allowance A/C	.02
E.P.F. Contribution A/C	1
Administrative charges A/C (establishment expenses on E.P.F.)	.1
Gratuity/ E.D.L.I. A/C	.2
R.M. Power House Machinery A/C	.05
Legal Exp. A/C	.6
Store & Stock Consumable A/C	.008
Insurance charges A/C	.4
Mise. Expenditure A/C	.07
Medical Reimbursement A/C	.02
Postage stamp & Telegram	.8
Ex-Gratia	03
Repair& Maint. Others	.2
Uniform and liveries	.04
Consultancy	.01
Subtotal	**1875**
Less	
Tender fee	0.52
Rent A/C (Plant & Machinery)	0.25
Mise Receipts a/c	0.35
Interest A/C	0.03
Amount Carried Forward	**1874**

Uttaranchal Jal Vidyut Nigam Ltd.

(Amount in lakhs)

Particulars	As at 31-Mar-2
Schedule VIII **Capital work in Progress**	
Capital Work in Progress	39529
Total	**39529**
Schedule IX **Inter Unit Balances**	
Inter unit Accounts Fuels	-5
Inter unit accounts materials	44
IUT Capital Exp. & Fixed Assets	11
IUA-Remittance to H.O.	255
IUA-Funds transfer from. H.O.	150
IUA- Personnel	-31
IUA Other Transactions/Adj.	2264
IUA Opening Balance	610
Total	**3298**
Schedule X **Stock, Stores and Spares**	
Fuel stock	1
Stock, Stores & Spares	-157
Total	**-156**
Schedule XI **Sundry Debtors**	
Debtors against sale of Power	24208
Total	**24208**
Schedule XII **Sundry debtors**	
Cash in Hand (including bank balances)	6395
Total	**6395**
Schedule XIII **Loans and Advances**	
Adv to Suppliers & Contractors	249
Other Loans & Advances	347
Sundry Receivables	2
Adv to Staff & Officers	192
Total	**790**
Schedule XIV **Current Liabilities**	
Creditors for Purchase of Power	24
Other Liability & Provisions	2988
Liability (UPPCL Account)	245

Deposit For Electrification	12
Security Deposit from Consumer	6
UPSEB Liabilities	1889
Employees PF Trust	2137
Total	**7301**
Schedule XV **Miscellaneous expenditure**	
To the extent not Written of Preliminary Expenses Survey & Investigation	178
Total	**178**
Schedule XVI **Other income**	
Sale of Tender Forms	.9
Registration fee	.006
Water Charges	.01
Int. on Cycle Adv.	.04
Int. on Bank Deposit	.2
School fee/ Exam fee	.07
Recoveries for Transport facility	.7
Rent from Buildings	2
Rental from Contractors	.01
Excess found on physical verification of stores	.004
Penalty from Contractors& Suppliers	190
Miscellanies	1
Vehicle Charges	.1
Total	**195**

Uttaranchal Power Corporation Ltd.
Profit and Loss Account for the Period from 11.02.01 to31.03.02

Particulars	Schedule No.	Amount (in. lakhs.)	
1	**2**	**3**	**4**
Income			
Revenue from Sale of Power	16	26318	
Revenue Subsidies and Grants	-	0	
Other Income	17	2836	
Total Income		29155	29155
Expenditure			
Purchase of Power	18	18184	
Employees Cost	19	3875	
Repairs & Maintenance	20	792	
Administration & General Expenditure	21	209	
Interest and Finance Charges	22	3953	
Depreciation	23	1477	
Provision for Bad & Doubtful Debts	24	1410	
Royalty to State Government	24	226	
Misc. Losses & write off.	24	0.1	
Total Expenditure		30126	
Profit/Loss			
Carried forward to Balance Sheet			

Uttaranchal Power Corporation Ltd.
Balance Sheet As on March 31, 2002

Particulars	Schedule No.	Amount Deemed to have been provisionally transferred from UPPCL as on 9.11.01 (in lakh)	Amount As on 31.03.02 (Rs. in lakhs)		
1	2	3	4	5	6
Source of Funds					
Shareholders Funds					
Share Capital				500	
Reserve and Surplus		41		426	
Total Shareholders Fund		41	41	926	926
Loans Funds					
Unsecurred Loans		70318		73050	
Payment due on Capital Liabilities				77	
Total Loans Funds		70318	70318	72127	73127
Other Funds					
Security Deposit from Consumers		4882		5008	
Contributions, Grants & Subsidy toward Cost of Capital Assets		8087		11282	
Total Other Funds		12969	12969	16290	16290
Total Liabilities			83328		90343
Application of funds					
Fixed Assets					
Gross Block		47886		50734	
Less: Accumulated Depreciation		18219		19597	
Net Block		29668		31137	
Capital Work in Progress		10087		9190	
Total fixed assets		39755	39755	40327	40327
Current Assets, Loans & Advances					
Inventory		4019		4045	
Sundry Debtors-Sale of Electricity		38671		42653	
Cash and Bank Balances		3620		34085	

Total		46311		80783	
Other Current Assets					
Sundry Receivables		1355		2630	
Loans and Advances		130		2666	
Inter Unit Transfers		0		429	
Total		1485		5725	
Total Current Assets		47796		86508	
Less: current liabilities & Provision		4223		37462	
New current Assets		43573	43573	49045	49045
Profit and Loss Account					
				971	971

Schedule-vi
Fixed Assets

Uttaranchal Jal Vidut Nigam Ltd.

(Rs.in Lakhs)

		Gross block		Depreciation			
Particulars	**Opening Balance**	**Additions during the Adjustments**	**Closing as at 31st**	**Opening Balance**	**For the year**	**Closing Balance**	**WDV ASs at 31st, Mar 02**
Land and Land Rights	158	0	158	0	0	0	158
Lease Hold Land	11	0	11	0	0.54	0.54	10
Temporary Building	32	0	32	31	0	31	0.29
Building 5%	136	0	136	41	2	44	92
Building	4122	0	4122	1448	148	1596	2526
Hydraulic Works	38520	0	38520	20348	990	21338	17182
Other Civil Works	588	0	588	179	11	189	399
Plant And Machinery	23913	1	23913	21487	614	22101	1810
Lines Cables, Net Works etc.	739	0	739	310	27	337	402
Vehicles	93	5	98	76	4	80	18
Furniture And Fixtures	28	0.45	29	19	2	21	8
Office Equipments	42	0.23	42	32	3	34	8
Capital Spares At Generating Stations	110	0	110	73	4	8	33
Tools & Tackles	5	0	5	2	0.17	3	2
Electric Equipments	0.21	0.03	0.25	0.19	0.01	0.20	0.05
Camp Equipments	0.06	0.06	0.06	0.04	0.01	0.06	0.0005
Survey Equipments	0.71	0	0.71	0.64	0.004	0.68	0.03
Books & Periodicals	0.04	0	0.04	0.02	0.004	0.04	0
Sign Boards	0.009	0	0.009	0.006	0.0005	0.006	0.002
Steel Shuttering	21	0	21	21	1	18	18
Wooden Frames	0.19	0	0.19	0.19	1	0.19	0
Wireless Sets	10	0	10	8	0.57	9	0.50
HO Fixed Assets (Share of UJVN in Fixed assets of HO UPJVN at WDV)	55	0	55	0	0	0	55
Total	**68584.219**	**6.77**	**68590.259**	**44076.086**	**1808.3085**	**45810.716**	**22721.873**

Uttaranchal Power Corporation Limited
Projection for Demand & Supply in MW (Rough Estimates)

Particulars		**2001**		**2002**		**2003**		**2004**		**2005**		**2006**		**2007**		**2008**		**2009**		**2010**	
		Off Peak	**Peak**	**Off Peak**	**Peak**	**Off Peak**	**Peak**	**Off Peak**	**Peak**	**Off Peak**	**Peak**	**Off Peak**	**Peak**	**Off Peak**	**Peak**	**Off Peak**	**Peak**	**Off Peak**	**Peak**	**Off Peak**	**Peak**
Demand	MW	410	600	513	750	564	825	620	908	682	998	750	1098	825	1208	908	1329	999	1462	1099	1608
% Increase over last year				25%	25%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Supply	Capacity																				
	MW																				
UJVNL	1000	300	500	325	525	350	550	350	550	350	550	350	550	350	550	350	550	350	550	350	550
Central Sector	353	225	250	225	250	225	250	225	250	225	250	225	250	225	250	225	250	225	250	225	250
Tehri-I- Free Share	1000							72	102	72	102	72	102	72	102	72	102	72	102	72	102
Tehri-I- Allocation (3.5%)	1000							21	30	21	30	21	30	21	30	21	30	21	30	21	30
Tehri-II Free Share	1000											72	102	72	102	72	102	72	102	72	102
Tehri-II- Allocation (3.5%)	1000											21	30	21	30	21	30	21	30	21	30
Vishnu Prayag-Free Share	400									29	29	29	29	29	29	29	29	29	29	29	29
Maneri Bali II	300											180	225	180	225	180	255	180	255	180	255
Srinagar- Free Share	330													24	30	24	30	24	30	24	30
Dhauli Ganga-Free Share	280									20	20	20	20	20	20	20	20	20	20	20	20
Dhauli Ganga-allocation (3.5%)	280									6	6	6	6	6	6	6	6	6	6	6	6
Koteshwar-Free Share	400											29	41	29	41	29	41	29	41	29	41
Koteshwar-Allocation (3.5%)	400											8	12	8	12	8	12	8	12	8	12
Total		525	750	550	775	575	800	668	932	723	987	1033	1426	1057	1456	1057	1456	1057	1456	1057	1456
Surplus /(Deficit)		115	150	38	25	11	(25)	48	24	41	(12)	283	328	231	248	149	127	58	(6)	(42)	(152)

Difference District Statement of average Electricity Supply available by protection

	Area	April 2002	May	June	July	August	September	October	November	December	January 2003	February	March
Dehradun	Dehradun City	24.00	24.00	24.00	24.00	24.00	24.00	24.00	23.58	24.00	24.00	23.53	24.00
	Mussoorie City	24.00	24.00	24.00	24.00	24.00	24.00	24.00	23.58	24.00	24.00	23.53	24.00
	Rishekesh City	24.00	24.00	24.00	23.51	23.52	23.58	23.48	23.58	23.08	23.22	23.40	23.59
	Balance Area	24.00	24.00	24.00	23.54	23.50	23.58	23.45	2.49	23.25	23.34	23.29	23.57
Haridwar	Haridwar City	23.59	23.59	23.59	23.55	23.59	24.00	23.56	23.56	23.30	23.24	23.46	24.00
	Roorkee City	23.59	23.58	23.47	23.38	23.45	23.56	23.41	23.40	23.28	23.29	23.31	23.56
	Maglaur and Lakshar	23.44	23.58	23.43	23.38	23.21	23.52	23.42	23.27	23.02	22.57	22.46	23.52
	Rural Area	19.59	20.00	19.46	19.47	19.48	19.58	19.35	19.59	19.24	19.17	19.27	20.03
Nainital	Nainital City	24.00	23.52	24.00	24.00	23.56	24.00	23.59	23.58	23.45	23.52	23.48	24.00
	Balance Area	23.57	23.52	23.56		23.41	23.57	23.57	23.49	23.41	23.40	23.38	23.58
Pauri	Pauri and Srinagar	24.00	24.00	24.00	23.58	23.54	23.56	23.49	23.52	23.34	23.24	23.47	23.57
	Kotdwar				23.45	23.58	23.56	23.54	23.40	23.24	23.01	23.19	23.54
Tehri	Urban and Rural Area	24.00	24.00	24.00	23.56	23.58	24.00	23.51	23.57	23.58	23.54	23.44	24.00
Uttarkashi	Urban and Rural Area	24.00	24.00	24.00	23.47	24.00	24.00	23.49	23.57	23.58	23.54	23.46	24.00
Chamoli	Urban and Rural Area	24.00	24.00	24.00	23.58	23.58	23.58	23.53	23.57	23.48	23.50	23.46	23.41
Rudraprayag	Urban and Rural Area	24.00	24.00	24.00	23.47	23.56	23.56	23.53	23.57	23.45	23.50	23.46	24..00
Udham Singh Nagar	Kashipur and Bajpur	23.46	23.56	23.50	23.44	23.59	23.59	23.37	23.37	23.46	23.04	23.32	23.56
	Rudrapur and Kichha					23.59	23.59	23.37	23.37	23.18	23.06	23.32	24.00
Bageshwar	Urban and Rural Area	22.52	23.48	23.27	23.51	23.41	23.41	23.57	23.56	23.39	23.46	23.40	23.58
Champwat	Urban and Rural Area	23.04	23.29	23.35	24.00	23.43	23.43	23.57	23.25	22.37	22.31	23.26	23.58
Almora	Urban and Rural area	22.48	23.32	24.00	23.23	23.43	23.43	23.57	23.56	23.41	23.46	23.40	23.56
Pithrogarh	Urban and Rural Area	22.10	22.58	22.42	22.43	23.28	23.28	23.28	23.19	22.34	22.00	23.21	23.58
All the district of Uttaranchal	Independent Industries unit	24.00	23.00	24.00	24.00	24.00	24.00	24.00	23.59	24.00	24.00	24.00	24.00

Subsidiary Point No. 34

34. Has the State Regulatory Electricity Commission been set up in the State? If yes, the details on the implementation of its awards may please be given.

Government of Uttaranchal constituted Uttaranchal Electricity Regulatory Commission, which came into existence w.e.f 5-9-2002. As per Section 10 of Uttaranchal (Uttar Pradesh Electricity Reforms Act) Adaptation and Modification Order, 2001, the Commission shall have the following functions, namely:

(a) to determine the tariff for electricity, wholesale, bulk, grid or retails, as the case may be;

(b) to determine the tariff payable for the use of the transmission facilities;

(c) to regulate power purchase and procurement process of the transmission utilities and distribution utilities including the price at which the power shall be procured from the generating companies, generating stations or from other sources for transmission, sale distribution or supply in the State.

(d) to promote competition, efficiency and economy in the activities of the electricity industry to achieve the objects and purposes of this Act;

(e) to regulate investment approval for transmission, distribution or supply of electricity to the entities operating within the State;

(f) to aid and advise the State Government in matters concerning electricity generation, transmission and supply in the State;

(h) to issue licence for transmission, distribution or supply or electricity and determine the conditions of the licence.

