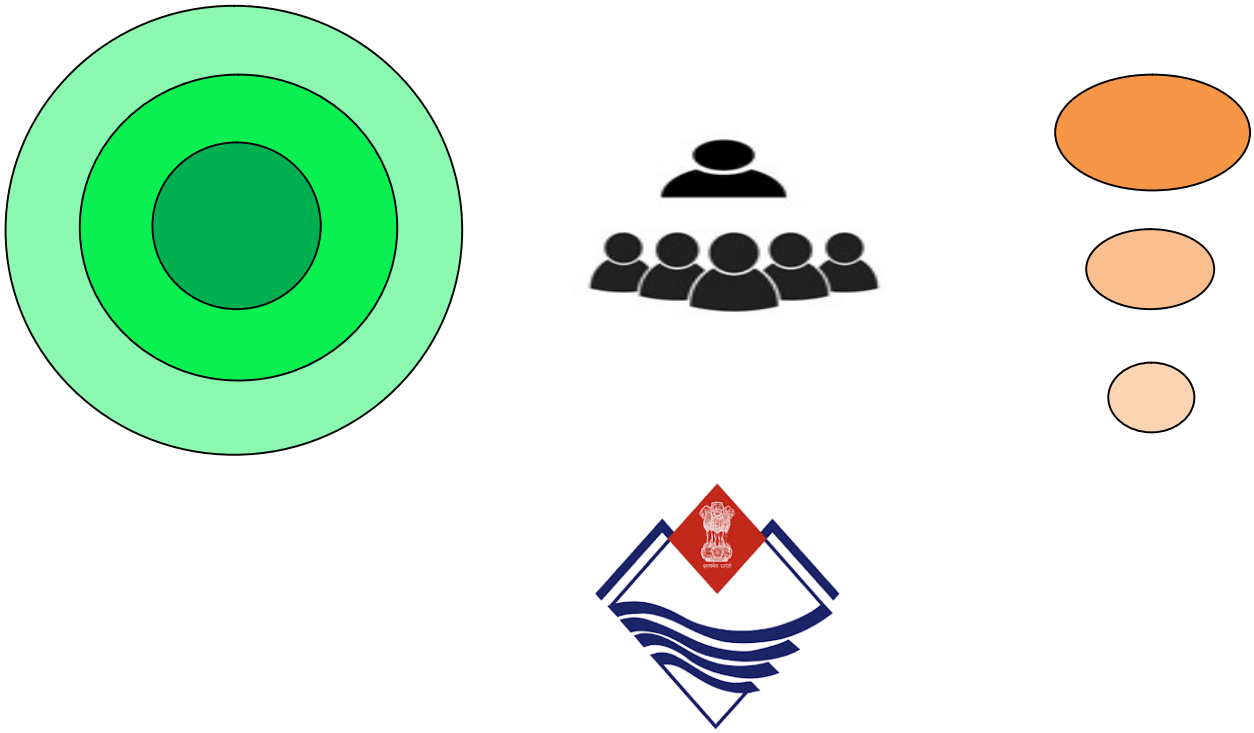
REPORT
OF
THE SIXTH STATE FINANCE COMMISSION
UTTARAKHAND

AWARD PERIOD 2026-2031



Govt. of Uttarakhand

MARCH 2026

Quotable Quotes

Panchayati Raj represents true democracy realized. We would regard the humblest and the lowest Indian as being equally the ruler of India with the tallest in the land.

My idea of village SWARAJ is that is a complete republic, independent of its neighbours for its own vital wants, and yet interdependent for many others which dependence is a necessity.

When the Panchayati Raj is established, public opinion will do what violence can never do.

If the village perishes, India will perish too. The soul of India lives in its villages.

Let the villages of the future live in our imaginations so that we might one day come to live in them.

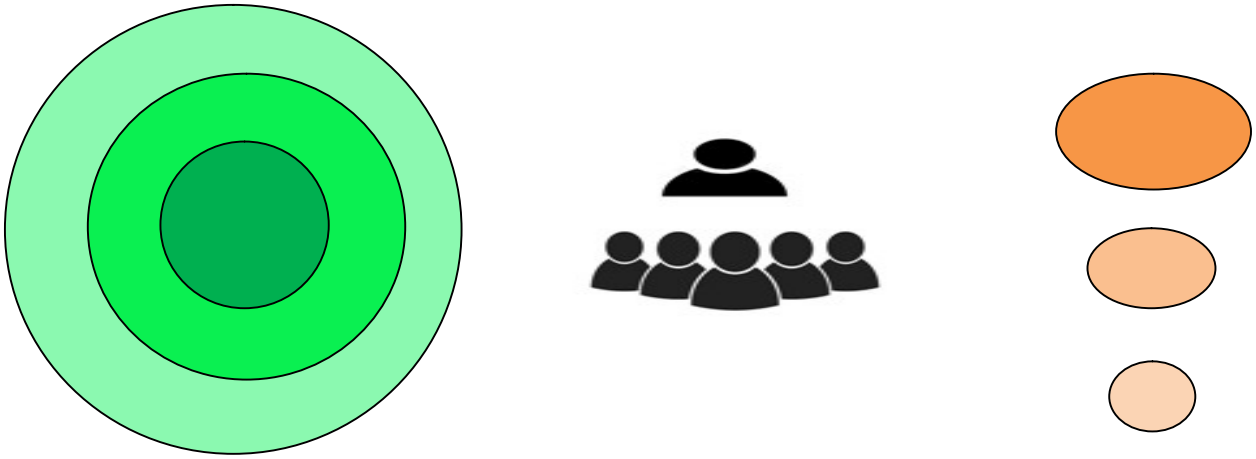
The progress of the country lies in the development of its rural villages, the rural economy, and rural skills.

Mahatma Gandhi

Urbanization is not a crisis but an opportunity, seeing it as a crisis is wrong. And not just villages, we want everyone to get opportunities wherever they are staying. Aatma gaav ki ho or suvidha sheher ki ho, this is what we believe.

Narendra Modi

REPORT
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Govt. of Uttarakhand

MARCH 2026

Shri N.Ravi Shanker, Chairman. Shri P.S Jangpangi, Member. Dr.MC Joshi, Member.

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DISCLAIMER

The Sixth State Finance Commission Uttarakhand has relied upon the data, statistics and information obtained from Government Organizations, Academic Institutions, Research Bodies and through stakeholder- consultations.

Errors that might have crept into the Report, here and there, are genuinely human, unintentional and without any prejudice to any institution or person.

Note:-In the case of any distortion or contradiction or errors of translation in Hindi version of the Report, the English version of the Report should be treated as authoritative.

****

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CHAIRMAN'S MUSINGS

"Democracy is the rule, of the people, by the people, for the people".

Abraham Lincoln

The Constitution of India, as originally adopted, spelt out that India is a Sovereign Democratic Republic. It also elaborated that India, that is Bharat, will be a Union of States – thereby providing for a Union Government and State Governments. The 73rd Amendment of the Constitution, introduced the concept of Panchayats as units of self-government in rural areas, and likewise, the 74th Amendment of the Constitution, introduced the concept of Municipalities as units of self-government in urban areas. The ship of democracy was thus set afloat with the original constitutional provisions to steer the destiny of its citizens, and the subsequent amendments fortified its directional journey.

If Indian democracy is a ship, it can be visualized as a ship that has 3-Tiers and 2-Decks. The Union Government and the State Governments would symbolize the 2-Decks and the 3-layers of Panchayats (Gram Panchayat, Kshetra Panchayat, Zila Panchayat) and the of 3-categories of Municipal bodies (Nagar Panchayat, Nagar Palika Parishad, Nagar Nigam) in themselves signify the 3-Tiers for rural and urban areas.

The Fifth SFC recommendations on the devolution amount to go to PRIs and ULBs, was accepted with a minor modification, by the Government of Uttarakhand. The projections made by the State Government, before the 16th Union Finance Commission, about its State Revenue Resources, for the 5-year period 2026-31, enabled the Sixth SFC get an overview of the likely financial support to ULBs and PRIs - the supply side. The representations made to the Sixth SFC, by the elected representatives, of ULBs and PRIs, for discharging their constitutional duties, gave an indication of financial support required – the demand side.

The Sixth SFC embarked upon commissioning three independent studies by the following institutions:

1. **SETU AAYOG-** with focus on examining the financial resources of the State Government, actual of the last 5 years and projections of the forthcoming 5 years; expenditure incurred in the last 5 years and projections of expenditure likely to be incurred in the ensuing 5 years, to have a picture of the surplus that could be allocated to the local bodies for 2026-31.

2. **SIUD-** under the aegis of Dr RST Uttarakhand Academy of Administration, Nainital – with focus on Urbanization trends, Urban Governance challenges & issues, which need to be addressed for harmonized working of ULBs.

3. **IIPA-** New Delhi – with focus on performance of PRIs [all the 3-Tiers] to assess the gaps and the scope for improvement in its delivery mechanisms.

In addition, the Sixth SFC in association with **Doon University** hosted a 2-day Conference of multiple stakeholders [Policy experts, Practitioners, Elected Public Representatives across all categories of local bodies, Professionals from Academia & institutions etc].

The recommendations contained in the Report of the Studies, the deliberations of the Conference, the inputs received electronically and in-person by the Sixth SFC, were collated and analyzed to get the essence of the guiding principles.

The guiding principles are:

1. **Maintenance of community assets:** Maintenance of Community assets created earlier [either directly by ULBs/PRIs **OR** created out of public money under Central/State sector schemes] is a primary responsibility of the concerned local body. It is a well understood economic precept that in the long run, maintenance of assets is more economical than replacing/creating new assets. Hence one should opt for least cost-option of economic efficiency. Furthermore, it is imperative that local bodies take ownership of public assets created and treat it as their community asset. The philosophy of Local self-government is that the *Local Body acts as the guardian of all public assets*.

2. **Mapping all Assets [Public Funded/ Community Asset of Local Body]:** It is highly desirable that an **Asset Register** be prepared in each local body [PRI/ULB] delineating source of original funding, year when asset was originally created, repairs/reconstruction/renovation of asset (when last executed) etc. This is to enable planning from grassroots upwards, as to what are the community assets on hand, the age, the need for replacement/refurbishment, need for new assets and its integration with existing assets etc.

3. **Dovetailing all Schemes & Resources**: The devolution amount that devolves to the various local bodies (PRIs & ULBs), be dovetailed with schemes – either Central funded or State sponsored, across all departments to fill in gaps. State Government has to endeavor to empower the District Planning Committee [**DPC**], so that, it can dovetail the efforts of all sources of funding [Central Sector Schemes, State Schemes, District Schemes, Parastatal activities- Vikas Pradhikaran, various State Nigams; 16th Finance Commission recommendations/ grants to ULBs/PRIs; Sixth SFC devolution norms; MP LADS; MLA Funds; CSR activities etc + local initiatives of the respective ULBs/PRIs with own source of revenue].

4. **Reinvigorate the DPC** [**District Planning Committee**]: The concept of District Planning Committee as envisaged in the Constitution & relevant Acts is not being complied with by the State Government, thereby rendering the role of Local self-government minimal in the whole scheme of things. There is a felt need to reinvigorate the DPC, and define the role of the elected representatives of the local bodies in its functioning.

5. **Promote the spirit of cooperation**: All ULBs & PRIs need to adopt the **PPP** [Public-Private-Partnership] route, to promote the spirit of cooperation and to foster development in their local area. Some activities are earmarked for PPP route. ULBs & PRIs to also foster **PPPP** [Public-Private-Panchayat-Partnership] whereby ULBs & PRIs join hands with one another to create Community assets. Economic value lies only in such form of co-operation models.

6. **Focus on Employment**: Both ULBs and PRIs – specifically Nagar Nigams and Zila Panchayats have to address, the issues of gainful employment, for residents and migrants in its area. In that endeavor these local bodies need to cater for the requisite infrastructure that needs to be created to enhance livelihood opportunities for all residents. Cities/ Urban areas are natural magnets that draw people to it for employment & livelihood opportunities. Hence Nagar Nigams and Zila Panchayats being the highest form of a ULB/PRI, have to undertake this responsibility and create the enabling infrastructure to facilitate the process. As Industrial Townships/Estates are created in a Greenfield manner, the strain falls on the NN/NPP adjacent to it, and also on the GPs in the vicinity. Hence it would augur well for addressing the broad issues of inward migration, mobility between residential areas to the work-spots, means of transportation needed for the mobility etc. This is a dynamic process that needs to be addressed and constantly upgraded as well by the local body concerned. This will give rise to new urban agglomerations, and also create corridors of urban development. Hence spatial planning for both urban areas and rural areas will have to be strengthened.

7. **Use Technology as an agent of change**: Strengthen the use of IT and IT related tools for holistic planning & development of ULBs and PRIs over the next 20 years. Take the support of specialized institutions for Satellite based GIS maps etc. Modern technology [AI & Big Data] is incorporated to enhance the quality of life, and harmonious development, while preserving environmental wealth. Use GIS, Drones, AI, and relevant technologies for both Urban and Rural Planning. Urban Planning and Area Planning [rural areas] have to be seen as complementary to one another. Digital maps of all public utilities need to be created for each and every layer/category of local body. This data of public utilities being mapped out is vital for the purpose of planning and implementation.

The mantra for Viksit Bharat as articulated by Hon'ble Prime Minister is "***Reform***, ***Perform***, ***Transform***".

In the context of performance of Local Bodies, it is imperative that State Governments across the country introduce reforms of delegating functions, deputing functionaries and devolving funds; in order to enable Local-Self Governments perform in their respective geographical domains, and thereby contribute to the economic growth of the country and the transformation of our national economy for improving the lives of its citizens. This effort to reform has to be on a mission-mode. Nothing short of that can catalyze economic growth.

The devolution philosophy of the Sixth State Finance Commission emerged out of the above-mentioned guiding principles and thoughts, drawn from multiple sources.

I am indebted to my colleague-Members in the Sixth Finance Commission Shri Prayag Singh Jangpangi, and Dr. Mohan Chandra Joshi. Their contribution is both intensive and extensive. We three, in the Sixth SFC, (the first with his incisive critical views and nuanced approach, the second, with the benefit of his research background and bent of mind and continuous hard-work in putting together the draft Report and the third, i.e. yours truly the Chairman, with conceptual clarity and hands-on leadership role- per the views of my two colleagues) collaborated, confabulated and coordinated on the contents of this Report.

I wish to place on record the invaluable suggestions made by the elected representatives at all locations during the hearings in the districts, the Officials of the State Government and the District Administration at their respective locations, the experts and academics of the Institutions who were an integral part of the studies that were undertaken, and also the conference participants. I wish to thank the Secretary, and all Officials and staff members of the Sixth SFC, who worked tirelessly, in tandem with the Members of the Commission.

It is our sincere wish, that the recommendations are considered as a contribution to strengthen local self-government in Uttarakhand, and bolster good governance in the state, in the spirit of ***Sabka Saath***, ***Sabka Vikas***.

N. Ravi Shanker
Chairman of Sixth SFC

ABBREVIATIONS

- **ADB:** Asian Development Bank
- **AI**: Artificial Intelligence
- **AIIB:**Asian Infrastructure Investment Bank
- **AMRUT:**Atal Mission for Rejuvenation and Urban Transformation
- **BE:**Budget Estimates
- **C2N:** Coordination, Convergence, and Networking
- **CAG:**Comptroller and Auditor General
- **CAGR:** Compounded Annual Growth Rate
- **CAMPA:**Compensatory Afforestation Fund Management and Planning Authority
- **CBO**: Community-Based Organizations
- **CEO:** Chief Executive Officer
- **CFC:**Central Finance Commission
- **CSC**:Common Service Centers
- **CSR**: Corporate Social Responsibility
- **DDP**: District Development Plan
- **DLDA:**District Level Development Authority
- **DPC**: District Planning Committee
- **DPR:**Detailed Project Report
- **FC:**Finance Commission
- **FRBM:** Fiscal Responsibility and Budget Management
- **FSSAI:** Food Safety and Standards Authority of India
- **FY**: Financial Year
- **G2C**: Government to Citizen
- **G2G**: Government to Government
- **G2B**: Government to Business
- **GBPUAT:** Govind Ballabh Pant University of Agriculture and Technology
- **GIS**: Geographical Information System
- **GO**: Government Order
- **GP**: Gram Panchayat
- **GPDP**: Gram Panchayat Development Plan
- **GSDP**: Gross State Domestic Product
- **HoD**: Heads of Departments
- **HOFF**: Head of Forest Force
- **HRDA:** Haridwar Roorkee Development Authority
- **IAS:** Indian Administrative Service
- **ICT:** Information and Communications Technology
- **INTACH:** Indian National Trust for Art and Cultural Heritage
- **IIPA**: Indian Institute of Public Administration
- **IT**: Information Technology
- **JnNURM**: Jawaharlal Nehru National Urban Renewal Mission
- **KP**: Kshetra Panchayat
- **KPDP**: Kshetra Panchayat Development Plan

- **LSGB**: Local Self-Governing Bodies
- **MDDA:** Mussoorie Dehradun Development Authority
- **MLA Funds**: Member of Legislative Assembly Funds
- **MoHUA**: Ministry of Housing and Urban Affairs
- **MoU**: Memorandum of Understanding
- **MP LADS**: Member of Parliament Local Area Development Scheme
- **NEAC**: National Environment Awareness Campaign
- **NGO**: Non-Governmental Organization
- **NHAI:** National Highways Authority of India
- **NITI AAYOG**: National Institution for Transforming India
- **NN**: Nagar Nigam
- **NOC:** No Objection Certificate
- **NP**: Nagar Panchayat
- **NPP**: Nagar Palika Parishad
- **NSSO:** National Sample Survey Office
- **NULM:** National Urban Livelihood Mission
- **NUPF**: National Urban Policy Framework
- **O&M:**Operation and Maintenance
- **OBC**: Other Backward Class
- **ODF**: Open Defecation Free
- **PAMIs**: Public Asset Management Institutions
- **PCCF:** Principal Chief Conservator of Forests
- **PDUCTRFA:** Pandit Deendayal Upadhyaya Centre for Training and Research in Financial Administration
- **PE:** Provision Estimates
- **PMAY:**Prime Minister Awas Yojna
- **PPP**: Public-Private-Partnership
- **PPPP**: Public-Private-Panchayat-Partnership
- **PRD:**Prantiya Rakshak Dal
- **PRI**: Panchayati Raj Institution
- **PURA**: Provision of Urban Amenities in Rural Areas
- **PWD:**Public Works Department
- **RE:** Revised Estimates
- **RRTS:** Regional Rapid Transit Systems
- **RTI:** Right to Information
- **SDG:** Sustainable Development Goals
- **SETU AAYOG**: State Institute for Empowering and Transforming Uttarakhand
- **SFC**: State Finance Commission
- **SIDCUL:**State Industrial Development Corporation of Uttarakhand Limited
- **SIUD**: State Institute of Urban Development
- **SLB:** Service Level Benchmark
- **SPVs:** Special Purpose Vehicles
- **TOR**: Terms of Reference
- **U-COST**: Uttarakhand State Council for Science and Technology

- **UREDA**:Uttarakhand Renewable Energy Development Agency
- **U-SAC**: Uttarakhand Space Application Centre
- **UFC:** Union Finance Commission
- **UHUDA:**Uttarakhand Housing and Urban Development Authority
- **ULB**: Urban Local Body
- **UPCL:** Uttarakhand Power Corporation Limited
- **UPNL:**Uttarakhand Purv Sainik Kalyan Nigam Limited
- **UT:**Union Territory
- **ZP**: Zila Panchayat
- **ZPDP**: Zila Panchayat Development Plan

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CHAPTER-1

INTRODUCTION

1.1 'The Constitution of India' is often described as federal by structure and unitary by spirit, that is, its characteristic is to have both types of federal and unitary governance systems in existence. Dr. B.R. Ambedkar has said, **"Our Constitution would be both unitary as well as federal according to the requirements of time and circumstances."** The debate on our polity being federal or unitary, nonetheless, keeps raging from time to time in legal and intellectual circles. Many jurists and judicial pronouncements have declared our polity to be quasi-federal. The sum and substance of the constitutional scheme and its functioning bears testimony to our system of governance, as enshrined in the Constitution and as practised, being pervaded by pragmatism and, rightly so. Dr. Ambedkar`s words, quoted supra, leave no doubts whatsoever about it. This holds true in the fiscal sphere as well.

1.2 All institutions of governance in the country draw strength from the Constitution directly or indirectly and their actions and functions must pass the test of constitutionality. It's not their remit to question or sidestep the constitutional scheme of the things, their mandate as prescribed by the Constitution or a law and constitutional morality in the name of their functional autonomy granted by the Constitution. So the contestation about the type of the polity is irrelevant for the discharge of their duties. The institutions of governance have to follow the prescriptions laid down for them. The academic debates and discussions, however, operate in different domains.

1.3 In our constitutional scheme of the polity, the subject matters are clearly divided between Parliament and the Assemblies of the States under List-I, List-II and List-III, respectively, of Seventh Schedule as provided for under Article 246 Chapter-1 Part-XI of the Constitution to make laws, and Parliament has the exclusive power to make laws on subject matters not enumerated under concurrent and state lists of Seventh Schedule. These constitutional schemes of the polity took care of the arrangements for and inter se the Centre and the States in the beginning. The 'Third Tier' of the government at the grassroots was, however, initially, left out or was at best nominally present in this scheme.

1.4 That said, the Municipalities and, the Rural Panchayats, at the village and district levels, were in existence and functional even in pre-independence era albeit with limited electorate having certain qualifications to participate in the election of their representatives and discretionary nominations of many of them by the rulers.

1.5 With the Constitution coming into force, the existing arrangement of the Municipalities and the Rural Panchayats continued, mutatis mutandis, but many states amended the relevant laws or enacted new ones for wider representations and elections with the

provision for universal suffrage and matters like their functions and finances from time to time. The Constitution, under Article 40, lays down, **"The state shall take steps to organize village Panchayats and endow them with such powers and authority as may be necessary to enable them to function as units of self-government"** which implied how the founding fathers intended to establish local self-governing institutions.

1.6 Other than the Article as referred-to-above, these bodies functioning or supposed to function at the grassroots did not get space in the Constitution initially though there were elaborate and clearly-laid-down frameworks for the Union government and the State Governments with their institutions and their roles and functions and fiscal arrangements. That is not to say that these self-governing bodies existed without any statutory support as they did draw strength and power from the relevant laws as they stood then.

1.7 However, the incremental empowering and strengthening of Municipal Bodies and the Panchayats by some states, here and there, never had any perceptible or visible impact in their functioning and governance. Many such so-called self-governing bodies remained under supersession for years and decades in most of the states. Of course, there were a few exceptions as shining examples in as much as a few states took early lead in holistically reorganizing and empowering these self-governing bodies even before the path-breaking amendments came into force in 1993 eventually.

1.8 The epochal and path-breaking 73rd and 74th Constitutional Amendment Acts were introduced in 1992 and came into effect in 1993. These amendments significantly strengthened local self-governance in India by providing a constitutional basis for Panchayati Raj Institutions (rural local governments) and Urban Local Bodies.

1.9 These historic amendments;

- Introduced Part IX and Part IXA to the Constitution titled "the Panchayats," covering Articles 243 to 243(O), and "the Municipalities," covering Articles 243P to 243ZG respectively.
- Added the Eleventh and Twelfth Schedules to the Constitution with 29 subjects within the functions of the Panchayats, and, 18 subjects within the functions of the Municipalities respectively.
- Provided for a three-tier system of Panchayats at the village, intermediate and district levels and a uniform structure for Municipalities, namely, Town Councils/Nagar Panchayats, Municipal Councils and Municipal Corporations respectively.
- Provided for direct elections to all territorial constituencies/seats in the Panchayats and the Urban Local Bodies.
- Mandated reservations for Scheduled caste, Scheduled Tribes and women (at least 33%) in all.

- Created State Election Commission to conduct election to local bodies (Panchayats and Municipalities).
- Established State Finance Commission to review the financial position of the Panchayats and the ULBs to recommend the principles which should govern the distribution between the State and the self-governing local bodies of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them and allocation between the Local Bodies at all levels of their respective shares of such proceeds, measures to improve their financial health and other matters related thereto.
- Provided for the constitution of a District Planning Committee at district level.

CHAPTER- 2

CONSTITUTION OF SIXTH STATE FINANCE COMMISSION UTTARAKHAND

2.1 Under Article 280 of the Constitution, a Finance Commission, at the national level, has been mandated to be constituted every fifth year or at such earlier time as the President considers necessary in order to make recommendations to the President as to the distribution between the Union and the States of the net proceeds of the taxes which are to be, or may be, divided between them ……and allocation between the States of the respective shares of such proceeds, and, other related matters. This provision has been there since the coming into force of the Constitution and, in pursuance of this, the Central Finance Commission has been regularly constituted, the current one being the Sixteenth.

2.2 The constitutional provisions enshrining the Finance Commission at the apex level and the mandate for it have institutionalized the fiscal devolution/ inter-governmental fiscal transfer mechanism and the working of the latter has served the nation well. The proponents and advocates of the federalism might and do find fault with the dominant role of the Centre in taxation and collection of taxes levied but the fiscal endowment in terms of resources and the state of economic development varying in an extreme way across the States and UTs, the constitutional arrangement in the fiscal sphere could not have been better contemplated, visualized and provided for. But for this mechanism, fully embedded and entrenched in the statutory and constitutional regime and regimen, the less-endowed, remotely-located with harsh terrain, mountainous, disaster-prone, smaller, backward and ecologically and strategically sensitive States and UTs would be greatly disadvantaged as they would definitely lag behind on the path of progress and prosperity for lack of fiscal equity and constitutionally mandated distributive justice.

2.3 Under Article 243-I/Article 243-Y and Article 243-K/243-ZA of the Constitution, there are provisions to Constitute State Finance Commission for every five-year period to review the financial position of these local self-government units and to study and give recommendations in matters with regard to distribution of and the share in the revenue of the State to them, provide grants–in-aid, and improvement in their financial position etc and a State Election Commission to conduct regular elections of these local self-government units under its supervision, respectively.

2.4 In the State of Uttarakhand, the State Finance Commission has been regularly constituted since the year 2002. Even in the years when Covid-19 (Sars-CoV-2) pandemic struck the world, the Commission was constituted and gave its recommendations. The following table elucidates the position-

S.N	Date of constitution	Date of submission of the Report
1st SFC	31 March 2001	29 June 2002
2nd SFC	30 April 2005	07 June 2006

S.N	Date of constitution	Date of submission of the Report
3rd SFC	02 December 2009	13 June 2011
4th SFC	02 February 2015	31 May 2016
5th SFC	04 November 2019	14 June 2021

2.5 Under the powers conferred by Articles 243-I and 243-Y of the Constitution of India read with Section 158(a) of the Uttarakhand Panchayati Raj Act, 2016, Section 138A of the UP Municipal Cooperation Act 1959 and Section 127-C of the UP Municipalities Act 1916, the Sixth State Finance Commission of Uttarakhand has been constituted vide Notification No. 58/78489/FCD-IRFC/FSFC/10/2025 dated 27 January, 2025.

2.6 Shri N. Ravi Shanker, Retired, Chief Secretary/ I.A.S., has been appointed as the Chairman and Shri P. S. Jangpangi, Retired Secretary/I.A.S., & Dr. M.C. Joshi, Retired Secretary/I.A.S, have been appointed as Members of the Commission respectively.

2.7 The term of the Commission has been fixed for one year, later extended for two more months till 31 March, 2026. The copies of the notifications regarding its constitution, term, terms of reference etc and the extension of term are placed as **Annexures 1(2) & 2(2)** respectively.

2.8 Present Commission is the Sixth State Finance Commission of the Uttarakhand State, the Award Period of which is to commence from 1st April 2026 covering a period of next five years, i.e., starting from 1st April 2026 and ending on 31st March 2031.

2.9 The Terms of Reference of the present Commission are as follows:-

'4 The State Finance Commission shall review the financial position of the Panchayats and the Municipalities and make recommendations to the governor as to-

(a) The Principles, which should govern-

(i) the distribution between State, Gram/Kshetra/Zila Panchayats and Urban Local Bodies, of the net proceeds of taxes, duties, tolls and fees leviable by the State which are to be or may be divided amongst them under Part-IX and Part-IX-A of the Constitution and the allocation between Panchayats and the Urban Local Bodies at all levels of their respective shares of such proceeds;

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

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

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

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

(d) Outlining the broad trends in urbanization, assess the status of basic infrastructure in the urban, peri urban areas and census towns identifying the gaps therein, suggest measures for improvement/augmentation thereof.

(e) Assess the status of implementation reforms in the PRIs and Urban Local Bodies and suggest measures for improvement in governance and implementation.

5 In making its recommendation, the State Finance Commission shall have regard, among other consideration, to:-

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

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

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

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

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

(f) the maintenance and upkeep of capital assets and maintenance expenditure on those plan schemes, which are entrusted to these bodies and are to be completed by 31 March, 2031.

(g) the commission may make an assessment of the debt position of the Panchayats and Urban Local Bodies at all levels as on 31 March, 2025 and suggest such corrective measures as are deemed necessary keeping in view the financial requirements of the State;

(h) if the funds available at local level do not meet full requirement of expenditure on revenue after the new arrangement, then the Commission will make specific recommendation regarding the arrangement of funds for expenditure on both revenue and capital side and

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

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

(a) It can ask for any information or document from any Officer or Authority;

(b) It can send for any person for evidence or to produce a document;

(c) The commission will determine its own Procedure and

(d) Any other powers, as may be laid down.

7 The State Finance Commission shall make its report available both in Hindi and English version, on each of the aforesaid matters, covering a period of five years commencing on 01 April, 2026;

8 Identifying issues for the Seventeenth Finance Commission.'

2.10 The Terms of Reference (TOR) to this Commission are similar to those for the Fifth State Finance Commission.

2.11 The Chairman of the Commission Shri N. Ravi Shanker and Members Shri P.S. Jangpangi & Dr. M.C. Joshi assumed their responsibilities on 1st February, 2025. **[Annexures 3(2), 4(2) & 5(2)].**

CHAPTER-3

APPROACH AND METHODOLOGY

3.1 In the long civilization march of the humankind, human society started to organize itself in the form of habitation clusters, villages and towns/cities over a long period of time. In the process, it had to face certain complexities and problems about opportunities and availability of livelihoods, security and overall well-being which were overcome gradually. With this, the need for governing structures at various levels arose to provide, primarily, safety and security and, later, basic civic services/amenities. Modern-day government systems have evolved thus.

3.2 In a federal polity, it is but natural to have certain decentralized functions and goals in addition to the central or the regional/intermediate ones. The functions and goals of regional and local units of such systems are ultimately meant to ensure achieving the central functions and goals as well. In such a situation, it becomes necessary that the regional and local units, along with the central unit of the system, need to have reasonable but sufficient functions, functionaries, finances along with the necessity of sufficient legal provisions, authority and power.