(i) to regulate the working of licenses and other persons authorised or permitted to engage in the electricity industry in the State and to make their working efficient, economical and equitable;

(j) to require licenses to formulate plans and schemes for the promotion of generation, transmission, distribution, supply or utilisation of electricity and quality of service and to device proper power purchase and procurement process;

Uttaranchal Electricity Regulatory Commission was established on 5-09-2002. At present the award given by U.P Electricity Regulatory Commission is applicable. The Uttaranchal Commission has initiated the process and the award is excepted soon.

Subsidiary Point No. 35

35. *Please give details of installed capacity and distribution of power to different sectors – domestic, industrial, commercial, agriculture and others for the last three years.*

The distribution of power to different sectors – domestic, industrial, commercial, agriculture and others for the last two years is as follows:

Category of consumers	**2001-02 (MU)**	**Percentage**	**2002-03**	**Percentage**
Domestic	995.605	44.67%	1084.038	43.97%
Commercial	253.939	11.39%	277.984	11.28%
Industrial	475.915	21.35%	546.197	22.15%
Street Lights	26.560	1.19%	23.986	0.97%
PTW	229.693	10.30%	282.435	11.46%
Irrigation	92.162	4.13%	86.703	3.52%
Water works	153.971	6.91%	162.567	6.59%
Others	1.252	0.06%	1.412	0.06%
	2229.097	100.00%	2465.322	100.00%

Subsidiary Point No. 36

36. *Average cost of power per unit (kwh) received as State's share of the generation outside the State or otherwise under various systems i.e. steam, hydro, diesel etc. Separately and also all the systems taken together during the years 1997-98 to 2003-04.*

Share of power in Central Sector Generating Stations to Government of Uttaranchal was allocated in January 2002. The average cost of power from Central Sector Generating Stations is as follows: -

Rs./per unit

Power Houses	**FY 2001-02 (Jan-02 to Mar-02)**			**FY 2002-03 (April-02 to Mar-03)**		
	Units	**Amount**	**Rate (Rs.)**	**Units**	**Amount**	**Rate (Rs.)**
NHPC	21,384,432	52,315,267	2.4464	192,198,314	367,502,744	1.9121
NTPC	369,581,974	483,846,155	1.3092	1,459,728,051	2,251,719,310	1.5426
WR	296,000	260,731	0.8808	1,275,000	1,110,793	0.8712
NPC	11,635,000	29,109,648	2.5019	69,099,150	168,620,551	2.4403
POWER GRID	-	53,228,621	0.1321	-	304,919,293	0.1770

In addition to the above, the average cost of supply to the hydro generating station of Uttaranchal Jal Vidyut Nigam Ltd. is paid as follows:-

Per kwh

(a) For Light & Medium power hydro generating Stations	Rs.0.605
(b) For small hydro power generating Stations	Rs.1.70
(c) From the independent power producers having small hydro Generating stations (less than 5 MW), the power is purchases @	Rs.2.50

Subsidiary Point No. 37

37. *Average revenue in paise per unit (kwh) realised from power sold*
   (a) Within the State; and
   (b) Outside the State
   For each of the years from 1997-98 to 2003-04.

The average revenue realised from power sold is as follows:

Year	Within the State	Outside the State
2001-02	Rs. 2.60 per kwh	Rs. 2.15 per kwh
2002-03	Rs 2.52 per kwh	Rs. 2.15 per kwh

Subsidiary Point No. 38

38. Please furnish a list of guarantees given by the State Government along with the guidelines for giving such guarantees, in respect of loans, obtains by SEBs to the various parties/purposes. Position of guarantees outstanding at the beginning of each year from 1997-98 to 2003-04 be given.

Government of Uttaranchal has provided guarantees to secure the following in favour of

(i)	Rural Electrification Corporation Ltd to secure share of debts of erstwhile UPSEB/UPPCL	Rs. 238.25 crores
(ii)	Punjab National Bank to secure L/C facility for purchase of power from CPSUs	Rs. 35.00 crores
(iii)	Rural Electrification Corporation Ltd. to secure a long term debt taken for transmission works	Rs. 139.42 crores
(iv)	Power Finance Corporation Ltd against Maneri Bhali-II Hydro electric project	Rs. 800.00 crores
	Total	**Rs.1212.67 crores**

Subsidiary Point No. 39

39. Position of outstanding dues from different types of consumers from 1997-98 onwards. The position may be given at the beginning of year.

The positions of dues from various categories of consumers as reported by UPCL is as follows:

(Rs.in crores)

Category	**As on 1-04-2001**	**As on 1-4-2002**	**As on 1-4-2003**
Domestic	26.86	41.82	66.63
Commercial	10.68	17.96	29.52
Industrial	244.38	261.52	279.41
Street Light	36.06	37.67	51.75
PTW	4.08	5.96	8.78
Irrigation (Govt.)	77.16	87.67	97.95
Water Works	305.44	295.72	383.78
Others	0.44	1.15	1.22
Total	**705.10**	**749.47**	**919.04**

Subsidiary Point No. 40

40. Position of outstanding dues for electricity supplied to State Electricity Boards/consumers outside the State from 1997-98 onwards. The position at the beginning of each year may be given.

The position of outstanding dues for electricity supplied outside the State (for Nepal only) is as follow: -

(Rs in crores)

Particulars	**As on 1-4-2001**	**As on 1-4-2002**	**As on 1-4-2003**
Nepal	0.28	0.10	0.17

Subsidiary Point No. 41

41. *Position of outstanding electricity duty and other State levies that are collected by the SEB, and are to be paid to the State Government. The position at the beginning of each year may be given.*

There is no outstanding electricity duty payable to Government of Uttaranchal. The same is being paid regularly.

The Government of Uttaranchal in accordance with the recommendations of Ahluwalia Committee has already signed the tripartite Agreement with Government of India and Reserve Bank of India for securing the past dues (upto 30-9-2001), being its share amounting to Rs.572 crores. The notification of issuance of Bonds under the tripartite agreement has been issued.

Subsidiary Point No. 42

PUBLIC SECTOR ENTERPRISES

(a) *Please list out the names of statutory corporations and Government companies in which the State Government's investments have been made as at the end of 2002-03 and indicate/furnish the relevant amounts in respect of each of these;*

(b) Brief description of their functions and activities;

(c) *Extent of State Government's participation in the share capital, with amount of investment and share-holding pattern;*

(d) *Extent of privatization done/proposed to be done in these enterprises and realizations expected as a result of privatizations;*

(e) *Data on capital base, budgetary support extended by the State Government and the amount of interest/dividend accrued/actually paid;*

(f) Financial results of each undertaking;

(g) Turnover per unit of capital invested in each year from 1997-98 to 2004-05.

(a) The following PSE's are working in Uttaranchal and the details of Government investments are given in the following Table.

(1) Garhwal Mandal Vikas Nigam Limited
(2) Kumaon Mandal Vikas Nigam Limited
(3) U.P Hills Electronics Corporation Limited
(4) Uttaranchal Bahudeshiya Vitta Evam Vikas Nigam Limited
(5) U.P Seeds and Terai Development Corporation Ltd.
(6) Kichha Sugar Company Ltd.
(7) Doiwala Sugar Company Ltd.
(8) State Industrial Development Corporation of Uttaranchal Ltd.

S.No.	Name of PSE	Investment at the end of 2002-2003. (Rs. in lakhs)		
		Share Capital	**Loan**	**Total**
1.	Garhwal Mandal Vikas Nigam Limited	679	4126	4805
2.	Kumaon Mandal Vikas Nigam Limited	1466	1206	2672
3.	U.P Hills Electronics Corporation Limited	894	-	894
4.	Uttaranchal Bahudeshiya Vitta Evam Vikas Nigam Limited	220	-	220

5.	U.P Seeds and Terai Development Corporation Ltd.	335	183	518
6.	Kichha Sugar Company Ltd.	1753	-	1753
7.	Doiwala Sugar Company Ltd.	600	-	600
8.	State Industrial Development Corporation of Uttaranchal Ltd.	1600	-	1600

(b).1 **Garhwal Mandal Vikas Nigam Limited:-**

Garhwal Mandal Vikas Nigam Limited was registered and incorporated under the Companies Act, 1956 on March 31, 1976 but is actually started functioning with effect from November 1,1976.

Objectives:-

The main objectives of the Corporation are: -

(a) to establish, promote or develop industrial projects which are likely to promote or advance the economic, industrial and agricultural development of Garhwal Division.
(b) to develop tourist traffic or trade by development of hotels, restaurants, tourist bungalows and other allied programmes;
(c) to exploit mineral resources and undertake mining operations;
(d) to undertake projects, schemes for economic upliftment of farmers/growers.
(e) to own or run transport facilities including packages tours to Badrinath, Kedarnath, Uttarkashi, Yamunotri, Gangotri and similar other religious shrines.
(f) to arrange for marketing facilities of various horticulture projects in collaboration with the fruit growers;
(g) to maintain wood factories for preparation of furniture, pine, wood wool, insulation boards and other articles of sale.
(h) to construct tourist complexes, tourist huts, fabricated huts, for promoting tourism;
(i) to arrange for marketing of local products of local cottage industries owned by poor classes of local rural population;
(j) to establish emporiums for stocking and sale of such local products;
(k) to generate employment by meeting the above objects;

Activities: -

(a) **Industry Division:-** For industrial development of Garhwal division the Nigam is currently running six factories viz. (1) Rosine and Turpentine Factory, Tilwara, Distt. Chamoli (2) Wood wool Factory, Muni-ki-Reti, Distt. Tehri Garhwal, (3) Cement Concrete Block Unit, Tehri Garhwal, (4) Integrated Wood Industry, Gawana Distt. Uttarkashi, (5) Flush Door Factory, Kotdwar Distt- Pauri Garhwal and (6) Cement Concrete Block Unit, Srinagar Distt- Garhwal.

(b) **Tourism Division:-** The Nigam is, at present, managing rest houses where lodging and fooding facilities are provided to the tourist, winter season sports are organised by the Nigam. Besides, mountaineering & trekking facilities are also being provided to the tourists. The Nigam has a Travel Office at Rishikesh and is conducting package tours.

(c) **Marketing Division:-** The Nigam is also engaged in the marketing of local produce like fruits and vegetables, distribution of cooking gas in Garhwal region, operation of Petrol Pump, transportation of goods and whole sale trade of liquor.

(b).2 **Kumaon Mandal Vikas Nigam Limited:-**

Kumaon Mandal Vikas Nigam Limited, previously known as U.P. Parvatiya Vikas Nigam Limited was established on March 30, 1971 under the Companies Act, 1956. Consequent upon the formation of Area Development Corporations in 1976 in each divisions, the schemes/units of the erstwhile U.P Parvatiya Vikas Nigam in Garhwal division were transferred to the Divisional Corporation formed for the Garhwal Division. Thus Kumaon Mandal Vikas Limited has now restricted its activities only to the districts of Kumaon Division, i.e, Nainital, Almora, Pithoragarh, Champawat, Bageshwar and Udham Singh Nagar.

Objectives:-

The main objectives of the Nigam as broadly set for itself through the Memorandum of Association, are as follows:-

(a) To aid, assist, promote or develop projects, industries and programmes, etc., which are likely to advance or promote the economic, industrial and agricultural developments of the hill districts.

(b) To render technical, financial and managerial assistance to industries set up in the Government, Co-operative joint or Private Sector.

(c) To take up small river valley projects for checking soil erosion, harnessing the available water resources, extending irrigation facilities, etc.

(d) To develop tourist trade and industry by promoting hotels, restaurants, transport facilities etc.

(e) To exploit mineral resources of the area and undertake mining operations.

(f) To undertake projects/schemes for plantation of orchards, fruit belts, poultry farming, dairy activities, sheep rearing, bee-keeping etc.

(g) To arrange for marketing facilities for all types of agricultural commodities and products manufactured within the area and outside.

(h) To carry out scheme for distribution of electricity for agriculture, industry and rural electrification.

(h) To carry on all activities connected with the distribution of seeds, fertilizers, plant protection equipment, cold storage, agricultural implements etc.

Activities: -

The activities of the corporation are as under: -

(a) **Marketing Division: -** (a) Petrol pump/service stations (b) Distribution of Gas (c) Marketing of herbs (d) Marketing of fruits.

(b) **Tourism Division: -** (a) Maintaining Tourist Bungalows (b) Conducting Package Tours (c) Conducting Kailash Mansarovar Yatra (d) Trekking Tours (e) Rope way.

(c) **Industry Division: -** (I) Parwat Plastic Unit, Kathgodam, having an installed capacity of 360 M.T bags per year, produces polythene bags (ii) Parwat Wire Unit, Kathgadom, having an installed capacity of 1800 M.T. per year, produces barbed wires and nails (iii) Resin and Turpentine Unit, Champawat, with installed capacity of 1850 M.T per year.

(d) **Construction Division:-** Constructs tourist bungalows, Government building and other departmental works.

(b).3 **U.P Hills Electronics Corporation Limited: -**

U.P Hill Electronics Corporation Limited (HILTRON) was established on June25, 1985 as a subsidiary unit of U.P. Electronics Corporation Limited (UPTRON). It was accorded the status of an independent Corporation on January 30, 1989.

Objectives:-

The main objective of the Corporation are as under:-

(a) Selection of products for marketing and marketing survey.

(b) Setting up of sales and service centre, training centre and production facilities for products.

(c) To receive letter of intent.

(d) To set up ancillary units

(e) To create awareness in the field of electronics.

(f) To conduct research work.

Activities:-

Hiltron has developed the following electronics complexes for providing sheds to prospective entrepreneurs.

S.No	Place	Production units/ Training Centre
1.	Electronics Complex, Kania, Ramnagar	1. ESTC, Kania. 2. M/s CRT Engineering (P) Ltd. 3. M/s Penview Electronic (P) Ltd. 4. M/s Fine Track Pvt. Ltd. 5. M/s Vibgyor Printers 6. M/s Hill Crown Coop. Society
2.	Electronics Complex, Bhimtal.	1. M/s Usha Rectifier Ltd. 2. M/s APIC.

3.	Electronics Complex. Pithoragarh	1.	Electronics Cooperative Societies (Ladies)
		2.	Electronics Cooperative Society (Boys)
4.	Electronics Complex, Muni-ki-Reti	1.	National Cooperative Society
		2.	Electronics Industrial Co-operative Society.
5.	Electronics Complex, Kotdwara	1.	Electronics Industrial Production Cooperative Society.