3.3 The whole nature functions in a decentralized manner within a centralized system. Accordingly, it is necessary that human society and its governance organs at different levels need to be organized centrally in certain aspects and in a decentralized way with regard to certain other facets for having a balanced system.

3.4 The federal structure of India functions in the spirit of cooperative federalism. In this system, for accomplishing the governance of the Centre and the States effectively and responsibly, the subject matters are clearly divided between Parliament and the Assemblies of the States under List-1, List-II and List-III of Seventh Schedule as provided in Article 246 Chapter 1 Part XI of the Constitution, as has been mentioned earlier, to make laws and Parliament has power to make laws Under Article 248 on subject matters which are not enumerated under Concurrent and State Lists of Seventh Schedule.

3.5 Under Chapter-4 – 'SCENARIO AND PERFORMANCE STATUS' while outlining the constitutional and legal provisions with regard to the Panchayats and Urban Local Bodies and the actual prevailing scenario as against that, effort has been made to indicate brief details of the present status of their performance and the need for reform and improvements.

3.6 The Terms of Reference of this Commission have been enumerated in the Notification 58/78489/FCD-IRFC/FSFC/10/2025 dated 27 January, 2025 for accomplishing the constitutional provisions mentioned in Part-IX and Part-IXA of the Constitution of India.

3.7 The key mandate of the 6th State Finance Commission is as follows-

The State Finance Commission shall review the financial position of the Panchayats and the Municipalities and make recommendations to the Governor as to-

The principles, which should govern the distribution between State, Gram/Kshetra/Zila Panchayats and Urban Local Bodies, of the net proceeds of taxes, duties, tolls and fees leviable by the State which are to be or may be divided amongst them under Part-IX and Part-IX-A of the Constitution and the allocation between Panchayats and the Urban Local Bodies at all levels of their respective shares of such proceeds.

APPROACH

3.8 The mandate of the present Commission is similar to the one for the earlier Commissions. The aforementioned mandate, Para 3.7, is the main mandate, others being supplementary or complementing it. The Commission has to determine the divisible pool that would be available at the disposal of the State for each of the five years of the Award Period and recommend the combined share of the Urban Local Bodies and the Three-Tier Panchayats out of the divisible pool and its vertical and horizontal distribution among each and every unit from the Nagar Nigams to the Nagar Panchayats, on the one hand, and from the Zila Panchayats to the Gram Panchayats, on the other, in a fair, just, equitable, intelligible manner without losing sight of the principles of distributive justice. The Commission has also to recommend grants-in-aid for these bodies, if any, with rationale and justification for each one of them.

3.9 The State of Uttarakhand has 13 districts, 95 development blocks and 16991 revenue villages comprised in 7817 Gram Panchayats- Districts and Development Blocks being co-terminus with the Zila Panchayats and the Kshetra Panchayats respectively. It has 11 Nagar Nigams, 46 Nagar Palika Parishads and 51 Nagar Panchayats. The State is predominantly mountainous and hilly in so far as its terrain- configuration is concerned but that is not to say that it is entirely so in as much as two of its most populous districts are situated in the plains and parts of four of its remaining districts lie in the sub-Himalayan and Shivalik regions. Even in the mountains, the terrain- diversity is striking from the alpine and borderland Gram Panchayats to the Gram Panchayats in deep valleys and valley floors. The concentration of the population is naturally in the plains and sub-mountainous cities, towns, and, villages and hamlets. The mountainous regions are characterized by depleting and declining populations occasioned by out-migration due to economic, developmental, aspirational and disaster-proneness factors even after massive up-gradation of physical and social infrastructure including means of communication and creation of livelihood opportunities across the State. The terrain in many cases being a bane, coupled with the binding environmental constraints and disaster proneness, for economic activities, the out-migration unfortunately continues unabated. Even the once-bustling border villages in the north are near empty so much so that the Government of India, showing growing concern, has been designing and implementing specially- tailored projects and schemes like Vibrant Border Villages Programme et al. The irony is, even in

some fertile valleys and pockets with irrigation facilities, the cultivable lands lie fallow for years. With dwindling employment opportunities under the government and the public sector, the cultural conditioning of the people for such employment for centuries and the lack of quality education and skill-sets to compete in the shrinking private sector job market, the livelihood and job situation stares in the face of the State.

3.10 The diversity in terrain and topography of the State is further starkly illustrated by the location of some Gram Panchayats in the remote alpine valleys at the average height of 10000 ft from the sea level comprising sparsely and seasonally populated villages.

3.11 Then there are population and area differentials among most of the PRIs and ULBs. A remote mountainous Gram Panchayat may have a large area spread over in 3-4 or more villages or hamlets with a population of just 100 or less in all while a populous counterpart of it in the plains may have a small compact area with the population of a NPP or a Kshetra Panchayat in the mountains.

3.12 Then, there are three seasonally functional unelected bureaucratic NPs for the towns home to three of the four of the holiest of shrines in the country- Badrinath, Kedarnath and Gangotri.

3.13 This kind of variance is also present, albeit to a lesser degree, in the case of the Urban Local Bodies of the State based on their geographical locations.

3.14 The reason for driving home the above point is, the Commission had to grapple and wrestle with and brainstorm on this while formulating and devising its approach to eventually recommending the financial devolution to the whole spectrum of the self-governing units of the State for its Award Period.

3.15 In sum, the Commission has to devise a formula or formulae for vertical and horizontal fiscal transfers to the PRIs and the ULBs equitably balancing out expectations and aspirations of all such units/institutions, keeping the fiscal comfort of the State Government in mind and incentivizing the fiscal efforts of the PRIs and ULBs for gradual attainment of financial autonomy.

3.16 The Fifth SFC had recommended devolution of 11% of State`s Own Gross Tax Revenue to the ULBs & PRIs. The State Government accepted 10.5%. Consequently, on an annual basis, a sum of approx. Rs 1698 crore, on an average, has been released by the State Govt. This works out to about Rs 8488 crore for the five-year period 2021-26.

3.17 **The State Government in its presentation to the 16th Union Finance Commission has projected State's Total Tax Revenue as Rs 1,50,000 crore for the period FY 2026-31, and likewise indicated Grants to the ULBs & PRIs as part of devolution mechanism as Rs 30,000 crore for the period FY 2026-31. This works out to 20% of State's Gross Tax Revenue as earmarked for devolution.**

3.18 PROBABLE DEVOLUTION RANGE:

The Sixth SFC has made projections on 3 scenarios for disbursement to ULBs and PRIs for the 5-year period FY 2026-31:

Lower Range	Rs 24,000 crore
Middle Range	Rs 27,000 crore
Higher Range	Rs 30,000 crore

Thus the Commission can therefore determine the "the supply and demand" sides of the proposed fiscal transfers to the PRIs and ULBs in the following manner:

- Supply side: Overview of likely financial support based on State Government projections for 2026-31.
- Demand side: Representations from elected representatives regarding the funds required to discharge constitutionally-mandated duties.

Additionally, incentivization of revenue efforts by the ZPs, in particular, and the ULBs, in general, will have to be built into the eventual devolution formula/formulae. The baseline has to be the total actual allocation of the last year of the previous Award Period factoring in inflationary impact. The Grant–in-Aid proposals have to be project, merit or need-based in addition to the regular stream of devolution.

METHODOLOGY

3.19 The Commission is quite lean in its structure. It has no domain experts, nor a regular support or technical staff apart from the three outsourced Data Entry Operators and three Office Helps and two- three partly available officials of the Finance Commission Directorate who are working full-time in the Finance Department of the State. The Secretary of the Commission holds multiple positions under the Government, the first incumbent leaving just after two months on an important diplomatic assignment and the subsequent ones being more absorbed in their primary responsibilities in the Secretariat.

Under the circumstances and in view of the experience of the previous Commissions, the Commission resolved in the beginning to have three studies and a workshop. The following studies were assigned to and conducted by SETU AAYOG, SIUD at Dr. R.S Tolia Uttarakhand Academy of Administration, Nainital and IIPA New Delhi respectively-

1. **On Municipal Governance-** For improvement in overall municipal governance with regard to the strengthening of administrative, financial, process through 'State Institute of Urban Development' under Dr R.S Tolia Uttarakhand Administrative Academy, Nainital.

2. **On Three-Tier Panchayati Raj Institutions-** Strengthening the Administrative, Financial and Functional Mechanism of Panchayati Raj Institutions for overall improved grassroots level governance and service delivery through Indian Institute of Public Administration, New Delhi.

3. **On Financial Resources of the State and the self-governing Panchayats and Urban Local Bodies-** Study of the status of the financial resources and finances of the State and its Panchayati Raj Institutions and Urban Local Bodies through 'State Institute for Empowering and Transforming Uttarakhand' (SETU AAYOG).

The workshop on the topic, **'Decentralization and Devolution in Uttarakhand Post 73rd and 74th Amendments- Achievements, Challenges and Strategies for Strengthening Grassroots Governance'** was conducted by Doon University.

The Reports of the Studies and the Recommendations of the Workshop are part of this Report.

3.20 Once the Commission settled down to its business, a public notice was issued inviting ideas and suggestions. In the second stage, the Commission held brainstorming consultations with the officers of State Government in the Departments of Urban Development, Panchayati Raj, Rural Development, Planning and Finance. In addition, discussions were held with U-SAC, U-COST, Town and Country Planning Directorate, UHUDA, Economics and statistics Directorate, and the HOFF (Head of Forest Force).

3.21 The Commission held consultations, with Shri Indu Kumar Pande, ex Chief Secretary who also served in the Finance department of UP and Uttarakhand for long and was the Chairman of the 3rd and the 5th State Finance Commissions respectively and sought his guidance. Similarly, consultations were held with Prof V.N. Alok of IIPA, Ms Jyotsna Sitling, retired PCCF, Van Panchayats Uttarakhand and an expert on mountain ecosystems and biodiversity, Shri Shatrughna Singh, CEO of the State Institute for Empowering and Transforming Uttarakhand (SETU AAYOG), ex Chief Secretary, Shri B.P.Pandey, Director General of Dr R.S. Tolia Uttarakhand Academy of Administration Nainital and others.

3.22 The Chairman and Members of the Commission studied the Reports of the Finance Commission of some states, previous SFCs of Uttarakhand and Central Finance Commissions as also some research papers of NGOs, research and academic institutions in the early months of their term. They also went through the Reports of Studies on the PRIs and ULBs conducted at the behest of the relevant Ministries of the Government of India.

3.23 The Commission held extensive consultations with the elected representatives and functionaries of the ULBs and the PRIs, district level officials and representatives of the recognized political parties in the districts where field and site visits were also carried out by it. Apart from this, Members of the Commission also studied a few PRIs and the

ULBs individually to have the first-hand knowledge of their functioning, financial position, staffing, strengths and weaknesses and their expectations from the Commission and the State Government. During such studies, the Members also made site visits.

3.24 The attainment of full fiscal self-sufficiency by the ULBs and the PRIs seems to be a utopian wish at this point of time. They need to tap all the resources at their disposal to optimize revenue generation and their collection. The Centre and the States resort to market and institutional borrowings in a big way and receive aids, soft loans etc. from multilateral aid agencies and financial organizations and countries, in order to shore up their finances. The fiscal transfers to the ULBs and the PRIs are meant for the discharge of their functions. Therefore, fiscal transfers from Centre to States and like-wise from States to local bodies are embedded in Constitutional scheme of things. There were times, these bodies hardly needed any financial assistance from the governments but by and by their major sources of earnings like tolls, octroi etc. were abolished and they were compensated for some years. Mercifully, now devolution of funds is a constitutional requirement.

3.25 The Commission has also received written memorandums, representations and suggestions from individuals, experts and stakeholders. It has also received detailed information on the prescribed formats/questionnaires from almost all the PRIs and ULBs, although some have not filled out them accurately. It has compiled, collated and analyzed, to the extent possible, all the information received from the PRIs and ULBs so as to get a sense of their incomes in the preceding five years from own sources and projections/forecasts thereof for the next five years, expenditures in the past and liabilities, fund requirement, staffing etc.

The Commission also studied/perused the available audit reports of the Comptroller and Auditor General of India, the details of which have been indicated in this Report at appropriate places.

CHAPTER-4

SCENARIO AND PERFORMANCE STATUS

4.1 It is said that all desirable activities of human society are meant for all round development and happiness of every human being. The preamble of the Constitution of India clearly guarantees not only the dignity and political rights of all of us but also equality of status and of opportunity and social and economic justice to attain the said objective. The Directive Principles of State policy encapsulates the development and welfare paradigm/parameters of the nation. The democratic system adopted in this country envisages participatory governance at all levels. People elect their representatives for all three tiers of the Government at regular intervals. The governing institutions at all levels reflect the will of the people through their elected representatives. The people`s representatives and the governing class are accountable to the people. In fact, in our country, sovereignty is that of its people.

4.2 For the purpose of the mandate of this Commission, the PRIs and ULBs have to be in focus. These grassroots governing institutions have been in existence since time immemorial in one form or the other. The provisions of the 73rd and 74th Constitutional Amendments have been a path-breaking measure in restructuring and revamping these institutions as the 3rd tier of the Government. The status of these institutions varies across the country even after almost 32 years of the above amendments. Uttarakhand State doesn`t rank high among the PRIs and the ULBs of the country though as a small State it should have ranked much higher.

4.3 There are clear-cut constitutional provisions for making the Rural Panchayats and Urban Local Bodies **Empowered, Enabled and Responsible** under Part-IX and IX A of the Constitution, in order to ultimately ensure overall development of every citizen and their dignity as well as inclusion of the deprived sections in the whole process.

4.4 Agenda 2030 of the Sustainable Development Goals (SDGs) as set and resolved by the United Nations, adopted in 2015 and being implemented since 2016, again strives to achieve the above goal.

4.5 Under Part IX, Article 243G and Part IXA Article 243W, there are provisions to entrust responsibilities and authority to enable the Panchayati Raj Institutions and the Urban Local Bodies to function as local self-governing units. In this regard, the subjects enumerated in Eleventh and Twelfth Schedules of the Constitution, have to be devolved on the PRIs and the ULBs for economic development, delivery of public and civic services and for social justice. Article 243ZD provides for establishment of District Planning Committee to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a Development Plan for the district as a whole.

4.6 The following Tables show the provisions made under Part IX, Article 243G and Part IXA, Article 243W and subjects enumerated under the Eleventh and under Twelfth Schedules of the Constitution for the Panchayats and the Municipalities respectively-

Part IX Article 243G/Eleventh Schedule (related to Panchayats)	**Part IX Article 243W/Twelfth Schedule (related to Municipalities)**
Subject to the provisions of the Constitution, the Legislature of a State may, by law, endow the Panchayats with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats at the appropriate level, subject to such conditions as may be specified therein, with respect to – (a) the preparation of plans for economic development and social justice; (b) the implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the matters listed in the Eleventh Schedules.	Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow- (a) the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to- (i) the preparation of plans for economic development and social justice; (ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to matters listed in the Twelfth Schedule; (b) the Committees with such powers and authority as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule.
Eleventh schedule 1. Agriculture, including agricultural extension. 2. Land improvement, implementation of land reforms, land consolidation and soil conservation. 3. Minor irrigation, water management and watershed development. 4. Animal husbandry, dairying and poultry. 5. Fisheries. 6. Social forestry and farm forestry. 7. Minor forest produce. 8. Small scale industries, including food processing industries. 9. Khadi, village and cottage industries. 10. Rural housing.	**Twelfth Schedule** 1. Urban planning including town planning. 2. Regulation of land use and construction of buildings. 3. Planning for economic and social development. 4. Roads and bridges. 5. Water supply for domestic, industrial and commercial purposes. 6. Public health, sanitation, conservancy and solid waste management. 7. Fire services. 8. Urban forestry, protection of environment and promotion of ecological aspects. 9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.

11. Drinking water. 12. Fuel and fodder. 13. Roads, culverts, bridges, ferries, waterways and other means of communication. 14. Rural electrification, including distribution of electricity. 15. Non-conventional energy sources. 16. Poverty alleviation programme. 17. Education, including primary and secondary schools. 18. Technical training and vocational education. 19. Adult and non-formal education. 20. Libraries. 21. Cultural activities. 22. Markets and fairs. 23. Health and sanitation, including hospitals, primary health centers and dispensaries. 24. Family welfare. 25. Women and child development. 26. Social welfare, including welfare of the handicapped and mentally retarded. 27. Welfare of the weaker sections and particular, of the Scheduled Castes and the Scheduled Tribes. 28. Public distribution system. 29. Maintenance of community assets.	10. Slum improvement and up gradation. 11. Urban poverty alleviation. 12. Provision of urban amenities and facilities such as parks, gardens, playgrounds. 13. Promotion of cultural, educational and aesthetic aspects. 14. Burials and burial grounds; cremations, cremation grounds and electric crematoriums. 15. Cattle pounds; prevention of cruelty to animals. 16. Vital statistics including registration of births and deaths. 17. Public amenities including street lighting, parking lots, bus stops and public conveniences. 18. Regulation of slaughter houses and tanneries.

4.7 The Uttarakhand Panchayat Raj Act, 2016 for the PRIs and the Uttar Pradesh Municipalities Act, 1916, as amended till date, for the Nagar Palika Parishads and Nagar Panchayats and the Uttar Pradesh Municipal Corporation Act, 1959, as amended till date, for the Nagar Nigams are applicable in Uttarakhand but they seem, inadequate or ineffective in certain situations. The laws governing the Urban Local Bodies are outdated and need to be re-enacted keeping the geography, demography and special requirements of the State.

4.8 Some provisions of the Uttarakhand Panchayati Raj Act, 2016 don`t seem to be in consonance with the relevant constitutional provisions. A revisit of the provisions ultra vires of the Constitution would be necessary.

4.9 Under the Clause 3(a) of Article 243 ZD of the Constitution of India, the District Planning Committee shall, in preparing the draft development plan, keep in mind the matters of common interest between the Panchayats and the Municipalities including spatial

planning, sharing of water and other physical and natural resources, the integrated development of infrastructure and environmental conservation as well the extent and type of available resources whether financial or otherwise. The Article 243 ZD is cited as below:-

'243-ZD Committee for District Planning-

(1) There shall be constituted in every State at the district level a District Planning Committee to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a draft development plan for the district as a whole.

(2) The legislature of a State may, by law, make provision with respect to-

(a) The composition of the District Planning Committee;

(b) The manner in which the seats in such Committees shall be filled :

Provided that not less than four-fifths of the total number of members of such Committee shall be elected by, and from amongst, the elected members of the Panchayat at the district level and of the Municipalities in the district in proportion to the ratio between the population of the rural areas and of the urban areas in the district;

(c) The function relating to district planning which may be assigned to such Committees;

(d) The manner in which the Chairperson of such Committees shall be chosen.

(3) Every District Planning Committee shall, in preparing the draft development plan-

(a) have regard to-

i. Matters of common interest between the Panchayats and the Municipalities including spatial Planning, sharing of water and other physical and natural resources, the integrated development of infrastructure and environmental conservation:

ii. The extent and type of available resources whether financial or otherwise;

(b) Consult such institutions and organizations as the Governor may, by order, specify.

(4) The Chairperson of every District Planning Committee shall forward the development plan, as recommended by such Committee, to the Government of the State.

In Uttarakhand, though four-fifths of the elected Members of the DPC are from amongst the Members of the PRIs and ULBs but the District Plan itself doesn't reflect the integrated GPDPs, KPDPs and ZPDPs nor does it reflect the Annual Plans of the ULBs. Therefore, the process of planning at the district level doesn`t reflect the spirit of the Constitution as it doesn`t subsume fully the plans of the grassroots governing institutions. It is natural that the DPC doesn`t reflect the aspirations and expectations of these institutions fully.

4.10 Under Chapter VII of 'The Uttarakhand Panchayati Raj Act, 2016', provisions for the General Functions of the Gram Panchayat are laid down in Section 22. Section 23 deals with the other functions of the Gram Panchayat. The rights of the Gram Pancahyat have been defined under Sections 26 to 29. In chapter VIII, under Section 46 of the Act, the power to impose and levy taxes including profession and building taxes has been provided for. The Gram Panchayat has also been empowered to borrow under Section 47 of the Act.

4.11 The powers and duties of the middle level Panchayat i.e. the Kshetra/Blocks Panchayat have been dealt with under Chapter XII, Section 67 of the Act. Under Chapter XV, Section 84, this tier of the Panchayats can also levy tax in a limited way.

4.12 The powers, authority and functions and duties of the Zila Panchayat are incorporated in Section 104, of Chapter XIX, under Part IV, of the Act. It also deals with the responsibilities and functions of coordination and management by the Zila Panchayat among and between the other tiers of the Panchayats. Section 106 confers, the power to make bylaws, and the other subject-wise powers. Under Chapter XXII, Section 123, the Zila Panchayat is empowered to impose tax and levy fee, cess and tolls. Under Section 164 and 165, the Zila Panchayat is empowered to continue with imposing Circumstance and Property Tax with the limitations and conditions of such imposition.

4.13 The Uttarkhand Panchayati Raj Act 2016 deals with the 29 subjects enumerated in the Schedule XI of the Constitution; Sections 22 to 26 deal with the functions to be transferred to the Gram Panchayats: Section 27 lays down the jurisdiction of the Gram Panchayat over the employees of all departments while Section 28 deals with preparation of Annual Development Plan on prescribed format which has to be sent to the Prescribed Authority: Section 29 deals with the bylaws.

4.14 Section 67 deals with the powers and duties of the Kshetra Panchayat as well as its duty to coordinate with the Gram panchayats and to issue guidelines. The Kshetra Panchayats, in addition, are also to exercise such powers and discharge such functions as are assigned or

delegated to them by the State Government or Zila Panchayat, whereas Section 74 enjoins to constitute six committees and one or more than one sub-committees to perform their listed duties. The prescribed committees are related to Planning & Development, Education, Health and Welfare, Construction, Administration, Water Management & Bio-diversity Management.

4.15 It is worthwhile to mention here that there is a clear provision under Section 67 (2) the Kshetra Panchayat which empowers it to sanction the annual plan and budget of Gram Panchayat, while Section 68 (1) provides that the Kshetra Panchayat shall prepare its Annual Development Plan including the development plans of the Gram Panchayats within the Kshetra Panchayat and forward the integrated Plan to the Zila Panchayat timely.

4.16 The powers, functions and duties of the Zila Panchayat are incorporated under Section 104, whereas under Section 105, there is a provision for preparing Annual Plan for the district after including the Development Plans of the Kshetra Panchayats of the district and to forward the integrated Plan to the District Planning Committee. Section 106 deals with the powers of the Zila Panchayat to make bylaws.

4.17 Section 3(1) of the Uttarakhand District Planning Committee Act, 2007 provides that a District Planning Committee shall be constituted for every district to prepare a draft Developmental Plan for every district as a whole in which the plans prepared by the Panchayats and Municipalities of the district shall be integrated. Section 3(2) provides that in preparing the draft Development Plan, the District Planning Committee shall keep in view the subjects of general interest of the Panchayats and the Municipalities in which sharing of physical and natural resources, integrated development of infrastructure and environmental conservation, including Local Plan and also type and amount of available financial or other resources are clearly laid down.

4.18 The Uttarakhand Government issued detailed Government order for transferring administrative, executive and financial powers to the Panchayats vide OM No. 622/पं0ग्रा0अ0से0अनु0/92(25)/2003 dated 29 October, 2003 of Panchayati Raj Department, of 14 (fourteen) subjects related to drinking water, rural housing, poverty alleviation, primary education/adult and informal education, library, cultural activities, family welfare, health and sanitation programme, women and child development, social welfare, public distribution system, minor irrigation and agriculture (watershed). In continuance of this, the following specific orders have been issued by the departments concerned with regard to the transfer of financial and administrative powers and duties/functions to the Panchayats at various levels:-

1. GO. No. 107/सी0एम0/कृषि/03/रिट 2(2)02 dated 03 January 2004, by Agriculture Department.

2. GO. No. 737/पंचायतराज/03dated 03 February 2004, by Women and Child Development Department.

3. GO. No. 3379/चि0–2-2004-270/2004 TC. dated 11 February 2004, by Medical, Health and Family Welfare Department.

4. GO. No. 736/नौ0–1–सिं0(स्थापना)/2004 dated 23 February 2004, by Irrigation and Minor Irrigation Department.

5. GO. No. 548/स0क0/2003–600(समाज कल्याण)/2002 dated 03 March 2004, by Social Welfare Department.

6. GO. No. 73/XI/पशुपा0/2004/1(13) dated 24 May 2004, by Fisheries, Dairy and Animal Husbandry Department.

7. GO. No. 410/व0ग्रा0वि0/उद्यान/224/2003 dated 31 May 2004, by Horticulture and Sericulture Department.

8. GO. No. C5-01/XXIV(3)/2004 dated 02 June 2004, by Human Resource Department regarding education system.

9. GO. No. 2121/उन्तीस/04–2/2004 dated 17 August 2004, by Drinking Water Department.

10. GO. No. 806/XI/04/58(44)/2004 dated 16 February 2005, by Rural Development Department.

11. GO. No. 836/XIX/2005 dated 20 May 2005, by Food and Civil Supply Department.

12. GO. No. 190/XI/06/58(44)/2004 dated 4 April 2006, by Rural Development department regarding division of work between three-tier Panchayats in relation to the officers/staff working at Panchayat level.

13. Notification. No. 888/XXIV(1)/2014-15/2008 TC- III dated 18 July 2014, regarding duties of Local Authority under Right to Free and Compulsory Education Act, 2009.

14. GO. No. 49686/2022 dated 13 July 2022 regarding activity mapping of construction works in Panchayats under grants transferred from Central and State Finance Commissions, and in continuation to this the direction issued in letter No. 3409/लेखा/15वॉ वित्त आयोग/2022-23 dated 27 December 2022 by Director Panchayati Raj.

4.19 Under Chapter V, Section 114 and Section 115 of 'the Uttar Pradesh Municipal Corporation Act, 1959' as applicable in the State and as amended from time to time, there are detailed provisions for the mandatory and discretionary duties of the Municipal Corporation.

4.20 Under Sections 7 and 8 of 'the Uttar Pradesh Municipalities Act 1916', as applicable in the State and as amended from time to time, there are provisions for the duties and discretionary functions of the Municipalities and, under Chapter V Section 128, there are provisions for the imposition of taxes and under Section 172 and Section 173 of the Uttar Pradesh Municipal Corporation Act, 1959, there are provisions for the imposition of property and other taxes.

4.21 In spite of all the above Constitutional and statutory provisions for the powers, authority and duties of the grassroots democratic institutions, the practice and experience so far show that these institutions are not adequately empowered, strengthened or equipped in as much as functions, functionaries and funds have not been transferred to them in accordance with the constitutional provisions nor do these institutions have a say in the formulation and finalization of the District Development Plan. **The integration of the GPDPs with the KPDP that of the KPDPs with ZPDP and ZPDP with DDP is not happening. Therefore, the question of the District Development Plan factoring in or subsuming the integrated ZPDP does not arise. The State has to make legislative and administrative provisions in accordance with the constitutional mandate in this behalf in order to realize the constitutional dream of efficient democratic and participatory grassroots governance.**

4.22 The Government of Uttarakhand has established 'Centre for Public Policy and Good Governance'. A hand book (2021) **"उत्तराखण्ड त्रिस्तरीय पंचायत योजना : मॉडल प्लान"** has been brought out through which preparation process of draft format for 'Gram Panchayat Development Plan', 'Block Panchayat Development Plan' and 'Zila Panchayat Development Plan' has been published wherein 'Uttarakhand Vision 2030', the 73rd Constitutional Amendment/11th Schedule of the Constitution of India along with the Sustainable Development Goals, have specifically been mentioned. Under the Sustainable Development Goals, in relation to the 17 goals and 169 sub-goals, it is mentioned that 369 indicators at state level and 125 indicators at district level have been identified.

4.23 The Government of India has shown its commitment to achieve 169 sub- goals under the Sustainable Development Goals, by the year 2030 and on the basis of the Principle of **"सबका साथ सबका विकास व सबका विश्वास".** Uttarakhand State has also shown its commitment in this regard. In this direction, by preparing 'Uttarakhand Vision 2030', efforts have been made for the implementation of the Goals through [C2N] coordination, convergence and networking model involving community-based organizations [CBOs], educational and research institutes, academies, intellectual class, Rural and Urban Bodies as also non-governmental organizations. List of Sustainable Goals is given below:-

Sustainable Development Goals

1. End poverty in all forms everywhere in the State.

2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
3. Ensure healthy lives and promote well-being for all at all ages.
4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
5. Achieve gender equality and empower all women and girls.
6. Ensure availability and sustainable management of water and sanitation for all.
7. Ensure access to affordable, reliable, sustainable and modern energy for all.
8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.
10. Reduce inequality within and among countries.
11. Make cities and human settlements inclusive, safe, resilient and sustainable.
12. Ensure sustainable consumption and production patterns.
13. Take urgent action to combat climate change and its impacts.
15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.
16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.
17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.

    (Remark- Fourteenth Sustainable Development Goal is "Conserve and sustainably use the oceans, seas and marine resources for sustainable development" and hence this has not been mentioned)

4.24 It is clear from the above that the State of Uttarakhand has taken some steps as per the provisions of the Constitution and, also, work is being carried out to achieve the Sustainable Development Goals through 'Uttarakhand Vision 2030' and for doing so, commitment has been shown to involve the Panchayats and the Municipalities to make them capable and empowered as institutions of self-governance.

4.25 The performance ranking of the Panchayats of Uttarakhand State in the Study conducted by the Ministry of Panchayati Raj through Indian Institute of Public Administration (IIPA) is not very encouraging in any of the indicators of such ranking. The performance ranking of Uttarakhand State, as per the Study of IIPA, is cited below in Table 4.1

TABLE 4.1

Performance Ranking of States (brief)

State as per Category	Devolution Indicator Ranking/ Marks	Framework Ranking/ Marks	Functions Ranking/ Marks	Finances Ranking/ Marks	Functionaries Ranking/ Marks	Capacity Building Ranking/ Marks	Accountability Ranking/ Marks
General Category State	Karnataka I/72.23	Kerala I/83.56	Tamil Nadu I/60.24	Karnataka I/70.65	Gujarat I/90.24	Telangana I/86.19	Karnataka I/81.33
	Uttar Pradesh 5th /60.07	Uttar Pradesh 13th /56.64	Uttar Pradesh 6th /46.89	Uttar Pradesh 7th /51.76	Uttar Pradesh 11th /63.13	Uttar Pradesh 6th /74.44	Uttar Pradesh 4th /76.07
	Jharkhand 18th /27.73	Jharkhand 18th /42.30	Goa 18th /6.63	Goa 18th /26.88	Punjab 18th /8.20	Jharkhand 18th /24.72	Jharkhand 18th /16.47
North Eastern/ Hilly State	Tripura I/57.58	Uttarakhand I/70.95	Sikkim I/42.59	Tripura I/59.16	Himachal Pradesh I/70.06	Himachal Pradesh I/83.68	Tripura I/70.69
	Himachal Pradesh II/53.17	Himachal Pradesh 4th /62.22	Himachal Pradesh 3rd /23.01	Himachal Pradesh II/48.41	Uttarakhand 3rd /60.49	Uttarakhand 4th /56.02	Uttarakhand 3rd /52.72
	Uttarakhand 3rd /49.11	Manipur 7th /34.05	Uttarakhand 5th /16.68	Uttarakhand 3rd /47.11	-	Manipur 7th /3.75	Himachal Pradesh 4th /39.41
	Manipur 7th /19.13	-	Manipur 7th /11.23	Arunachal Pradesh 7th /6.83	Arunachal Pradesh 7th /5.74	-	Arunachal Pradesh 7th /22.56

Source- State of Devolution to Panchayats in States, 2024 (IIPA)

Remark: Old data has been used in relation to Manipur and Arunachal Pradesh

4.26 Table 4.2 below shows the performance of the states of India in relation to devolution of powers, authority and functions to the Panchayats –

TABLE 4.2

S.N.	Indicator detail	Indicator wise performance status	Comparative status of the performance of states against the national average (above/below)
1-	Framework	Kerala/1st Uttarakhand/5th Himachal Pradesh/14th Uttar Pradesh/18th	Above average Above average Above average Near average
2-	Functions	Tamilnadu/1st Uttar Pradesh/6th Himachal Pradesh/18th Utttarakhand/22nd	Above average Above average Below average Below average
3-	Finance	Karnataka/1st Uttar Pradesh /8th Himachal Pradesh/10th Uttarakhand/11th	Above average Above average Above average Above average
4-	Functionaries	Gujrat/1st Himachal Pradesh/8th Uttar Pradesh/13th	Above average Above average Above average

S.N.	Indicator detail	Indicator wise performance status	Comparative status of the performance of states against the national average (above/below)
		Uttarakhand/15th	Above average
5-	Capacity Enhancement	Telengana/1st Himachal Pradesh/4th Uttar Pradesh/8th Uttarakhand/16th	Above average Above average Above average Above average
6-	Accountability	Karnataka/1st Uttar Pradesh/4th Uttarakhand/12th Himachal Pradesh/20th	Above average Above average Above average Below average

Source- Status of Devolution to Panchayats in States, 2024 (IIPA)

4.27 The performance ranking of States has been evaluated by the IIPA in its study on the basis of the status of the states on the following six indicators/measures. The indicators/measures and the status under them are as below-

1. **Framework-** This measurement is related to the legal provisions made by the States in accordance with the Constitutional provisions, in which States are evaluated in relation to the conducting of regular election of Panchayats, establishing State Election Commission, constituting State Finance Commission and establishing District Planning Committee. In this measurement, Uttarakhand is though at fifth rank with 70.95 marks as against the national average of 54.29 marks, yet due to inability in conducting timely elections before the completion of the tenure of the elected Panchayats and in the meantime by putting the Panchayats under the control of the 'Administrators' (that is, by not having elected Panchayats between two consecutive elections), it is natural, that Uttarakhand's performance gets adversely affected. The issue of timely appointment of new State Election Commissioner before the end of the tenure of the incumbent State Election Commissioner as also timely constitution of the State Finance Commission are also important.

   Though District Planning Committee is constituted in the State but the provision of consolidation and integration of 'the Gram Panchayat Development Plan', 'the Kshetra Panchayat Development Plan' and 'the Zila Panchayat Development Plan' or those of ULBs with the 'District Plan' is not being undertaken and if this is ensured, then, the performance ranking of Uttarakhand State can further improve.

   Under District Planning Committee sub-measure, Uttarakhand ranks at twenty first (21st) place whereas Uttar Pradesh is at twelfth (12th) and Himachal Pradesh is at seventeenth (17th) place. In the matter of autonomy, though Uttarakhand is at third (3rd) place behind Rajasthan and Karnataka, yet on the basis of other measures,

especially on the basis of devolution of functions as per Eleventh Schedule, more reforms seem necessary.

Here it is observable that under framework dimension, indicators/ measures, like Election of Panchayats, State Election Commission, District Planning Committee, role of the Panchayats with parallel bodies as also autonomy to Panchayats and tenure/dissolution/by election- related points have been included. Under the measure of inability to conduct regular elections and gap between two elections, Uttarakhand is at fourteenth (14^{th}) in ranking in the country whereas Himachal Pradesh is at third (3^{rd}) and Uttar Pradesh is at fifteenth (15^{th}). Under the measure of the District Planning Committee, Uttarakhand is at twenty first (21^{st}) rank in the country. Under the measure of State Election Commission, Uttarakhand stands at seventh (7^{th}) rank, which is based on different aspects of functioning of the State Election Commission although in terms of regular election, Uttarakhand stands at 14^{th} rank.

IIPA has also compared rankings of states in relation to the measure of parallel bodies (Parastalals) in which Uttarakhand is ranked at fourteenth (14^{th}) place. Here parallel bodies mean such units whose functional jurisdiction overlaps with the functional jurisdiction of the Panchayats. Evaluation of the status of states with regard to these parallel bodies have been done on the basis of their accountability to the Panchayati Raj Institutions and coordination with them, seeing them as supporting units for decision making and effective functioning of Panchayats in relation to the subjects enumerated under Schedule Eleven of the Constitution.

2. **Functions-** As per constitutional provisions, states have to devolve local functions, as enumerated in Schedule XI of the Constitution, to the Panchayats. In this measure, Uttarakhand with 16.68 marks is at twenty second (22^{nd}) place which is far below the national average performance marks of 29.18. It is worthwhile to note that Uttar Pradesh with 46.89 marks is at sixth (6^{th}) place and Himachal Pradesh with 23.01 marks is at eighteenth (18^{th}) place, both above Uttarakhand.

   In the role of Panchayats in scheme implementation measure, Uttarakhand is at twenty fourth (24^{th}) place in the country. This measure has been taken under the function-indicator to measure the active involvement of the Panchayats in the implementation of various schemes. It is evident that the involvement/role of the Panchayats in Uttarakhand in the scheme implementation is negligible.

3. **Finance-** Timely release of grants of the Central Finance Commission, regular and effective functioning of the State Finance Commission, and fund transfer of the State Finance Commission to the Panchayats, power to collect revenues of the Panchayats, availability of funds with the Panchayats, percentage expenditure of the Panchayats in comparison to the public expenditure of the State and accounts & budget aspects have

been evaluated under this indicator. Under this measure, Uttarakhand with 47.11 marks is at eleventh (11th) place whereas Uttar Pradesh with 51.45 marks is at seventh (7th) and Himachal Pradesh with 48.41 marks is at tenth (10th) place.

Under Finance indicator, Uttarakhand is at eleventh (11th) rank in relation to release of the Central Finance Commission grants to the Panchayats. In the case of regular and effective working of the State Finance Commission, Uttarakhand is at eighteenth (18th) place. On the basis of not taking timely action with regard to the recommendations of the State Finance Commission and inability to transfer/release funds in time, Uttarakhand has been placed at twenty fourth (24th) ranks. With regard to the matter of power of levying tax and non-tax revenue by the Panchayats, Uttarakhand is at sixth (6th) place and in relation to the availability of funds with the Panchayats; this state is at twentieth (20th) rank. Under the percentage of public expenditure by the Panchayats against total public expenditure of the State sub-measure, Uttarakhand is at nineteenth (19th) place. Under finance, account and budget sub-measure, with regard to the budgets of the Gram Panchayats/Kshetra Panchayats/Zila Panchayats and their consolidation/integration with the Development Plan of these Panchayats and online disclosure of records, Uttarakhand is at thirteenth (13th) place in the country.

4. **Functionaries-** Under this indicator, evaluation has been done on the basis of factors related to the strength of the Panchayats- like the status of physical infrastructure, e-connectivity, employees of the Panchayats and sanctioned & actually working staff positions. Uttarakhand State with 60.49 marks is at fifteenth (15th) place whereas Himachal Pradesh with 70.06 marks is at eighth (8th) and Uttar Pradesh with 63.13 marks is at thirteenth (13th) position.

5. **Capacity Enhancement-** In this measure, aspects required for the Panchayats to function as capable self-governing institutions has been evaluated. The number of training institutes and adequacy of the training activities of elected representatives and employees have been considered. Uttarakhand with 56.02 marks ranks sixteenth (16th) in this indicator-measure in comparison to forth (4th) place of Himachal Pradesh with 83.68 marks (first place in North East/Hilly States) and Eighth rank of Uttar Pradesh with 74.44 marks.

6. **Accountability-** This measure is related to the accountability of the Panchayats to the public and their impartial and proficient working. For measuring this, the basis of accounts and audit of the Panchayats, social audit, working procedure of the Gram Sabha, transparency and anti-corruption system as well as assessment and incentivisation of the Panchayats have been considered. In this regard, Uttarakhand is at twelfth place in the country with 52.72 marks and as against this Uttar Pradesh with

76.07 marks is at fourth (4th) and Himachal Pradesh with 39.41 marks is below us at twentieth (20th) place.

4.28 In addition to above, under different measures/indicators, status of Uttarakhand in the country is cited below-

Table 4.3

S.N.	Particular	Place of Uttarakhand in the country	Remarks
1-	Physical Infrastructure	Tenth (10th)	Panchayat ghar, computer, modern communication facility, telephone, internet etc.
2-	E-connectivity	Sixteenth(16th)	Use of ICT, e-mail, network etc.
3-	Panchayat employees	Twenty second (22nd)	Panchayat secretary, technical/non-technical assistants, post filled against sanctioned ones etc.
4-	Training institutes	Twentieth (20th)	
5-	Training activity	Seventeenth (17th)	
6-	Training of elected representatives	Nineteenth(19th)	
7-	Accounts and audit	Fifteenth (15th)	
8-	Social audit	Eleventh (11th)	
9-	Working of Gram Sabha	Tenth (10th)	
10-	Transparency and anti-corruption	Fourteenth (14th)	Citizen Charter, annual report, R.T.I. etc.
11-	Assessment and incentivisation of Panchayat	Nineteenth (19th)	Arrangement made by State for assessment/marking scheme, prize (for Panchayats /elected representatives), establishing support mechanism system for improving the activities of poorly performing Panchayats.

Source- Status of devolution to Panchayats in States, 2024(IIPA)

Further, the Study conducted by the Sixth SFC through the Indian Institute of Public Administration shows that, out of 7,903 Gram Panchayats, in Uttarakhand, 6,668 GPs have permanent Panchayat buildings, resulting in an average availability of 0.84 Panchayat house per Gram Panchayat. In comparison, Himachal Pradesh has an average of 0.87 Panchayat house per Gram Panchayat.

4.29 **It is clear from the above mentioned position indicated in the study conducted by IIPA at the behest of the Ministry of Panchayati Raj, Government of India, that Uttarakhand State has to take a big leap to make the Panchayats autonomous, capable, accountable and to strengthen the elected local self-governing system**. Though in some of them, as e-connectivity and financial resources, the State will need support from the Central Government, but in most of the matters the State has to take requisite and appropriate steps to achieve higher ranking in the country under different indicator-measures and of necessity to actually implement the constitutional provisions in letter and spirit.

4.30 Under Article 246 of the Constitution of India, and under Seventh Schedule Lists 1, 2 and 3, as Union List, State List and Concurrent List respectively, there is clear separation of subjects for which the laws are made by Parliament and the Legislative Assemblies of the states. Many subjects mentioned in List 2 (State List) of Seventh Schedule are also included under Eleventh and Twelfth Schedule of Article 243 G and 243 W. Hence, there is naturally overlapping of functions related to these subjects between different departments of the State Government and its institutions/bodies and that of the Panchayats and Urban Local Bodies. There are provisions in Article 243 G and 243 W that the Legislative Assembly of the state by law devolves such power/authority/responsibility to the Panchayats/ Municipalities by which they may become capable as institutions of local self-government. Here it is worth mentioning, that the implementation of different schemes/programmes including centrally-financed, state-financed (e.g. district plan) and externally-aided projects as well as preparation of schemes, identification of works, approval etc are being undertaken directly by the different departments of the State Government, Project Directorates, corporations, authorities and other parastatals and the local self-governing bodies have the least role in their functioning as these instrumentalities of the State function almost independently of the Panchayats and Municipalities even within their jurisdictions. Therefore, **it is desirable to clearly map & identify subject and activity-wise involvement /role/convergence of these Panchayats and Urban Local Bodies in the whole gamut of activities pertaining to them including subjects mentioned in Eleventh and Twelfth Schedules even for achieving the Sustainable Development Goals.**

4.31 The Comptroller and Auditor General (CAG) of India has evaluated the status of Uttarakhand State in its audit conducted for the year ending 31 March 2021, with regard to the Urban Local Bodies, in which empowering the Urban Local Bodies has been strongly suggested so that these bodies discharge all the functions enumerated in Schedule XII added under the 74th Constitutional Amendment. In Point 4.6 of this Chapter, Part IXA, Article 243W and 18 subjects mentioned under the Twelfth Schedule have already been referred to.

4.32 The Comptroller and Auditor General in its audit Report has evaluated actual institutional process of the Urban Local Bodies as per the constitutional provisions, which is cited in Table 4.4 below:

Table 4.4

S.N.	Functions	Serial Number of 12th Schedule	Activities	Authorities discharging the functions
1-	Cattle pounds, prevention of cruelty to animals	15	Catching and keeping strays	Department of Animal Husbandry and Dairying, ULBs
			Sterilization and anti-rabies	
			Ensuring animal safety	
2-	Vital statistics including birth and death registration	16	Coordinating with hospitals/crematoriums etc. for obtaining information	Department of Health and Family Welfare, ULBs in concerned district
			Maintaining and updating database	
3-	Regulation of slaughter houses and tanneries	18	Ensuring quality of animals and meat	ULBs, Food Safety Department (No Objection Certificate)
			Disposal of waste	ULBs
			Operation and Maintenance (O&M) of slaughter houses	ULBs
4-	Public amenities including street lighting, parking lots, bus stops and public conveniences	17	Installation and maintenance of street lights	ULBs in concerned district, Development Authority in concerned district
			Deciding and operating bus routes	Transport Department
			Creation and maintenance of parking lots	Transport Department, ULBs
			Creation and maintenance of public toilets	ULBs
5-	Slum improvement and up-gradation	10	Identifying beneficiaries	ULBs, District Administration
			Affordable Housing	ULBs, Mussoorie Dehradun Development Authority (MDDA)
			Up-gradation	

S.N.	Functions	Serial Number of 12th Schedule	Activities	Authorities discharging the functions
6-	Burials and burial grounds, cremations, cremation grounds	14	Construction and O&M of crematoriums and burial grounds and electric crematoriums.	ULBs, Irrigation Department, Private trust, Waqf Board
7-	Planning of economic and social development	3	Program implementation for economic activities	National Urban Livelihood Mission (NULM) and ULBs
			Policies for social development	Social welfare and ULBs
8-	Provision of urban amenities and facilities such as parks, gardens and playgrounds	12	Creation of parks and gardens	Development Authority in concerned district, ULBs
			O&M	
9-	Roads and Bridges	4	Construction and maintenance of roads	National Highways Authority of India (NHAI), Public Works Department (PWD), Municipal Corporation and ULBs in the concerned districts
			Construction and maintenance of bridges, drains, flyovers and footpaths	NHAI, PWD, Irrigation Department and ULBs
10-	Public health, sanitation, conservancy and solid waste management	6	Maintaining hospitals and dispensaries	Public Health and Family Welfare Department
			Immunization/Vaccination	
			Registration of births and deaths	ULBs in concerned District
			Cleaning and disinfection of localities affected by infectious disease	Department of Health and Family welfare, ULBs
			Solid waste management	ULBs
			Control and supervision	ULBs and Cantonment

S.N.	Functions	Serial Number of 12th Schedule	Activities	Authorities discharging the functions
			of public markets	Board
11-	Urban forestry, protection of the environment and promotion of ecological aspects	8	Afforestation	Compensatory Afforestation Management and Planning Authority (CAMPA), Forest Department
			Greenification	
			Awareness drives	National Environment Awareness Campaign (NEAC) sponsored by Forest Department, Non-Governmental Organizations (NGOs), Community-Based Organizations (CBOs)
			Protection of the environment and promotion of ecological aspects	
			Maintenance of natural resources like water bodies etc.	CAMPA, Forest Department, Jal Sansthan & ULBs
12-	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded	9	Identifying beneficiaries	Social Welfare Department & ULBs
			Providing tools/ benefits such as tricycles	
			Housing programs	ULBs, Development Authority of concerned district
			Scholarships	Social Welfare Department
13-	Urban poverty alleviation	11	Identifying beneficiaries	National Urban Livelihoods Mission (NULM), ULBs
			Livelihood and employment	Ministry of housing and Urban Affairs (MoHUA)
			Street vendors	ULBs
14-	Promotion of cultural, educational and aesthetic aspects.	13	Schools and Education	Department of School Education
			Fairs and Festivals	ULBs, Project Implementation Unit
			Cultural buildings/institutions	Tourism Department

S.N.	Functions	Serial Number of 12th Schedule	Activities	Authorities discharging the functions
			Heritage	Tourism Department
			Public space beautification	ULBs, Tourism Department
15-	Urban planning including town planning	1	Master Planning/Development Plans/Zonal Plans, Enforcing master planning regulations	UHUDA, MDDA, Hairdwar- Roorkee Development Authority (HRDA), District Level Development Authority (DLDA) Udham Singh Nagar, DLDA Nainital and DLDA Champawat
			Enforcing building bye-laws and licenses	
			Group Housing and Development of Industrial areas	State Industrial Development Corporation of Uttarakhand Limited (SIDCUL), Public Private Partnership Cell (PPP Cell)
16-	Regulations of land-use and construction of buildings	2	Regulating land use	Development authority of concerned district and Revenue Department
			Approving building plans/high rises	Development authority of concerned district
			Demolishing illegal buildings	Development authority of concerned district
17-	Water supply for domestic, industrial and commercial purposes	5	Distribution of water	Peyjal Nigam and Jal Sansthan
			Providing connections	
			O&M	
			Collection of charges	
18-	Fire services	7	Establishing and maintaining fire brigades	Uttarakhand Fire and Emergency Services Department
			Providing fire NOC/approval certificate in respect of high rise buildings	Fire Department of concerned district and Development Authority

According to the relevant audit report of the Comptroller and Auditor General, only 14 subject-functions have been transferred either fully or partly to the Urban Bodies whereas 4 subject-functions are yet to be transferred. In Uttarakhand, as per the Study conducted by the State Institute of Urban Development (SIUD), only 8 subject-functions have been transferred to the Urban Local Bodies (as reported by UDD) whereas according to CAG (2024) 11 functions have been devolved.

4.33 It has also been observed in the said audit report that elections in the Urban Local Bodies are not conducted timely on the pretext of the process of delimitation and reservation of seats by the State Government with resultant interruptions between two elections. Following table illustrates this:-

Details of election status

Year	Due date of Election	Actual Date of Election	Remark/Interruption
2003	March 2002	03 February 2003	Interruption/delay
2008	14 February 2008	21 April 2008	Interruption/delay
2013	04 May 2013	30 April 2013	No Interruption/delay
2018	03 May 2018	20 November 2018	Interruption/delay

Source- Audit Report of Comptroller and Auditor General of India (31 March, 2021)

4.34 The audit report further points out non-constitution of the Ward Committees in Dehradun Municipal Corporation as per Article 243S. This has also been mentioned that in the period from year 2015-16 to 2019-20, no plans from Urban Local Bodies were included in the District Plan as required under Article 243ZD of the Constitution.

4.35 It has also been said in the audit report of the Comptroller and Auditor General that the objective of 74th Constitutional Amendment was to hand over the main civic functions and responsibilities to the Urban Local Bodies but, on the contrary, the main civic functions and responsibilities continued to be discharged/performed by different Government Departments and some others by the parastal institutions.

4.36 The Comptroller and Auditor General of India has also conducted audit of the performance of one of the main and necessary municipal functions- 'Solid Waste Management', based on the sample bodies for the period of the financial year ended on 31 March 2022. In the report 4, year 2024, the necessity of substantial improvement has been indicated to accomplish the responsibility of Solid Waste management by the Urban Local Bodies of the State as per 'Solid Waste Management Rules, 2016' for which clear suggestions have been made about the required actions to be ensured by the Urban Local Bodies as also by the State Government and State Pollution Control Board.

4.37 The following is the Performance Status of the sample Urban Local Bodies of the State vis-a-vis the Solid Waste Management Rules 2016:-

S.N.	Activity detail	Activity	Status	Remark
1.	Solid Waste Management Plans	Prepare short and long term detailed Solid Waste Management Plans	None prepared	-
2.	Contingency Plans for Solid Waste Management	Prepare alternative plans for emergency situations	None prepared	-
3.	Domestic Hazardous Waste	To maintain data regarding generation, collection and disposal of domestic hazardous waste.	Non are maintained and no waste disposal centers were established	-
4.	Construction and demolition waste	To frame bye-laws for management of construction and demolition waste, make arrangements for collection and sites to be identified/ demarcated for processing/disposal, maintain data.	No regulations framed, No site identified except Dehradun, no data maintained except Dehradun regarding collection/disposal.	-
5.	By-laws by Bodies under Solid waste management Rules, 2016	To frame Solid Waste Management by-laws	No bye-laws by most of the bodies	Perhaps 92 Bodies have framed (by the end of 2023)
6.	Detailed Project Report	Baseline waste analysis of Solid waste by the Urban Bodies (Baseline Study). Prepare detailed project reports as per their need/ situation.	Lacking/situation of copying from other body. Work not started due to project report prepared and sanctioned without land availability. Projects prepared/ sanctioned of lower capacity.	-
7.	Bioremediation/capping of oldand abandoned waste dump sites.	Five years time period	Yet to be done (four sample Bodies)	-

4.38 As per the audit report of the Comptroller and Accountant General in respect of collection, segregation, storage, transportation, and disposal of solid waste, about 5 to 8 % (8 to 16% in sample Urban Local Bodies) solid waste generated statewide is not collected by these bodies and against the collected waste, only about 3.13% (as against 100%) is segregated.

Non-recognition of rag-pickers and non-start of their registration are also pointed out. It has also been indicated that waste- transfer stations are set up in residential areas.

Solid waste collection vehicles were found uncovered. Performance against the Service Level Benchmark (SLB) indicators in relation to the targets as fixed by the Ministry of Housing and Urban Affairs is poor. Unavailability of waste dumping sites has also been mentioned. Due to non-collection of waste from door to door, the same is found spread and strewn on the roads and in the drains etc. Many (8-9%) waste transport vehicles were running without registration and insurance; most of these vehicles collecting waste from houses are not fitted with GPS system (54%). Violations of Concession Agreement Conditions by the concerned agency have been reported (Dehradun). Where there are scientific waste landfill sites, Refuse-Derived Fuel (RDF) obtained from solid waste is not being sent away further from the landfill sites. Accordingly, it has been indicated that the rules/standards as well as the relevant clauses of the Concession Agreement are being flouted.

4.39 Deficiency (not being 100%) in segregation at source has also been indicated in the report and state of not providing solid waste management services to 100% houses has also been pointedly mentioned.

4.40 Lacking effective action on the part of the 'Uttarakhand Pollution Control Board' in relation to enforcing rules related to solid waste management has also been mentioned in the report.

4.41 A Study Report (December 2024) published by the State Institute of Urban Development (SIUD) of 06 Urban Local Bodies, namely, Nainital, Almora, Haldwani, Mussoorie, Pauri and Champawat respectively on Solid Waste Management, Urban Transport and Water Availability & Water Supply subjects has found laxity in regard to the discharge of Solid Waste Management work in all the cities under the Study.

4.42 Praja's Foundation, Mumbai (India) has done ranking of performance status of the Urban Local Bodies of the country with regard to the cities identified by them on the basis of 42 indicators under thirteen subthemes and four themes. This foundation has been doing such ranking since 2020. Dehradun city of Uttarakhand had been selected for the ranking. The four basic themes which are considered for the ranking study are as follows:-

1. Empowered City Elected Representatives and Legislative Structure.
2. Empowered City Administration.
3. Empowered Citizens.
4. Fiscal Empowerment.

In this index/ranking, 31 cities of 28 states, 2 Union Territories and NCT of Delhi, have been included. Under the Urban Governance structure aspect, decentralization of powers to the Urban Government by the State Governments and the Accountability system of Urban Government towards citizens of the city have been evaluated.

4.43 Empowerment of Urban Government is an important step for ensuring best possible public services and facilities to the citizens. This can also greatly ensure the way for solving the problem of country's economic development and inequality. In the international context, it has been observed that where the local government is empowered to take decisions, there, the economic development is much faster and sustained.

4.44 In this study, it has specifically been mentioned that **the Prime Minister has expected, on the occasion of Independence Day 2024, that the Urban Governments implement at least two reforms annually.**

4.45 Praja's Foundation has done Performance Status Ranking with regard to the urban governance amongst the states of the country in the identified cities. The status of Uttarakhand has been found as below:-

State (City)	Urban Governance Index		Empowered elected representatives & legislative structure		Empowered city Administration		Empowered citizens		Fiscal Empowerment	
	Marks out of 100	Ranking serial	Marks out of 30	Ranking serial	Marks out of 15	Ranking serial	Marks out of 25	Ranking serial	Marks out of 30	Ranking serial
Uttarakhand (Dehradun)	38.79	17	10.69	19	3.96	09	11	20	13.14	16
Himachal Pradesh (Shimla)	42.02	13	8.81	25	3.84	11	15	9	14.37	14
Uttar Pradesh (Lucknow)	40.70	16	12.56	13	2.22	24	09	24	16.92	06

(Source: Praja's Urban Governance Index 2024)

4.46 Population projections of Uttarakhand for 2024 have been taken as following by Praja Foundation in the Urban Governance Index 2024:-

State	Population projection 2024			
	Total	Urban	Rural	Percentage of urban population against total
Uttarakhand	1,17,95,000	43,07,000	74,88,000	37
Himachal Pradesh	75,18,000	7,78,000	67,40,000	10
Uttar Pradesh	23,88,75,000	5,78,50,000	18,10,25,000	24

(Source: Praja's Foundation 'Urban Governance Index 2024')

The estimated population (2024) of Dehradun Municipal Corporation has been taken to be 7,23,446 and population density 10,611 person per square kilometer as mentioned in the above literature.

4.47 The Second Administrative Reforms Commission, as indicated in the CAG audit report, has also indicated the necessity of "functions, as far as possible, shall be carried out by the smallest unit of governance closest to the citizens and delegated upwards only when the local unit is unable to perform the task, otherwise due to the absence of clear-cut division with regard to each of the subjects/functions, there happens to be a situation of needless confusion, duplication, wastage etc". It has also mentioned that some functions are such that where some part of the them can be performed by the smallest unit of government whereas some other aspects which is necessary for keeping uniform mechanism in the state, can be kept at state level. The Administrative Reform Commission also has this view that there should be clear-cut division of functions/responsibilities at various levels among and in- between Urban Local Bodies/ Panchayats).

4.48 The audit report mentions that under the AMRUT Mission (Atal Mission for Rejuvenation and Urban Transformation), a target of implementing eleven reforms was given to the states in which twelve-month period was provided for transferring 18 functions as per the 74th Constitutional Amendment (Twelfth Schedule). It is worthwhile to mention that AMRUT mission started in June 2015. There doesn`t seem any progress on the ground in this regard.

4.49 It has been found in the audit that no additional functions, responsibilities etc were transferred to the Urban Local Bodies through the Acts related to Urban Local Bodies, as effective in the State of Uttarakhand. On the contrary, some functions from these bodies have been transferred to other institutions. The audit report further points out that the **State had three opportunities to transfer the subjects/functions to the Urban Local Bodies as per the 74th Constitutional Amendment/Twelfth Schedule** and these were in year 1993 (after the 74th Amendment), in 2007 (on the report of Second Administrative Reform Commission) and in 2016 (on start of AMRUT Mission), but the State has not taken action with regard to devolution. Similarly, this reform agenda was included under Jawaharlal Nehru National Urban Renewal Mission (JnNURM) that the urban planning function be transferred to the Urban Local Bodies and for this a Tripartite Memorandum of Understanding (between Govt. of India, State Government and Urban Local Bodies) was executed and the State received funds under the Mission but the mentioned functions as per the above reform agenda were not transferred to the Urban Local Bodies.

4.50 As per the audit report, the parastatals were not only continued in the State of Uttarakhand even after the 74th Constitutional Amendment and their functions were kept with them as they were but new institutions were also created as per convenience. In this context, the Uttarakhand Housing and Urban Development Authority (UHUDA) / and District Development Authorities were created under the Uttar Pradesh Urban Planning and Development Act, 1973 as applicable in Uttarakhand.

4.51 The Commission was informed by the Urban Local Bodies and Panchayati Raj Institutions during its consultation-meetings in the districts that, in the course of time, though the activities of the Districts Development Authorities were stayed with regard to building construction approvals which some Urban Local Bodies (e.g. Almora) were issuing earlier; the same were not handed over back to them. Because of this, on the one hand, the regulatory function of building construction and urban planning was stayed; on the other hand, the availability of a revenue source of the concerned body was lost. Those who seek the approval of their building plans voluntarily are left in the lurch because of lack of clarity in this regard. Similarly, a case came to the knowledge of the Commission that due to the creation of Nagar Panchayats in place of Gram Panchayats (e.g. NP Garur) and up-gradation or expansion of some Municipal Bodies, the collection of house tax in lieu of the property tax earlier being collected by the Zila Panchayat has been suspended in the villages, which are part of new Nagar Panchayats or upgraded/expanded ULBs, by the State Government. The State Government has given ten years general exemption for levying house tax in the newly constituted Nagar Panchayats and other ULBs, without any compensatory mechanism affecting the incomes of these newly created, upgraded or expanded Urban Local Bodies.

4.52 The Audit Report has indicated that timely elections of Urban Local Bodies are not held on the pretext of delimitation and reservation of seats/wards. Similarly, vacancies in many positions in the State Election Commission headquarters and district level election offices were found in year 2018, 2019, and 2020 respectively.