(b). 4 **Uttaranchal Bahudeshiya Vitta Evam Vikas Nigam Limited:-**

The Uttaranchal Bahudeshiya Vitta Evam Vikas Nigam Limited was established in October , 2001 The authorised capital of UBVVN is Rs. 15 crores whereas the paid up capital is Rs. 3.30 crores. The main objective of the nigam is to uplift the economic status of Scheduled Castes, Scheduled Tribes, Backward Classes, Minorities and Handicapped living below poverty line by providing them opportunities for Self Employment Schemes. In order to generate resources for Self Employment the state corporation acts as state channelizing agency of various National Finance& Development Corporations.

The state corporation gets funds from these National Corporations on a very low rate of interest & further advances loans to Scheduled Castes, Scheduled Tribes, Backward Classes, Minorities charging slightly higher rate of interest so as to meet out administrative expenses of UBVVN. The UBVVN is not getting any financial assistance or grants from the state government to meet the requirement of administrative & establishment expenses incurring on salary of staff and office contingencies. The UBVVN has not other commercial or profit making activities also. The minimum running cost of UBVVN is fulfilled from the interest accrued on loans distributed from the funds of the National Corporations.

Objectives: -

The main objectives of the corporation are:

1. To promote, assist, organise, finance and develop the task of socio-economic and educational uplift of the scheduled castes in the State.
2. To advance loans on easy terms to Scheduled Castes Schedule Tribes individuals.
3. To provide financial, technical, managerial and marketing assistance to Scheduled Castes entrepreneurs.

(4) To setup and maintain warehouse, cold storages, seed house, and hand over to them to members of community on no loss no profit basis.

(5) To assist by advancing loan to members of Scheduled Castes, Scheduled Tribes in setting up or undertaking the agricultural and industrial development to assist Scheduled Caste/ Scheduled Tribes in bringing industries, other small or large scale or cottage industries.

(6) To advance loan/ margin money loan and/ or subsidy to Scheduled Caste/Scheduled Tribes, Other Backward Classes, member of minorities.

(7) To identify trade and industries which can be taken up by women

(8) To conduct training to members of minorities to promote entrepreneurship.

Subsidies: The state government does not provide and subsidy to UBVVN. However it makes budget provision for the release of grants from central government under SCA. The grant obtained under SCA is given as subsidy to Scheduled Castes of BPL families for Self Employment, skill up-gradation & construction of shops etc.

The progress of grants received by UBVVN under SCA is reviewed by the state government regularly. However, the audit of expenditure & records by statutory auditor & A.G. Is yet to be done. The internal audit of records is in progress & there after statutory audit will be carried out.

Schemes:- The following subsidy oriented schemes are implemented by UBVVN.

Self Employment Scheme: - Family oriented income generating schemes for scheduled castes are supported by subsidy from SCA to the tune of 50 percent of the total project cost subject to the maximum of Rs. 10,000/- per family. The projects for self employment are taken up to the limit of Rs.7.00 lakhs. The loan component is mobilised from financial institutions like NSFDC, Commercial Banks & Rural Banks.

Year-wise number of beneficiaries is given as under: -

Year	**No. of beneficiaries**
2000-2001	--
2001-02	4387
2002-03	4456
2002-04 (Estimated)	15000

Construction of Shops under hire purchase scheme:- Scheduled caste persons owning land in urban & market places are provided a total amount of Rs. 38,000/ to construct a shop of the size of 13.32 square meter with verandah. In this scheme too an amount of Rs. 6,000/- is granted as subsidy while the remaining amount of RS. 32,000/- is given as interest free loan repayable in 120 installments.

Year wise number of beneficiaries is given as under:-

Year	No. of beneficiaries
2000-01	--
2001-02	143
2002-03	157
2003-04 (Estimated)	158

Skill up-gradation:- In order to enhance the skill of Scheduled Castes person especially educated unemployed, various training programmes are conducted through Government or semi Government or registered training institutions. This is 100 percent subsidy based scheme. In addition to training fee to the training institution, trainees are given stipend also @ RS. 300/- p.m. The rate of fee is determined on the basis of nature & duration of the course.

Year wise number of beneficiaries is given as under:-

Year	No. of beneficiaries
2000-01	--
2001-02	--
2002-03	622
2003-04 (Estimated)	600

NSLRS:- Besides above schemes funded from SCA (Government of India.) grant has also been obtained under National Scavenger Liberation & Rehabilitation Scheme from ministry of Social Justice & Empowerment GOI. There are two components of NSLRS. One is training & second is rehabilitation. Training is fully subsidised whereas under rehabilitation maximum Rs. 10,000/- is subsidy, 15 percent of the project cost is margin money loan & rest of the amount of loan is mobilised from banks or NSKFDC.

Year wise number of beneficiaries is given as under:-

Year	No. of beneficiaries
2000-01	--
2001-02	127
2002-03	1755
2003-04 (Estimated)	1700

(b).5 **U.P Seeds and Terai Development Corporation:-**

The UPSTDC has been created as a result of the division of U.P Terai Vikas Nigam Ltd., established in 1969. The main objectives of the corporation are:-

1. Development of mother seeds for the production of certified seeds in collaboration with various agricultural Universities in the country and the corporations and the private seed growers.
2. Cultivation, treatment, storage and marketing of certified seeds.
3. Diversification of seed cultivation to increase the income of farmers.

(b). 6 **Kichha Sugar Company Ltd.:-**

The net worth of Kichha Sugar Mill was Rs.7.67 crores in 2001-2002 and accumulated losses were Rs. 9.31 crores Doiwala Sugar Mill has a net worth of Rs.14.71 crores in 2001-2002 and accumulated loss of Rs. 20.86 crores and has been referred to BIFR.

(b).7 **Doiwala Sugar Company Ltd.:-**

Doiwala Sugar Mill was unit of the U.P. State Sugar Corporation limited and was handed over to Uttaranchal in 2002. This unit had no separate share capital of its own and no separate balance sheets was prepared. The profit/loss of this unit was adjusted in the balance sheet of U.P. Sugar Corporation Limited.

(b). 8 **State Industrial Corporation of Uttaranchal Limited (SIDCUL):-**

SIDCUL has been incorporated as a Company under the Companies Act on 18th July, 2002. It is an amalgamate version of traditional SFC's, SIDC's and SIIC's. This is a multifunctional Corporation carrying on activities of more than 5 to 6 Corporations and agencies of erstwhile of U.P. The authorised share capital is Rs. 50 crores and paid up capital is Rs.16 crores. LIC, ICICI and SIDBI have also agreed to participate in the equity of SIDCUL. 49% of equity of SIDCUL is proposed to be held by financial institutions and Banks. Public-Private partnerships shall be encouraged in different infrastructure projects.

Functions and Activities:-

- Industrial Promotion of Uttaranchal State, organising Fairs, Exhibitions, promotional literature, project reports, studies etc.
- Setting up of Industrial Estates, Theme Parks and other related Infrastructure.
- Financing to Entrepreneurs.
- Single Window Facilitation.
- Nodal Agency of Government of Uttaranchal to implement assigned tasks and State & Central schemes.
- Data Bank and Expert Group.

C: Extent of State Government's Participation in Share Capital

	Name of Enterprise	As at the end of 1997-98		
		Total Paid up Capital	State Govt's Share in paid up Capital	Per cent
	1	2	3	4
1.	Garhwal Mandal Vikas Nigam Ltd.	679.00	679.00	100%
2.	Kumaon Mandal Vikas Nigam Ltd.	1466.88	1466.88	100%
3.	Uttaranchal Hills Electronics Corporation Ltd.	894.53	894.53	100%
4.	Uttaranchal Bahudeshiya Vitta Evam Vikas Nigam Limited	220.00	220.00	100%
5.	U.P Seeds and Tarai Development Corporation Ltd.	325.16	96.00	28.6%
6.	Kichha Sugar Company.Ltd.	1798.64	1753.58	97.49%
7.	Doiwala Sugar Company Ltd.	600.00	600.00	100%
8.	State Industrial Development corporation of Uttaranchal Ltd.	1600.00	1600.00	100%

(e, f and g) The PSE's wise information is as follows: -

Name of Enterprise:- Garhwal Mandal Vikas Nigam Ltd.
From of Organisation : Government Company
Sector: - (Service/ Trading/ promotion ETC.)
Capital Base and Returns thereon

(Rs. in lakhs)

S.No.	Items	2000-01	2001-02	2002-03	2003-04
1.	**Capital base at the beginning of the year**				
a.	Authorised Capital	1000.00	1000.00	1000.00	1000.00
b.	Paid up Capital	679.00	679.00	679.00	679.00
c.	Loans	2697.00	2736.00	4126.00	3996.00
d.	Accumulated Reserve & Surplus	976.00	1135.00	1663.00	7232.00
2.	**Block capital at the beginning of the year**				
a.	Govt. Source	3376.00	34.1500	4805.00	4675.00
b.	Other source				
c.	Accumulated Reserve & Surplus	976.00	1135.00	1663.00	7232.00
3.	**Reserves**	-	-	-	-
4.	**Loans**	-	-	-	-
5.	**Fixed Assets**	1789.00	1898.00	1532.00	2000.00
6.	**Current Assets**	6932.00	13486.00	21714.00	22000.00
7.	**Misc. Assets**	-	-	-	-
8.	**Total Revised Receipts**				
	(i) Sales	5838.00	12502.00	16715.00	18000.00
	(ii) Income Tax dividend				
	(iii) Others	317.00	67.00	110.00	150.00
9.	**Cost of operations**	6137.00	12685.00	16658.00	17650.00
10.	**Gross Profit**	18.00	-114.00	167.00	400.00
11.	**Interest**				
a.	Arrears at the beginning of the year	1475.00	1609.00	1743.00	1877.00
b.	Accrued during the year	134.00	134.00	134.00	13.00
	(i) Government	134.00	134.00	134.00	13.00
	(ii) Others	-	-	-	-
c.	Paid during the year	-	-	-	-
	(i) Government	-	-	-	-
	(ii) Others	-	-	-	-
12.	**Depreciation**				
	(i) Depreciation claimed	127.00	519.00	405.00	425.00
	(ii) Amount transferred to	-	-	-	-

	depreciation fund.				
13.	**Corporation Tax**	0	50.00	40.00	70.00
14.	**Profit (+)/ Losses (-) after tax**	18.00	-164.00	127.00	330.00
15.	**Dividend**				
a.	Accrued during the year	-	-	-	-
	(i) Government	-	-	-	-
	(ii) Others	-	-	-	-
b.	Paid during the year	-	-	-	-
	(i) Government	-	-	-	-
	(ii) Others	-	-	-	-
16.	**Budgetary support at the beginning of the** year				
a.	Revenue (subsidy)/ Grants- in-aid	-	-	-	-
b.	Share Capital	33.00	0	0	0
c.	Loans (Terms only)	100.00	100.00	0	0
d.	Value of assets transformed if any	-	-	-	-
17.	**Retained Profit inclusive of transfers to reserve funds**				
a.	Opening Balance	976.00	1135.00	1663.00	7232.00
b.	Closing Balance	1135.00	1663.00	7232.00	7562.00

Name of Enterprise:- Kumaon Mandal Vikas Nigam Ltd.
From of Organisation : Government Company
Sector: - (Service/ Trading/ promotion ETC.)
Capital Base and Returns thereon

(Rs. in lakhs)

S.No.	Items	2000-01	2001-02	2002-03	2003-04
1.	**Capital base at the beginning of the year**				
a.	Authorised Capital	2000.00	2000.00	2000.00	2000.00
b.	Paid up Capital	1551.38	1466.88	1466.88	1466.88
c.	Loans	1031.94	1225.74	1206.74	1319.82
d.	Accumulated Reserve & Surplus	102.94	153.45	324.08	475.61
2.	**Block capital at the beginning of the year**				
a.	Govt. Source	2578.71	2666.62	2666.62	2745.20
b.	Other source	4.50	26.00	7.00	41.50
c.	Accumulated Reserve & Surplus	102.94	153.45	324.08	475.61
3.	**Reserves**	153.45	324.08	475.61	613.61
4.	**Loans**	1225.74	1206.74	1319.82	1278.32
5.	**Fixed Assets**	355.68	421.67	519.67	600.00
6.	**Current Assets**	2378.75	2479.68	2568.72	2600.00
7.	**Misc. Assets**	0.27	0.22	0.22	0.32
8.	**Total Revised Receipts**	6098.51	8877.01	11279.87	12000.00
	(i) Sales	5999.01	8784.63	11189.87	11900.00
	(ii) Income Tax dividend	-	-	-	-
	(iii) Others	99.50	92.38	90.00	100.00
9.	**Cost of operations**	5930.02	8552.38	10959.09	11708.50
10.	**Gross Profit**	168.49	324.63	320.78	291
11.	**Interest**	0	0	0	0
a.	Arrears at the beginning of the year	476.42	567.92	659.42	750.92
b.	Accrued during the year	91.50	92.50	91.50	91.50
	(i) Government	91.50	91.50	91.50	91.50
	(ii) Others	0	0.50	0.75	0
c.	Paid during the year	0	0.50	0.75	9.50
	(i) Government	0	0	0	9.50
	(ii) Others	0	0.50	0.75	0
12.	**Depreciation**	20.00	22.00	22.00	22.00
	(i) Depreciation claimed	20.00	22.00	22.00	22.00
	(ii) Amount transferred to	-	-	-	-

	depreciation fund.				
13.	**Corporation Tax**	0	40.00	55.0	40.00
14.	**Profit (+)/ Losses (-) after tax**	(+)56.99	(+)170.63	(+)151.53	(+)138
15.	**Dividend**	-	-	-	-
a.	Accrued during the year	-	-	-	-
	(i) Government	-	-	-	-
	(ii) Others	-	-	-	-
b.	Paid during the year	-	-	-	-
	(i) Government	-	-	-	-
	(ii) Others	-	-	-	-
16.	**Budgetary support at the beginning of the** year	-	-	-	-
a.	Revenue (subsidy)/ Grants-in- aid	-	-	-	-
b.	Share Capital	-	-	-	-
c.	Loans (Terms only)	-	-	-	-
d.	Value of assets transformed if any	-	-	-	-
17.	**Retained Profit inclusive of transfers to reserve funds**	-	-	-	-
a.	Opening Balance	(-)6.48	50.51	221.14	372.67
b.	Closing Balance	(+)50.51	221.14	372.67	510.67

Name of Enterprise:- U.P Hill Electronics Corporation Ltd. (HILTRON)
From of Organisation : Government Undertaking
Sector: - (Service/ Trading/ promotion ETC.)
Capital Base and Returns thereon

(Rs. in lakhs)

S.No.	Items	2000-01	2001-02	2002-03	2003-04
1.	**Capital base at the beginning of the year**				
a.	Authorised Capital	2500.00	2500.00	2500.00	2500.00
b.	Paid up Capital	894.53	894.53	894.53	894.53
c.	Loans	-	-	-	-
d.	Accumulated Reserve & Surplus	-	-	-	-
2.	**Block capital at the beginning of the year**	-	-	-	-
a.	Govt. Source				
b.	Other source				
c.	Accumulated Reserve & Surplus				
3.	**Reserves**	0	0	0	0
4.	**Loans**	0	0	0	0

5.	**Fixed Assets**	9.06	7.41	6.61	15.70
6.	**Current Assets (Net)**	315.69	288.94	445.14	380.50
7.	**Misc. Assets**	2.70	2.25	1.80	1.35
8.	**Total Revised Receipts**	766.67	397.18	1216.50	1291.30
	(i) Sales	710.69	376.24	1196.00	1260.80
	(ii) Income Tax dividend	-	-	-	-
	(iii) Others	55.98	20.94	20.50	30.50
9.	**Cost of operations**	767.79	427.29	1209.05	1283.20
10.	**Gross Profit**	(-)1.12	(-)30.11	7.45	8.10
11.	**Interest**	-	-	-	-
a.	Arrears at the beginning of the year				
b.	Accrued during the year				
	(i) Government				
	(ii) Others				
c.	Paid during the year				
	(i) Government				
	(ii) Others				
12.	**Depreciation**				
	(i) Depreciation claimed	2.24	1.65	1.70	2.60
	(ii) Amount transferred to depreciation fund.				
13.	**Corporation Tax**	-	-	-	-
14.	**Profit (+)/ Losses (-) after tax**	(-)3.36	(-)31.76	5.75	5.50
15.	**Dividend**	-	-	-	-
a.	Accrued during the year				
	(i) Government				
	(ii) Others				
b.	Paid during the year				
	(i) Government				
	(ii) Others				
16.	**Budgetary support at the beginning of the** year	-	-	-	-
a.	Revenue (subsidy)/ Grants- in-aid				
b.	Share Capital				
c.	Loans (Terms only)				
d.	Value of assets transformed if any				
17.	**Retained Profit inclusive of transfers to reserve funds**	-	-	-	-
a.	Opening Balance				
b.	Closing Balance				

Name of Enterprise:- Uttaranchal Bahudeshiya Vitta Evam Vikas Nigam Ltd.
From of Organisation : Ltd. Company under Company Act, 1956
Sector: - Service
Capital Base and Returns thereon

(Rs. in lakhs)

S.No.	Items	2000-01	2001-02	2002-03	2003-04
1.	**Capital base at the beginning of the year**				
a.	Authorised Capital			1500.00	1500.00
b.	Paid up Capital			220.00	391.40
c.	Loans			247.95	997.93
d.	Accumulated Reserve & Surplus				
2.	**Block capital at the beginning of the year**				
a.	Govt. Source			220.00	391.40
b.	Other source				
c.	Accumulated Reserve & Surplus				
3.	**Reserves**				
4.	**Loans**			247.95	997.03
5.	**Fixed Assets**				7.08
6.	**Current Assets (Net)**			1636.24	1671.39
7.	**Misc. Assets**				
8.	**Total Revised Receipts**				
	(i) Sales				
	(ii) Income Tax dividend				
	(iii) Others				
9.	**Cost of operations**		28.00	40.40	65.00
10.	**Gross Profit**		Loss	Loss	Loss
11.	**Interest**				
a.	Arrears at the beginning of the year				
b.	Accrued during the year				
	(i) Government				
	(ii) Others			24.09	8.53
c.	Paid during the year				
	(i) Government				
	(ii) Others			24.09	8.53
12.	**Depreciation**				
	(i) Depreciation claimed			1.55	
	(ii) Amount transferred to depreciation fund.				
13.	**Corporation Tax**				

14.	**Profit (+)/ Losses (-) after tax**		Loss	Loss	Loss
15.	**Dividend**				
a.	Accrued during the year				
	(i) Government				
	(ii) Others				
b.	Paid during the year				
	(i) Government				
	(ii) Others				
16.	**Budgetary support at the beginning of the** year				
a.	Revenue (subsidy)/ Grants- in-aid				
b.	Share Capital			112.20	110.00
c.	Loans (Terms only)			247.95	997.93
d.	Value of assets transformed if any				
17.	**Retained Profit inclusive of transfers to reserve funds**				
a.	Opening Balance		Loss	Loss	Loss
b.	Closing Balance		Loss	Loss	Loss

Name of Enterprise:- U.P Seeds& T.D. Co. Ltd., Held U.P
From of Organisation : Trading/Processing
Sector: - (Service/ Trading/ promotion ETC.)
Capital Base and Returns thereon

(Rs. in lakhs)

S.No.	Items	2000-01	2001-02	2002-03	2003-04
1.	**Capital base at the beginning of the year**				
a.	Authorised Capital	500.00	500.00	500.00	500.00
b.	Paid up Capital	286.16	286.16	335.16	335.16
c.	Loans	183.25	214.84	182.99	182.99
d.	Accumulated Reserve & Surplus				
2.	**Block capital at the beginning of the year**				
a.	Govt. Source				
b.	Other source				
c.	Accumulated Reserve & Surplus				
3.	**Reserves**	2048.80	2139.92	2171.58	1903.39
4.	**Loans**	2074.68	4.18	2655.71	500.00
5.	**Fixed Assets609.07**	609.07	634.32	698.82	581.50

6.	**Current Assets**	6925.58	5373.13	6091.29	3100.63
7.	**Misc. Assets**				
8.	**Total Revised Receipts**				
	(i) Sales	10423.48	10599.08	1139.22	5050.00
	(ii) Income Tax dividend				
	(iii) Others	1181.27	78.88	12.67	
9.	**Cost of operations**	11850.59	10238.76	10767.86	4754.00
10.	**Gross Profit**	245.84	439.20	639.03	296.00
11.	**Interest**	525.29	344.54	533.01	175.00
a.	Arrears at the beginning of the year				
b.	Accrued during the year				
	(i) Government				
	(ii) Others				
c.	Paid during the year				
	(i) Government				
	(ii) Others				
12.	**Depreciation**				
	(i) Depreciation claimed				
	(ii) Amount transferred to depreciation fund.	58.34	53.81	55.96	35.00
13.	**Corporation Tax**	0	0	18.40	30.00
14.	**Profit (+)/ Losses (-) after tax**	(+)829.47	(+)40.85	(+)31.66	(+)56.00
15.	**Dividend**				
a.	Accrued during the year	-	-	-	-
	(i) Government	-	-	-	-
	(ii) Others	-	-	-	-
b.	Paid during the year	27.66	-	-	-
	(i) Government	14.00	-	-	-
	(ii) Others	13.66	-	-	-
16.	**Budgetary support at the beginning of the year**				
a.	Revenue (subsidy)/ Grants- in-aid				
b.	Share Capital				
c.	Loans (Terms only)				
d.	Value of assets transformed if any				
17.	**Retained Profit inclusive of transfers to reserve funds**				
a.	Opening Balance	1829.40	999.92	1040.78	1072.44
b.	Closing Balance	999.92	1040.78	1072.44	1128.44

Name of Enterprise:- Kichha Sugar Company Ltd
From of organisation : Sugar
Sector: - (Service/ Trading/ promotion ETC.)
Capital Base and Returns thereon

(Rs. in lakhs)

S.No.	Items	2000-01	2001-02	2002-03	2003-04
1	**Capital base at the beginning of the year**				
a.	Authorised Capital	2030.00	2030.00	2030.00	2030.00
b.	Paid up Capital	1698.64	1898.64	1798.64	1798.64
c.	Loans	-	-	-	-
d.	Accumulated Reserve & Surplus	-	-	-	-
2	**Block capital at the beginning of the year**				
a.	Govt. Source	1653.58	1653.58	1753.58	1753.58
b.	Other source	45.06	45.06	45.06	45.06
c.	Accumulated Reserve & Surplus	-	-	-	-
3	**Reserves**	22.96	29.92	25.10	26.35
4	**Loans**	4480.95	5768.69	481.73	4874.88
5	**Fixed Assets**	392.87	342.29	282.50	227.50
6	**Current Assets**	660.37	8099.09	6637.49	71961.71
7	**Misc. Assets**	664.35	931.54	2327.87	3718.28
8	**Total Revised Receipts**				
	(i) Sales	6207.09	4457.76	6148.05	6178.70
	(ii) Income Tax dividend	-	-	-	-
	(iii) Others	5259.38	7006.71	5450.66	6653.44
9	**Cost of operations**	1205.59	1259.19	1344.16	1328.00
10	**Gross Profit**	412.00	393.46	-742.47	(-)705.41
11	**Interest (Cas Credit)**				
a.	Arrears at the beginning of the year	-	-	-	-
b.	Accrued during the year	-	-	-	-
	(i) Government	-	-	-	-
	(ii) Others	-	-	-	-
c.	Paid during the year	-	-	-	-
	(i) Government	-	-	-	-
	(ii) Others	506.00	594.13	593.86	630.00
12	**Depreciation**				
	(i) Depreciation claimed	78.48	66.53	60.00	55.00

	(ii) Amount transferred to depreciation fund.	-	-	-	-
13	**Corporation Tax**	8.10	-	-	-
14	**Profit (+)/ Losses (-) after tax**	(-)173.28	(-)1267.20	(-)1396.33	(-)1390.41
15	**Dividend**	-	-	-	-
a.	Accrued during the year	-	-	-	-
	(i) Government	-	-	-	-
	(ii) Others	-	-	-	-
b.	Paid during the year	-	-	-	-
	(i) Government	-	-	-	-
		-	-	-	-
16	**Budgetary support at the beginning of the year**	-	-	-	-
a.	Revenue (subsidy)/ Grants- in-aid	-	-	-	-
b.	Share Capital	-	-	-	-
c.	Loans (Terms only)	-	-	-	-
d.	Value of assets transformed if any	-	-	-	-
17	**Retained Profit inclusive of transfers to reserve funds**	-	-	-	-
a.	Opening Balance	-	-	-	-
b.	Closing Balance	-	-	-	-

Name of Enterprise: Doiwala Sugar Company Ltd. Doiwala

Form of Organisation : State Government undertaking

Sector:- (Services/Trading/ Promotion etc.)

Capital base and Returns thereon

(Rs. In Lakhs)

S.No.	Items	2000-01	2001-02 (Upto 15.1.02)	2001-2002 16-1-02 to 31-3-02	2002-2003	2003-04
1-	**Capital base at the beginning of the year**					
a)	Authorised Capital	N.A.	N.A.	600.00	600.00	600.00
b)	Paid up Capital	-	-	600.00	600.00	600.00
c)	Loans		200.00	200.00	600.00	600.00
d)	Accumulated Reserve & Surplus		-	-	-	-
2-	**Block capital at the beginning of the year**					
a)	Govt. Source	-	-	600.00	600.00	600.00
b)	Other source	-	-	-	-	-
c)	Accumulated Reserve & Surplus	-	-	-	-	-
3-	**Reserves**	13.36	13.93	14.12	14.98	14.98
4-	**Loans**	5467.91	4648.78	5648.83	4823.41	5000.00
5-	**Fixed Assets609.07**	604.54	549.58	536.89	476.89	480.00
6-	**Current Assets**	5365.69	4242.25	5310.55	3701.97	350.00
7-	**Misc. Assets**	2534.14	3067.25	4640.73	4649.78	4600.00
8-	**Total Revised Receipts**					
I).	(i) Sales	3372.69	3277.26	891.50	4101.25	4000.00
ii).	(ii) Income Tax dividend	-	-	-	-	-
iii).	(iii) Others	5172.02	4061.93	4987.03	3488.03	4500.00
9-	**Cost of operations**	8219.88	7495.19	5938.56	8323.25	8000.00
10-	**Gross Profit**	(+)324.73	(-)156.00	(-)60.03	(-)733.98	(+)500.00
11-	**Interest**	-	-	-	-	-
a).	Arrears at the beginning of the year	1197.99	1588.26	1956.41	2058.99	1250.00
b).	Accrued during the year	-	-			
c).	(i) Government	96.50	88.70	22.38	108.00	100.00

d).	(ii) Others	752.03	686.70	190.29	899.71	440.00
e).	Paid during the year	-	-	-	-	-
f).	(i) Government	-	-	-	-	-
g).	(ii) Others	-	-	-	-	-
12	**Depreciation**					
I).	(i) Depreciation claimed	76.70	55.08	12.70	0.00	60.00
ii).	(ii) Amount transferred to depreciation fund.	-	-	-	-	-
13	**Corporation Tax**	-	-	-	-	-
14	**Profit (+)/ Losses (-) after tax**	(-)600.50	(-)986.48	(-)285.40	(-)1808	-
15	**Dividend**	-	-	-	-	-
a).	Accrued during the year	-	-	-	-	-
I).	(i) Government	-	-	-	-	-
ii).	(ii) Others	-	-	-	-	-
b).	Paid during the year	-	-	-	-	-
I).	(i) Government	-	-	-	-	-
ii).	(ii) Others	-	-	-	-	-
16	**Budgetary support at the beginning of the year**	-	-	-	-	-
a).	Revenue (subsidy)/ Grants- in-aid	-	-	-	-	-
b).	Share Capital	-	-	-	-	-
c).	Loans (Terms only)	-	-	-	-	-
d).	Value of assets transformed if any	-	-	-	-	-
17	**Retained Profit inclusive of transfers to reserve funds**	-	-	-	-	-
a).	Opening Balance	-	-	-	-	-
b).	Closing Balance	-	-	-	-	-

Name of Enterprise:- State Industrial Development Corporation of Uttaranchal Ltd.
From of organisation : LTD. Co. (Government)
Sector: - (Service/ Trading/ promotion ETC.)
Capital Base and Returns thereon

(Rs. in lakh)

S.No.	Items	2000-01	2001-02	2002-03	2003-04
1.	**Capital base at the beginning of the year**			Nil	5.00
a.	Authorised Capital			5000.00	5000.00
b.	Paid up Capital			1600.00	2000.00
c.	Loans			Nil	Nil
d.	Accumulated Reserve & Surplus			25.00	
2.	**Block capital at the beginning of the year**				1600.00
a.	Govt. Source			Nil	
b.	Other source			Nil	25.00
c.	Accumulated Reserve & Surplus				
3.	**Reserves**			Nil	
4.	**Loans**			Nil	
5.	**Fixed Assets**			27.54	1000.00
6.	**Current Assets**			1994.94	2500.00
7.	**Misc. Assets**			18.40	1000.00
8.	**Total Revised Receipts**				
	(i) Sales				
	(ii) Income Tax dividend				
	(iii) Others				
9.	**Cost of operations**			13.26	100.00
10.	**Gross Profit**			25.00	35.00
11.	**Interest**				
a.	Arrears at the beginning of the year				
b.	Accrued during the year				
	(i) Government				
	(ii) Others			37.10	135.00
c.	Paid during the year				
	(i) Government				
	(ii) Others				
12.	**Depreciation**				
	(i) Depreciation claimed			0.05	25.00
	(ii) Amount transferred to depreciation fund.				
13.	**Corporation Tax**			11.50	Nil