4.53 As per the Audit Report, Own Source Revenue Receipts during the year 2015-16 to 2020-21 period were 10.16 to 20.20 % respectively against the Total Revenue Receipts, whereas Own Revenue was only 16 percent against the grants. Compounded Annual Growth Rate (CAGR), of Own Revenue was 10.87 % during the period 2015-16 to 2019-20, which was more than the growth rate of Gross State Domestic Product at 7.54%, meaning thereby that the Urban Local Bodies are capable of tapping revenue resources. In this regard, the details given (as reported by the CAG) in Table 4.5 below is worthy of attention:-

Table 4.5
Status of revenue receipts of urban local bodies in the period 2015-16 to 2020-21 (Rs in Crore)

Year	Gross State Domestic Product	Grant	Own Revenue	Total Revenue	Percentage of own revenue to total revenue
2015-16	177 163	482.60	92.91	575.51	16.14
2016-17	195 125	480.16	121.57	601.73	20.20
2017-18	220 222	830.55	152.85	983.40	15.54
2018-19	230 327	867.55	137.16	1004.71	13.65
2019-20	236 988	894.40	139.95	1034.35	13.53
2020-21	234 660	1202.19	136.02	1338.21	14.09
Total		4757.45	780.46	5537.91	-

Year	Gross State Domestic Product	Grant	Own Revenue	Total Revenue	Percentage of own revenue to total revenue
Compounded Annual Growth Rate	7.54	16.70	10.87	15.80	-

Source – Audit report of Comptroller and Auditor General of India for the year ended in March 2021. [Note- GAGR was not calculated in 2020-21 due to COVID; table prepared on the information provided by the Urban Development Directorate]

It is clear from the above table that revenue receipts from grant are far above the Own Revenue. Own Revenue against Total Revenue is only up to 10.16 to 20.20 percent. Although CAGR of Own Revenue of these Urban Local Bodies has been higher (10.87) as against the CAGR of GSDP (7.54), yet there is year-wise decline in it after 2017-18. Though in the year 2020-21 there was the outbreak of COVID epidemic yet decline of Own Revenue in two years prior to that is a matter of concern.

4.54 As against the above status, in some cases, the audit found that Urban Local Bodies do not make effective efforts to improve Own Revenues and, do not make regulations/ bylaws to ensure this. **The State Level Tax Board** has not been constituted in the State as per the recommendation of Thirteenth Finance Commission.

4.55 The audit report also highlights that as per the Solid Waste Management Rules, 2016 Urban Local Bodies had to make their regulations within one year but only 03 have made their new regulations out of 19 sample bodies whereas in others the regulations made as per rule 2000 are in place. It has also been found that a few Bodies are dumping solid waste along the roads due to non-availability of land and many Bodies, due to lack of adequate facility, are dumping the waste in dumping sites or beside the roads untreated and some are doing segregation beside the roads.

4.56 The Audit report mentions that the demand of monthly user-charge is not ascertainable in the absence of surveys of houses and commercial establishments and there is eventual recurring loss of revenue.

4.57 As per the audit report, the Fourteenth Finance Commission and the third State Finance Commission had suggested to start property tax in the Urban Local Bodies on self-assessment basis. Dehradun Municipal Corporation implemented it and it was found that property tax collection in their new tax assessment process rose by 27% in 2015-16 as compared to 2014-15. In spite of this, the process remained pending for implementation in the case of Municipal Boards and Nagar Panchayats. Nagar Panchayat Bhagwanpur has not taken any action for collection of property tax nor has cared to send notices to the concerned house owners even after the Regulations were notified. It was found in the audit report that arrears of ₹27.57 crores of property tax at the end of March 2020 were pending

for collection in which 51.43% was pending on government properties. In some Bodies, no property tax was levied on government property.

4.58 Collection of rent on shops and property was also found pending (₹2.4 crore) in 11 sample Bodies (at the end of March 2020).

4.59 No other Body, other than Manglore Nagar Palika Parishad, has made Regulations for levying fee against laying underground cables by telecom companies or other utilities.

4.60 The Audit found laxity in action for slum improvement on the part of the State Government as per 'the Uttarakhand Slum Improvement, Regulation, Rehabilitation, Resettlement and Prohibition of Encroachment Rule, 2016'. It has also been observed that there is confusion, non-communication and lack of coordination between the ULBs and Government about the roles and responsibility in this regard. As per the rules, the State Government has to establish ' Slum Corpus Fund' which was pending (September 2020).

4.61 The Prime Minister Awas Yojna (PMAY), has not been implemented in certain cases due to various reasons or is pending in some Bodies or is pending at various levels and still in some cases, the benefit of this scheme could not be gained due to reason that either there were no beneficiaries or the DPR was not prepared or the approval of Project Reports were pending etc.

4.62 As per the Uttarakhand Municipal Board Accounting Manual, there is provision for maintaining the accounts on Double Entry System under Accrual- Based Accounting. In spite of this, accounts are still being maintained in Single Entry System by the Urban Local Bodies as has been indicated in the report of the Comptroller and Auditor General of India.

4.63 On the recommendation of the Thirteenth Finance Commission, Government of India had issued database formats to be implemented by the Urban Local Bodies so that the concerned Bodies prepare finance/accounts- related database in these formats, but it was found in the audit that these Bodies are not using them and it has been reported by the Urban Development Department that there is lack of trained /regular employees.

4.64 The Comptroller and Auditor General of India in its audit report have made detailed and clear recommendations to the State Government on every aspect. Though the Commission is unaware about the compliance of them, yet as per the information received from the Urban Local Bodies and from various sources, it appears that no effective action on these recommendations has perhaps been taken.

CHAPTER-5

GEOPHYSICAL AND DEMOGRAPHIC STATUS OF THE STATE

5.1 Uttarakhand State came into existence, as the 27th state of the country, on 09.11.2000 under the 'Uttar Pradesh Reorganization Act, 2000'. A spontaneous violent statehood agitation in 1994 led by mostly women paved the way for the creation of the State of Uttarakhand. Uttarakhand as a distinct geographical and cultural region of the country had always been in the psyche of the nation and local citizens, since time immemorial. A decision of the then State Government of Uttar Pradesh to implement 27% reservation for the OBCs, even in educational institutions in this region, where they constituted only 3% of the population, was the trigger for the statehood agitation. Lack of development due to the absence of region-specific development model and the thought that the region being a small part of a large state was not contributing any significant revenue to the state exchequer had of course been factors throughout. Hence, the ever-present feeling of the psychological and perceptible neglect and alienation among the locals. The ruthless handling of the statehood agitation by the then State Government further added fuel to the fire and a new state was just a fait accompli. The hilly part of the undivided state of Uttar Pradesh plus Haridwar district (into which were assimilated some villages of Muzzafarnagar and Bijnor districts) came to be known as Uttaranchal (renamed later as Uttarakhand).

5.2 The total geographical area of the Uttarakhand State (Statistical Diary of Uttarakhand 2023-24) is 53483 square kilometers out of which the hilly part is 46035 sq. km. and the plain area is 7448 sq. km. Major part of the State (about 86 %) is hilly whereas only about 14 percent area is plain. The State shares international borders with Tibet (China) (350km) and Nepal (275km) in the north and in the east respectively. Himachal Pradesh and Uttar Pradesh lie in the west and the south respectively. A large area under hilly part is snow-bound and not habitable. In the northern most areas of the State, residents migrate to lower villages in colder seasons. In the hilly villages, due to lack of suitable livelihood options, quality schools and medical facilities, on the one hand, and frequent disasters, environmental constraints, increasing human-wild animal conflicts, subsistence farming and propensity for white-collar jobs, on the other, there is a tendency to migrate out, mostly to the urban centers in the plains or to the nearest cities and towns or at least to the road-heads. The constant out- migration has turned thousands of hilly villages into ghost villages. This trend has also intensified urbanization in the State and poses a challenge to develop and equip the urban, peri urban areas and census towns to suitably accommodate the ever-increasing human influx in them.

5.3 The following Table shows the district-wise geographical areas of the State–

Table 5.1

District wise geographical area

S.N.	District	Area (square kilo meter)	Remark
1-	Uttarkashi	8016	Completely hilly
2-	Chamoli	8030	Completely hilly
3-	Tehri Garhwal	3642	Completely hilly
4-	Dehradun	3088	Hilly and plain
5-	Pauri Garhwal	5329	Hilly and plain
6-	Rudraprayag	1984	Completely hilly
7-	Pithoragarh	7090	Completely hilly
8-	Almora	3139	Completely hilly
9-	Nainital	4251	Hilly and plain
10-	Bageshwar	2246	Completely hilly
11-	Champawat	1766	Hilly and plain
	Total hill district	48581	
12-	Udham Singh Nagar	2542	Completely plain
13-	Haridwar	2360	Completely plain
	Total plain district	4902	
	Grand Total (Uttarakhand)	**53483**	

(Source-Statistical Diary Uttarakhand, 2023-24)

5.4 It is clear from the above Table that, out of the 13 districts of Uttarakhand State, only two districts, namely, Haridwar and Udham Singh Nagar respectively are completely plain whereas 7 districts are completely hilly and 4 districts are partly plain. The constant out-migration from villages to the urban centers and the road-heads, whether in the plains or in the hills, poses the challenges of fast paced-urbanization to the State.

5.5 The area under forest cover as against that of the total geographical area is about 24303.83 sq.kms which is about 45.44% (Forest Survey of India Report 2023, as reported in the State's Economic Survey 2024-2025 Part-1).It is note-worthy that the forest cover (including degraded forest) immediately after the creation of the state was quoted to be 63% as against the total area of the state as mentioned in Chapter-1 of the Report of the First State Finance Commission.

5.6 Though the forest cover seems to be declining gradually, yet the snow-bound areas, large forest cover and snow-fed perennial rivers are useful not only to Uttarakhand but also to the whole Himalayan region, as well as to the country and the universe. While preservation and conservation of forests and environment is of paramount importance for

the humanity, the hill economies suffer immensely from the constraints of doing so in that they bear the cost of preservation and conservation and face severe opportunity costs which deprive them of the endowments and advantages which their counterparts elsewhere enjoy. It is therefore natural that these factors have impacted the pace of physical/economic development of the State in the face of challenges and problems mentioned above.

5.7 As per the Census 2001, the population of newly-created Uttarakhand State was 84,79,562 and, accordingly, the population density, as per the Census 2001, was 159 persons per square kilometer. According to Census 2011, the State`s population stood at 10086292 and population density at 189 per square kilometer.

5.8 The following Table brings out the comparison between the State and the country with regard to population and population density, since year 1901 to 2011:-

Table 5.2

S.N.	Year	Population (in lakh)		Population density (per square km)	
		Uttarakhand	India	Uttarakhand	India
1	1901	20	2384	37	77
2	1911	21	2521	40	82
3	1921	21	2513	39	81
4	1931	23	2790	42	90
5	1941	26	3187	47	103
6	1951	29	3611	53	117
7	1961	36	4392	69	142
8	1971	45	5482	86	177
9	1981	57	6833	90	216
10	1991	71	8463	133	274
11	2001	85	10287	159	325
12	2011	101	12105	189	382

(Source- Statistical Diary Uttarakhand 2023-24/Census of India 2011)

5.9 It is clear from the above Table that the population density per square kilometer (189 in Uttarakhand as against 382 in the country as per the Census 2011) in the State is low in comparison to the country. Thus it is natural that per capita income will appear comparatively higher due to low population density but per capita expenditure for service delivery and infrastructure development as well as its operation and maintenance will be much higher.

5.10 There is also variation in district-wise population density (as per Census 2011) in the State as the following Table brings it out clearly -

Table 5.3

S.N	District	Total Family	Number of Family		Total Population	Population density
			Urban	Rural		
1	Uttarkashi	67602	5688	61914	330086	41
2	Chamoli	88964	14646	74318	391605	49
3	Tehri Garhwal	132714	17023	115691	618931	170
4	Dehradun	347001	202889	144112	1696694	549
5	Pauri Garhwal	161778	25598	136180	687271	129
6	Rudraprayag	53542	2660	50882	242285	122
7	Pithoragarh	114730	17759	96971	483439	68
8	Almora	140577	15368	125209	622506	198
9	Nainital	191383	76429	114954	954605	225
10	Bageshwar	58046	2054	55992	259898	116
11	Champawat	53953	8212	45741	259648	147
	Total hill district	**1410290**	**388326**	**1021964**	**6546968**	**135**
12	Udham Singh Nagar	308581	109936	198645	1648902	649
13	Haridwar	338104	133627	204477	1890422	801
	Total plain district	**646685**	**243563**	**403122**	**3539324**	**722**
	Gross Total (Uttarakhand)	**2056975**	**631889**	**1425086**	**10086292**	**189**

(Source- Statistical Diary Uttarakhand 2023-24/Census of India 2011)

5.11 It is clear from the above Table that the population density in the plain or partly plain districts is much higher than that of hill districts.

5.12 The following Table indicates the district-wise percentage of urban families against the number of total families (as per Census 2011)-

Table 5.4

S.N.	District	Urban families	Total families	Urban families against total families (in percentage)
1	Uttarkashi	5688	67602	8
2	Chamoli	14646	88964	16
3	Tehri Garhwal	17023	132714	13
4	Dehradun	202889	347001	58
5	Pauri Garhwal	25598	161778	16
6	Rudraprayag	2660	53542	5

S.N.	District	Urban families	Total families	Urban families against total families (in percentage)
7	Pithoragarh	17759	114730	15
8	Almora	15368	140577	11
9	Nainital	76429	191383	40
10	Bageshwar	2054	58046	4
11	Champawat	8212	53953	15
	Total hill district	**388326**	**1410290**	**28**
12	Udham Singh Nagar	109936	308581	36
13	Haridwar	133627	338104	40
	Total plain district	**243563**	**646685**	**38**
	Uttarakhand (Grand Total)	**631889**	**2056975**	**31**

5.13 The above Table shows that Dehradun district leads with the highest number of urban families (58%), followed by Nainital and Haridwar (40%). The percentage of urban families (38%) in the plain districts is higher than the State`s average (31%).

5.14 As per Censuses 2001 and 2011, district-wise rural and urban population percentages are as per the following Table-

Table 5.5

S.N.	District	Census 2001		Census 2011	
		Rural population (percentage)	Urban population (percentage)	Rural population (percentage)	Urban population (percentage)
1	Uttarkashi	92.21	7.79	92.64	7.36
2	Chamoli	86.57	13.43	84.83	15.17
3	Tehri Garhwal	90.33	9.67	88.67	11.33
4	Dehradun	47.06	52.94	44.48	55.52
5	Pauri Garhwal	87.05	12.95	83.60	16.40
6	Rudraprayag	98.8	1.2	95.90	4.10
7	Pithoragarh	87.86	12.14	85.60	14.40
8	Almora	91.44	8.56	89.99	10.01
9	Nainital	64.64	35.36	61.06	38.94
10	Bageshwar	96.87	3.13	96.51	3.49
11	Champawat	85.42	14.58	85.23	14.77
	Total hill district			72.97	27.03
12	Udham Singh	67.35	32.65	64.42	35.58

S.N.	District	Census 2001		Census 2011	
		Rural population (percentage)	Urban population (percentage)	Rural population (percentage)	Urban population (percentage)
	Nagar				
13	Haridwar	69.14	30.86	63.34	36.66
	Total plain district			**63.84**	**36.16**
	Uttarakhand (Grand Total)	**74.41**	**25.59**	**69.77**	**30.23**

Source- Statistical Diary Uttarakhand 2023-24 and report of First State Finance Commission, Chapter-1

5.15 It is clear from the above Table that with the exception of district Uttarkashi, urban population in comparison to the total population has increased in all districts which implies the growing urbanization trend in the State. Increasing urbanization trend is a global trend and countries have to cope with it by planning, and constantly developing and ramping up urban physical, social and economic infrastructure.

5.16 Annual population estimate of Uttarakhand State post 2011 census is observable in the Table 5.6 below:

Table 5.6
Annual population estimates of Uttarakhand and India as on October 1, 2023

S.N.	Year	Population (in thousands)	
		Uttarakhand	India
1	2001 Census	8578	1037952
2	2011 Census	10164	1220116
3	2012	10298	1235992
4	2013	10432	1251868
5	2014	10565	1267744
6	2015	10699	1283620
7	2016	10830	1298531
8	2017	10959	1212753
9	2018	11088	1326974
10	2019	11217	1341196
11	2020	11346	1355417
12	2021	11468	1368587
13	2022	11587	1381005
14	2023	11706	1393424
15	2024	11824	1405842

Source – Statistical Diary Uttarakhand, 2023-24/National Account Division, National Statistical Office, Ministry of Statistics and Programme Implementation, New Delhi

5.17 The following Table shows the estimated population of Uttarakhand in 2024 as compared with those of Himachal Pradesh and Uttar Pradesh as per the **'Urban Governance Index 2024'** published by Praja Foundation, Mumbai -

Table 5.7

S.N.	State	Urban population 2024	Rural Population 2024	Total population 2024	Percentage of urban population
1	Uttarakhand	43,07,000	74,88,000	1,17,95,000	37
2	Himachal Pradesh	7,78,000	67,40,000	75,18,000	10
3	Uttar Pradesh	5,78,50,000	18,10,25,000	23,88,75,000	24

(Source- Praja's Urban Governance Index 2024)

By the perusal of the above Tables 5.6 and 5.7, the population estimates of Uttarakhand State are approximately the same as indicated by National Statistical Office and in the Urban Governance Index 2024 published by Praja foundation.

5.18 The rate of urbanization in Uttarakhand is comparatively high due to various reasons. In this regard, as per the report (July 2020) of Technical Group of Ministry of Health and Family Welfare, Government of India, on population estimates, the estimated rate of urbanization in Uttarakhand State as compared to the country and Himachal Pradesh is indicated in following Table -

Table 5.8
Urbanization percentage

S.N.	State	2011	2021	2026	2031	2036
1	Uttarakhand	30.2	35.0	37.3	39.6	42.0
2	Himachal Pradesh	10.0	10.3	10.4	10.5	10.6
3	India	31.1	34.4	36.0	37.5	39.1

Source – Based on report (July 2020) of Technical Group of Ministry of Health and Family welfare, Government of India

5.19 As per informal estimates prepared by the Directorate of Economics and Statistics Uttarakhand, the projected rural population (including the population residing in forests) of the State is said to be 81,09,698 which was 75,96,912 in 2011. District and block-wise details of population estimates which have been informally made available by the above Directorate are as shown in the Table 5.9 below-

Table 5.9

S.N.	District	Block	Number of total villages	Total Rural Population	
				Census 2011	Estimated 2025
1	Uttarkashi	Puraula	78	31863	34016
		Mori	92	39691	42373
		Naugaon	184	65668	70105
		Dunda	123	59843	63885
		chiniyalisaur	103	49641	52992
		Bhatwari	97	56405	60214
		Forest Uttarkashi	30	2670	2851
				305781	**326436**
2	Chamoli	Joshimath	95	29053	31013
		Dasholi	122	39475	42129
		Ghat	97	37408	39933
		Pokhari	140	35868	38290
		Karnaprayag	219	39232	41883
		Naryanbagar	153	30919	33006
		Tharali	92	34124	36428
		Dewal	74	23925	25543
		Gairsain	230	61996	66179
		Forest Chamoli	24	209	222
				332209	**354626**
3	Rudraprayag	Ukhimath	145	50719	54143
		Augustmuni	364	106881	114101
		Jakholi	168	74759	79805
		Forest Rudraprayag	11	1	1
				232360	**248050**
4	Tehri	Bhilangana	268	109756	117167
		Kirtinagar	154	45629	48712
		Pratapnagar	126	62618	66845
		Jakhnidhar	151	47520	50731
		Devprayag	256	51482	54959
		Thauldhar	179	43403	46331
		Jaunpur	259	72219	77105
		Chamba	221	50950	54396
		Narendranagar	213	81604	87111
		Forest Tehri	36	1627	1657
				566808	**605014**
5	Dehradun	Chakrata	154	67258	71798
		Kalsi	204	58228	62157
		Vikasnagar	70	165663	176844
		Sahaspur	113	184381	196834
		Raipur	115	165386	176551
		Doiwala	81	221513	236464

S.N.	District	Block	Number of total villages	Total Rural Population	
				Census 2011	Estimated 2025
		Forest Dehradun	23	39143	41786
				901572	**962434**
6	Pauri	Khirsu	146	26731	28545
		Kot	266	23754	25348
		Pauri	214	28694	30631
		Kaljikhal	274	29287	31272
		Pabo	158	34645	36980
		Thalisain	224	59806	63846
		Bironkhal	267	40915	43673
		Nainidanda	305	32937	35162
		Dwarikhal	234	38106	40680
		Dugadda	283	131082	139936
		Jaiharikhal	236	26493	28273
		Ekeshwar	269	28035	29936
		Pokhra	137	21199	22634
		Rikhnikhal	190	29466	31453
		Yamkeshwar	241	41334	44128
		Forest Pauri	33	11568	12346
				604052	**644843**
7	Pithoragarh	Munsyari	223	46520	49666
		Dharchula	73	58413	62356
		Didihat	167	33505	35765
		Kanali Chinna	208	41652	44468
		Berinag	284	50757	54186
		Gangolihat	332	71920	76766
		Pithoragarh	166	64200	68530
		Munakot	173	46557	49700
		Forest Pithoragarh	49	310	330
				413834	**441767**
8	Bageshwar	Kapkot	214	80014	85416
		Bageswar	497	102033	108924
		Garud	189	68617	73251
		Forest Bageshwar	47	155	162
				250819	**267753**
9	Almora	Syaldey	195	44747	47762
		Chaukhutiya	171	46039	49147
		Bhikiyasain	202	32847	35061
		Tarikhet	268	66831	71340
		Sult	259	56095	59880
		Dwarahat	432	60066	64124
		Takula	632	45883	48980
		Bhaisiya Chhana	98	26634	28429

S.N.	District	Block	Number of total villages	Total Rural Population	
				Census 2011	Estimated 2025
		Hawal Bagh	234	72613	77509
		Lamgarha	218	52169	55688
		Dhaula Devi	232	60620	64717
		Forest Almora	39	814	869
				565658	**603506**
10	Champawat	Champawat	267	104657	111725
		Pati	164	51971	55476
		Barakot	103	26676	28472
		Lohaghat	154	45333	48395
		Forest Champawat	30	658	700
				229295	**244768**
11	Nainital	Betalghat	133	41535	44340
		Ramgarh	130	39830	42518
		Kotabagh	115	46924	50094
		Bhimtal	108	52043	55555
		Dhari	46	30346	32396
		Okhal Kanda	107	48337	51599
		Ramnagar	187	97916	104523
		Haldwani	256	227329	242677
		Forest Nainital	73	87419	93322
				671679	**717024**
12	Udham Singh Nagar	Kashipur	76	134253	143315
		Jaspur	106	126397	134935
		Bajpur	115	137387	146663
		Rudrapur	93	207795	221823
		Gadarpur	69	134238	143298
		Sitarganj	125	176446	188356
		Khatima	91	203220	216935
		Forest Udham Singh Nagar	21	25943	27695
				1145679	**1223020**
13	Haridwar	Bhagwanpur	87	228583	244016
		Roorkee	114	301268	321605
		Narsan	120	248251	265006
		Bahadarabad	136	357366	381492
		Laksar	116	171889	183494
		Khanpur	53	53194	56787
		Forest Haridwar	5	16915	18057
				1377466	**1470457**
		Total population		**7596912**	**8109698**
		Total forest population		**187432**	**199998**

(Source- Information received from Directorate of Economics and Statistics, Uttarakhand)

5.20 Projected population details of Urban Local Bodies in 2025, informally received from Directorate of Economics and Statistics Uttarakhand is as shown in the Table below-

Table 5.10

S. N.	Districts	Urban Local Body	Population as per Census 2011	Population after area extension	Projected population in 2025
1	Dehradun	Nagar Nigam Dehradun	569578	803983	1148806
		Nagar Palika Parishad Vikasnagar	13927	24019	34321
		Nagar Palika Parishad Mussoorie	30118	30118	43035
		Nagar Nigam Rishikesh	98899	106320	151920
		Nagar Palika Parishad Herbertpur	9782	12217	17457
		Nagar Palika Parishad Doiwala	8709	55791	79719
		Nagar Panchayat Selaqui	16880	16880	24120
		7	**747893**	**1049328**	**1499378**
2	Haridwar	Nagar Nigam Haridwar	228832	251197	358934
		Nagar Nigam Roorkee	184060	182515	260795
		Nagar Palika Parishad Manglaur	52971	52994	75723
		Nagar Panchayat Jhabreda	11186	11186	15984
		Nagar Palika Parishad Laksar	21760	25754	36800
		Nagar Panchayat Landhaura	18370	18370	26249
		Nagar Panchayat Bhagwanpur	17179	17179	24547
		Nagar Palika Parishad Shivalik Nagar	32000	33600	48011
		Nagar Panchayat Piran Kaliyer	19201	19439	27776
		Nagar Panchayat Dhandera	23257	23276	33259
		Nagar Panchayat Imlikhera	10236	10240	14632
		Nagar Panchayat Padligurjar	21468	21468	30675
		Nagar Panchayat Rampur	17821	27364	39100
		Nagar Panchayat Adampur-Sultanpur	16042	16047	22929
		14	**674383**	**710629**	**1015414**
3	Uttarkashi	Nagar Palika Parishad Uttarkashi	17475	27102	38726
		Nagar Palika Parishad Barkot	6720	7414	10594

S. N.	Districts	Urban Local Body	Population as per Census 2011	Population after area extension	Projected population in 2025
		Nagar Panchayat Gangotri	110	110	157
		Nagar Palika Parishad Purola	7931	7931	11333
		Nagar Palika Parishad Chinyalisaur	8844	8844	12637
		Nagar Panchayat Nugaun	5174	5174	7393
		6	**46254**	**56575**	**80840**
4	Chamoli	Nagar Palika Parishad Chamoli Gopeshwar	21447	21447	30645
		Nagar Palika Parishad Joshimath	16709	16709	23875
		Nagar Panchayat Badrinath	2438	2438	3484
		Nagar Panchayat Nandprayag	1641	2441	3488
		Nagar Palika Parishad Gochar	8864	8864	12666
		Nagar Palika Parishad Karnaprayag	8297	8897	12713
		Nagar Panchayat Pokhari	6119	5295	7566
		Nagar Panchayat Gairsain	8665	8665	12381
		Nagar Panchayat Tharali	4482	4649	6643
		Nagar Panchayat Pipalkoti	3521	3521	5031
		Nagar Panchayat Nandanagar	-	2839	4057
		11	**82183**	**85765**	**122549**
5	Tehri	Nagar Palika Parishad Tehri	24014	24014	34313
		Nagar Palika Parishad Narendranagar	6033	6613	9449
		Nagar Panchayat Chamba	10457	10457	14942
		Nagar Panchayat Kirtinagar	1517	2991	4274
		Nagar Palika Parishad Devprayag	2868	3059	4371
		Nagar Palika Parishad Muni-ki-reti	28636	28636	40918
		Nagar Panchayat Ghansali	7775	7750	11074
		Nagar Panchayat Gaja	1800	2098	2998
		Nagar Panchayat Lambgaun	2330	1061	1516
		Nagar Panchayat Chamiyala	5306	5017	7169
		Nagar Panchayat Tapovan	3890	3890	5558
		11	**94626**	**95586**	**136582**
6	Rudraprayag	Nagar Palika Parishad Rudraprayag	9307	9313	13307
		Nagar Panchayat Kedarnath	612	612	874
		Nagar Panchayat Augustmuni	6557	6557	9369

S. N.	Districts	Urban Local Body	Population as per Census 2011	Population after area extension	Projected population in 2025
		Nagar Panchayat Ukhimath	3115	3638	5198
		Nagar Panchayat Tilwara	2900	2398	3426
		Nagar Panchayat Guptkashi	-	3068	4384
		6	**22491**	**25586**	**36558**
7	Parui	Nagar Palika Parishad Pauri	25440	25135	35915
		Nagar Nigam Srinagar	20115	37911	54171
		Nagar Panchayat Swargashram Jaunk	4669	4617	6597
		Nagar Palika Parishad Dogadda	2422	2422	3461
		Nagar Nigam Kotdwar	28859	135544	193678
		Nagar Panchayat Satpuli	4345	4345	6209
		Nagar Panchayat Thalisain	2982	2982	4261
		7	**88832**	**212956**	**304292**
8	Pithoragarh	Nagar Nigam Pithoragarh	56044	65502	93595
		Nagar Palika Parishad Dharchula	7039	7039	10058
		Nagar Palika Parishad Didihat	6522	7969	11387
		Nagar Palika Parishad Gangolihat	7112	7112	10162
		Nagar Palika Parishad Berinag	7641	7641	10918
		Nagar Panchayat Munsyari	-	5354	7650
		6	**84358**	**100617**	**143770**
9	Champawat	Nagar Palika Parishad Tanakpur	17626	21484	30698
		Nagar Palika Parishad Champawat	11029	12756	18227
		Nagar Palika Parishad Lohaghat	7926	7932	11334
		Nagar Panchayat Banbasa	6023	6023	8606
		Nagar Panchayat Pati	2331	2331	3331
		5	**44935**	**50526**	**72196**
10	Almora	Nagar Nigam Almora	34125	38958	55667
		Nagar Panchayat Dwarhat	2749	2749	3928
		Nagar Palika Parishad Ranikhet	5050	5050	7216
		Nagar Panchayat Bhikiyasain	3275	4214	6021
		Nagar Panchayat Chaukhutia	4464	4464	6379
		5	**49663**	**55435**	**79211**
11	Bageshwar	Nagar Palika Parishad	9079	25045	35787

S. N.	Districts	Urban Local Body	Population as per Census 2011	Population after area extension	Projected population in 2025
		Bageshwar			
		Nagar Panchayat Kapkot	5365	5365	7666
		Nagar Panchayat Garur	5002	5227	7469
		3	**19446**	**35637**	**50922**
12	Nainital	Nagar Palika Parishad Nanital	41377	41377	59123
		Nagar Palika Parishad Ramnagar	54787	62024	88626
		Nagar Palika Parishad Bhowali	6309	8457	12084
		Nagar Nigam Haldwani	171351	281215	401826
		Nagar Palika Parishad Kaladhungi	7611	9878	14115
		Nagar Palika Parishad Lalkuan	7644	7644	10922
		Nagar Palika Parishad Bhimtal	7722	14882	21265
		7	**296801**	**425477**	**607961**
13	Udham Singh Nagar	Nagar Palika Parishad Gadarpur	19301	23289	33278
		Nagar Palika Parishad Jaspur	50523	56156	80241
		Nagar Nigam Kashipur	121623	175819	251227
		Nagar Palika Parishad Bazpur	25524	31172	44541
		Nagar Nigam Rudrapur	140857	175723	251090
		Nagar Palika Parishad Kichha	41965	61777	88273
		Nagar Palika Parishad Sitarganj	29965	31185	44560
		Nagar Palika Parishad Khatima	15093	76179	108852
		Nagar Panchayat Mahuwa-Dawara	7326	7326	10468
		Nagar Palika Parishad Mahuakheraganj	12584	12584	17981
		Nagar Palika Parishad Nagla	5797	8613	12307
		Nagar Panchayat Sultanpur Patti	9881	9881	14119
		Nagar Panchayat Kelakheda	10929	10929	15616
		Nagar Panchayat Dineshpur	10802	11883	16980
		Nagar Panchayat Shaktigarh	6309	7784	11123
		Nagar Panchayat Nanakmatta	8478	8478	12114
		Nagar Panchayat Gularbhoj	4829	6957	9941

S. N.	Districts	Urban Local Body	Population as per Census 2011	Population after area extension	Projected population in 2025
		Nagar Panchayat Lalpur	3675	3975	5680
		Nagar Panchayat Garhinegi	5497	5497	7855
		19	**583138**	**725207**	**1036246**
		Total	**2835003**	**3629324**	**5185919**

5.21 From the Tables 5.9 and 5.10 above, it is clear that against the total estimated population of 13295617 of the State in 2025, estimated rural population is 81,09,698 (61%) and estimated urban population is 51,85,919 (39%).

5.22 Census demographic details of Uttarakhand State compared to the states of Himachal Pradesh and Uttar Pradesh are shown in the following Table -

Table 5.11

S.N.	Details	Uttarakhand	Himachal Pradesh	Uttar Pradesh
1	Area (square km)	53000	56000	241000
2	Population 2011(lacs)	100.86	68.65	1998.12
3	Population density	189	123	829
4	Urban population 2011 (percentage out of total population)	30.23	10.03	22.27
5	Population percentage against that of India (2011)	0.83	0.57	16.50
6	Decadal population growth rate (2001 to 2011)	18.81	12.94	20.23
7	Total families 2011 (in lacs)	20.57	14.83	334.48

(Source- Uttarakhand Economic Survey 2024-25, Part-1)

5.23 It is clear from the above Table, that though Himachal Pradesh has the geographical area similar to that of our State and is also comparable with Uttarakhand in many aspects yet despite having a little larger geographical area, Himachal Pradesh has smaller population, lower population density, smaller urban population, lesser number of total families and lower decadal population growth as against those of Uttarakhand.

CHAPTER-6

ECONOMIC STATUS OF UTTARAKHAND STATE

6.1 The State of Uttarakhand was created under the 'Uttar Pradesh Reorganization Act, 2000' on 09 November 2000 by the bifurcation of the erstwhile undivided State of Uttar Pradesh. At the same time two other States were also created, namely, Jharkhand and Chhattisgarh as a result of bifurcation of two other erstwhile states of Bihar and Madhya Pradesh respectively. Uttarakhand State came into existence as the twenty-seventh State of the Union of India.

6.2 The economic status of Uttarakhand in the year 2001-02 immediately after the creation of the State (that is the first financial year after the creation of the State) and in the years 2011-12 and 2023-24 respectively as against that of the two other above newly created states are as following (Table 6.1)-

Table 6.1
Details of Size of Economy and Per Capita Income

S.N.	Particulars	Year	Uttarakhand	Jharkhand	Chhattisgarh
1	Size of Economy (in crore ₹)	2001-02	15826	35069	29539
		2011-12	115328	150918	158074
		2023-24	332998	461010	505887
2	Per Capita Income (in ₹)	2001-02	16232	11034	12170
		2011-12	100314	41254	55177
		2023-24	246178	105274	147361

(Source-Economic Survey 2024-25, Part-1, Uttarakhand)

6.3 It is clear from the above-mentioned data in conjunction with the one in Point 6.2; that the size of the economies of these states grew a lot and as a result per capita income also grew appreciably. The inference that can be drawn is: with the creation of new states; government and administration grew closer to the people it served and the opportunities for citizens' involvement also increased. On the same analogy, if the functions, responsibility, financial resources, and governance mechanism of local self-government are fully devolved to the Rural Panchayats and Urban Local Bodies, it will definitely be helpful not only to enhance the financial and functional outcomes of the local bodies but will also invigorate them to provide better and requisite services as well as facilities to citizens. That will also be in keeping with the spirit of the relevant Constitutional Amendments. All functions related to the subjects mentioned in Schedules XI and XII respectively when devolved to the concerned Local Self Government Institutions, granting them adequate power, authority, and autonomy; will enable these 3-tier PRIs and ULBs to discharge their responsibilities in a more concerted and capable manner to its clientele/constituents.

6.4 Gross State Domestic Products on current prices in the State of Uttarakhand grew continuously, though during Corona epidemics in 2020-21, it slipped. Year-wise

comparative statements of Uttarakhand with that of Himachal Pradesh and India in this regard are depicted in Table 6.2 A and 6.2 B below-

Table 6.2 A

S.No.	Year	Size of Economy at Current Prices (Rs in crore)		
		Uttarakhand	Himachal Pradesh	India
1	2011-12	115328	72720	8736329
2	2012-13	131613	82820	9944013
3	2013-14	149074	94764	11233522
4	2014-15	161439	103772	12467959
5	2015-16	177163	114239	13771874
6	2016-17	195125	125634	15391669
7	2017-18	220222	138551	17090042
8	2018-19	230327	148383	18899668
9	2019-20	239263	159164	20103593
10	2020-21	225617	151905	19854096
11	2021-22	254966	170376	23597399
12	2022-23	292599	192026	26890473
13	2023-24 RE	315616	212169	30122956
14	2024-25 PE	350005	231690	33068145

Table 6.2 B

S.No.	Year	Size of Economy at Constant Prices (Rs in crore)		
		Uttarakhand	Himachal Pradesh	India
1	2011-12	115328	72720	8736329
2	2012-13	123710	77384	9213017
3	2013-14	134182	82847	9801370
4	2014-15	141278	89060	10527674
5	2015-16	152699	96274	11369493
6	2016-17	167703	103055	12308193
7	2017-18	180956	109406	13144582
8	2018-19	186083	116414	13992914
9	2019-20	189740	121227	14534641
10	2020-21	166786	115894	13694869
11	2021-22	174635	121191	15021846
12	2022-23	190955	129187	16164913
13	2023-24 RE	202993	137343	17650591
14	2024-25 PE	217598	145207	18795095

Source- Directorate of Economics and Statistics, Uttarakhand (Sign RE-Revised estimates, PE- Provisional estimates)

6.5 Year-wise comparative statements of growth rates of economy of Uttarakhand with that of Himachal Pradesh and India are indicated in Table 6.3 below-

Table 6.3

S.N.	Year	Growth Rate of Economy in Percentage at Constant Prices			Growth Rate of Economy in Percentage at Current Prices		
		Uttarakhand	Himachal Pradesh	India	Uttarakhand	Himachal Pradesh	India
1	2011-12						
2	2012-13	7.27	6.41	5.46	14.12	13.89	13.82
3	2013-14	8.47	7.06	6.39	13.27	14.42	12.97
4	2014-15	5.29	7.5	7.41	8.29	9.51	10.99
5	2015-16	8.08	8.1	8	9.74	10.09	10.46
6	2016-17	9.83	7.04	8.26	10.14	9.97	11.76
7	2017-18	7.9	6.16	6.8	12.86	10.28	11.03
8	2018-19	2.83	6.41	6.45	4.59	7.1	10.59
9	2019-20	1.97	4.13	3.87	3.88	7.27	6.37
10	2020-21	-12.1	-4.4	-5.78	-5.7	-4.56	-1.24
11	2021-22	4.71	4.57	9.69	13.01	12.16	18.85
12	2022-23	9.35	6.6	7.61	14.76	12.71	13.96
13	2023-24 RE	6.3	6.31	9.19	7.87	10.49	12.02
14	2024-25 PE	7.19	5.73	6.48	10.9	9.2	9.78

Source- Directorate of Economics and Statistics, Uttarakhand

6.6 It is clear from the above Table 6.2 A, 6.2 B & 6.3 that though the Gross State Domestic Product of Himachal Pradesh is comparatively less as against Uttarakhand yet during Corona epidemic, fall in its annual growth rate had not been so fast as that of Uttarakhand. The reason for this is that the share of Gross State Domestic Product in agriculture sector of Himachal Pradesh is far higher than that of Uttarakhand State. The contribution of agriculture in Himachal Pradesh was 17.16% in 2011-12 and 14.74 in 2023-24. Thus agriculture is still an important occupation in Himachal Pradesh.

6.7 The status of the Net State Income and Per Capita State Income of Uttarakhand State in the previous years is indicated in Table 6.4 below-

Table 6.4
Net State Income and Per capita income of the state at current prices under new series

S.N.	Year	Net State Income	
		Total (in ₹)	Per capita (in ₹)
1	2011-12	10195961	100314
2	2012-13	11704126	113654
3	2013-14	13181411	126356
4	2014-15	14378888	136099
5	2015-16	15827724	147936
6	2016-17	17517752	161752

S.N.	Year	Net State Income	
		Total (in ₹)	Per capita (in ₹)
7	2017v18	19820174	180858
8	2018-19	20646656	186207
9	2019-20	21374878	190558
10	2020-21	19801773	174526
11	2021-22	23537642	194670
12	2022-23	26765282	217216
13	2023-24 RE	30459174	233007
14	2024-25 PE		252447

Source- Statistical Diary 2023-24/ Directorate of Economics and Statistics, Uttarakhand (Sign RE-Revised estimates, PE- Provisional estimates)

6.8 Percentage of sector wise Net State Income at current prices under new series is at Table 6.5 below-

Table 6.5
Sector wise percentage net State Income at current prices new series

S.No.	Year	Overall Primary Subdivision	Overall Secondary Subdivision	Service Sector
1	2011-12	13.42	47.65	32.07
2	2012-13	13.35	47.94	31.99
3	2013-14	12.71	47.07	32.95
4	2014-15	11.36	46.90	34.12
5	2015-16	10.15	46.44	34.84
6	2016-17	9.71	46.44	35.13
7	2017-18	9.81	44.85	35.33
8	2018-19	9.88	45.06	36.85
9	2019-20	10.83	43.35	38.42
10	2020-21	13.02	41.44	38.75
11	2021-22 RE	10.95	43.12	39.48
12	2022-23 PE	9.84	43.87	39.95
13	2023-24 AE	10.54	51.69	44.44

Source- Statistical Diary 2023-24, (Directorate of Economics and Statistics, Uttarakhand) (Sign RE-Revised estimates, PE- Provisional estimates, AE- Advance estimates)

6.9 As against the overall economic status of Uttarakhand State, there are wide variations district-wise. This is on account of the geographical conditions and impediments to carry on economic activities in many hill districts of the State. In this context, the details of Table 6.6 below are worth noting-

Table 6.6
Districts wise Gross Domestic Product and Per capita income of year 2021-22 (at current prices/base year 2011-12)

S.No.	Districts	District Gross Domestic Product (in crore ₹)	Per Capita Income (in ₹)
1	Uttarkashi	4488	107281
2	Chamoli	6270	127330
3	Tehri	8245	103345
4	Dehradun	50687	235707
5	Pauri	9680	108640
6	Rudraprayag	2839	93160
7	Pithoragarh	7272	118678
8	Almora	8606	100844
9	Nainital	23464	190627
10	Bageshwar	3226	98755
11	Champawat	3805	116136
12	Haridwar	85636	362688
13	Udhamsingh Nagar	57579	269070

Source- Statistical Diary 2023-24/ Directorate of Economics and Statistics, Uttarakhand.

6.10 It is clear from Table 6.6 above that Rudraprayag is at the bottom with ₹2839 crores in district-wise Gross Domestic Product whereas district Haridwar is at the top with ₹85636 crores. Thus there is a ratio of 1:30 in District Gross Domestic Product between these two districts. Likewise, the difference is 1:8 to 1:18 times between the hill districts and partially hilly districts of Nainital and Dehradun respectively. Accordingly, there is a huge gap in per capita incomes in hilly and plain districts. These gaps/disparities in incomes have clear nexus with the location of almost all industrial and commercial activities and the national and state level institutions being in the districts of Dehradun, Haridwar, and Udham Singh Nagar due to their locational and terrain advantages. One could imagine the contribution of Dehradun District to the GSDP assuming that the state capital did not exist there. It is therefore no brainer that the hill districts have lower contribution to the GSDP and lower per capita income.

6.11 Along with the above inequality in per capita incomes amongst the districts of the State, there is disparity in per capita income between the hills, semi-hill and plain regions of the State also, as is observable from the following details indicated in the study conducted by the Commission through the 'SETU AAYOG'.

Trends of per capita income at constant prices(in rupees)

Year	Hill region	Semi-hill region	Plain region
2011-12	57403.4	62039.3	174066
2012-13	58484.5	65495.7	186377
2013-14	63200.0	72775.0	196807

2014-15	64606.0	73055.7	207052
2015-16	65864.3	79856.7	222314
2016-17	70756.9	86630.7	240738
2017-18	75473.3	93646.3	254541
2018-19	77416.6	95743.7	256403
2019-20	79676.1	96724.3	256357
2020-21	75637.8	88401.0	241861
2021-22	82137.5	94850.3	261171

Source: From the study report conducted through 'SETU AAYOG'

6.12 Trends of growth rate of the Gross State Domestic Product in the hill, semi-hill and plain regions of the State have been found to be as below as per the study conducted through 'SETU AAYOG'-

Geographical region wise growth rate of GSDP at constant prices (in percentage)

Year	Hill region	Semi-hill region	Plain region
2012-13	3.3	6.6	8.525
2013-14	10.1	16.1	7.035
2014-15	3.8	2.6	6.715
2015-16	3.5	9.5	8.865
2016-17	8.8	8.5	9.53
2017-18	7.9	6.9	6.785
2018-19	3.8	5.8	1.945
2019-20	4.1	1.0	1.27
2020-21	-3.6	-6.5	-4.49
2021-22	6.69	9.3	8.97

Source: From the Study Report conducted through 'SETU AAYOG'

6.13 Details of district-wise credit-deposit ratio of all banks in Uttarakhand (2023-24) is as shown in the Table 6.7 below-

Table 6.7

(₹in crore)

S.N	Districts	Deposit Money (₹in crore)	Loan Distribution (₹in crore)	Credit-Deposit Ratio	Remarks
1	Uttarkashi	3010	1541	51	Loan distribution from NABARD for Rural Infrastructure Development Fund (RIDF) and loan distribution outside the state is not included in loan distribution.
2	Chamoli	5012	1419	28	
3	Tehri	7439	2579	35	
4	Dehradun	91460	35701	39	
5	Pauri	11743	3213	27	
6	Rudraprayag	2877	869	30	
7	Pithoragarh	6176	2024	33	
8	Almora	8301	2265	27	
9	Nainital	25199	13928	55	
10	Bageshwar	2498	612	25	

S.N	Districts	Deposit Money (₹in crore)	Loan Distribution (₹in crore)	Credit-Deposit Ratio	Remarks
11	Champawat	3004	1061	35	
	Total Hill Districts	**166720**	**65212**	**59**	
12	Haridwar	29512	17439	59	
13	Udhamsingh Nagar	21445	21453	100	
	Total Plain Districts	**50957**	**38892**	**76**	
	Total Uttarakhand	**217677**	**104103**	**48**	

Source- Statistical Diary Uttarakhand 2023-24

The Tables 6.6 and 6.7 above clearly indicate that District Gross Domestic Product, Per capita income and Credit-Deposit Ratio (Uttarkashi seems exception) of banks of completely hilly districts in the State are very low as against the completely plain districts and they are also low in comparison to partially plain districts as well. Due to this, the hill districts have weak economic opportunities, lower per capita incomes, state of availability of meagre livelihood opportunities to people and have impending factors in the form of higher cost in infrastructure and service delivery works due to their geographical location and environmental and disaster constraints.

6.14 Details of Per Capita Income (in rupees) at current prices in Uttarakhand against that of Himachal Pradesh and the Country (Table 6.8) are as below-

Table 6.8

S.No	Year	Uttarakhand	Himachal Pradesh	India
1	2011-12	100314	87721	63462
2	2012-13	113654	99730	70983
3	2013-14	126356	114095	79118
4	2014-15	136099	123299	86647
5	2015-16	147936	135512	94797
6	2016-17	161752	150290	104884
7	2017-18	180858	165497	115224
8	2018-19	186207	174804	125946
9	2019-20	190558	186559	132341
10	2020-21	174526	173152	127244
11	2021-22	194670	193016	150906
12	2022-23	257216	214952	169145
13	2023-24 RE	233007	234721	188892
14	2024-25 PE	252447	256137	205324

Source- Statistical Diary 2023-24/Directorate of Economics and Statistics, Uttarakhand (Sign RE-Revised estimates, PE- Provisional estimates)

6.15 Economic Growth Rate at constant prices of Uttarakhand as against the Country is placed in Table 6.9 below-

Table 6.9

S.No	Year	Uttarakhand	India
1	2012-13	7.27	5.46
2	2013-14	8.47	6.39
3	2014-15	5.29	7.41
4	2015-16	8.08	8.00
5	2016-17	9.83	8.26
6	2017-18	7.90	6.80
7	2018-19	2.83	6.45
8	2019-20	1.97	3.87
9	2020-21	-12.10	-5.78
10	2021-22	4.71	9.69
11	2022-23	9.35	7.61
12	2023-24 RE	6.30	9.19
13	2024-25 PE	7.19	6.48

It is clear from the above Table that during the Corona Pandemic impact year 2021-21 the economic growth rate of the State was for below that of the Country but in 2024-25 the Economic Growth Rate is higher than that of the Country.

6.16 The growth trend details of year-wise real and nominal Gross State Domestic Product are shown in Table 6.10 below-

Table 6.10
Growth Trends of Real and Nominal Gross State Domestic Product of Uttarakhand State

S.No	Year	Real	Nominal
1	2012-13	7.27	14.12
2	2013-14	8.47	13.27
3	2014-15	5.29	8.29
4	2015-16	8.08	9.74
5	2016-17	9.83	10.14
6	2017-18	7.90	12.86
7	2018-19	2.83	4.59
8	2019-20	1.97	3.88
9	2020-21	-12.10	-5.70
10	2021-22	4.71	13.01
11	2022-23	9.35	14.76
12	2023-24 RE	6.30	7.87
13	2024-25 PE	7.19	10.90

6.17 A perusal of Tables 6.3 and 6.8 above indicate that though there is some difference between Uttarakhand and Himachal Pradesh in Gross State Domestic Product at fixed prices yet there is not much difference between these two states in the matter of Per Capita Incomes in the recent years.

6.18 The contributions of different sectors in the economy of Uttarakhand State have been changing with the passage of time. This is a natural feature of a developing and dynamic economy. Different sector-wise economy of Uttarakhand State and the contribution of different components of the economy of the State are exhibited in Table 6.11 below-

Table 6.11
Sector wise composition of Gross Domestic Product

S.N.	Year	Sector wise percentage Composition			Base year
		Primary	Secondary	Tertiary	
1	1999-2000	30.10	18.79	51.11	1999-2000
2	2008-09	15.51	34.36	50.12	2004-05
3	2011-12	14.00	52.12	33.88	2011-12
4	2024-25	9.34	44.65	46.02	

(Source- Report of fifth State Finance Commission and Economic Survey 2024-25, Part-1)

6.19 Shrinking of the share of Primary Sector (agriculture etc) in the economy is self-explanatory in Uttarakhand due to its special geo-physical conditions, a large area being under forests and snow cover/being tree-less (arid), migration from hill region and lack of interest of people in pursuing agriculture/horticulture as a vocation, as also the pressure of other sectors/dense population in the plains region. In spite of these circumstances there is a need for making special efforts by the State to maintain the contribution of the primary sector for which there is a felt need to focus attention on organic farming, horticulture, herbal and aromatic plants cultivation, food processing, animal husbandry, dairy development, fisheries etc.

6.20 The contribution of different components to the State's economy under primary, secondary and tertiary sectors in 2024-25 at current price is as follows (Table 6.12)-

Table 6.12
Estimates of sector-wise different components of Gross Domestic Product at current prices and growth rate

S.N.	Sector Detail	Component (item) Detail	Gross value addition (in crore₹)	Growth rate (Percentage)	Percentage Share
1	Primary Sector	1-Agriculture	11754	7.51	36.48
		2-Animal Husbandry	8082	6.59	25.08
		3-Forestry	8070	4.38	25.04
		4-Fisheries	153	12.53	0.48
		5-Mining/ Quarrying	4166	10.03	12.93
		Total	**322225**	**6.82**	**100**

S.N.	Sector Detail	Component (item) Detail	Gross value addition (in crore₹)	Growth rate (Percentage)	Percentage Share
2	Secondary Sector	1-Manufacturing	90.238	12.07	58.56
		2-Electricity, Gas, Water supply etc services	10.973	12.27	7.12
		3-Construction	58.882	22.64	34.32
		Total			**100**
3	Tertiary Sector	1-Transportation, warehousing, communication/broadcasting services	29965	11.32	18.87
		2-Trade, Hotel, Restaurant	60594	8.64	38.15
		3-Financial Services	11031	14.74	6.95
		4-Real estate/commercial services	19325	12.09	12.17
		5-Public adminstration	14817	14.76	9.33
		6-Other Services	23080	10.42	14.53
		Total	**1,58,812**	**10.78**	**100**

(Source Economic Survey 2024-25, Part-1)

6.21 Division of different sector-wise components in the economy of the State with a view of Gross State Value Addition over the years is shown in the following Table 6.13-

Table 6.13
Sector component wise percentage share on the basis of Gross State Value Addition

S. N	Sector Component	2011-12	2015-16	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	Agriculture	12.3	9.2	8.2	8.4	9.6	9.2	8.0	7.8
2	Mining	1.7	1.3	1.8	1.7	1.5	1.3	1.0	1.0
3	Manufacturing	40.3	40.7	39.4	38.1	36.3	32	29.8	29.8
4	Electricity	3.7	3.6	3.8	3.8	4.0	4.4	4.5	4.5
5	Construction	8.2	7.7	7.9	7.8	8.3	9.6	12.3	12.5
6	Trade etc	11.0	11.9	14.5	15.2	12.4	14.6	14.3	14.7
7	Transportation etc	6.4	7.8	6.1	6.8	7.0	7.8	8.0	8.0
8	Financial Services	2.7	2.9	2.8	2.8	3.7	3.2	3.1	3.1
9	Real Estate	5.4	5.2	5.4	5.7	6.3	6.1	5.9	5.7
10	Public Administration	3.7	3.8	3.8	3.3	4.2	4.5	4.3	4.4
11	Other services	4.6	5.9	6.3	6.4	6.7	6.8	6.3	6.2
	Total Gross State Value Addition	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**

Overall Sector Wise Gross Value Addition Contribution

S.N.	Sector Component	2011-12	2015-16	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	Agriculture	12.3	9.2	8.2	8.4	9.6	9.2	8.0	7.8
2	Industry	53.8	53.3	52.9	51.3	50.1	47.4	47.6	47.7
3	Services	33.9	37.5	38.9	40.2	40.3	43.4	44.3	44.5

6.22 The above data with regard to the economy of Uttarakhand State, though clearly shows the increasing size of the economy and Per Capita Income but, on the one hand, the contribution of primary sector including agriculture is falling due to the geographical conditions of the State and reduced land availability, on the other, the contribution of the secondary sector also reduced to some extent whereas the contribution of the tertiary sector has improved. Thus possibility of progress /growth in the manufacturing/industry sector does not seem to be very strong in coming years. With all these circumstances, the Economic Growth Rate, barring the year of Corona Pandemic (2020-21), is recovering and at present, this is closer to the economic growth rate of the Country and growing at the rate of about 6.5 percent in real terms and at about 13.5 percent in nominal terms.

6.23 India's Economic Growth Rate in year 2025-26, as per the Economic Survey, has been estimated to be about 6.3 to 6.8 percent whereas Reserve Bank of India and International Monetary Fund have estimated it to be 6.5 percent. As per the budget literature of the Government of India, growth rate of the Nominal Gross Domestic Product of the country has been estimated to be 10.1 percent. As per medium term divination/estimate, the economic growth rate of India in the years 2025-26 to 2030-31 have been estimated to be at the average of 6.4 percent by the International Monetary Fund. Since the Economic Growth Rate of Uttarakhand State generally now remains nearer the growth rate of the Country, therefore, it would not be unfair to make such an estimate that if there is no other effect of any specific internal or external factors, then the growth rate of Uttarakhand's economy will be about 6.5 percent in 2025-26 and further till 2030-31 but within the State, district-wise variations will definitely be there, specifically between hill and plain districts, in the coming years too.

6.24 In view of the Point 6.21 above, projected estimates of the State for the coming years (Financial Year 2026-25 to 2030-31) have been mentioned by the State Government in the memorandum presented to the 16th Central Finance Commission which are as below-

Nominal Gross State Domestic Product and growth rate at current prices

S.N.	Year	Base	Nominal GSDP (₹in crore)	Growth Rate (%)
1	2024-25	Provisional	378245	13.6
2	2025-26	Estimated	419851	11.0
3	2026-27	Projected	466035	11.0
4	2027-28	Projected	517299	11.0
5	2028-29	Projected	571615	10.50
6	2029-30	Projected	631635	10.50
7	2030-31	Projected	697957	10.50

6.25 In comparison to the above year-wise forecasts of the Gross State Domestic Product and Growth Rates from 2025-26 to 2030-31 indicated in the above Table, although there is difference in growth rate as per the Study Report of 'SETU AAYOG', the Commission finds it proper to utilize the details provided in the Memorandum presented to the 16th Finance Commission by the State Government. It is worth mentioning that the forecasts indicated in the details presented to the 16th Finance Commission are comparatively low and hence their achievability is reasonably high.

6.26 In view of the resolution for the '**Viksit Bharat**', the State Government has also aimed to develop Uttarakhand into a developed State by 2047. In such a situation, although the required growth rate of Gross State Domestic Product will have to be much higher than what the forecasts presented to the 16th Finance Commission say, and in that case, the financial status of the State will also have to be comparably strong, but still the Commission is inclined to adopt the above growth rate forecasts.

CHAPTER-7

FINANCIAL STATUS AND ESTIMATES OF UTTARAKHAND STATE GOVERNMENT

7.1 We have mentioned in the preceding Chapters that there has been changes/progress in the economies of the three new states, namely, Uttarakhand, Jharkhand and Chhattisgarh after they came into existence in the year 2000. Consequently, the changes in the financial statuses of these state governments which occurred between year 2001-02 and the year 2022-23 are as per the following table -

Table 7.1

(In crore rupees)

S.N.	Particulars	State	Year		
			2001-02	2011-12	2022-23
1	Revenue receipts	Uttarakhand	2732.97	13691.42	49082.70
		Jharkhand	6099.63	22419.45	80245.22
		Chhattisgarh	4375.70	25867.38	93877.13
2	Capital receipts	Uttarakhand	555.82	3734.35	9460.21
		Jharkhand	1560.77	3663.02	11392.6
		Chhattisgarh	983.45	3664.99	5640.16
3	Total expenditure	Uttarakhand	3712.74	17463.52	60535.64
		Jharkhand	7770.76	26082.47	91637.82
		Chhattisgarh	5555.93	27957.22	98691.19

Source-Economic Survey 2024-25 Part-1/Directorate of Economics and Statistics, Uttarakhand

7.2 It is clearly observable from Table 7.1 above that, in so far as the Revenue Receipts are concerned, Chhattisgarh registered the highest growth (about more than 21 times) in the year 2022-23 compared to the year 2001-02 whereas Uttarakhand registered the second highest growth rate, about 18 times, in the corresponding period. In Capital Receipts as compared to the Revenue Receipts, highest growth (about 17 times) occurred in Uttarakhand State in the year 2022-23 as against the year 2001-02 whereas Jharkhand was second with a growth of 7.30 times and Chhattisgarh was in the third place with a growth of about 5.73 times during the same period. Thus Uttarakhand State has been more dependent on the Capital Receipts (debts) among the three states under discussion. As for the total expenditure, Uttarakhand with a growth of 16.30 times stand at second place, the first being Chhattisgarh with a growth of 17.76 times is way above all three.