14.	**Profit (+)/ Losses (-) after tax**			13.50	35.00
15.	**Dividend**				
a.	Accrued during the year				
	(i) Government				
	(ii) Others				
b.	Paid during the year				
	(i) Government				
	(ii) Others				
16.	**Budgetary support at the beginning of the year**			Nil	1000.00
a.	Revenue (subsidy)/ Grants- in-aid			800.00	2000.00
b.	Share Capital				
c.	Loans (Terms only)				
d.	Value of assets transformed if any				
17.	**Retained Profit inclusive of transfers to reserve funds**				
a.	Opening Balance			Nil	25.00
b.	Closing Balance			25.00	60.00

Expected performance of SPSEs During The Forecast period

Garhwal Mandal Vikas Nigam Ltd. Nainital

(Rs. in lakhs)

Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1.State Govt.'s expected investment in SPSEs						
(a) Loans	-	-	-	-	-	-
(b) Equity	-	-	-	-	-	-
2. Expected Rate of Return on these investment (%)	-	-	-	-	-	-
3. Anticipated Gross Profit/Loss	150.00	160.00	170.00	180.00	190.00	200.00
4. Anticipated Interest Payments	20.00	20.00	20.00	20.00	25.00	25.00
5. Anticipated Subsidy	-	-	-	-	-	-
6. Details of Work in progress						

Kumaon Mandal Vikas Nigam Ltd. Nainital

(Rs. in lakhs)

Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1.State Govt.'s expected investment in SPSEs						
(a) Loans	-	-	-	-	-	-
(b) Equity	-	-	-	-	-	-
2. Expected Rate of Return on these investment (%)						
3. Anticipated Gross Profit/Loss	177.00	231.00	458.00	553.00	720.00	975.00
4. Anticipated Interest Payments	91.00	110.00	86.00	75.00	63.00	63.00
5. Anticipated Subsidy	0	0	0	0	0	0
6. Details of Work in progress	0	0	0	0	0	0

U.P Hill Electronics Corporation Ltd. (HILTRON)

(Rs. in lakhs)

Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1.State Govt.'s expected investment in SPSEs	-	-	-	-	-	-
(a) Loans	-	-	-	-	-	-
(b) Equity						
2. Expected Rate of Return on these investment (%)	-	-	-	-	-	-
3. Anticipated Gross Profit/Loss	5.30	6.10	6.40	6.70	7.00	7.30
4. Anticipated Interest Payments						
5. Anticipated Subsidy						
6. Details of Work in progress						

Uttaranchal Bahuddeshiya Vitta Evam Vikas Nigam Ltd.

(Rs. in lakhs)

Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1.State Govt.'s expected investment in SPSEs						
(a) Loans						
(b) Equity	112.20	168.30	168.30	168.30	168.30	168.30
2. Expected Rate of Return on these investment* (%)	-	-	-	-	-	-
3. Anticipated Gross Profit/Loss	-	-	-	-	-	-
4. Anticipated Interest Payments						
5. Anticipated Subsidy						
6. Details of Work in progress						

* UBVEVNL is a non-profit making developmental Corporation giving loans etc. to weaker sections for self-employment scheme etc.

U.P Seed & T.D Co. Ltd., Held U.P

(Rs. in lakhs)

Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1.State Govt.'s expected investment in SPSEs						
(a) Loans	Only short term working loans are taken					
(b) Equity		50	50	-	-	-
2. Expected Rate of Return on these investment (%)	-------					
3. Anticipated Gross Profit/Loss	305.87	316.32	322.34	331.13	334.46	337.79
4. Anticipated Interest Payments	100	100	100	100	100	100
5. Anticipated Subsidy	-------					
6. Details of Work in progress	-	-	-	-	-	-

Kiccha Sugar Company. Ltd.

(Rs. In Lakh)

	Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1-	Share Govt.'s expected investment in SPSEs	Nil					
(a)	Loans						
(b)	Equity						
2-	Expected Rate of Return on these investments (%)						
3-	Anticipated Gross Profit/ loss						
4-	Anticipated interest payments						
5-	Anticipated Subsidy						
6-	Details of Work in progress						

Doiwala Sugar Company. Ltd.

(Rs. In Lakhs)

	Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	State Govt's expected investment in SPSEs						
a).	Loans	-	-	-	-	-	-
b).	Equity	-	-	-	-	-	-
2	Expected Rate of Return on these investments (%)	-	-	-	-	-	-
3	Anticipated Gross Profit/ loss	-	-	-	-	-	-
4	Payments	-	-	-	-	-	-
5	Anticipated Subsidy	-	-	-	-	-	-
6	Details of Nor. Progress.	-	-	-	-	-	-

The company has been referred to B.I.F.R

State Industrial Development Corporation of Uttaranchal Ltd.

(Rs. in lakhs)

Description	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1.State Govt.'s expected investment in SPSEs						
(a) Loans						
(b) Equity	400	-	-	-	-	-
2. Expected Rate of Return on these investment (%)	-	-	-	-	-	-
3. Anticipated Gross Profit/Loss	-	-	-	-	-	-
4. Anticipated Interest Payments	Nil	Nil	Nil	Nil	Nil	Nil
5. Anticipated Subsidy	-	-	-	-	-	-
6. Details of Work in progress						

Notes:-

1. Equity capital is to be contributed by State Governments to the extend of 26 crore out of total authorised capital of Rs.50 crores. Therefore in years to come further increase of State Government share in equity participation cannot be envisaged now.

2. SIDCUL's objective is primarily to develop industries in Uttaranchal and Land Allotment and other financial activities are on the basis of no profit and no loss however there will be positive returns.

   Expected returns cannot be envisaged as the rates for sale of land and rate of interest on finance have not been ascertained. The corporation is formed to promote Industries Development in State and these decisions have yet to be taken.
3. SIDCUL has not obtained any loan from any Government or non-Government organisation. Since it has recently been constituted future inflow of loans etc. are being worked out.
4. Details of work in progress. The projects of SIDCUL include development of Industrial Estate in BHEL, Pantnagar Selakui, Roorkee, Sitarganj, Jaspur, Kashpuur, Growth Centre in Kotdwar, IT Park in Dehradun including other theme parks like Agro parks, Herbal Parks, Bio Polis Parks etc. The total volume of work in these is expected to be over Rs.400 crores since all the projects are at present in the planning stage the yearly breakup cannot be envisaged. However on an average Rs. 100 crore (approx.) may be anticipated as work in progress.

Subsidiary Point No. 43

(a) A note on initiatives taken on disinvestment. The amount already raised on account of disinvestment and the future strategies for disinvestment.

(b) A detailed note on Voluntary Retirement scheme (VRS), if introduced and implemented, indicating the amount of money earmarked for the Scheme and the number of employees who have benefited from it may be given.

Since a large number of corporations are to be divided between U.P and Uttaranchal and those which have been transferred to Uttaranchal the apportionment of assets and liabilities is yet to be finalised. There after only, initiatives regarding disinvestment VRS etc. would begin. Strategies are being worked out for disinvestment.

Subsidiary Point No. 44

FISCAL REFORM FACILITY

(a) Kindly indicate whether Medium Term Fiscal Restructuring Policy/Programme (MTFRP) has been drawn up by the State Government and if yes, please furnish a copy of it along with medium term forecast consistent with MTFRP.

(b) Whether MOU has been signed with the Central Government and a copy thereof.

(c) Kindly indicate the actual amount obtained from the Fiscal Reform Facility, separately for Part A and Part B from the Incentive Fund.

(d) A note on actual reforms undertaken in relation to MTFRP or otherwise relating to

- *(i) Fiscal Objectives and Norms;*
- *(ii) Power Sector Reforms;*
- *(iii) Public Sector Restructuring;*
- *(iv) Budgetary Reforms;*
- (v) *Long term sustainability of Debt.*

as specified in the guidelines issued in the document on States' Fiscal Reforms Facility (2000-01 to 2004-05) issued by Ministry of Finance, Department of Expenditure vide their letter F. No. 1 (28)/FRU/2001 dated 5th March'2001.,

(e) *Whether State has brought out or proposes to bring out a Fiscal Responsibility Bill and details thereof.*

(f) *The difficulties and constraints faced by the State Government in obtaining the releases from the Fiscal Reforms Facility.*

(g) A note on the corrective measures adopted by the State Government on the Medium Term Fiscal Reforms Programme (MTFRP) to reduce the revenue deficit by increasing revenue and controlling expenditure.

(a) The MTFRP is under process.
(b) The MOU with Government of India has not been signed.
(c) Nil
(d) The Government of Uttaranchal has taken strong initiative towards fiscal reforms from the very beginning. The action taken and proposed in future are summarised below.

Efforts made by State Government:-

The State government has taken the following steps-

1. Expenditure Reform and Repreoritisation of Expenditure

Right since the creation of the State, efforts have been made to create only essential organisations and integrate or club more than one existing department into one so as to reduce the overhead expenditure on a permanent basis. Some examples of such reorganisation are: -

1) Nine Directorates, of Treasury, Pension, Panchayati Raj Lekha, Departmental Account, GIS, Local Fund, Chief Audit of Cooperative and Panchayati, and Financial Statistical Department now have been merged only into two Directorates.
2) The Directorate of Entertainment Tax, Stamp and Registration have been merged into one.
3) In place of revenue board and directorate of land acquisition, only directorate of Chief Revenue Commissioner has been established.
4) For industrial development a single corporation SIDCUL has been established in place of large number of corporations in U.P.
5) In medical department, the Health, Family Planning, Ayurvedic, Homeopathic and Unani systems departments have been merged into two departments only.
6) In education department the primary and secondary education has been integrated into one department.
7) Under Social Welfare department, the work of different department for SC/ST,OBC, Minorities, Handicapped and Ex-solders is now being done by only one department.
8) In additional to such reorganisation computer based work culture is being encouraged and minimum number of posts are being kept in different departmental structures.

The above measures of keeping structures lean and thin are aimed at reducing manpower requirement on a permanent basis by about 10 to 15 thousand persons. As Uttaranchal is a new State and the division of Staff between Uttaranchal and U.P is not yet final, it is not possible to asses these measures in financial terms.

(b) Out of the 104 orchards managed by the department of horticulture to provide high quality planting material to the local people as per demand, a decision has been taken to privatise 77 orchards to private parties to bring in more capital and new technology. In the first phase 6 gardens have already been leased out and the remaining 71 are in the process of being leased out. The surplus staff is being redeployed.

(c) New industrial states are being developed with public private participation.

(d) Local citizens on contract are being engaged to fill the vacancies of teachers.

(e) Except for the essential services, cost effective out sourcing is being done, and ad-hoc & daily wages appointments have been banned.

(f) Directory of works incorporating physical & financial progress have been prepared to control the time over run & cost over run of projects and the same is being regularly monitored.

2. Revenue Enhancement

2.1 State Taxes

A. Trade Tax:-

1. In the first phase, thirteen check posts have been established on the state border to check evasion of Trade Tax. Stern action in being taken for evasion of taxes.
2. To widen the tax base registration drive of dealers have been launched from time to time and the number of registered dealers has increased from about 30000 in 2000-01 to more than 50000 now. The registration process is being computerized.

3. Tax rates have been rationalized and compounding schemes have also been introduced in areas where actual assessment is difficult due to the peculiar nature of the trade like brick kilns etc.

   i. Computerisation of Trade Tax department has started and detailed softwares are being finalised in collaboration with NIC.
   ii. Entry tax has been imposed on some selected commodities.

B. Motor Vehicle Tax:-

Motor vehicle tax have been reviewed and rationalised in 2003 State Road Transport Corporation is being established and better collection of passenger tax is expected from the new Corporation as at present the UPSRTC operating in Uttaranchal is not remitting the passenger tax collected due to severe cash crunch.

C. Stamps and Registration: -

Computerisation of Registration process has been successfully implemented in Dehradun and five more offices are being computerized in 2003-2004.

By better enforcement, widening of tax base and rationalisation of procedures etc. State's own tax revenue as percentage of GSDP, which was 6.19% in 2001-02, is expected to increase up to 6.69% of GSDP in 2004-05. An overall growth rate of 16% has been achieved in 2002-2003 and 16 % growth rate is targeted for 2003-2004.However, the percentage growth rate will slowdown from 2004-2005 as the Tax-GSDP ratio in Uttaranchal has already reached a very high level and this growth rate can not be sustained.

2.2 Non Tax Revenue

The non-tax revenues have also shown an increase of about 80 % in 2002-2003 and are estimated to go up by another 35 % in 2003-2004.

The Government will initiate a program of phased increase in user charges pertaining to power, irrigation, higher education, hospital services and other selected economic and social services. The medium term strategy would consist of the following steps: -

- Though in certain sectors like water supply etc., the cost based user charges cannot be implemented, in other sectors, process to rationalise the user charges has been initiated
- Full-cost recovery of inputs and services (i.e., 100 % recovery of the current costs) provided to the farmers in Agriculture (Soil testing, etc.,), horticulture (cost of seeds and seedlings supplied), animal husbandry (artificial insemination, health and diagnostic services etc) and sericulture (cost of chawki reared worms) has been achieved.
- The tuition fees in State engineering collages has been increased from Rs. 9000 per year to Rs. 25000 per year from 2003-04.
- Medical charges for medical facilities in government hospitals are being collected. Autonomous Hospital Management Committees have been constituted in bigger hospitals which are authorised to spend this money for upgradation of the hospitals at local level.
- Uttaranchal has very rich forest, mines & mineral and other natural resources but there is limited scope of exploitation of such resources to maintain the balance in ecosystem. Uttaranchal has planned the scientific extraction of natural resources; develop eco- tourism etc. to increase the revenue of the State.
- State rules have been updated to strengthen the forest-based village Panchayats (Van Panchayat) and self help groups for better participation of community and better opportunity in self-employment and also contribute to State revenue.