7.3 The Compounded Annual Growth Rate (year 2022-23) of Revenue Receipts, Capital Receipts and total expenditure in all these three states against those of 2001-02 and 2011-12 have been as below -

Table 7.2

S.N.	State	Compounded annual growth rate (percentage)					
		Revenue receipts		Capital receipts		Total expenditure	
		From 2001-02	From 2011-12	From 2001-02	From 2011-12	From 2001-02	From 2011-12
1-	Uttarakhand	15.54	13.62	15.23	9.74	14.98	13.24
2-	Jharkhand	13.75	13.90	10.45	12.02	13.13	13.39
3-	Chhattisgarh	16.57	13.76	9.13	4.41	15.47	13.44

Source-Economic Survey 2024-25 Part-1/Directorate of Economics and Statistics, Uttarakhand

7.4 The status of income and expenditure of Uttarakhand government from year 2019-20 to 2025-26 is observable in following Table -

Table 7.3

(₹ in crore)

S.N	Particulars	Financial year						
		2019-20 actual	2020-21 actual	2021-22 actual	2022-23 actual	2023-24 actual	2024-25 Revised estimate	2025-26 Budget estimate
1	Total revenue receipts	30722.57	38204.36	43056.99	49082.70	50615.01	59235.66	62540.54
	(1) Tax revenue (including share in central taxes)	18414.99	18506.31	24082.37	27719.54	31872.71	36521.50	39917.74
	(2) Non tax revenue (including grant received from centre)	12307.58	19698.05	18974.62	21363.16	18742.30	22714.16	22622.80
2	Total capital receipts	13131.88	15157.94	7935.07	9460.21	28847.51	28124.28	38494.21
	(1) Recovery of loans	18.92	23.05	17.08	17.30	15.82	24.28	24.21
	(2) Other receipts	-	-	-	11.83	-	-	-
	(3) Loans and other liabilities	13112.96	15134.89	7917.99	9431.08	28831.69	28100.00	38470.00
3	Total receipts (1+2)	43854.45	53362.30	50992.06	58542.91	79462.52	87359.94	101034.75
4	Total revenue expenditure	32858.80	37091.03	38928.95	43772.73	47273.96	56383.30	59954.65
	(1) Interest payment	4504.02	4773.07	4938.83	5103.63	5192.45	6636.44	6990.14
5	Total capital expenditure	14635.99	14845.36	11711.10	16762.91	34135.63	31538.84	41220.68
	(1) Capital outlay	5414.18	6538.21	7533.50	8194.51	10981.80	11768.21	14763.13

S.N	Particulars	Financial year						
		2019-20 actual	2020-21 actual	2021-22 actual	2022-23 actual	2023-24 actual	2024-25 Revised estimate	2025-26 Budget estimate
	(2) Loan repayment	9096.03	8269.59	3830.15	8474.77	23029.74	19135.86	26005.66
	(3) Loan and advances	125.78	37.55	347.46	93.63	124.09	634.78	451.89
6	Total expenditure (4+5)	47494.79	51936.39	50640.05	60535.64	81409.58	87922.14	101175.33
7	Revenue deficit (-)/surplus (+) (1-4)	-2136.23	1113.33	4128.04	5309.97	3341.06	2852.36	2585.89
8	Fiscal deficit (-)	-7657.27	-5439.38	-3735.83	-2949.04	-7749.02	-9526.35	-12604.92
9	Primary deficit (-) [8-4(1)]	-3153.25	-666.31	1203.00	2154.59	-2556.57	-2889.91	-5614.78

Source- Budget literature, Uttarakhand Government

7.5 Short details of Revenue and Capital Receipts of Uttarakhand Government in these years is mentioned in Table 7.4 below-

Table 7.4
Year wise short details of receipts of Uttarakhand Government

S. N	Receipt head details	Year wise receipts (₹ in crore)						
		2019-20 actual	2020-21 actual	2021-22 actual	2022-23 actual	2023-24 actual	2024-25 Revised estimates	2025-26 Budget estimates
1	**Revenue receipts**							
	(1) Tax revenue of the state	11513.45	11937.59	14176.12	17102.53	19244.96	22134.14	24014.82
	(2) Share of state in central taxes	6901.54	6568.72	9906.25	10617.01	12627.75	14387.36	15902.92
	Total tax revenue	18414.99	18506.31	24082.37	27719.54	31872.71	36521.50	39917.74
2	Non tax revenue of the state	3998.81	4170.57	2755.96	4366.54	4418.09	4576.86	4395.48
3	Grant from central government	8308.76	15527.48	16218.67	16996.61	14324.22	18137.30	18227.32
	Total revenue receipts	**30722.56**	**38204.36**	**43057.00**	**49082.69**	**50615.02**	**59235.66**	**62540.54**
4	**Capital receipts**							
	(1) Internal debt of state government	13042.93	12075.96	4232.22	8211.85	26781.99	26600.00	36750.00

S. N	Receipt head details	Year wise receipts (₹ in crore)						
		2019-20 actual	2020-21 actual	2021-22 actual	2022-23 actual	2023-24 actual	2024-25 Revised estimates	2025-26 Budget estimates
	(2) Loan and advance from Central Government	70.03	3058.73	3685.77	1219.22	2049.71	1500.00	1720.00
	(3) Recovery of Loan and advances and others	18.92	23.05	17.08	29.12	15.82	24.28	24.21
	Total capital receipts	**13131.88**	**15157.94**	**7935.07**	**9460.20**	**28847.51**	**28124.28**	**38494.21**
	Total receipts	**43854.44**	**53362.30**	**50992.07**	**58542.89**	**79462.53**	**87359.94**	**101034.75**

Source- Budget literature, Uttarakhand Government

7.6 By observing the above Table 7.3, it is clear that Uttarakhand Government was in revenue deficit (about ₹2136.23 crores) in the year 2019-20 and thereafter, it is in revenue-surplus status since the year 2020-21. Here it is worth mentioning that as per the relevant provisions of the Uttarakhand Fiscal Responsibility and Budget Management Act, the State Government has to ensure that it doesn`t have revenue deficit and it adheres to the binding condition of keeping its fiscal deficit and total liabilities within the prescribed limit as mentioned therein. The State Government is in revenue surplus continuously from the financial year 2020-21 but if we closely see Table 7.4, the main reason for this seems to be greater grant-in-aid receipts from the Central Government compared to the year 2019-20. Maintaining the status of revenue surplus, as shown in the budget estimates, by not spending the money received as grant is not a healthy practice. The content of Table 7.5 below is worth a look.

Table 7.5

S. N	Details	Year wise budget estimates and actual status (in crore rupees)									
		2020-21		2021-22		2022-23		2023-24		2024-25	
		Budget estimate	Actual	Budget estimate	Actual	Budget estimate	Actual	Budget estimate	Actual	Budget estimate	Revised estimate
1	Total revenue receipts	42439.33	38204.36	44151.24	43057.00	51474.27	49082.69	57057.26	50615.02	60552.90	59235.66
2	Grant –in-aid from centre in the above	16481.81	15527.48	20662.25	16218.67	21452.76	16996.61	20893.15	14324.22	19533.06	18137.30
3	Revenue expenditure	42389.67	37091.03	44036.31	38928.95	49013.31	43772.73	52747.71	47273.96	55815.77	56383.30
4	Revenue deficit (-)/ surplus (+) (1-3)	49.66	1113.33	114.93	4128.05	2460.96	5309.96	4309.55	3341.06	4737.13	2852.36

7.7 During some of the earlier years also, the State Government has had revenue surplus situation as has been reported in the relevant budget literatures as being cited hereunder-

Trend of Deficit

S.N.	Year	Revenue deficit	Fiscal deficit
1	2003-04	761.26	1407.14
2	2004-05	950.14	2171.42
3	2005-06	73.95	1878.23
4	2006-07	(-)896.37	885.77
5	2007-08	(-)636.53	1742.40
6	2008-09	(-)239.53	1844.96
7	2009-10	1171.34	2783.31
8	2010-11	12.91	1842.57
9	2011-12	(-)716.10	1357.48
10	2012-13	(-)1787.00	1599.23
11	2013-14	(-)1104.12	3050.26
12	2014-15	637.84	5696.87
13	2015-16	1852.01	6125.34
14	2016-17	382.54	5466.95
15	2017-18	1978.12	7685.82
16	2018-19	979.69	7321.60
17	2019-20	2136.24	7657.27
18	2020-21	(-)1113.33	5439.39
19	2021-22	(-)4128.04	3735.83
20	2022-23	(-)5309.97	2949.04
21	2023-24	(-)3341.06	7749.02
22	2024-25RE	(-)2852.36	9526.35
23	2025-26^{BE}	(-)2585.89	12604.92

Source- Budget literature: Annual financial statement 2025-26, Volume-2 Part1
Remark- Sign (-) shows surplus and (+) shows deficit/RE (revised estimates, BE (budget estimates)

7.8 It is worth mentioning that, during the past years, on the one hand, many new administrative units were created under the State Government and, on the other hand, many posts under the government departments were left unfilled. Due to this, it is natural to face difficulty in the implementation/operation of government schemes/functions. As per the status mentioned in Tables 7.1 and 7.2 above, whereas dependence of Uttarakhand State Government on debts has continually increased after the creation of the State (though within a limit, it is necessary), financial resources were so arranged by borrowing, on the one hand, but not utilizing funds commensurately, on the other hand, just to maintain revenue surplus status. This practice doesn`t seem appropriate. This also clearly emphasizes that special attention is needed to be focused on the financial and budget management by the State Government.

7.9 The actual data and estimates (year 2024-25 and 2025-26) of the receipts and expenditure in year 2019-20 to 2025-26 are observable in the successive Tables 7.6, 7.7, 7.8, 7.9 7.10 and 7.11 below-

Table 7.6
Revenue Receipts of State Government (₹in crore)

S.N	Items	Budget estimate 2019-20	Actual data 2019-20	Budget estimate 2020-21	Actual data 2020-21	Budget estimate 2021-22	Actual data 2021-22	Budget estimate 2022-23	Actual data 2022-23	Budget estimate 2023-24	Actual data 2023-24	Budget estimate 2024-25	Revised estimate 2024-25	Budget estimate 2025-26
1-	Tax revenue	14736.84	11513.45	13760.74	11937.59	12754.45	14176.12	15370.56	17102.53	19982.68	19244.96	22509.32	22134.14	24014.82
2-	Non tax revenue	4254.82	3998.81	3539.42	4170.57	3293.56	2755.96	5520.79	4366.55	4761.63	4418.09	4873.38	4576.86	4395.48
3-	Grant-in-aid from Central Government	11078.57	8308.76	16481.81	15527.48	20662.25	16218.66	21452.76	16996.61	20893.15	14324.22	19533.06	18137.30	18227.32
4-	State Share in Central Taxes	8885.26	6901.54	8657.35	6568.72	7440.98	9906.25	9130.16	10617.01	11419.80	12627.75	13637.15	14387.36	15902.92
	Total Revenue Account	**38955.49**	**30722.56**	**42439.32**	**38204.36**	**44151.24**	**43056.99**	**51474.27**	**49082.70**	**57057.26**	**50615.02**	**60552.91**	**59235.66**	**62540.54**

Table 7.7
Capital Receipts of State Government (₹ in crore)

S.N	Items	Budget estimate 2019-20	Actual data 2019-20	Budget estimate 2020-21	Actual data 2020-21	Budget estimate 2021-22	Actual data 2021-22	Budget estimate 2022-23	Actual data 2022-23	Budget estimate 2023-24	Actual data 2023-24	Budget estimate 2024-25	Revised estimate 2024-25	Budget estimate 2025-26
1-	Internal debt of State Government	9510.00	13042.93	9800.00	12075.96	12700.00	4232.22	12110.00	8211.85	18010.00	26781.99	26260.00	26600.00	36750.00
2-	Loan and advance from Central Government	180.00	70.03	150.00	3058.73	150.00	3685.77	165.00	1219.22	1450.00	2049.70	1660.00	1500.00	1720.00
3-	Recovery of loan and advances	33.94	18.92	34.59	23.05	22.98	17.08	25.28	29.13	75.28	15.82	124.21	24.28	24.21
	Total Capital account	**9723.94**	**13131.88**	**9984.59**	**15157.74**	**12872.98**	**7935.07**	**12300.28**	**9460.20**	**19535.28**	**28847.51**	**28044.21**	**28124.28**	**38494.21**

Table 7.8
Receipts from Central Government (₹ in crore)

S. N.	Items	Budget estimate 2019-20	Actual data 2019-20	Budget estimate 2020-21	Actual data 2020-21	Budget estimate 2021-22	Actual data 2021-22	Budget estimate 2022-23	Actual data 2022-23	Budget estimate 2023-24	Actual data 2023-24	Budget estimate 2024-25	Revised estimate 2024-25	Budget estimate 2025-26
1-	State Share in Central Taxes	8885.26	6901.54	8657.35	6568.72	7440.98	9906.25	9130.16	10617.01	11419.80	12627.75	13637.15	14387.36	15902.92
2-	Grant-in-aid from Central Government	11078.57	8308.76	16481.81	15527.48	20662.25	16218.66	21452.76	16996.61	20893.15	14324.22	19533.06	18137.30	18227.32
3-	Loan and advance from Central Government	180.00	70.03	150.00	3058.73	150.00	3685.77	165.00	1219.23	1450.00	2049.70	1660.00	1500.00	1720.00
	Total	**20143.83**	**15280.33**	**25289.16**	**25154.93**	**28253.23**	**29810.68**	**30747.92**	**28832.85**	**33762.95**	**29001.67**	**34830.21**	**34024.66**	**35850.24**

Table 7.9
Tax Revenue Receipts of State Government (₹in crore)

S.N	Items	Budget estimate 2019-20	Actual data 2019-20	Budget estimate 2020-21	Actual data 2020-21	Budget estimate 2021-22	Actual data 2021-22	Budget estimate 2022-23	Actual data 2022-23	Budget estimate 2023-24	Actual data 2023-24	Budget estimate 2024-25	Revised estimate 2024-25	Budget estimate 2025-26
1-	Hotel Tax receipts	0.10	0.20	0.23	0.12	0.23	0.10	0.08	0.02	0.08	-0.44	0.08	0.08	0.09
2-	Land revenue	34.71	24.21	25.71	16.91	16.66	39.88	38.11	64.98	54.01	13.92	50.06	29.06	30.47
3-	Stamp and registration fee	1340.73	1071.75	1249.23	1107.24	1200.00	1488.04	1590.05	1987.28	2062.93	2431.96	2665.20	2682.20	2798.72
4-	State excise duty	3047.50	2726.90	3400.00	2966.12	3202.09	3258.09	3522.30	3525.60	3949.51	4040.59	4439.45	4499.45	5059.61
5-	GST and VAT	8608.75	6741.68	7355.52	6911.48	6675.42	8275.00	8404.96	9895.87	11391.09	10816.33	12704.47	12719.57	13721.91
6-	Motor vehicle tax	965.00	907.80	980.00	741.00	1050.00	889.02	1155.00	1211.55	1475.00	1389.67	1550.00	1450.72	1604.06
7-	Electricity tax and duty	440.05	39.40	500.05	188.80	500.05	223.87	500.06	293.79	550.06	333.95	550.06	525.06	550.07
8-	Other tax and fee on goods & services	300.00	1.51	250.00	5.92	110.00	2.12	110.00	140.92	500.00	218.98	550.00	228.00	249.89
	Total	**14736.84**	**11513.45**	**13760.74**	**11937.59**	**12754.45**	**14176.12**	**15320.56**	**17120.01**	**19982.68**	**19244.96**	**22509.32**	**22134.14**	**24014.82**

Table 7.10
Revenue account expenditure (₹ in crore)

S. N	Items	Budget estimate 2019-20	Actual data 2019-20	Budget estimate 2020-21	Actual data 2020-21	Budget estimate 2021-22	Actual data 2021-22	Budget estimate 2022-23	Actual data 2022-23	Budget estimate 2023-24	Actual data 2023-24	Budget estimate 2024-25	Revised estimate 2024-25	Budget estimate 2025-26
1-	General Services	15752.28	13844.47	16831.15	14826.25	17571.70	15668.11	17977.64	16888.82	19557.93	17578.63	21142.18	20783.20	23469.08
2-	Social Services	14809.72	12593.21	16610.33	14761.63	17526.53	15572.84	20633.59	18156.14	20614.86	19653.17	22087.27	23175.38	22943.88
3-	Economic Services	6187.61	4704.45	6644.40	5570.95	6913.71	6147.66	7589.99	6687.11	9231.46	7484.76	8898.65	8813.16	9573.62
4-	Grant-in-aid	2182.79	1716.67	2303.78	1932.20	2024.38	1540.33	2812.09	2040.66	3343.46	2557.39	3687.67	3611.56	3968.07
	Total Revenue account	**38932.40**	**32858.80**	**42389.66**	**37091.03**	**44036.32**	**38928.94**	**49013.31**	**43772.73**	**52747.71**	**47273.95**	**55815.77**	**56383.30**	**59954.65**

Table 7.11
Capital account expenditure (₹in crore)

S.N	Items	Budget estimate 2019-20	Actual data 2019-20	Budget estimate 2020-21	Actual data 2020-21	Budget estimate 2021-22	Actual data 2021-22	Budget estimate 2022-23	Actual data 2022-23	Budget estimate 2023-24	Actual data 2023-24	Budget estimate 2024-25	Revised estimate 2024-25	Budget estimate 2025-26
1-	Capital outlay on general services	777.19	361.95	632.01	754.90	1085.33	1084.90	2016.53	1607.64	2170.95	2359.68	3205.16	2006.55	2806.80
2-	Capital outlay on social services	2021.81	1610.41	2246.91	1938.10	3172.41	2261.70	2474.94	2013.41	3957.55	3496.38	3102.14	3153.11	4775.44
3-	Capital outlay on economic services	3773.08	3441.82	4503.63	3845.21	4715.10	4186.90	6348.80	4573.45	7005.30	5125.74	7472.37	6608.55	7180.89
	Total-capital outlay	**6572.08**	**5414.18**	**7382.55**	**6538.21**	**8972.84**	**7533.50**	**10840.27**	**8194.50**	**13133.80**	**10981.80**	**13779.67**	**11768.21**	**14763.13**
4-	Internal debt of State Government	2815.20	9048.96	3442.20	8211.09	4170.36	3774.60	5497.03	8412.58	11146.42	22961.63	19050.32	19050.32	25910.22
5-	Expenditure on economical service	61.11	47.07	61.11	58.50	71.21	55.54	71.21	62.19	81.21	68.10	86.21	85.54	95.44
	Total- Public debt	**2876.31**	**9096.03**	**3503.31**	**8269.59**	**4241.57**	**3830.14**	**5568.24**	**8474.77**	**11227.63**	**23029.73**	**19136.53**	**19135.86**	**26005.66**
6-	Loans and advances	282.81	125.78	251.43	37.55	149.60	347.46	149.67	93.63	297.95	124.10	498.10	634.78	451.89
	Total- capital account	**9731.20**	**14635.99**	**11137.29**	**14845.35**	**13364.01**	**11711.10**	**16558.18**	**16762.90**	**24659.38**	**34135.63**	**33414.30**	**31538.85**	**41220.68**

7.10 By observing the above Table 7.6, it is clear that the actual Total Revenue Receipts (revised estimates of financial year 2024-25) against the Budget Estimates have been lower. As per Table 7.7, it is clear that, barring years 2021-22 and 2022-23, the receipts on capital account in other years are far higher than the budget estimates. Thus whereas, on the one hand, actual receipts on revenue account were lower than the Budget Estimates, the receipts on capital account (specifically receipts from internal debt of State Government) have been more than the Budget Estimates, on the other hand. This again shows the higher dependence of the State on debt (though on many occasions situation arise to take temporary debt, which is called 'Ways And Means Advance-WMA' to meet short term needs) which also reflects the disinterest in or lack of concerted efforts for maximizing Revenue Receipts.

7.11 The situation indicated in Point 7.10 above is clearly observable by the statement of actual Income Receipts in terms of percentage against year-wise Budget Estimates in the following Tables (7.12 to 7.14) and the state of expenditure against Budget Estimate in percentage terms is perceptible in Tables 7.15 and 7.16. It is also clear from these statements that in the case of repayment of internal debt, the State Government had to

spend more than the Budget Estimates in the years 2019-20, 2020-21, 2022-23 and 2023-24. This situation, on the one hand, implies low efficiency and professionalism in assessing year-wise correct Repayment Estimates, and, on the other, it has resulted in circumstances for borrowing more necessitated by higher expenditure against the Budget Estimates. This though resulted in a situation of Revenue Deficit in the financial year 2019-20, borrowing more created a situation of revenue surplus in the relevant years which prima facie appears inappropriate.

Table 7.12
Variation of receipts against budget estimates (in percentage)

S.N	Items	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	Total revenue receipts	78.87	90.02	97.52	95.35	88.71	97.82
i	Tax revenue	78.13	86.75	111.15	111.26	96.31	98.33
ii	Non tax revenue	93.98	117.83	83.68	79.09	92.79	93.92
iii	Grant –in-aid from central government	75.00	94.21	78.49	79.23	68.56	92.85
iv	State share in central taxes	77.67	75.87	133.13	116.29	110.58	105.50
2	Total capital receipts	135.05	151.81	61.64	76.91	147.67	100.29
i	Internal debt of state government	137.15	123.22	33.32	67.81	148.71	101.29
ii	Loan and advance from central government	38.91	2039.15	2457.18	738.92	141.36	90.36
iii	Recovery of loans and advances	55.75	66.64	74.33	115.20	21.01	19.55

Table 7.13
Variation of tax revenue receipts of state government against budget estimates (in percentage)

S.N.	Items	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	Total revenue receipts	78.13	86.75	111.15	111.26	96.31	98.33
i	Hotel tax receipts	200.00	52.17	43.48	25.00	-550.00	100.00
ii	Land revenue	69.75	65.77	239.38	170.51	25.77	58.05
iii	Stamp and registration fee	79.94	88.63	124.00	124.98	117.89	100.64
iv	State excise duty	89.48	87.24	101.75	100.09	102.31	101.35
v	GST and VAT	78.31	93.96	123.96	117.74	94.95	100.12
vi	Motor vehicle tax	94.07	75.61	84.67	104.90	94.21	93.59
vii	Electricity tax and duty	8.95	37.76	44.77	58.75	60.71	95.46
viii	Other tax and fee on goods and services	0.50	2.37	1.93	128.11	43.80	41.45

Table 7.14
Variation of receipts from central government against budget estimates (in percentage)

S.N	Items	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	Total Revenue Receipts	75.86	99.47	105.51	93.77	85.90	97.69
i	State share in central	77.67	75.87	133.13	116.29	110.58	105.50

S.N	Items	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	taxes						
ii	Grant -in-aid from central government	75.00	94.21	78.49	79.23	68.56	92.85
iii	Loan and advance from central government	38.91	2039.15	2457.18	738.93	141.36	90.36

Table 7.15
Variation of expenditure on revenue account against budget estimates (in percentage)

S.N.	Items	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	Total revenue account	84.40	87.50	88.40	89.31	89.62	101.02
i	General services	87.89	88.09	89.17	93.94	89.88	98.30
ii	Social services	85.03	88.87	88.85	87.99	95.33	104.93
iii	Economic services	76.03	83.84	88.92	88.10	81.08	99.04
iv	Grant-in-aid	78.65	83.87	76.09	72.57	76.49	97.94

Table 7.16
Variation of expenditure on capital account against budget estimates (in percentage)

S.N.	Items	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	Total capital outlay	82.38	88.56	83.96	75.59	83.61	85.40
i	Capital outlay on general services	46.57	119.44	99.96	79.72	108.69	62.60
ii	Capital outlay on social services	79.65	86.26	71.29	81.35	88.35	101.64
iii	Capital outlay on economic services	91.22	85.38	88.80	72.04	73.17	88.44
2	Total public debt	316.24	236.05	90.30	152.20	205.12	100.00
i	Internal debt of state government	321.43	238.54	90.51	153.04	206.00	100.00
ii	Capital expenditure on economic services	77.03	95.73	77.99	87.33	83.86	99.22
3	Total capital account	150.40	133.29	87.63	101.24	138.43	94.39
i	**Loan and advances**	44.48	14.93	232.26	62.56	41.65	127.44

7.12 Percentage shares of major component-wise receipts of previous financial years against total revenue receipts is worth seeing in Table 7.17-

Table 7.17
Components of revenue receipts (in percentage of total revenue)

S.N	Fiscal aggregates	2011-12	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 Provisional
1-	Own revenue receipts	49.3	49.2	44.0	49.6	50.5	42.2	39.3	43.7	46.8	48.2
	Own tax revenue	41.0	43.8	37.5	39.0	37.5	31.2	32.9	34.8	38.0	40.3
	Own non tax revenue	8.3	5.4	6.5	10.6	13.0	10.9	6.4	8.9	8.7	7.9
2-	Transfer from centre	50.7	50.8	56.0	50.4	49.5	57.8	60.7	56.3	53.2	51.8
	Share in central taxes	20.9	25.8	26.1	25.7	22.5	17.2	23.0	21.6	24.9	27.9
	Grants (including FC grants)	29.8	25.0	29.8	24.7	27.0	40.6	37.7	34.6	28.3	23.9
	FC grant in above	0.7	1.5	1.8	1.6	3.2	18.0	21.9	22.5	15.9	12.6
	Total revenue receipts	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**

Source- Data of Finance Department, Uttarakhand Government

7.13 It is clear from the particulars indicated in the above Table that whereas the State is overly dependent on the transfers from the Central Government for its total Revenue Receipts, its reliance on Own Revenue is only below 50%. In the case of Own Revenue, the State is mostly dependent on Own Tax Revenues and the contribution of Non-Tax Revenues is very low. The State therefore needs to ramp up its efforts to increase its Own Tax Revenues and to analyze the short-comings in income from Non-Tax Revenues and to remove them immediately.

7.14 In comparison to Uttar Pradesh, Himachal Pradesh and the average of all states in the Country, percentage share of Revenue Receipts from own sources of Uttarakhand State, as are indicated in the Study conducted through SETU AAYOG is as below-

Revenue receipt from own sources (in percentage share terms) against total revenue receipts of the State in 2021-22

S.N.	State	Own tax revenue share of the State	own non tax revenue share	Total revenue share from own sources
1	Uttarakhand	32.92	6.4	39.32
2	Himachal Pradesh	26.04	7	33.04
3	Uttar Pradesh	39.72	3.08	42.8
4	Average of all States	45.61	7.69	53.31

Source: from the Report of the Study conducted through SETU AAYOG

7.15 Percentage share of development expenditure against Gross State Domestic Product among states as per the Study conducted by SETU AAYOG is indicated below-

Development expenditure share against Gross State Domestic Product (in percentage terms)

S.N.	State	2022-23			2023-24 Revised Estimate			2024-25 Budget Estimate		
		Development expenditure /GSDP	Social sector expenditure /GSDP	Capital outlay /GSDP	Development expenditure /GSDP	Social sector expenditure /GSDP	Capital outlay /GSDP	Development expenditure /GSDP	Social sector expenditure /GSDP	Capital outlay /GSDP
1	All States and Union territories	10.9	7.1	2.2	12.3	8	2.9	12	8.1	2.8
2	Special category states	23.1	14.5	6.7	26.5	16.6	8.6	23.5	14.6	7.7
3	All other states	11.8	7.6	2.4	13.4	8.7	3	12.9	8.6	2.9
4	Himachal Pradesh	16.9	11.4	3.1	16.6	11	3.3	14.4	9.7	2.8
5	Uttarakhand	10.4	8.1	2.7	11.1	8.5	3	10.7	7.8	3.5
6	Uttar Pradesh	13.8	8.9	4.1	15.9	9.6	5.7	16.7	10.7	5.7

Sources: Study Report by SETU AAYOG (cited from RBI)

7.16 Details of main fiscal indicators in percentage terms among states are indicated below as per the Study Report by SETU AAYOG, which are cited from the RBI data-

(A)

S.N.	States	Own revenue/revenue expenditure			Development expenditure/ Total disbursement			Non development expenditure/ Total disbursement			Interest payment/revenue expenditure		
		2022-23 Actual	2023-24 Revised Estimate	2024-25 Budget Estimate	2022-23 Actual	2023-24 Revised Estimate	2024-25 Budget Estimate	2022-23 Actual	2023-24 Revised Estimate	2024-25 Budget Estimate	2022-23 Actual	2023-24 Revised Estimate	2024-25 Budget Estimate
1	All States and Union territories	55	54.4	57.4	61.5	62.9	62.5	27.8	26.5	26.9	12.3	11.9	11.9
2	Special category states	29	27.4	30.5	61	64.3	61.2	32.5	30.2	32.9	7.8	7.6	8
3	All other states	56	55.3	57.5	61.6	62.6	62.9	27.9	26.8	26.5	12.7	12.4	12
4	Himachal Pradesh	30.3	34.9	40.2	60.3	60.8	57.6	33.5	33	35.4	10.9	12.3	13.4
5	Uttarakhand	49	46.1	49.1	56.2	58	56.7	32.9	31.1	32.8	11.7	11.7	11.9
6	Uttar Pradesh	49.4	49.4	55.4	62.5	64	62	29.5	28.8	30.6	11.3	10.8	10.1

(B)

S.N.	States	Interest payment/revenue receipts			Committed Expenditure / Revenue Expenditure			Pension / Revenue Expenditure		
		2022-23 Actual	2023-24 Revised Estimate	2024-25 Budget Estimate	2022-23 Actual	2023-24 Revised Estimate	2024-25 Budget Estimate	2022-23 Actual	2023-24 Revised Estimate	2024-25 Budget Estimate
1	All States and Union territories	**12.6**	**12.3**	**12.1**	**31.7**	**30.4**	**30.8**	**12.5**	**11.7**	**11.9**
2	Special category states	**7.6**	**7.4**	**7.7**	**35.5**	**33.1**	**35**	**17**	**14**	**15**
3	All other states	**13.4**	**13.4**	**12.9**	**32**	**30.8**	**30.3**	**12.6**	**11.8**	**11.7**
4	Himachal Pradesh	**12.7**	**14**	**14.8**	**38**	**37.8**	**40.6**	**20.9**	**19.6**	**21.3**
5	Uttarakhand	**10.4**	**11.1**	**11**	**36.2**	**33.9**	**34.6**	**16.4**	**14.4**	**14.6**
6	Uttar Pradesh	**10.3**	**9.4**	**8.9**	**35.1**	**34.3**	**35.1**	**15.4**	**15.6**	**16.2**

7.17 The Commission had requested for the Revenue Receipts of the State Government from the Electricity Sector for some years. From the details made available by Urja Section-2 Government of Uttarakhand, it is clear that the total payable amount of ₹1246.28 crores of electricity ownership (royalty), from the Hydro Power Projects of the Central Government Undertakings and the Private Sector for year 2020-2021 to 2024-2025 has not been paid to the State Government. Also, out of a total payable amount of ₹629.36 crores of 'Power Fund' from the Hydro Power Projects operated by the Uttarakhand Jal Vidyut Nigam, only ₹38.79 crore has been paid to the State Government and an amount of ₹ 590.57 crore is outstanding. In this regard, the details made available are observable in the Table given below. It will be appropriate to get regular audit (annually) conducted by the State Government of these items since the creation of the State (till 2024-25) and for every following year also with regard to the amounts payable and paid and to take action for the collection of payable amounts. It is worth mentioning that the losses in the electricity distribution sector (payable amount to different generating companies) have been borne by the State Government itself earlier. In spite of this, no improvement is visible in the functioning efficiency of the Electricity Distribution Company. **The Commission also recommends that, in all such matters, regular annual audit be conducted for Tax and Non-Tax Revenues so as to have a system to realize revenues as per the actual demand and to explore possibilities for increase in revenues to ensure commensurate increase in revenue incomes.**

Status of Revenue Receipts of State from Uttarakhand Power Corporation Limited (electricity sector)

Year	Free electricity (ownership fee/royalty)				Electricity duty			Amount payable for"Urja Nidhi" electricity projects of Uttarakhand Jal Vidyut Nigam			
	Electricity (MU)	Rate per unit (₹per unit)	Total payable amount (₹ crores)	Total paid amount (₹ crores)	Total sold electricity (MU)	Total payable amount (₹ crores)	Paid amount (₹ crores)	Total electricity (MU)	Rate (₹ as per unit)	Amount payable (₹ crores)	Paid amount (₹ crores)
2020-21	1028	2.32	238.38	-	11432.59	335.00	387.00	4075	0.30	122.25	29.25
2021-22	1116	2.28	254.50	-	12518.79	335.00	376.57	4448	0.30	133.45	-
2022-23	1143	2.23	254.94	-	13491.22	419.55	464.72	4409	0.30	132.28	-
2023-24	1029	2.23	229.41	-	13870.70	424.78	399.14	4011	0.30	120.34	9.54
2024-25	1160	2.32	269.05	-	14742.32	425.00	544.77	4035	0.30	121.04	-
Total	**5476**		**1246.28**		**66055.62**	**1939.33**	**2172.20**	**20978**		**629.36**	**38.79**

7.18 Financial indicators of the State Government against Gross State Domestic Product in previous years are observable in Table 7.18 below-

Table 7.18
Broad fiscal aggregates (as percentage of GSDP)

S.N	Fiscal aggregates	2011-12	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 Provisional
1-	**Revenue receipts**	11.9	12.8	12.3	13.6	12.8	16.9	16.9	16.8	15.2	13.6
	Own revenue receipts	5.9	6.3	5.4	6.7	6.5	7.1	6.6	7.3	7.1	6.6
	Transfer from centre	6.0	6.5	6.9	6.8	6.4	9.8	10.2	9.4	8.1	7.1
2-	**Tax revenue**	7.4	8.9	7.8	8.8	7.7	8.2	9.4	9.5	9.6	9.3
	Own tax revenue	4.9	5.6	4.6	5.3	4.8	5.3	5.6	5.8	5.8	5.5
	Share in Central taxes	2.5	3.3	3.2	3.5	2.9	2.9	3.9	3.6	3.8	3.8
3-	**Non tax revenue**	4.5	3.9	4.5	4.8	5.1	8.7	7.4	7.3	5.6	4.3

S.N	Fiscal aggregates	2011-12	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 Provisional
	Own non tax revenue	1.0	0.7	0.8	1.4	1.7	1.8	1.1	1.5	1.3	1.1
	Grants from centre	3.5	3.2	3.7	3.3	3.5	6.9	6.4	5.8	4.3	3.3
	FC grants	0.1	0.2	0.2	0.2	0.4	3.0	3.7	3.8	2.4	1.7
	Other grants	3.4	3.0	3.5	3.1	3.1	3.8	2.7	2.0	1.9	1.6
4-	**Non debt capital receipts**	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5-	**Total expenditure**	13.5	15.6	15.9	16.7	16.0	19.4	18.4	17.8	17.5	16.6
	Revenue expenditure	11.3	13.0	13.2	14.0	13.7	16.4	15.3	15.0	14.2	13.6
	Capital expenditure	2.2	2.6	2.7	2.8	2.3	2.9	3.1	2.8	3.3	3.1
6-	**Revenue deficit (+)/surplus (-)**	-0.6	0.2	0.9	0.4	0.9	-0.5	-1.6	-1.8	-1.0	-0.1
7-	**Fiscal deficit (+)/surplus (-)**	1.2	2.8	3.6	3.2	3.2	2.4	1.5	1.0	2.3	3.1
8-	**Liabilities (debt)**	20.4	23.1	23.6	25.3	27.7	32.7	30.3	26.9	25.9	25.2

Source-State's Memorandum to 16th FC (Data from Finance Department, Uttarakhand Government)

7.19 Estimates and projected details of main component-wise Own Revenues of the State Government from year 2025-26 to 2030-31 as has been indicated in the Memorandum of the State Government presented to the Sixteenth Finance Commission are as per the following Table 7.19-

Table 7.19
Projected details of State's own Tax Revenue

(in crores rupee)

S.N	Particular	2025-26 estimates	Projected tax revenue				
			2026-27	2027-28	2028-29	2029-30	2030-31
1	Own total tax revenue	22727	24912	27332	29905	32746	35885
	State GST	10408	11692	13134	14680	16409	18341
	Stamp and registration fee	2821	3016	3224	3448	3686	3941
	State excise duty	4705	5080	5485	5902	6351	6831
	State VAT	2609	2678	2748	2818	2888	2961
	Motor vehicle tax	1553	1745	1961	2193	2452	2742
	Other own tax revenue	609	676	750	833	925	1027
2	Own non tax revenue	4395	4835	5319	5850	6435	7079
3	Own total tax and non tax revenue	27122	29747	32651	35755	39181	42964

Source: State's Memorandum to the 16th FC

7.20 The projected estimates of buoyancy of State Government's Tax Revenue and Growth Rate based on it, as presented to the 16th Finance Commission, are mentioned below in Table 7.20-

Table 7.20
Buoyancy of Tax Revenue of the State and growth rate based on it

Particulars	Buoyancy	Buoyancy based growth rate (percentage)					
		2025-26 estimate	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
Own tax revenue	0.96	7.8	9.5	9.6	9.7	9.4	9.5

Particulars	Buoyancy	Buoyancy based growth rate (percentage)					
		2025-26 estimate	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
State GST	1.12	11.7	12.3	12.3	12.3	11.8	11.8
Stamp and registration fee	-	8.5	6.9	6.9	6.9	6.9	6.9
Stamp excise duty	0.72	7.8	8.0	8.0	8.0	7.6	7.6
State VAT	0.24	0.9	2.6	2.6	2.6	2.5	2.5
Motor vehicle tax	1.13	-0.6	12.4	12.4	12.4	11.8	11.8
Nominal GSDP	-	11.0	11.0	11.0	10.5	10.5	10.5

7.21 Main head-wise projected estimates of Revenue Expenditure of the Uttarakhand State Government, as were presented to the 16thCentral Finance Commission, are shown below in Table 7.21-

Table 7.21
Concise forecasts of total revenue expenditure (₹in crores)

Main expenditure heads	2025-26 estimates	Projected estimates				
		2026-27	2027-28	2028-29	2029-30	2030-31
General services	23469	26139	29163	32532	36283	40460
Social services	22944	26960	31302	36405	42425	49545
Economic services	9574	11141	13000	15208	17834	20963
Grants to local government bodies	3968	4563	5248	6035	6940	7981
Revenue expenditure (Total)	59955	68803	78713	90180	103482	118949

7.22 Projected Expenditure Estimates under General Services and Expenditure Forecasts of payments related to Interest and Pension are noteworthy in Table 7.22-

Table 7.22
Expenditure estimates under general services including interest and pension payments (₹in crore)

Expenditure item	2025-26 estimates	Projections				
		2026-27	2027-28	2028-29	2029-30	2030-31
Interest payment	6990	7361	8367	9485	10719	12084
Pension	9917	11236	12731	14424	16342	18515
Additional pension (unified pension scheme)	492	522	553	586	621	658

Source: State's Memorandum to the 16th FC

7.23 It has been indicated that as per the order of the Hon'ble Supreme Court, an estimated amount of ₹3476 crore is the liability of paying salary and other benefits to the staff providing service and working under the State Government through contract/outsourcing, on the principle of 'equal pay for equal work' as in the case of the regular employees of the State Government as shown in the following Table:-

Expenditure item	Projected expenditure estimates (₹in crore)				
	2026-27	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Salary	948	1085	1228	1378	1534
Arrear salary	1738	1738	-	-	-
Total	**2686**	**2823**	**1228**	**1378**	**1534**

Source: State's Memorandum to the 16th FC

7.24 In the wake of the implementation of the forthcoming recommendations of the Eighth Pay Commission set up by the Government of India, in the future, the expenditure on salary etc is likely to increase from Financial Year 2026-2027. The estimates of Revenue Expenditure (committed expenditure) may accordingly vary and the burden of expenses will increase.

7.25 Many posts are lying vacant in different departments of the State Government. Increase in the salary expenditure burden is natural in case these vacant posts are filled. As per the information received, the details of vacant posts as on 01.04.2024 are as below-

Status of post as on 01.04.2024

S.N.	Category	Sanctioned Post			Total Filled Posts	Total Vacant Posts
		Permanent	**Temporary**	**Total**		
1	Category A	9277	343	9620	6123	3497
2	Category B	13349	914	14263	9554	4709
	Total-	**22626**	**1257**	**23883**	**15677**	**8206**
1	Category C	161153	1605	162758	120280	42478
2	Category D	34441	17671	52112	35949	16163
	Total-	**195594**	**19276**	**214870**	**156229**	**58641**
	Grand Total-	**218220**	**20533**	**238753**	**171906**	**66847**

7.26 Details of forecasts of Revenue Receipts and as against that forecasts of Revenue Expenditure as well as forecasts of financial indicators, as were described in the Memorandum presented to the 16th Finance Commission, are observable in Table 7.23 below-

Table 7.23
Financial and fiscal indicator details of state government

(₹ in crore)

S.N.	Heads	Actual 2023-24	Provisional 2024-25	Estimates 2025-26	Forecasts				
					2026-27	**2027-28**	**2028-29**	**2029-30**	**2030-31**
1-	Revenue receipt	50615	51541	61253	64326	70030	76113	82806	90173
	Own revenue of state government	23663	24817	27123	29747	32650	35755	39182	42964

S.N.	Heads	Actual 2023-24	Provisional 2024-25	Estimates 2025-26	Forecasts				
					2026-27	2027-28	2028-29	2029-30	2030-31
	Total tax revenue	19245	20754	22727	24912	27332	29905	32746	35885
	Total non-tax revenue	4418	4063	4395	4835	5319	5850	6435	7079
2-	Receipts from central government	26952	26723	34130	34579	37379	40357	43624	47209
	Share of central taxes in the above	12628	14387	15903	17740	19789	21970	24393	27082
	Grants from centre	14324	12336	18227	16839	17591	18387	19231	20127
3-	Total revenue expenditure	47273	51292	59955	71489	81535	91408	104861	120483
i	General services	17579	19572	23469	26139	29163	32532	36283	40460
	Interest payment in the above	5192	5643	6990	7361	8367	9485	10719	12084
	Pension and other retirement benefits	7597	8411	10409	11758	13283	15010	16963	19173
	Other general services	4789	5518	6562	7021	7512	8038	8601	9203
ii	Social services	19653	21345	22944	26960	31302	36405	42425	49545
iii	Economic services	7485	7667	9574	11141	13000	15208	17834	20963
iv	Grants to local government units	2557	2708	3968	4563	5248	6035	6940	7981
v	Payment to contractual employees	-	-	-	2685	2822	1228	1378	1534
4-	Capital expenditure	11106	11844	15215	6832	4029	1871	-3087	-9351
i	Capital outlay in above	10982	11161	14763	6755	3984	1850	-3052	-9246
ii	Loans and advances	124	683	452	76	45	21	-34	-104
5-	Revenue deficit (+)/surplus (-)	-3341	-249	-1299	7163	11506	15295	22055	30311
6-	Fiscal deficit	7749	11559	13892	13981	15519	17148	18949	20939
7-	GSDP (on current prices)	332998	378245	419851	466035	517299	571615	631635	697957
8-	GSDP (on fixed prices of 2011-12)	204315	217817	232478	248125	264826	281377	298964	317649
9-	Total liabilities	86105	95275	107880	121861	137380	154528	173477	194416

Note: In the above details, share in central taxes were taken as per the 15th FC recommendation of 1.118% to Uttarakhand which has now been raised to 1.141% as per the 16th FC recommendation though revenue deficit grant has not been recommended to any state.

7.27 In the above Table, the State Government has indicated forecasts of fast reduction in the Capital Expenditure from the year 2026-27 onwards and to finally become negative in the year 2029-30 and 2030-31. It is worth noting that for Capital Receipts, the State Government can resort to a maximum borrowing upto three percent of Gross State Domestic Product. Accordingly, the State Government will be compelled to incur higher Revenue Expenditure which will obviously depress the Capital Expenditure as per the implications of the above forecasts.

7.28 The details of the indicators of Fiscal Reform Path of the State Government as per the Budget Literature (Volume-2 Part-2) are given below in Tables 7.24 and 7.25-

Tables 7.24
Indicators of own fiscal reform path of the state government against GSDP

(₹in crore)

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised estimates	2025-26 Budget estimates	2026-27 Projected	2027-28 Projected	2028-29 Projected
1	**2**	**3**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
(A) Revenue account of the state										
1- Own tax revenue	11513.45	11937.59	14176.12	17102.53	19244.97	22134.14	24014.81	27136.74	30664.51	34650.90
2- Non tax revenue	3998.81	4170.57	2755.96	4366.54	4418.08	4576.86	4395.48	4511.21	4633.88	4763.91
3- Own revenue	15512.26	16108.15	16932.08	21469.07	23663.05	26711	28410.29	31647.94	35298.39	39414.81
4- Share in central taxes	6901.54	6568.72	9906.25	10617.01	12627.75	14387.36	15902.92	17493.21	19242.53	21166.79
5- Grants –in-aid from central government	8308.76	15527.48	16218.67	16996.61	14324.22	18137.30	18227.32	17741.15	19515.27	21466.79
6- Total central transfer	15210.30	22096.20	26124.92	27613.62	26951.97	32524.66	34130.24	35234.36	38757.80	42633.58
7- Total revenue receipts (3+6)	**30722.56**	**38204.36**	**43057.00**	**49082.69**	**50615.02**	**59235.66**	**62540.53**	**66882.31**	**74056.19**	**82048.39**
8- Revenue expenditure	32858.80	37091.03	38928.95	43772.73	47273.96	56383.30	59954.65	67014.37	78915.15	87788.37
9- Salary payment	13054.48	13704.09	14511.43	15882.93	16638.41	19008.83	20770.04	22847.04	27873.39	30382.00
10- Pension payment	5506.92	6167.71	6364.46	7180.52	7597.49	8145.50	9917.40	10909.14	13309.15	14640.07
11- Interest payment	4504.02	4773.07	4938.83	5103.63	5192.45	6636.44	6990.14	8304.78	9783.83	11450.18
12- Interest payment/revenue receipts (percentage)	14.66	12.49	11.47	10.40	10.26	11.20	11.18	12.42	13.21	13.96
13- Salary + pension + interest expenditure	23065.42	24644.87	25814.72	28167.08	29428.35	33790.77	37677.58	42060.96	50966.38	56472.25
14- Percentage against revenue receipts (13/7)	75.08	64.51	59.95	57.39	58.14	57.04	60.25	62.89	68.82	68.83
15- Revenue surplus/deficit (7-8)	-2136.24	1113.33	4128.05	5309.96	3341.06	2852.36	2585.88	-132.06	-4858.96	-5739.98
(B) Consolidated debt										
1- Balance debt and liability*	65982.17	73750.64	77023.69	78509.04	85914.00	94271.98	106736.33	121354.25	137945.59	156776.76
2- Total balance guarantee	582.40	728.68	374.34	117.22	119.42	105.85	105.85	105.85	105.85	105.85
(C) Capital account										
1- Capital outlay	5414.18	6538.21	7533.50	8194.51	10981.80	11768.21	14763.13	14000.00	11200.00	12500.00
2- Loans and advances	125.78	37.55	347.46	93.63	124.09	634.78	451.89	500.00	400.00	300.00
3- Recovery of loans and other capital receipts	18.92	23.05	17.08	29.13	15.82	24.28	24.21	25.00	25.00	25.00
4- Other capital receipts	7657.27	5439.38	3735.83	2949.05	7749.01	9526.35	12604.93	14607.06	16433.96	18514.98
(D) Fiscal deficit	**7657.27**	**5439.38**	**3735.83**	**2949.05**	**7749.01**	**9526.35**	**12604.93**	**14607.06**	**16433.96**	**18514.98**
GSDP	253666.30	234660.20	272159.48	303780.70	332997.88	378244.52	429307.53	487264.05	553044.69	627705.73

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised estimates	2025-26 Budget estimates	2026-27 Projected	2027-28 Projected	2028-29 Projected
1	2	3	5	6	7	8	9	10	11	12
Growth rate at current prices (percentage)	12.00	-0.98	14.90	13.71	13.78	13.59	13.50	13.50	13.50	13.50
*Amount of provident fund included in it										

(Source – Budget literature of the state government)

Tables 7.25
Indicators of own fiscal reform path of the state against GSDP
(In percentage)

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised estimates	2025-26 Budget estimates	2026-27 Projected	2027-28 Projected	2028-29 Projected
1	2	3	5	6	7	8	9	10	11	12
(A) Revenue account of the state										
1- Own tax revenue	4.54	5.09	5.21	5.63	5.78	5.85	5.59	5.57	5.54	5.52
2- Non tax revenue	1.58	1.78	1.01	1.44	1.33	1.21	1.02	0.93	0.84	0.76
3- Own revenue	6.12	6.86	6.22	7.07	7.11	7.06	6.62	6.50	6.38	6.28
4- State share in central taxes	2.72	2.80	3.64	3.49	3.79	3.80	3.70	3.59	3.48	3.37
5- Grants –in-aid from central government	3.28	6.62	5.96	5.60	4.30	4.80	4.25	3.64	3.53	3.42
6- Total central transfer	6.00	9.42	9.60	9.09	8.09	8.60	7.95	7.23	7.01	6.79
7- Total revenue receipts (3+6)	**12.11**	**16.28**	**15.82**	**16.16**	**15.20**	**15.66**	**14.57**	**13.73**	**13.39**	**13.07**
8- Revenue expenditure	12.95	15.81	14.30	14.41	14.20	14.91	13.97	13.75	14.27	13.99
9- Salary payment	5.15	5.84	5.33	5.23	5.00	5.03	4.84	4.69	5.04	4.84
10- Pension payment	2.17	2.63	2.34	2.36	2.28	2.15	2.31	2.24	2.41	2.33
11- Interest payment	1.78	2.03	1.81	1.68	1.56	1.75	1.63	1.70	1.77	1.82
12- Salary + pension + interest expenditure	9.09	10.50	9.49	9.27	8.84	8.93	8.78	8.63	9.22	9.00
13- Revenue surplus/ deficit	-0.84	0.47	1.52	1.75	1.00	0.75	0.60	-0.03	-0.88	-0.91
(B) Consolidated debt										
1- Balance debt and liability*	26.01	31.43	28.30	25.84	25.80	24.92	24.86	24.91	24.94	24.98
2- Total balance guarantee	0.23	0.31	0.14	0.04	0.04	0.03	0.02	0.02	0.02	0.02
(C) Capital account										
1- Capital outlay	2.13	2.79	2.77	2.70	3.30	3.11	3.44	2.87	2.03	1.99
2- Loans and advances	0.05	0.02	0.13	0.03	0.04	0.17	0.11	0.10	0.07	0.05
3- Recovery of loans and other capital	0.01	0.01	0.01	0.01	0.00	0.01	0.01	0.01	0.00	0.00

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised estimates	2025-26 Budget estimates	2026-27 Projected	2027-28 Projected	2028-29 Projected
1	**2**	**3**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
receipts										
4- Other capital receipts	3.02	2.32	1.37	0.97	2.33	2.52	2.94	3.00	2.97	2.95
(D) Fiscal deficit	**3.02**	**2.32**	**1.37**	**0.97**	**2.33**	**2.52**	**2.94**	**3.00**	**2.97**	**2.95**

(Source – Budget literature of the state government)

7.29 The share in percentage of various committed Revenue Expenditures against that of Revenue Receipts, as per the Budget Literature of the State Government, is indicated in the following Table 7.26. It is clear that, as against Own Revenue, salary expenses are 70 to 84 percent and the committed expenses are 124 to 148 percent. Against the total Revenue Receipts, salary expenditure is 32 to 42 percent and committed expenses are 57 to 75 percent.

Table 7.26
Revenue receipts and committed revenue expenditure (₹in crore)

S. N.	Head	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 revised estimates	2025-26 Budget estimates	2026-27 Projected	2027-28 Projected	2028-29 Projected
1-	Salary payment	13054.48	13704.09	14511.43	15882.93	16638.41	19008.83	20770.04	22847.04	27873.39	30382.00
2-	Pension payment	5506.92	6167.71	6364.46	7180.52	7597.49	8145.50	9917.40	10909.14	13309.15	14640.07
3-	Interest payment	4504.02	4773.07	4938.83	5103.63	5192.45	6636.44	6990.14	8304.78	9783.83	11450.18
	Total	**23065.42**	**24644.87**	**25814.72**	**28167.08**	**29428.35**	**33790.77**	**37677.58**	**42060.96**	**50966.37**	**56472.25**
	Own revenue	15512.26	16108.15	16932.08	21469.07	23663.05	26711.00	28410.29	31647.94	35298.39	39414.81
	Total revenue receipts	30722.57	38204.36	43057.00	49082.69	50615.02	59235.66	62540.53	66882.31	74056.19	82048.39

Table 7.27
Percentage expenditure against total own revenue receipts

S.N.	Head	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 Revised estimates	2025-26 Budget estimates	2026-27 Projected	2027-28 Projected	2028-29 Projected
1-	Salary payment	84.16	85.08	85.70	73.98	70.31	71.16	73.11	72.19	78.96	77.08
2-	Pension payment	35.50	38.29	37.59	33.45	32.11	30.49	34.91	34.47	37.70	37.14
3-	Interest payment	29.04	29.63	29.17	23.77	21.94	24.85	24.60	26.24	27.72	29.05
	Total	**148.69**	**153.00**	**152.46**	**131.20**	**124.36**	**126.51**	**132.62**	**132.90**	**144.39**	**143.28**

Table 7.28
Percentage expenditure against total revenue receipts

S.N.	Head	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 Revised estimates	2025-26 Budget estimates	2026-27 Projected	2027-28 Projected	2028-29 Projected
1-	Salary payment	42.49	35.87	33.70	32.36	32.87	32.09	33.21	34.16	37.64	37.03
2-	Pension payment	17.92	16.14	14.78	14.63	15.01	13.75	15.86	16.31	17.97	17.84
3-	Interest payment	14.66	12.49	11.47	10.40	10.26	11.20	11.18	12.42	13.21	13.96
	Total	**75.08**	**64.51**	**59.95**	**57.39**	**58.14**	**57.04**	**60.25**	**62.89**	**68.82**	**68.83**

7.30 Details of Revenue Receipt forecast of the State Government as per the State Government Budget Literature, Memorandum presented to the 16th Finance Commission and the Study conducted by SETU AAYOG are given below-

Revenue receipt forecasts (in crore rupees)

S.N.	Year	Forecasts sent to 16th Finance Commission	Forecasts as per SETU AAYOG	Forecasts as per State Government Budget Literature
1	2025-26	61253	65103.76	62540.53
2	2026-27	64326	72254.55	66882.31
3	2027-28	70030	80180.76	74056.19
4	2028-29	76113	88998.66	82048.39
5	2029-30	82806	98774.00	-
6	2030-31	90173	109623.02	-

7.31 Revenue Expenditure Forecasts of the State Government as per the State Government Budget Literature, Memorandum sent to the 16th Finance Commission and the Study conducted by 'SETU AAYOG' are given below-

Revenue expenditure forecasts (in crore rupees)

S.N.	Year	Forecasts sent to 16th Finance Commission	Forecasts as per SETU AAYOG	Forecasts as per State Government budget literature
1	2025-26	59955	63631.72	59954.61
2	2026-27	71489	71811.97	67014.37
3	2027-28	81535	81043.84	78915.15
4	2028-29	91408	91462.52	87788.37
5	2029-30	104861	103220.59	-
6	2030-31	120483	116490.23	-

7.32 As per the above comparable forecast details of Revenue Receipts and Expenditures, Revenue Receipt forecasts are the lowest and the Revenue Expenditure forecasts are generally towards the higher side in the details presented to the 16th Finance Commission, and therefore, the Commission thinks it fit to take these forecasts into consideration, to be on safer side.

7.33 As per the details mentioned in the Memorandum presented by the State Government to the 16th Finance commission, the following forecasts have been made with regard to the Fiscal Deficit and Total Debt Liability of the State.

	Year					
	2025-26	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Fiscal deficit	13892	13981	15519	17148	18949	20939
Total debt liability	107880	121861	137380	154528	173477	194416
Nominal GSDP	419851	466035	517299	571615	631635	697957
As percentage of above (1) Fiscal deficit	3.3	3.0	3.0	3.0	3.0	3.0
(2) Total debt liability	25.7	26.1	26.6	27.0	27.5	27.9

The Uttarakhand Fiscal Responsibility and Budget Management (Amendment) Act, 2023 stipulates that the Fiscal Deficit of the State Government shall not exceed 3.00 percent of the GSDP from Financial Year 2023-24 till 2025-26. There is also a provision that total liability against GSDP should not exceed beyond 32.6, 33.3, 33.1, 32.8 and 32.5 respectively from 2021-22 to 2025-26.

7.34 As has been mentioned in Para 7.27 above that the State Government will be compelled to incur higher Revenue Expenditure which will obviously depress the Capital Expenditure from year 2026-27, the State Government has accordingly in its Memorandum presented to the 16th Finance Commission indicated the following demand of Revenue Deficit/Revenue Need Grant from 2026-27 onwards:-

S.N.	**Year**	**Revenue deficit/need grant (₹in crore)**
1	2026-27	7163
2	2027-28	11506
3	2028-29	15295
4	2029-30	22055
5	2030-31	30311

7.35 During the Award Period, from 2021-22 to 2025-26, of the 15th Finance Commission and in the Corona Pandemic year 2020-21, the State Government received Revenue Deficit Grant from the Central Government as shown below and in these years, the State Government was Revenue Surplus whereas prior to that it was Revenue Deficit:-

(in ₹ crore)

Period	Year	Recommendation	Released	Remarks
First year (separately)	2020-21	5076	5076	
Grant period	2021-22	7772	7772	
	2022-23	7137	7137	
	2023-24	6223	6223	
	2024-25	4916	4916	
	2025-26	2099	1924	Till Feb 2026
	Total	**28147**	**26573**	

7.36 The State Government has to limit its Revenue Expenditure within its Revenue Income so that it is not Revenue Deficit and its Fiscal Deficit is within the limit prescribed under the FRBM Act as amended from time to time. It has also to keep its total liabilities within the limit prescribed in the Act. If the actual performance of the State Government falls below the estimates so far as the revenue receipts are concerned or the expenditure increases, the goal of achieving the said fiscal parameters would be difficult. As the Income Receipts of the State are significantly dependent on the grants received from the Central Government and internal debts, controlling the Revenue Expenditure burden by the state is a sine qua non as also the need to keep the internal debt under control. Accordingly, expenditure control coupled with maximizing own revenue income is absolutely necessary. Suggestions and recommendations in this regard are contained in Chapter 19, of this Report under the heading 'Other Recommendations,'

CHAPTER-8

GOVERNANCE – ADMINISTRATIVE UNITS OF UTTARAKHAND STATE

8.1 Uttarakhand State is divided into two divisions and thirteen districts. The western part of the State is Garhwal Division and the eastern part is Kumaun Division. The Garhwal Division has 7 districts, namely, Chamoli, Rudraprayag, Pauri Garhwal, Tehri Garhwal, Uttarkashi, Dehradun and Haridwar while the Kumaun Division has 6 districts, namely, Pithoragrah, Bageshwar, Almora, Champawat, Nainital and Udham Singh Nagar. There are 67 Sub-divisions, 111 Tehsils and 18 Sub-Tehsils as per the Census of 2011, as also 116 Towns and Town Clusters; 95 Development Blocks and 7817 Gram Panchayats respectively in the State. As per the Census 2011, the State has a total of 16793 villages, 15745 of them are populated villages and the rest of 1048 are unpopulated villages.

8.2 Sacred rivers Ganga and Yamuna originate in the Garhwal Himalayas and the holy Hindu shrines of Badrinath, Kedaranath, Gangotri and Yamunotri are also situated here. The holy Sikh Gurudwara Hemkunt Sahib is also situated in the Garhwal Himalayas. Lakhs of devout pilgrims throng these holy shrines every year during Char Dham Yatra season. The holy cities of Haridwar and Rishkesh, themselves places of pilgrimage, and are the starting points for the Char Dham Yatra. Tourist destinations like Mussoorie, Lansdowne, Dehradun, Chakrata, Pauri, Tehri, Uttarkashi etc. attract tourists and adventure-loving people from across the country and many foreign countries. The Kumbh Mela in Haridwar, which occurs once in twelve year and the Ardh Kumbh in between the two, sees crores of footfalls during the Mela periods and the annual Kanwad Yatra in the holy month of 'Shravan', starting from Haridwar and the upper reaches of the Ganges, witnesses millions of devotees in a span of a fortnight. Otherwise also, tourist movement in the Garhwal Himalayas is a year-long affair whether for adventure activities like river rafting, hiking and trekking, climbing, skiing or for leisure like being just in the lap of nature, sight-seeing, enjoying wildlife safaris etc. The Kumaun Division has its share of pilgrimage, albeit all weather: Chitai Golu Temple, Jageshwar Temple Complex, Kainchi Dham, Poornagiri etc attract millions of devotees. The holy Adi Kailash, Kalapani and Om Parvat Circuit is also catching up. Tourist destinations in Nainital, Ranikhet, Almora, Pithoragarh are also witnessing lakhs of footfalls all year round for the whole spectrum of mountain tourism activities.

8.3 Uttarakhand has three-tier Panchayati Raj Institutions (Zila Panchayats, Kshetra Panchayats and Gram Panchayats) as well as all three tiers of Urban Local Bodies (Nagar Nigams, Nagar Palika Parishad and Nagar Panchayats). In addition, there are Cantonment Boards in the Cantonments. Three Temple Towns in the higher Himalayas, namely, Badrinath, Kedarnath and Gangotri have unelected seasonal Nagar Panchayats to cater the civic services to the seasonal and floating population.

8.4 The following table shows the increasing trend of the number of the Panchayati Raj Institutions and the Urban Local Bodies since the creation of the State:-

(A) Rural Panchayati Raj Institutions

S.N.	Year	Village Panchayats	Kshetra Panchayats	Zila Panchayats
1	2001	7055	95	13
2	2011	7545	95	13
3	2023	7791	95	13
4	2024	7795	95	13
5	2025 (present)	7817	95	13

(B) Urban Local Bodies

S.N.	Years	Total Urban Bodies	Nagar Panchayats	Nagar Palika Parishads	Nagar Nigams
1	2001	63	31	31	01
2	2011	72	38	28	06
3	2023	102	44	49	09
4	2024	105	49	47	09
5	2025 (present)	108	51*	46*	11

* Three unelected Nagar Panchayats and Sirouli kalan Nagar Palika Parishad of Udham Singh Nagar are included in the above figures. In addition to the above Urban Local Bodies, there are a total of nine Cantonment Boards in the State.

8.5 As per the Economic Survey 2024-25, Part-1 and the information received from the Urban Development Department of the State, the urban population as against the total population of the state was 21.72 percent in 2001 which rose to 26.55 percent in 2011 which was, in turn, estimated to be 36.77 percent in 2024. As per the Technical Group Report (July 2020) of the Ministry of Health and Family Welfare, Government of India, the urbanization estimates in Uttarakhand, out of the total population, have been projected to be 37.3 percent in the year 2026, 39.6 percent in the year 2031 and 42 percent in the year 2036 as against 30.2 percent in the year 2011. **Therefore, in view of the rapid growth in urbanization as indicated by the above statistics, the State has to focus its attention on urban planning, and infrastructure development including adequate housing and provision of all civic services/amenities and livelihood opportunities in order to equip the cities, towns and urban clusters to accommodate the people migrating into them. For this, empowering, enabling and making capable all the Urban Local Bodies by the transfer of functions, functionaries and finances is of paramount importance and urgency**.