3. Expenditure Management Reforms

- Expenditures have been prioritized and monthly receipts and expenditures from treasuries & other sources are analysed for MIS purposes and better fiscal planning. Every month's major head wise details of Plan, non-plan, and salary, other than salary expenditure and Tax revenue and non-tax revenue are compiled and compared with budget estimates of the financial year.
- Uttaranchal is the first State in the country, which has introduced the concept of IT enabled Integrated Pay and Account office (IPAO) system, which combines the merits of Treasury as well as pay and account office system. Under the IPAO system, the category wise and pay scale wise details of all

Govt. employees are available on Internet and a number of critical reports for budget formation and other managerial decision are generated. The disbursement of pension is through bank and on line cheques' and being generated for payment of pensions. The details of pensions' disbursement are also available on Internet.

- A new software has also been launched giving department wise, scheme wise, item wise details of expenditure on the budget format to monitor the scheme wise progress of expenditure etc.
- As a result of recent initiative such as computerisation of Treasury transaction the Government of Uttaranchal has already begun to strengthen the efficiency of cash management and to prioritise the release of scarce fund so as to protect the high priority development items in the expenditure budget. The medium term strategy of expenditure management reform would consist of the following sequence of steps: -
- Implementation of strategy to protect high-priority developmental expenditure.
- Improve the timely availability of financial management information though effective use of computerised treasury operations.
- Making budget procedure realistic and more transparent, so as to minimise resorting to heavy supplementaries.
- Assess resources and expenditure position more frequently during the year and prepare contingency plan to protect high priority and developmental expenditure.
- Achieve full computerisation of budgeting, expenditure management and accounting by 2004-05.

Expenditure and Financial Management Reforms are aimed at improving and modernising the process of planning, budgeting, accounting, audit, and monitoring and evaluation.

4. Budgetary Reforms: -

The third budget of Uttaranchal was presented in June 2003. As per the recommendation of the EFC in its supplementary reports the budget has been made more transparent and informative.

- Expenditure on 47standard objects of expenditure like salary, DA, Other allowances etc. have been shown as a separate schedule to the budget.
- Expenditure on pensions and other retirement benefits has also been shown standard object wise in the schedule.
- A separate schedule has been included showing the grant wise expenditure on establishment, office expenditure, operational expenses, grant in aid, maintenance expenditure, major and minor construction works etc.

- A separate schedule showing year wise guarantees given by the Govt. has been included. The guarantees given by the undivided state of UP and inherited by the govt. of Uttaranchal on 9-11-2000 has also been included although the position of outstanding guarantees as on 31-3-2003 has not been communicated by the govt. of UP or the lending institutions. The division of assets and liabilities of most of these organisations is under process and the final position of outstanding liabilities shall be shown in future.
- A separate schedule on outstanding debt as on 31-3-2003 has also been included. The loans apportioned to Uttaranchal on its division from UP have also been shown although the position of outstanding loans from financial institutions as on 31-3-2003 is not finally settled.
- State is not resorting to any outside the budget borrowings
- State guarantees are also being given sparingly, and that too in priority areas like power generation and reforms sector.
- The institutional borrowing is availed either for infrastructure development or for financially viable projects.
- Special attention is being given to the high priority development expenditure (HPDE) and expenditure on the maintenance of the existing infrastructure while preparing budget. This is being done to secure a gradual improvement in the composition of public expenditure, alongside reducing unproductive expenditure and enhancing productive and developmental expenditure.

5. Public sector reform

5.1 Uttaranchal had only the following PSU's exclusively confined to Uttaranchal at the time of its creation.

(a) Garhwal Mandal Vikas Nigam (GMVN)
(b) Kumaon Mandal Vikas Nigam (KMVN)
(c) UP Hill Electronics Corporation Ltd. (HILTRON)
(d) Kichha and Doiwala suger mills.

Focused attention has been paid on improving the performance of these corporations after the creation of the State. The GMVN showed a cash profit of 1.27 crores in 2002-03 compared to a loss of Rs 4.05 crores in 98-99 and Rs 1.64 crores in 2001-02. KMVN has also shown profit of more than Rs1.5 crores in 2002-03. HILTRON has also shown a marginal profit of Rs 7.45 lakhs after showing loss consistently from 97-98. Better management and diversification of activities is planned to further improve the performance of these PSU's .

2. The following PSU's have been created after the creation of Uttaranchal.

(a) State Industrial Development Corporation of Uttaranchal Ltd. (SIDCUL)
(b) UP Seed and Tarai Development Corporation Ltd. (UPSTDC)
(c) Bahuudeshiya Anusuchit Jati/ Janjati Vitt Avem Vikas Nigam

The SIDCUL was incorporated in July 2002 as the single agency for promotion and financing etc. of industries in the state in place of a large number of PSU’s in the undivided state of UP. The UPSTDC has been created as a result of the split of UP Tarai Vikas Nigam established in 1969 and has always been a profit making developmental organization engaged in the production and development of certified seeds. The Bahuudeshiya Anusuchit Jati/ Janjati Vitta Avem Vikas Nigam was setup for the implementation of employment generation schemes for the weaker sections i.e. Scheduled Casts and Schedule Tribes, OBC’s, minorities and handicapped sections of the society .To minimize the over head expenditures, a single corporation for welfare of weaker sections of the society was constituted in place of several corporations in the undivided state of UP.

6. Power Sector Reforms: -

Power sector reforms were initiated in UP before the creation of Uttaranchal. By the UP Electricity Reforms Transfer Scheme, 2000 notified on 14-1-2000, the UPSEB was split into three corporations UPRVUNL, UPJVNL and UPPCL registered under the Indian company act 1956. The UP electricity regulatory commission was established in September 1998 and the first tariff order was issued for the year 2000-01.

After the creation of Uttaranchal only two corporations were created, as there are no thermal power stations in Uttaranchal. The Uttaranchal Jal Vidhut Nigam Ltd. (UPJVNL) was incorporated in February 2001 to manage the hydropower houses. The Uttaranchal Power Corporation Ltd. (UPCL) was incorporated in 2001 to manage a transmission and distribution of electricity. The division of assets and liabilities between the parent corporations and the Uttaranchal corporations is nearing completion.

The Uttaranchal Govt. has given highest priority to power sector reforms and exploitation of hydropower potential in the state. A large number of power projects, which were started long back, were languishing due to non-availability of funds. The following action has been taken in the field of power sector reforms.

- The Maneri Bhali II project (304MW) was started in 1981 and after spending more than 165, crores the work was stopped in 1992 due to paucity of funds.The work has been restarted with loan assistance of Rs 800 crores from PFC and is targeted to be completed by September 2005.
- Lakhwar Vyasi Project (420 MW) was started in 1987 and was stopped in 1992. A sum of about Rs.250 crores had already been spent by the time.Now Uttaranchal has offered further construction of this project to NHPC. Huge contractor liabilities will have to be borne by the Govt. of Uttaranchal for these projects.
- MOU's have been signed with CPSU's for construction of 4 hydro power project of 1328 MW and 4 projects of 660 MW have been allotted to Uttaranchal Jal Vidut Nigam. Ltd.
- The Uttaranchal State Regulatory Electricity Commission (REC) was constituted in September 2002 and has given its tariff order for 2003-2004.

- The T&D losses are estimated by determining the difference between energy input to the system and energy billed to the consumer division, Circle and Zone wise.
- Presently technical losses are about 18% and non-technical losses are about 17.33%.
- Capital expenditure of about Rs 400.00 crores during the financial year 2004-05 has been proposed with the object of reduction in T&D losses and to develop the infrastructure in the state.
- All 11 KV and above feeders have been provided with electronic meters and exercises have been undertaken to implement energy audit practices and its follow up. As a first step all the independent feeders and industrial feeders are closely monitored to access the energy losses for taking correcting actions, wherever the losses are more than technical parameters. In certain cases, meters are installed at both ends of feeder to check /verify pilferage. This has resulted in substantial reduction in losses. All new connections are now being released with electronics meters only.
- All new connections are now being released with electronics meters only. The work of installation for meters for private Tube wells/ Pumps sets connections has been started.
- Percentage of metered consumers is 88.50%.
- Spot billing centers has been established in different distribution block for consumer comfort

(e) The State has not brought out any Fiscal Responsibility Bill so far.

(f) Being a new state there is paucity of accurate data on which any programme could be drawn earlier. Hence the State could not ask for any releases from the GOI earlier.

(g) The steps taken by the State Government have been given in Para (d) above.

Subsidiary Point No. 45

TAXATION EFFORTS

45. *Kindly furnish a note indicating the taxation efforts taken by the State to achieve the targets prescribed by the Eleventh Finance Commission in improving Tax-GSDP ratio.*

Detailed note on taxation efforts taken up has been given in point number 44 (d). The tax realisation is as below: -

(Rs. in thousand)

	Actual 2001-2002	**B.E 2002-2003**	**R.E 2002-2003**	**B.E 2003-2004**
1. Land revenue	32769	32693	26053	31000
2. Stamp & Registration	894528	1232000	1269856	1396841
3. Trade Tax	4862069	5600000	5598903	6208294
4. Vehicles Tax	674062	1064100	766954	1203649
5. Passenger Tax	28	0	110	122
6. Service Tax	61856	56000	48591	65850
7. Electricity Tax	79427	120000	181189	199307

The States own tax and non-tax receipts as % of GSDP is as follow:-

		As % of GSDP				
S. No.	**Item**	**All State**	**Uttaranchal**			
		2004-05	**2001-02**	**2002-03**	**2003-04**	**2004-05**
			Actual	**R.E.**	**B.E.**	**Projected**
1	Own Tax Revenue	6.40	6.19	6.61	7.05	6.69
2	Own Non- Tax Revenue	1.50	1.12	2.00	2.61	2.11

Subsidiary Point No. 46

INTRA-STATE REGIONAL DISPARITIES

(a) Please give a note on different aspects of intra-State regional disparities relating to sectors like Agriculture, Industries and Services and important publicly provided services like Education, Health, Water Supply, Sanitation and other Social Services. Inter-regional and Inter-district wise profile may be given in this regard.

(b) Show disparities with objective indicators like literacy rate, IMR, MMR etc.

(c) Show inter-regional differences in per capita expenditure in State Budgets in some of the important services.

(a) & (b) **Intra-State Disparity**

Great amount of regional imbalances and disparity in terms of level of development exist among the districts of Uttaranchal. The disparity can be noticed with respect to the availability of infrastructural facilities, demographic patterns, land holding pattern of the individuals, irrigation facility, level of urbanization, literacy rates and work participation trends.

Table 46.1: Intra-State Disparity

	Unit	**Year**	**Range**		**Mean**	**Standard Deviation**	**Coefficient of Variation (%)**
			Minimum	Maximum			
Level of Urbanisation (Urban)	(%)	1991	0.9	50.3	16.35	14.63	89.44
		2001	1.2	52.9	18.10	15.17	83.82
Population Density	(Persons per Sq.Km)	1991	30	485	168.62	134.77	79.93
		2001	37	612	202.62	173.60	85.68
Gender Gap in Literacy Rate (Urban-Rural)Total	(%)	1991	6.5	34.2	24.15	8.70	36.04
		2001	4.4	22.8	14.45	5.65	39.09
Gender Gap in Literacy Rate (Total)	(%)	1991	18.7	45.8	35.92	9.40	26.17
		2001	14.7	37	27.09	6.85	25.29
Number of Higher Secondary Schools per lakh of population	Number	1999-00	5.3	36.2	21.65	9.67	44.67
Number of beds in allopathic hospitals/Clinics and PHC per lakh of population	Number	1999-00	37	229.3	93.82	52.14	55.57
Length of Metal Roads per thousand sq. km.	Km	1998-99	133.4	847.5	402.48	275.75	68.51
Length of Metal Roads per lakh of population	Km	1998-99	76.3	414.5	217.90	85.35	39.17
Villages connected with Pucca Road	(%)	2001-02	20.7	96.19	51.10	28.02	54.84

Source: Census and Uttaranchal Statistical Diary, 2001-02

The above table tries to capture the disparity among the various districts of Uttaranchal.

- A high degree of variability in the level of urbanization is observed over the decade and is still very high at 84 percent in 2001.
- The dispersion in the population density has increased significantly over the decade with both the range and the coefficient of variation increasing noticeably. The increase implies a more sparsely distributed population associated with greater costs in terms of effort and transportation.
- The Urban-Rural gap in the literacy rates, though has recorded a narrowing of the range, experiences a rise in the coefficient of variation to a level of 40 per cent in 2001. The indicator of 'number of higher secondary schools per lakh of population' registered a coefficient of variation of 45 percent.
- The coefficient of variation associated with the 'number of beds in allopathic hospitals, Clinic and PHC's' is at a level of 56 percent for the year 1999-00. The range for the indicator also stands very high (37/229.3).
- The dispersion associated with the physical infrastructures is very significant. The coefficient of variation in the 'length of metal roads per thousand sq. km.' was at a level of 68.5 percent in 1998-99.

There also exists wide amount of disparity in the decadal growth[1] rate observed by each district in Uttaranchal. While Almora experiences a low of 3.14%, Nainital registers a 32% decadal growth rate.

Demographic Profile

The population density across the districts varies from as low as 65 persons per sq km in Chamoli district, to a high of 612 persons per sq km in Hardwar. The increase recorded by these districts in the population density follows a pattern associated to the terrain of the district. Plains and districts in low hills like Udham Singh Nagar recorded a growth rate of about 27 percent, while the high hills districts like Chamoli and Pithoragarh had population density growth rate of only 10 percent in the decade. (refer Table 46.1)

The intra state disparity can be further supported by considering the urbanization level in Uttaranchal. Although the overall level of urbanization is very high (26 percent), higher than that of Himachal Pradesh (10 percent), among the districts it varies from as high as about 53 per cent in the capital city of Dehradun to a low of just 1.2 per cent in Rudraprayag. The level of urbanization tends to be higher for the districts in the plains.

The sex ratio has registered an increase over the decade, with significantly higher ratios for the rural areas as compared to the urban areas. The sex ratio in the rural area of Chamoli was as high as 1069 in 2001, while that in urban areas was around 735 females per thousand males. The rate of growth in the sex ratio is higher in rural areas for the districts in plains and lower hills. However, for high hills districts it is higher in the urban areas. The sex ratio exceeds 1000 mainly for the districts in mid and high hills. (refer Table 46.2)

Work Participation Rates

Almost all the districts have seen a fall in the work participation rates (refer Table 46.3) in both rural and urban areas. The participation rates for both males and females have also undergone a decline. However, the participation rate for males is higher in the districts in plains and lower hills.

There exists a wide gender gap in work participation (refer Table 46.4) in the plains. In the high hills district, the bias towards the female in the gender gap in 1991 has turned favorably towards males in 2001. The rural occupational pattern suggests a strong inclination towards the primary activities. The per cent share of primary activities is significantly higher in the high and mid hills districts. Uttarkashi, Almora and Tehri Garhwal recorded a share of more than 80 percent of the primary sector in 1991.

The percent share of cultivators and agricultural labourers to the total main workers (refer Table 46.5) has also observed a great degree of disparity among the districts. While the share of cultivators to total main workers was around 22 percent in Dehradun, Champawat had a share of 112 percent in 2001. Similarly, the percent share of agricultural labourers varied from a high of 34 percent (Udham Singh Nagar) to a low of 0.73 percent (Rudraprayag).

Physical Infrastructure

The intra state disparity can also be experienced with respect to the access to various infrastructural facilities. Six of the thirteen districts in Uttaranchal have access to less than 10 schedule commercial banks per lakh of population, while the state capital Dehradun, had 13 bank offices per lakh of population in 2001.

The length of metalled roads per thousand sq. km in 1998-99 varied from 847.5 km in Dehradun to just 133.4 in Uttarkashi. Within each district the percent of villages with ‘pucca’ roads varies from about 17 percent in Pauri Garhwal to almost 96 percent in Udham Singh Nagar. The figure ranges from 20 to 40 percent for the mid and high hill districts. (refer Table 46.6)

The distance of the district Headquarter from the nearest Rail head, also serves as a good indicator of the prevailing disparity in the access to physical infrastructure. The distance is as high as 213 km in districts of Chamoli and 154 kms for Pithorgarh, while that for Dehradun and Hardwar are at the railhead.

The percent of villages electrified varies from around 70 to above 90 percent in the high hill districts while it is almost 100 percent electrification for the districts in plains.

Education

Literacy rates

The male and female literacy rates (refer Table 46.7) have increased over the decade for all the districts, with higher level of male literacy rates. However, the female literacy rates have registered a higher growth rate as compared to that of the males. In 2001, Uttarkashi recorded a growth rate of 101 percent in the female literacy rate with a corresponding increase of about 23 percent for males. Tehri Garhwal, Bageshwar and Champawat had a growth rate in female literacy of 89 percent, 67 percent and 68 percent respectively. The growth rate in literacy for males ranges between 9 (Dehradun) to 26 (Hardwar) percent.

The literacy rates in the urban region exceed the rural rates. The growth experienced in the literacy rates is much more for the rural areas than the urban areas. The growth rate for the former lies between 17(Nainital) to 57 percent (Hardwar), while that for the urban regions lies below 18 percent, infact Rudraprayag experienced a negative rate of growth.

Due to the increase in the literacy rates of males and females for both rural and urban areas, the total literacy rate has thus increased with a growth rate ranging from 13(Dehradun) to 41 percent (Uttarkashi).

The gender gap in the literacy rates (refer Table 46.8) has lessened over the decade; however, the gap is still very high, especially in the high hills and mid hills districts. Despite the high growth in female literacy rates in some districts, the gap persists due to the significantly high gender gap in the base.

Infrastructure

The number of schools available per lakh of population (refer Table 46.9) is significantly higher for the ‘high hills’ and ‘mid hills’ districts than the plains. In 1999-00, the number of primary schools available per lakh of population ranged from 68 in Hardwar to about 257 in Pithoragarh. The number of secondary and higher secondary schools per lakh of population is very few as compared to the primary schools. The ‘high hills’ districts have greater number of schools per lakh of population. This is mainly due to the sparsely distributed population in the hilly terrains, which requires more schools to be build for population living in the sparsely populated regions.

The percent of villages having primary schools ranged from 57 percent (Pauri Garhwal) to about 95 percent (Uttarkashi) in 1999. The ratio is relatively higher for the districts in plains/lower hills and high hills as compared to mid hills.

About 8 (Champawat) to 36 (Udham Singh Nagar) per cent of the villages had exclusive secondary schools for girls. The ratio is relatively very high for the secondary schools for boys, with districts like Rudraprayag, Bageshwar and Nainital registering the figure of 74.16, 74.65 and 74.11 per cent respectively.

Health

The number of Primary Health Care (PHC) centers per lakh of population (refer Table 46.10) was mainly less than 5 for each district in 1999-00. Rudraprayag and Champawat have just about 1.5 and 1.8 PHC respectively, per lakh of population.

The number of Allopathic Hospitals/Dispensary and PHC available per lakh of population also show a considerable amount of dispersion. The number is lowest for Hardwar(4.1). The districts in the mid hills category have about 10 to 12 health centers per lakh of population. Considering the percent of villages having allopathic hospitals, PHC etc in each district ranged between 15 (Tehri) to 37 (Uttarkashi) percent in 1999. Nainital and Uttarkashi had the maximum (37.66 and 37.52) percent of villages having Allopathic hospitals. PHC etc

The number of beds in allopathic hospitals/Dispensaries and PHC per lakh of population is lowest for Udham Singh Nagar (37), while Nainital had about 229 beds per lakh of population in 1999-00.

Land Holding Patterns

Although the mean size of land possessed in Uttaranchal is 0.55 hectare, which is comparable to that in Himachal Pradesh with a mean size of 0.58 hectares, these figures do not justify with the actual land holding pattern observed by the various districts in Uttaranchal. Infact, the mean size of land possessed in the districts of Uttaranchal is far lower than the state average, it's the land possessed in more developed districts like Nainital (1.49 hectare), which pulls up the state average and doesn't present a true picture of the entire state. The same holds for the marginal size of land cultivated where Nainital with the holding of 1.78 hectare pulls up the state average.

Not only are the land holdings small in the hilly areas of the state and thus are not able to contribute much to the total yield, the scope of application of Green Revolution also gets restricted in the hilly regions, where the scarcity of irrigation facilities further hampers implementation of new techniques.

While the net sown area[2] varies from about 27,000 hectares in Uttarkashi to more than 1,50,000 in Udham Singh Nagar, the percent of gross irrigated area to gross cultivated area shows sharp differences within the state. Whereas 92% of the total cultivated area in Udham Singh Nagar is irrigated, only 6.3% and 8.5% of the total area cultivated gets irrigated in Chamoli and Pithoragarh. The above can be explained by the hilly terrain of the districts.

Thus a high degree of disparity is observed across the districts of Uttaranchal, which can be somewhat associated to their hilly terrain and locational disadvantage. Efforts are required for the overall and consistent development of the entire region considering the various disadvantages associated with the districts.

Table 46.1: Population Density

Region / District	Population density Total Persons per sq Km 1991	Population density Total Persons per. Sq. Km 2001
Plains / lower hills		
Dehradun	332.0	414.0
Hardwar	485.0	612.0
Udham Singh Nagar	332.0	424.0
High hills		
Chamoli	43.0	48.0
Pithoragarh	59.0	65.0
Rudraprayag	106.0	120.0
Uttarkashi	30.0	37.0
Mid Hills		
Almora	198.0	205.0
Bageshwar	99.0	108.0
Champawat	107.0	126.0
Garhwal	124.0	129.0
Nainital	149.0	198.0
Tehri Garhwal	128.0	148.0

Source: Census 1991/2001

Table 46.2: Demographic Profile of Districts

Region / District	Level of urbanization (Urban) Per cent 1991	Level of urbanization (Urban) Per cent 1991	Level of urbanization (Urban) Per cent 2001	High above sea level (Meters)**	Birth rate * 2001	Sex ratio Rural Females per 1000 males 1991	Sex ratio Rural Females per 1000 males 2001	Sex ratio Urban Females per 1000 males 1991	Sex ratio Total Females per 1000 males 2001	Sex ratio Total Females per 1 000 males 1991	Sex ratio Total Females per 1000 males 2001	% of GIA to GCA*** 1997-98
Plains / lower hills												
Dehradun	50.3	50.3	52.9	450	20.90	861.0	915.0	826.0	874.0	843.0	893.0	42.95
Hardwar		30.4	30.9	300	29.60	848.0	879.0	841.0	844.0	846.0	868.0	79.00
Udham Singh Nagar		34.1	32.7	209	29.60	868.0	915.0	853.0	876.0	863.0	902.0	92.04
High hills												
Chamoli		11.9	13.4	1200	23.70	1040.0	1069.0	636.0	735.0	982.0	1017.0	7.39
Pithoragarh		8.6	12.1	1650	24.50	1013.0	1056.0	788.0	866.0	992.0	1031.0	38.47
Rudraprayag		0.9	1.2	750	24.90	1104.0	1129.0	408.0	442.0	1094.0	1117.0	22.25
Uttarkashi		7.2	7.8	1158	28.50	939.0	961.0	683.0	727.0	918.0	941.0	8.17
Mid Hills												
Almora		7.8	8.6	1700	23.50	1138.0	1191.0	727.0	771.0	1099.0	1147.0	5.61
Bageshwar		2.5	3.1	960	25.70	1062.0	1122.0	812.0	812.0	1055.0	1110.0	17.90
Champawat		13.7	14.6	1645	29.10	969.0	1056.0	805.0	852.0	945.0	1024.0	14.36
Garhwal		12.1	12.9	1650	21.60	1118.0	1154.0	705.0	821.0	1058.0	1104.0	11.57
Nainital		26.8	35.4	1938	25.00	904.0	921.0	822.0	878.0	881.0	906.0	9.48
Tehri Garhwal		6.3	9.7	1550	26.00	1092.0	1108.0	563.0	635.0	1048.0	1051.0	54.69

Source: Census 2001

*Source: Economic and Political Weekly, 2002

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

***Source: Identification of Levels of Development: A Methodical Inter-District Analysis in Uttaranchal Report by Directorate of Economic and Statistics Govt. of Uttaranchal.

Table 46.3: Work Participation Rates

Region / District	Female		Male		Rural		Urban		Total	
	Work Participation rate Per cent 1991	Work Participation rate Per cent 2001	Work Participation rate Per cent 1991	Work Participation rate Per cent 2001	Work Participation rate Per cent 1991	Work Participation rate Per cent 2001	Work Participation rate Per cent 1991	Work Participation rate Per cent 2001	Work Participation rate Per cent 1991	Work Participation rate Per cent 2001
Plains / lower hills										
Dehradun	14.8	12.3	51.2	48.0	38.9	33.4	30.2	29.2	34.5	31.2
Hardwar	4.1	8.4	51.0	47.8	30.3	30.1	27.7	28.3	29.5	29.5
Udham Singh Nagar	18.7	13.4	53.3	48.6	41.3	33.6	28.5	28.4	37.3	31.9
High hills										
Chamoli	46.6	43.3	46.6	43.3	47.5	44.6	40.4	35.1	46.6	43.3
Pithoragarh	48.7	42.6	47.1	43.4	49.4	45.1	31.8	27.7	47.9	43.0
Rudraprayag	50.4	44.4	44.1	44.5	47.3	44.3	52.0	51.8	47.4	44.4
Uttarkashi	49.2	43.6	52.0	48.2	51.8	47.1	36.1	33.3	50.7	46.0
Mid Hills										
Almora	47.3	48.6	42.7	44.7	45.6	47.9	38.8	32.3	45.1	46.5
Bageshwar	55.9	49.9	48.7	45.2	52.7	48.2	42.1	31.6	52.4	47.7
Champawat	44.7	36.9	49.8	43.5	49.5	42.1	33.2	29.1	47.3	40.2
Garhwal	36.6	37.0	41.9	40.8	39.9	40.4	33.8	28.2	39.2	38.8
Nainital	29.0	23.7	51.2	48.5	46.4	41.9	29.6	27.2	40.8	36.7
Tehri Garhwal	45.8	42.7	44.7	45.2	45.6	44.5	40.7	38.6	45.3	43.9

Source: Census 1991/2001

Table 46.4: Gender Gap in Work Participation Rate and Occupational Structure

Region / District	Gender Gap in Work participation rate per cent		Rural Occupational pattern Percent 1991		
	1991	2001	Primary	Secondary	Tertiary
Plains / lower hills					
Dehradun	36.4	35.7	60.7	12.4	27.0
Hardwar	46.9	39.4	77.2	9.6	13.3
Udham Singh Nagar	34.6	35.2			
High hills					
Chamoli	0.0	0.0	80.4	4.0	15.6
Pithoragarh	-1.6	0.8	79.1	3.5	17.5
Rudraprayag	-6.3	0.1			
Uttarkashi	2.8	4.6	85.2	3.4	11.4
Mid Hills					
Almora	-4.6	-3.4	83.3	2.9	13.8
Bageshwar	-7.2	-4.7			
Champawat	5.1	6.6			
Garhwal	5.3	3.8	74.6	3.6	21.8
Nainital	22.2	24.8	80.2	7.3	12.6
Tehri Garhwal	-1.1	2.5	84.4	3.7	11.2

Source: Census 1991/2001

Table 46. 5: Percent share of Workers

Region / District	% main workers to population 2001	% of cultivators to total main workers 2001	% of agricultural labourers to total main workers 2001	% of household industry workers to total main workers 2001
Plains / lower hills				
Dehradun	26.29	22.12	8.32	2.63
Hardwar	24.53	27.23	22.93	4.79
Udham Singh Nagar	24.20	39.15	33.77	4.35
High hills				
Chamoli	26.10	106.93	2.30	3.02
Pithoragarh	26.83	108.47	1.87	6.19
Rudraprayag	32.65	103.08	0.73	1.25
Uttarkashi	39.03	88.74	2.25	1.68
Mid Hills				
Almora	32.67	106.48	1.97	1.68
Bageshwar	34.44	103.34	4.25	2.61
Champawat	25.04	112.18	3.23	2.59
Garhwal	24.71	105.32	2.44	1.80
Nainital	29.19	52.83	10.81	2.33
Tehri garhwal	29.97	102.33	1.76	1.25

Source: Census 2001

Table 46.6: Physical Infrastructure and its access

Region /District	Length of metal Roads per thousand sq. km (Km) 1998-99	Length of metal Roads per lakh of population (Km) 1998-99	Distance of District H.Q from the nearest Rail Head (Km)	% of village having Drinking Water facility	% of village electrified	% of villages connected with Pucca Road
Plains/ lower hills						
Dehradun	847.5	204.4	0.0	100.0	100.0	50.1
Hardwar	432.2	76.3	0.0	91.2	90.3	79.7
Udham SinghNagar	563.9	283.2	5.0	100.0	100.0	96.2
High hills						
Chamoli	153.9	305.3	213.0	100.0	73.3	25.8
Pithoragarh	151.6	237.3	154.0	99.7	76.8	42.2
Rudraprayag	269.8	288.6	139.0	100.0	81.2	41.7
Uttarkashi	133.4	376.4	151.0	100.0	95.9	35.3
Mid hills						
Almora	343.9	280.6	90.0	99.3	81.2	33.8
Bageshwar	283.0	193.5	184.0	100.0	75.2	20.7
Champawat	332.3	288.3	75.0	100.0	63.9	40.9
Nainital	677.1	323.1	36.0	100.0	95.3	93.4
Pauri Garhwal	563.5	414.5	106.0	95.2	71.4	86.8
Tehri Garhwal	480.2	313.2	75.0	99.72	77.4	17.7

Source: 1. Statistical Diary Uttaranchal,2001-02
2. Report of the First State Finance Commission Uttaranchal.
3. Identification of levels of Development. A Methodological Inter District Analysis in Uttaranchal Directorate of Economies Statistics,Government of Uttaranchal.

Table 46.7: Literacy Rates

	Female		Male		Literacy Rates Rural		Urban		Total	
	Literacy rate	Literacy rate	Literacy rate	Literacy rate	Literacy rate	Literacy rate	Literacy rate	Literacy rate	Literacy rate	Literacy rate
Region /District	Per cent 1991	Per cent 2001	Per cent 1991	Per cent 2001	Per cent 1991	Per cent 2001	Per cent 1991	Per cent 2001	Per cent 1991	Per cent 2001
Plains/ lower hills										
Dehradun	59.3	71.2	78.0	85.9	57.3	71.4	81.0	85.4	69.5	79.0
Hardwar	34.4	52.6	59.3	75.1	37.1	58.2	71.3	77.9	48.0	64.6
Udham SinghNagar	36.0	54.2	60.5	76.2	43.5	62.9	60.3	71.6	49.3	65.8
High hills										
Chamoli	39.7	63.0	80.8	89.9	57.4	74.2	81.3	89.0	60.4	76.2
Pithoragarh	42.4	63.1	80.3	90.6	59.1	74.5	84.7	90.2	61.4	76.5
Rudraprayag	37.1	60.0	80.4	90.7	57.2	74.1	84.4	81.7	57.5	74.2
Uttarkashi	23.6	47.5	68.7	84.5	44.5	64.7	80.9	87.5	47.2	66.6
Mid hills										
Almora	41.3	61.4	80.8	90.2	57.3	72.7	87.0	92.5	59.8	74.5
Bageshwar	34.2	57.4	76.5	88.6	53.8	71.4	81.0	86.9	54.5	71.9
Champawat	32.6	54.8	77.6	88.1	53.3	69.4	71.8	80.5	55.8	71.1
Pauri Garhwal	49.6	66.1	82.6	91.5	64.0	76.4	76.1	88.3	65.5	78.0
Nainital	54.5	71.0	80.4	87.4	66.6	78.0	73.1	82.4	68.4	79.6
Tehri Garhwal	26.3	49.8	72.1	85.6	46.3	64.8	78.4	86.7	48.5	67.0

Source:- Census 1991/2001

Table. 46. 8: Gap in Literacy Rates

	Gap in Literacy rate by residence (Urban_Rural) Total	Gap in Literacy rate by residence (Urban_Rural) Total	Gender gap in Literacy rate Rural	Gender gap in Literacy rate Rural	Gender gap in Literacy rate Urban	Gender gap in Literacy rate Urban	Gender gap in Literacy rates Total	Gender gap in Literacy rate Total
	Per cent points 1991	Per cent points 2001	Per cent points 1991	Per cent points 2001	Per cent points 1991	Per cent points 2001	Per cent points 1991	Per cent points 2001
Region /District								
Plains/ lower hills								
Dehradun	23.7	14.0	23.9	18.8	13.3	10.8	18.7	14.7
Hardwar	34.2	19.7	29.2	26.4	15.7	13.6	24.9	22.5
Udham SinghNagar	16.8	8.7	27.1	24.4	19.2	17.0	24.5	22.0
High hills								
Chamoli	23.9	14.8	42.4	28.6	22.3	12.0	41.1	26.9
Pithoragarh	25.6	15.7	39.5	29.4	15.0	11.0	37.9	27.5
Rudraprayag	27.2	7.6	43.4	31.1	10.5	1.6	43.3	30.7
Uttarkashi	36.4	22.8	46.1	38.5	22.0	15.4	45.1	37.0
Mid hills								
Almora	29.7	19.8	41.0	30.2	9.8	6.8	39.5	28.8
Bageshwar	27.2	15.5	42.7	31.7	18.6	8.8	42.3	31.2
Champawat	18.5	11.1	49.0	36.4	16.5	14.5	45.0	33.3
Pauri Garhwal	12.1	11.9	36.0	27.2	6.7	9.8	33.0	25.4
Nainital	6.5	4.4	30.4	20.0	13.3	9.8	25.9	16.4
Tehri Garhwal	32.1	21.9	36.3	37.5	19.0	10.9	45.8	35.8

Source:- Census 1991/2001

Table 46.9: Education Infrastructure

Region/ District	Number of Primary Schools per lakh of population 1999-00	Number of Secondary Schools per lakh of population 1999-00	Number of Higher Secondary Schools per lakh of population 1999-00	% of villages having Junior Basic School 1999	% of villages having Senior Basic School Boys 1999	% of villages having Senior Basic School Girls 1999
Plains/ Lower hills						
Dehradun	103.6	33.3	10.8	90.66	58.93	29.12
Hardwar	68.3	16.3	5.3	90.96	60.04	25.1
Udham Singh Nagar	119.2	28.1	7.7	86.59	68.75	36.59
High hills						
Chamoli	230.3	43.8	26.7	80.25	66.67	19.75
Pithoragarh	257.2	41.7	25.4	74.36	61.22	20.77
Rudraprayag	207.8	42.2	36.2	86.09	74.16	10.7
Uttarkashi	213.8	69.9	22.8	95.76	70.65	11.2
Mid hills						
Almora	207.4	32.5	26.2	80.2	58.36	16.67
Bageshwar	240.3	34.3	25.4	71.05	74.65	23.26
Champawat	188.6	38.8	17.7	79.63	49.46	8.24
Nainital	249.8	40.9	15.6	88.14	74.11	25.14
Pauri Garhwal	224.9	50.1	35	57.53	25.28	47.29
Tehri	228	64.7	26.6	58.75	53.86	22.27

Uttaranchal (Total)

Source : Statistical Diary Uttaranchal, 2001-02

by Directorate of Economic and Statistics Govt of Uttaranchal

Table 46. 10: Health Infrastructure

Region/ District	Number of Primary Health Care per lakh of population 1999-00	Number of Allopathic Hospitals/ Dispensary and PHC per lakh of population 1999-00	Number of beds in Allopathic hospitals/ clinics and PHC per lakh of population 1999-00	%of villages having Allopathic hospital PHC within 3 km.etc. 1999
Plains/ Lower hills				
Dehradun	3.3	9.6	127.1	21.15
Hardwar	2.7	4.1	61.6	30.12
Udham Singh Nagar	4.5	6.4	37	29.88
High hills				
Chamoli	3.5	9.1	61.7	20.02
Pithoragarh	5	14.6	128	23.97
Rudraprayag	1.5	13.4	68.1	22.02
Uttarkashi	5.4	18	98.3	37.52
Mid hills				
Almora	5.5	12.7	112.8	29.16
Bageshwar	4.9	10.9	56.4	27.09
Champawat	1.8	10.8	54.9	17.88
Nainital	4.9	10.6	229.3	37.66
Pauri Garhwal	5.1	15.9	129.2	14.81
Tehri	4.5	10.2	55.3	15.85

Source:- Identification of Levels of Development : A Methodical Inter-District Analysis in Uttaranchal- Report by Directorate of Economic and Statistics Government of Uttaranchal

C: The inter-regional total and per capital expenditure in some important sectors is given in table below.

District wise Expenditure for 2001-2002

(Amount in Thousand)

S. No.	District → / Department ↓	Dehradun		Nainital		Almora		Pithoragrh		Chamoli		Uttarkashi	
		Total	**p. c. e**	**Total**	**p. c. e**	**Total**	**p. c. e**	**Total**	**p. c. e**	**Total**	**p. c. e**	**Total**	**p. c. e**
1	Education	996434.60	0.78	997012.45	1.31	916441.39	1.45	625334.30	1.35	703966.43	1.91	318537.59	1.08
2	Medical	265329.84	0.21	213037.96	0.28	145138.42	0.23	116643.26	0.25	122215.39	0.33	76129.99	0.26
3	Social Welfare	589018.84	0.46	56532.92	0.07	66338.71	0.11	60115.34	0.13	56465.17	0.15	35834.91	0.12
4	Rural Dev.	170790.53	0.13	186313.73	0.24	160445.30	0.25	167737.11	0.36	194006.62	0.53	126733.74	0.43
5	Irrigation	5302.641	0.00	84419.38	0.11	33866.25	0.05	15581.28	0.03	28825.27	0.08	71080.51	0.24
6	Forest	179140.75	0.14	224251.33	0.29	68175.94	0.11	32501.26	0.07	57155.80	0.15	23197.13	0.08
7	PWD	154157.08	0.12	139416.50	0.18	104127.83	0.17	97195.35	0.21	154781.16	0.42	108902.93	0.37
8	Agriculture	213976.64	0.17	88336.29	0.12	163274.53	0.26	60509.67	0.13	66861.08	0.18	41938.13	0.14

* P CE = per capita expenditure

District wise Expenditure for 2001-2002

(Amount in Thousand)

S. No.	District → / Department ↓	Pauri		Tehri		Hardwar		Udham Singh Nager		Champawat		Bageshwar	
		Total	**p c e**	**Total**	**p c e**	**Total**	**p c e**	**Total**	**p c e**	**Total**	**p c e**	**Total**	**p c e**
1	Education	1413647.06	2.03	666189.10	1.10	507580.6	0.35	293800	0.24	111552.2	0.50	112851.1	0.45
2	Medical	159628.80	0.23	128213.35	0.21	135564.3	0.09	109779.2	0.09	24223.08	0.11	35454.27	0.14
3	Social Welfare	60587.95	0.09	52397.03	0.09	106564.1	0.07	102417.1	0.08	12476.16	0.06	21993.82	0.09
4	Rural Dev.	241559.49	0.35	174868.35	0.29	175572.6	0.12	145641.2	0.12	69372.25	0.31	74415.61	0.30
5	Irrigation	55260.97	0.08	33744.21	0.06	155712.3	0.11	30454.73	0.02	7034.572	0.03	9989.996	0.04
6	Forest	69649.09	0.10	37016.91	0.06	12463.67	0.01	346667	0.28	0	0.00	0	0.00
7	PWD	160009.93	0.23	105409.24	0.17	94610.83	0.07	111114.3	0.09	46242.99	0.21	57292.26	0.23
8	Agriculture	86557.22	0.12	50817.12	0.08	31257.06	0.02	55395.09	0.04	3145.75	0.01	3959.481	0.02

* P CE = per capita expenditure

District wise Expenditure for 2001-2002

(Amount in Thousand)

S. No.	District → Department ↓	Dehradun		Nainital		Almora		Pithoragarh		Chamoli	
		Total	p c e	Total	p c e	Total	p c e	Total	p c e	Total	p c e
1	Education	1314605.96	1.03	1303388.07	1.71	1159103.89	1.84	781828.12	1.69	801718.53	2.17
2	Medical	472534.72	0.37	234792.09	0.31	162122.35	0.26	126918.23	0.27	111319.59	0.30
3	Social Welfare	273460.54	0.21	74308.12	0.10	85284.23	0.14	77589.35	0.17	63572.78	0.17
4	Rural Dev.	176059.85	0.14	209849.19	0.28	175829.93	0.28	166717.64	0.36	138277.35	0.37
5	Irrigation	312830.35	0.24	89103.75	0.12	34619.13	0.05	15276.09	0.03	24718.76	0.07
6	Forest	157729.87	0.12	316600.30	0.41	63737.55	0.10	21467.70	0.05	56497.66	0.15
7	PWD	139475.13	0.11	127046.84	0.17	91415.58	0.15	88316.27	0.19	99285.56	0.27
8	Agriculture	421423.58	0.33	105579.16	0.14	159282.47	0.25	62108.23	0.13	63793.36	0.17

* P CE = per capita expenditure

District wise Expenditure for 2001-2002

(Amount in Thousand)

S. No.	District → Department ↓	Uttarkashi		Pauri		Tehri		Hardwar	
		Total	p c e	Total	p c e	Total	p c e	Total	p c e
1	Education	466681.03	1.59	1927182.10	2.77	898095.66	1.49	517904.65	0.36
2	Medical	76432.03	0.26	179415.50	0.26	129017.31	0.21	154414.34	0.11
3	Social Welfare	38204.69	0.13	78970.22	0.11	63594.62	0.11	104130.43	0.07
4	Rural Dev.	127300.62	0.43	251046.99	0.36	206257.14	0.34	207045.19	0.14
5	Irrigation	77605.78	0.26	57348.53	0.08	34815.86	0.06	166286.74	0.12
6	Forest	26327.04	0.09	62710.05	0.09	40329.08	0.07	12723.89	0.01
7	PWD	94154.17	0.32	160922.50	0.23	87570.34	0.14	65468.12	0.05
8	Agriculture	43313.46	0.15	114009.38	0.16	60385.49	0.10	35770.46	0.02

* P CE = per capita expenditure

District wise Expenditure for 2001-2002

(Amount in Thousand)

S. No.	District → Department ↓	Udham Singh Nager		Champawat		Bageshwar		Rudraprayag	
		Total	**p c e**	**Total**	**p c e**	**Total**	**p c e**	**Total**	**p c e**
1	Education	352945.70	0.29	125970.62	0.56	133698.67	0.54	118913.58	0.52
2	Medical	131441.77	0.11	28832.83	0.13	36106.79	0.14	29056.98	0.13
3	Social Welfare	121451.50	0.10	13862.19	0.06	31361.41	0.13	15175.21	0.07
4	Rural Dev.	144351.55	0.12	61980.28	0.28	53738.18	0.22	50227.01	0.22
5	Irrigation	31316.64	0.03	7576.33	0.03	11029.26	0.04	5048.56	0.02
6	Forest	430823.00	0.35	11808.32	0.05	12088.91	0.05	0.00	0.00
7	PWD	79922.20	0.06	39155.34	0.17	44048.50	0.18	27519.97	0.12
8	Agriculture	80151.89	0.06	12889.96	0.06	9711.47	0.04	6673.32	0.03

* P CE = per capita expenditure