8.6 The following Table illustrates the number of district-wise Rural Panchayats and Urban Local Bodies -

Table 8.1

S.N.	Districts	Zila Panchayat Number	Kshetra Panchayat Number	Gram Panchayat Number	Total Urban Local Bodies Number	Nagar Nigam Number	Nagar Palika Parishads Number	Nagar Panchayat Number
(A)	**Garhwal Division**							
1	Chamoli	1	9	615	11	-	4	7
2	Dehradun	1	6	409	7	2	4	1
3	Haridwar	1	6	318	14	2	3	9
4	Pauri	1	15	1166	7	2	2	3
5	Rudraprayag	1	3	333	6	-	1	5
6	Tehri	1	9	1049	11	-	5	6
7	Uttarkashi	1	6	521	6	-	4	2
	Total	**7**	**54**	**4411**	**62**	**6**	**23**	**33**
(B)	**Kumaun Division**							
8	Almora	1	11	1160	5	1	1	3
9	Bageshwar	1	3	405	3	-	1	2
10	Champawat	1	4	312	5	-	3	2
11	Nainital	1	8	475	7	1	5	1
12	Pithoragarh	1	8	681	6	1	4	1
13	Udhamsingh Nager	1	7	373	20	2	9	9
	Total	**6**	**41**	**3406**	**46**	**5**	**23**	**18**
	Grand Total	**13**	**95**	**7817**	**108**	**11**	**46**	**51**

Note- Siroulikalan Nagar Palika Parishad of Udham Singh Nagar and three un-elected Nagar Panchayats are included in the Table.

8.7 Since the creation of the State till now, a total of Six State Finance Commissions have been constituted by the State Government. There has been variations in the number of the Urban Local Bodies and Rural Panchayats in the State during the time of every Commission, details of which are shown in Table 8.2 below-

Table 8.2
Brief details of Urban Local Bodies and Panchayati Raj Institutions during the time of various State Finance Commission

1st State Finance Commission (2001-06)				2nd State Finance Commission (2006-11)			3rd State Finance Commission (2011-16)		
Urban /Rural Bodies	**Number of Bodies**	**Population 2001**	**Area sq. km**	**Number of Bodies**	**Population 2001**	**Area sq. km**	**Number of Bodies**	**Population 2001**	**Area sq. km**
Urban Local Bodies									
Nagar Nigam	1	447808	52	1	426674	52	3	763079	74.53
Nagar Palika Parishad	31	1203759	321	31	1245543	353.29	30	911388	331.76
Nagar Panchayat	28	188778	126.72	28	190172	126.72	27	187922	133.60
Non Elected Nagar Panchayat	3	1926	4.90	3	2769	4.94	3	-	4.94
Total	**63**			**63**			**63**		
Rural Panchayats (Area in Hectare)									
Zila Panchayat	13	6309317	52814	13	6495993	52814	13	6495993	52814
Kshetra Panchayat	95	6309317	52814	95	6495993	52814	95	6495993	52814
Gram Pan chayat	7055	6309317	52814	7308	6495993	52814	7545	6495993	52814
Total	**7163**			**7416**			**7653**		
Grand Total	**7226**			**7479**			**7716**		

4th State Finance Commission (2016-21)				5th State Finance Commission (2021-26)			6th State Finance Commission (2026-31)
Urban /Rural Bodies	**Number of Bodies**	**Population 2001**	**Area sq. km**	**Number of Bodies**	**Population 2001**	**Area sq. km**	**Number of Bodies**
Urban Local Bodies							
Nagar Nigam	6	1416301	124.66	8	2113224	467.02	11
Nagar Palika Parishad	34+(3)*	800299	342.80	41	1049093	547.98	46
Nagar Panchayat	20+(25)*	172725	70.72	39	282885	168.63	51
Non Elected Nagar Panchayat	3	-	-	3	-	-	-
Total	**63+(28)**			**91**			**108**
Rural Panchayats (Area in Hectare)							
Zila Panchayat	13	7233372	2826440	13	6297984	2042218	13
Kshetra Panchayat	95	7233372	2826440	95	6297984	2042218	95
Gram Pan chayat	8633	7233372	2826440	7390	6297984	2042218	7817
Total	**8741**			**7498**			**7925**
Grand Total	**8804+(28)**			**7589**			**8033**

Siroulikalan Nagar Palika Parishad of Udham Singh Nagar and Three unelected Nagar Panchayats included in the above data.

8.8 The list of district-wise Rural Panchayats and Urban Local Bodies in Uttarakhand State, as of now, is shown below-

(A)District wise Urban Local Bodies

S.N.	Districts	Nagar Nigam	Nagar Palika Parishad	Nagar Panchayats
(A)	**Garhwal Division**			
1	Dehradun	1 Nagar Nigam Dehradun 2 Nagar Nigam	1 Nagar Palika Parishad Vikasnagar 2 Nagar Palika Parishad	1 Nagar Panchayat Selaqui

S.N.	Districts	Nagar Nigam	Nagar Palika Parishad	Nagar Panchayats
		Rishikesh	Mussoorie 3 Nagar Palika Parishad Herbertpur 4 Nagar Palika Parishad Doiwala	
	Total	**2**	**4**	**1**
2	Haridwar	1 Nagar Nigam Haridwar 2 Nagar Nigam Roorkee	1 Nagar Palika Parishad Manglaur 2 Nagar Palika Parishad Laksar 3 Nagar Palika Parishad Shivalik Nagar	1 Nagar Panchayat Landhaura 2 Nagar Panchayat Jhabreda 3 Nagar Panchayat Bhagwanpur 4 Nagar Panchayat Piran Kaliyer 5 Nagar Panchayat Dhandera 6 Nagar Panchayat Imlikhera 7 Nagar Panchayat Padligurjar 8 Nagar Panchayat Rampur 9 Nagar Panchayat Sultanpur - Adampur
	Total	**2**	**3**	**9**
3	Uttarkashi	-	1 Nagar Palika Parishad Uttarkashi 2 Nagar Palika Parishad Barkot 3 Nagar Palika Parishad Purola 4 Nagar Palika Parishad Chinyalisaur	1 Nagar Panchayat Gangotri (unelected) 2 Nagar Panchayat Nugaun
	Total	**-**	**4**	**2**
4	Chamoli	-	1 Nagar Palika Parishad Chamoli-Gopeshwar 2 Nagar Palika Parishad Joshimath 3 Nagar Palika Parishad Gochar 4 Nagar Palika Parishad Karnaprayag	1 Nagar Panchayat Badrinath (unelected) 2 Nagar Panchayat Nandprayag 3 Nagar Panchayat Pokhari 4 Nagar Panchayat Gairsain 5 Nagar Panchayat Tharali 6 Nagar Panchayat Pipalkoti 7 Nagar Panchayat Nandanagar
	Total	**-**	**4**	**7**
5	Tehri	-	1 Nagar Palika Parishad Munikireti-Dhalwala 2 Nagar Palika Parishad Devprayag 3 Nagar Palika Parishad Chamba	1 Nagar Panchayat Kirtinagar 2 Nagar Panchayat Ghansali 3 Nagar Panchayat Gaja 4 Nagar Panchayat

S.N.	Districts	Nagar Nigam	Nagar Palika Parishad	Nagar Panchayats
			4 Nagar Palika Parishad Narendranagar 5 Nagar Palika Parishad Tehri	Lambgaun 5 Nagar Panchayat Chamiyala 6 Nagar Panchayat Tapovan
	Total	**-**	**5**	**6**
6	Rudraprayag	-	1 Nagar Palika Parishad Rudraprayag	1 Nagar Panchayat Kedarnath (unelected) 2 Nagar Panchayat Augustyamuni 3 Nagar Panchayat Ukhimath 4 Nagar Panchayat Tilwara 5 Nagar Panchayat Guptkashi
	Total	-	1	5
7	Pauri	1 Nagar Nigam Srinagar 2 Nagar Nigam Kotdwar	1 Nagar Palika Parishad Pauri 2 Nagar Palika Parishad Dugadda	1 Nagar Panchayat Satpuli 2 Nagar Panchayat Thalisain 3 Nagar Panchayat Swargashram Jaunk
	Total	2	2	3
	Total Garhwal Division	6	23	33
(B)	**Kumaun Division**			
8	Pithoragarh	1 Nagar Nigam Pithoragarh	1 Nagar Palika Parishad Dharchula 2 Nagar Palika Parishad Didihat 3 Nagar Palika Parishad Gangolihat 4 Nagar Palika Parishad Berinag	1 Nagar Panchayat Munsyari
	Total	1	4	1
9	Champawat	-	1 Nagar Palika Parishad Tanakpur 2 Nagar Palika Parishad Champawat 3 Nagar Palika Parishad Lohaghat	1 Nagar Panchayat Banbasa 2 Nagar Panchayat Pati
	Total	-	3	2
10	Almora	1 Nagar Nigam Almora	1 Nagar Palika Parishad Ranikhet-Chinyanaula	1 Nagar Panchayat Dwarahat 2 Nagar Panchayat Bhikiyasain 3 Nagar Panchayat Chaukhutia
	Total	1	1	3
11	Bageshwar	-	1 Nagar Palika Parishad Bageshwar	1 Nagar Panchayat Kapkot 2 Nagar Panchayat Garur
	Total	-	1	2

S.N.	Districts	Nagar Nigam	Nagar Palika Parishad	Nagar Panchayats
12	Nainital	1 Nagar Nigam Haldwani-Kathgodam	1 Nagar Palika Parishad Nanital 2 Nagar Palika Parishad Ramnagar 3 Nagar Palika Parishad Bhowali 4 Nagar Palika Parishad Kaladhungi 5 Nagar Palika Parishad Lalkuan	1 Nagar Panchayat Bhimtal
	Total	1	5	1
13	Udham Singh Nagar	1 Nagar Nigam Kashipur 2 Nagar Nigam Rudrapur	1 Nagar Palika Parishad Bazpur 2 Nagar Palika Parishad Gadarpur 3 Nagar Palika Parishad Jaspur 4 Nagar Palika Parishad Kichha 5 Nagar Palika Parishad Sitarganj 6 Nagar Palika Parishad Khatima 7 Nagar Palika Parishad Mahuakheraganj 8 Nagar Palika Parishad Nagla 9 Nagar Palika Parishad Siraulikalan*	1 Nagar Panchayat Mahuwadawara 2 Nagar Panchayat Sultanpur Patti 3 Nagar Panchayat Kelakheda 4 Nagar Panchayat Dineshpur 5 Nagar Panchayat Shaktigarh 6 Nagar Panchayat Nanakmatta 7 Nagar Panchayat Gularbhoj 8 Nagar Panchayat Lalpur 9 Nagar Panchayat Garhinegi
	Total	**2**	**9**	**9**
	Total Kumaun Division	**5**	**23**	**18**
	Grand Total Uttarakhand	**11**	**46**	**51**

***Yet to start functioning**

(B) District wise Rural Panchayats

S.N.	Districts	Zila Panchayats	Kshetra Panchayats	Gram Panchayat Number
(A)	**Garhwal Division**			
1	Dehradun	1 Dehradun	1 Doiwala	38
			2 Raipur	35
			3 Sahaspur	50
			4 Vikasnagar	53
			5 Chakrata	117
			6 Kalsi	111
	Total	**01**	**06**	**409**
2	Haridwar	1 Haridwar	1 Bhagwanpur	54
			2 Khanpur	25
			3 Roorkee	45
			4 Narsan	63
			5 Laksar	51
			6 Bahadarabad	80

S.N.	Districts	Zila Panchayats	Kshetra Panchayats	Gram Panchayat Number
	Total	**01**	**06**	**318**
3	Uttarkashi	1 Uttarkashi	1 Bhatwari	86
			2 Dunda	103
			3 Chiniyalisaur	83
			4 Naugaon	134
			5 Puraula	45
			6 Mori	70
	Total	**01**	**06**	**521**
4	Chamoli	1 Chamoli	1 Karnaprayag	**94**
			2 Joshimath	**58**
			3 Dasholi	**67**
			4 Ghat	**54**
			5 Pokhari	**73**
			6 Gairsain	**95**
			7 Tharali	**48**
			8 Dewal	**47**
			9 Naryanbagar	**79**
	Total	**01**	**09**	**615**
5	Tehri	1 Tehri	1 Narendranagar	120
			2 Kirtinagar	97
			3 Chamba	104
			4 Devprayag	105
			5 Bhilangana	186
			6 Thauldhar	95
			7 Jaunpur	149
			8 Pratapnagar	101
			9 Jakhnidhar	92
	Total	01	**09**	**1049**
6	Rudraprayag	1 Rudraprayag	1 Augustyamuni	159
			2 Jakholi	108
			3 Ukhimath	66
	Total	01	**03**	**333**
7	Pauri	1 Pauri	1 Bironkhal	95
			2 Dwarikhal	97
			3 Dugadda	67
			4 Ekeshwar	82
			5 Jaiharikhal	73
			6 Kaljikhal	87
			7 Khirsu	45
			8 Kot	68
			9 Nainidanda	88
			10 Rikhnikhal	81
			11 Thalisain	103
			12 Yamkeshwar	86
			13 Pauri	62
			14 Pabo	72
			15 Pokhra	60

S.N.	Districts	Zila Panchayats	Kshetra Panchayats	Gram Panchayat Number
	Total	**01**	**15**	**1166**
	Total Garhwal Division	**07**	**54**	**4411**
(B)	**Kumaun Division**			
8	Pithoragarh	1 Pithoragarh	1 Gangolihat	**117**
			2 Munakot	**76**
			3 Kanali Chinna	**92**
			4 Dharchula	**62**
			5 Pithoragarh	**85**
			6 Didihat	**71**
			7 Munsyari	**94**
			8 Berinag	**84**
	Total	**01**	**08**	**681**
9	Champawat	1 Champawat	1 Lohaghat	**67**
			2 Barakot	**48**
			3 Pati	**83**
			4 Champawat	**113**
	Total	**01**	**04**	**312**
10	Almora	1 Almora	1 Syaldey	95
			2 Takula	89
			3 Dhaula Devi	110
			4 Bhaisiya Chhana	53
			5 Hawal Bagh	126
			6 Lamgarha	103
			7 Dwarahat	122
			8 Salt	138
			9 Bhikiyasain	99
			10 Tarikhet	130
			11 Chaukhutiya	95
	Total	**01**	**11**	**1160**
11	Bageshwar	1 Bageshwar	1 Kapkot	122
			2 Garud	101
			3 Bageswar	182
	Total	**01**	**03**	**405**
12	Nainital	1 Nainital	1 Bhimtal	**60**
			2 Okhal Kanda	**75**
			3 Betalghat	**75**
			4 Haldwani	**60**
			5 Ramnagar	**50**
			6 Ramgarh	**59**
			7 Kotabagh	**56**
			8 Dhari	**41**
	Total	**01**	**08**	**475**
13	Udham Singh Nagar	1 Udham Singh Nagar	1 Khatima	59
			2 Sitarganj	76
			3 Rudrapur	42
			4 Gadarpur	52
			5 Bajpur	59

S.N.	Districts	Zila Panchayats	Kshetra Panchayats	Gram Panchayat Number
			6 Kashipur	34
			7 Jaspur	59
	Total	**01**	**07**	**373**
	Total Kumoun Division	**06**	**41**	**3406**
	Grand Total Uttarakhand	**13**	**95**	**7817**

8.9 Most of the Municipal and Panchayat functions as enlisted in the Schedules XI and XII are being performed / discharged by the concerning Departments, Corporations, Boards and other parastatals of the State Government. These Departments and parastatals are least or nominally accountable to the concerning Panchayats or the Urban Local Bodies. They are directly under their HoDs and the Government. Funds directly flow to them. Their functionaries are not under the control of the Panchayats or the Urban Local Bodies as the case may be. Besides these, there are Project Directorates, Project Management Units (PMUs) or Special Purpose Vehicles (SPVs) for Centrally Sponsored Schemes/Projects or Projects funded by Multi-lateral Aid Agencies which are not at all accountable to the Panchayats or the Urban Local Bodies.

8.10 The Panchayati Raj Institutions and the Urban Local Bodies of the State are in existence under the Articles 243-B and 243 Q of the Constitution of India and thus have constitutional status since 1993 by the 73rd and 74th Constitutional Amendments. These institutions are the self-governing units as the third tier/grassroots governments in addition to the two other higher rungs of the Government i.e. the State and Central Governments.

8.11 Articles 243 G and 243 W and Schedules XI and XII of the Constitution provide for the transfer of power, authority and responsibilities to the Panchayati Raj Institutions and the Urban Local Bodies respectively. Accordingly, 29 subjects under the schedule XI and 18 subjects under the schedule XII have to be devolved to these Institutions/Bodies by the State Government. The Panchayati Raj Institutions and the Urban Local Bodies in Uttarakhand are still playing a nominal role in this regard even after the lapse of 32-odd years since the above Amendments came into effect. The State Governments have complied with the mandatory provisions of the Constitution but have not shown any inclination to comply with those provisions for which they are required to make statutory provisions for devolving the power, authority, and responsibilities to these bodies under Articles 243 G and 243W. As mentioned earlier, the Departments, Corporations, Boards, Authorities and other parastatals continue to perform/discharge the Panchayat and Municipal functions without any accountability to them. Thus the objective of and the intention behind the Constitutional Amendments remain unrealized and unfulfilled.

8.12 In view of the prevailing situation, as mentioned in the preceding Para, there seems to be no coordination and integration of the functions, activities and performance of the

Departments and parastatals with those of the Panchayats and the Urban Local Bodies which naturally results in the duplication, wastage of resources, non-utilization of local resources and inadequate and sub-optimal standards of service delivery. In this state of affairs, it's the citizens who suffer or don't get reasonably quick and efficient services and their grievances remain largely unaddressed.

CHAPTER 9

FINANCIAL STATUS OF AND PROJECTIONS FOR THE PANCHAYATI RAJ INSTITUTIONS; REFORM EFFORTS, AND SUGGESTION POINTS

9.1 The areas and population not within the limits of the Urban Local Bodies are under the Panchayati Raj Institutions. However, the Panchayati Raj institutions do not have a direct role in reserved forests and large unpopulated snow-covered and high mountainous areas. Thus, the Panchayati Raj Institutions currently cover a relatively larger area and population in the State. Considering the distinction between these two types of local government units, in terms of the functions and subjects transferred to them and/or performed by them, as well as their own income, population and population-density, staffing and corresponding needs for civic services, public amenities, facilities, and infrastructure, the Urban Local Bodies clearly appear to have greater responsibilities than the Panchayati Raj Institutions. Of the three categories of the Panchayati Raj Institutions, the Gram Panchayats and Kshetra Panchayats are discharging limited responsibilities as compared to the Zila Panchayats and, the Kshetra Panchayats, which are the intermediate Panchayati Raj Institutions, are discharging very minimal responsibilities as per the Uttarakhand Panchayati Raj Act and in reality too.

9.2 The Study "DESIGNING EFFECTIVE FISCAL TRANSFERS TO BUILD PANCHAYAT CAPACITY AND DELIVER SERVICES: PRINCIPLES AND PRACTICIES" conducted by the Indian Institute of Public Administration (IIPA) reveals the following financial position of the sample Zila Panchayats, Kshetra Panchayats and the Gram Panchayats-

(a) Financial position of sample Zila Panchayats (As percentage share relative to total expenditure)

Year	Dehradun						
	Total Revenue	Total Own Revenue	Tax Revenue	Non Tax Revenue	Other Grants	Central Finance Commission	State Finance Commission
2021-22	83.7	11.2	0.3	10.9	17.9	21.7	32.9
2022-23	83.8	17.3	0.6	16.6	8.7	12.4	45.5
2023-24	111.1	13.9	0.7	13.2	11.7	23.6	61.9
2024-25	104.7	16.5	0.5	16.1	7.1	13.8	67.3
2025-26 Estimated	80.9	11.0	0.6	10.4	6.8	12.6	50.5

Year	Pithoragarh						
	Total Revenue	Total Own Revenue	Tax Revenue	Non Tax Revenue	Other Grants	Central Finance Commission	State Finance Commission
2021-22	47.4	2.8	0	2.8	14.8	10.4	19.3
2022-23	90.9	4.8	0	4.8	43.1	11.0	32.0
2023-24	109.4	18.0	0	18.0	50.7	9.7	31.0
2024-25	100.2	7.7	0	7.7	43.6	5.6	43.2
2025-26 Estimated	20.4	13.2	0	13.2	0.3	7.0	0

Source: Study Report of IIPA

(b) Details of expenditure of major components, in percentage terms against total expenditure

Expenditure item	Dehradun					Pithoragarh				
	2021-22	2022-23	2023-24	2024-25	2025-26	2021-22	2022-23	2023-24	2024-25	2025-26
(1)Revenue expenditure	39.7	44.4	43.1	40.9	41.13	4.83	5.8	8.4	0.9	8.3
Office/Establishment expenses in the above	13.8	20.5	18.7	15.5	15.9	-	-	-	-	-
Maintenance of assets	25.9	23.9	24.4	25.4	25.2	-	-	-	-	-
(2)Capital expenditure	60.3	55.6	56.9	59.1	58.9	95.2	94.2	91.6	99.1	91.7

Source: Study Report of IIPA

(c) Financial position of sample Kshetra panchayats (Rs. in lakh)

Sample Kshetra Panchayat	Source of income details	Years									
		2021-22		2022-23		2023-24		2024-25		2025-26	
		Receipt	Expense	Receipt	Expense	Receipt	Expense	Receipt	Expense	Receipt	Expense
Dashauli	Income from own source	0	0	0	0	0	0	0	0	0	0
	other sources	117.00	117.00	109.00	109.00	117.00	117.00	117.00	108.40	82.00	82.00
	from the state	66.4	59.4	93.6	88.6	104.0	92.8	122.2	101.1	158.0	102.0
	Central Finance Commission	46.4	42.3	35.7	31.6	39.3	36.0	39.7	36.5	21.1	-
	State Finance Commission	66.4	59.4	65.6	60.6	93.1	82.1	112.6	91.5	126.0	70.0
Doiwala	Income from own source	0	0	0	0	0	0	0	0	0	0
	other sources	234.9	234.9	357.0	357.0	401.6	401.6	420.6	420.6	419.1	419.1
	from the state	3.00	3.00	5.00	5.00	1.3	1.3	3.00	3.00	8.00	8.00
	Central Finance Commission	-	71.2	-	52.4	-	40.4	-	45.9	-	46.6
	State Finance Commission	-	183.9	-	173.8	-	121.8	-	144.6	-	192.3
Bhagwanpur	Income from own source	0	0	0	0	0	0	0	0	0	0
	other sources	3.8	3.8	8.8	8.8	18.8	18.8	31.0	31.0	4.8	4.8
	from the state	-	-								
	Central Finance	-	-	94.5	94.5	102.4	102.4	103.4	103.4	54.8	54.8

Sample Kshetra Panchayat	Source of income details	Years									
		2021-22		2022-23		2023-24		2024-25		2025-26	
		Receipt	Expense	Receipt	Expense	Receipt	Expense	Receipt	Expense	Receipt	Expense
	Commission										
	State Finance Commission	-	-	163.8	163.8	242.5	242.5	293.3	293.3	328.2	328.2

Source: Study Report of IIPA

(d) Financial position of sample Gram panchayats (Rs. in lakh)

Sample Gram Panchayat	Income Source Details	Years									
		2021-22		2022-23		2023-24		2024-25		2025-26	
		Receipt	Expense	Receipt	Expense	Receipt	Expense	Receipt	Expense	Receipt	Expense
Uragam	own sources	0	0	0	0	0	0	0	0	0	0
	Central Finance Commission	6.4	6.4	4.7	3.1	5.3	5.3	5.4	2.6	-	-
	State Finance Commission	1.5	0.1	1.5	1.5	4.3	3.1	5.2	6.0	5.9	2.8
Raipur	own sources	0	0	0	0	0	0	0	0	0	0
	Central Finance Commission	22.4	22.4	16.5	16.5	18.0	18.0	18.2	18.2	9.6	9.6
	State Finance Commission	5.1	5.1	5.1	5.1	14.6	14.6	17.7	17.7	19.9	19.9
Amkadiya	own sources	-	-	-	-	-	-	-	-	-	-
	Central Finance Commission	4.4	4.4	3.2	3.2	3.2	3.2	3.3	2.3	3.5	-
	State Finance Commission	1.0	1.0	1.0	1.0	2.4	2.4	3.2	2.4	3.7	-
	Grant from other sources	-	-	-	-	-	-	10.00	10.00	-	-

Source: Study Report of IIPA

9.3 According to a Study commissioned by the Commission through the SETU AAYOG, the trends in Revenue Receipts of the Panchayati Raj Institutions are as follows:

Trends in Revenue Receipts of Panchayati Raj Institutions (₹. in crores)

Year	Own revenue	Own revenue as a percentage of total revenue	State Finance Commission Grant	Central Finance Commission Grant	Total revenue receipt	Average per district	Growth rate (in percent)
2012-13	18.37	7.11	170.53	69.35	258.25	19.87	-
2013-14	17.13	6.34	162.45	90.40	269.98	20.77	4.54
2014-15	18.04	5.84	191.92	98.81	308.77	23.75	14.37
2015-16	22.13	4.90	226.32	203.26	451.71	34.75	46.29
2016-17	34.38	6.33	226.95	281.45	542.78	41.75	20.16
2017-18	54.97	7.75	329.00	325.19	709.16	54.55	30.65
2018-19	67.41	8.02	396.47	376.19	840.07	64.62	18.46
2019-20	45.15	4.54	441.22	508.31	994.68	76.51	18.41
2020-21	64.27	5.94	443.43	574.00	1081.70	83.21	8.75
2021-22	62.79	6.93	418.89	425.00	906.68	69.74	-16.18
2022-23	76.23	6.21	551.52	599.72	1227.47	94.42	35.38
2023-24	124.71	8.63	654.90	665.40	1445.01	115.15	17.72
2024-25	-	-	790.00	693.50	1483.50	114.12	2.67
2025-26	-	-	889.00	693.57	1582.97	121.74	6.68

Source: Study Report of 'Setu Aayog'

9.4 In the Study conducted by 'SETU AAYOG', the details of Revenue Receipts of the Zila Panchayats have been indicated as follows-

Revenue receipts of Zila Panchayats (₹ in crores)

Year	Own revenue			Own revenue share in total revenue (in percent)	Central Finance Commission Grant	State Finance Commission Grant	Total Grant	Total revenue receipts	Average receipts per Zila Panchayat
	Tax	Non tax	Total						
1	2	3	(2+3) 4	5	6	7	(6+7) 8	(4+8) 9	10
2017-18	13.28	20.87	34.15	16.68	-	170.59	170.59	204.74	15.75
2018-19	13.27	28.39	41.66	17.40	-	198.24	198.24	239.90	18.45
2019-20	6.09	24.96	31.05	12.34	-	220.61	220.61	251.66	19.36
2020-21	3.68	40.67	44.35	15.04	28.70	221.71	250.41	294.76	22.67
2021-22	3.34	37.70	41.04	13.05	64.00	209.44	273.44	314.48	24.19
2022-23	7.85	53.61	61.46	17.10	91.13	206.82	297.95	359.41	27.65
2023-24	31.92	67.49	99.41	22.35	99.81	245.59	345.40	444.81	34.22
2024-25	-	-	-	-	104.03	296.00	400.03	400.03	30.77
2025-26	-	-	-	-	104.04	333.00	437.04	437.04	33.62

9.5 According to the Study Report of the SETU AAYOG, the details of revenue receipts of the Kshetra Panchayats and the Gram Panchayats are as follows:

(A) Revenue receipts of kshetra Panchayats (amount in crores)

Year	Own revenue			Own revenue share in total revenue (in percent)	Central Finance Commission Grant	State Finance Commission Grant	Total Grant	Total revenue receipts	Average receipts per Kshetra Panchayat
	Tax	Non tax	Total						
1	2	3	(2+3) 4	5	6	7	(6+7) 8	(4+8) 9	10
2017-18	0.01	6.53	6.54	8.21	0.000	73.112	73.112	79.65	0.84
2018-19	0	4.23	4.23	4.75	0.000	84.958	84.958	89.19	0.94
2019-20	0	5.30	5.30	5.31	0.000	94.550	94.550	99.85	1.05
2020-21	0	5.46	5.46	3.46	57.400	95.020	152.420	157.88	1.66
2021-22	0	7.90	7.90	5.62	43.000	89.760	132.760	140.66	1.48
2022-23	0	3.53	3.53	2.19	60.751	96.520	157.271	160.80	1.69
2023-24	0	7.10	7.10	3.77	66.540	114.610	181.150	188.25	1.98
2024-25	-	-	-	-	69.350	138.000	207.350	207.35	2.18
2025-26	-	-	-	-	69.357	156.000	225.357	225.36	2.37

(B) Revenue receipts of Gram Panchayats (amount in crores)

Year	Own revenue			Own revenue share in total revenue (in percent)	Central Finance Commission Grant	State Finance Commission Grant	Total Grant	Total revenue receipts	Average receipt per Gram Panchayat
	Tax	Non tax	Total						
1	2	3	(2+3) 4	5	6	7	(6+7) 8	(4+8) 9	10
2017-18	1.05	13.24	14.29	3.36	325.190	85.300	410.490	424.78	0.05
2018-19	4.09	17.33	21.42	4.19	376.190	113.280	489.470	510.89	0.07
2019-20	-	8.81	8.81	1.37	508.310	126.060	634.370	643.18	0.08
2020-21	0.10	14.37	14.47	2.30	487.900	126.700	614.600	629.07	0.08
2021-22	0.10	13.75	13.85	3.07	318.000	119.690	437.690	451.54	0.06
2022-23	0.08	11.17	11.25	1.59	447.850	248.180	696.030	707.28	0.09
2023-24	2.89	15.30	18.19	2.24	499.050	294.700	793.750	811.94	0.10
2024-25	-	-	-	-	520.130	356.000	876.130	876.13	0.11
2025-26	-	-	-	-	520.180	400.000	920.180	920.18	0.12

9.6 The Commission called for information from all Zila Panchayats, Kshetra Panchayats, and Gram Panchayats in questionnaire formats regarding their income and expenditure details.The income details of Zila Panchayats are given in Table 9.1(a) and 9.1 (b) below-

Table 9.1 (a)
Income Statement of Zila Panchayats (Rs. in Lakh)

Financial Year	Zila Panchayat	Own Revenue from taxes	Own revenue income from items other than taxes	Own total revenue income (3+4)	Grant			From other MLA/MP funds and other sources	Total revenue income	
					SFC	CFC	Total Grant (6+7)			
1	2	3	4	5	6	7	8	9	10 (5+8)	11 (5+8+9)
2021-22	Almora	7.54	193.08	200.62	1,099.19	496.24	1,595.43	0.00	1,796.05	1,796.05
2022-23		12.32	274.25	286.58	1,561.10	541.28	2,102.38	0.00	2,388.96	2,388.96
2023-24		6.63	246.41	253.04	1,800.26	547.44	2,347.70	0.00	2,600.74	2,600.74
2024-25		11.54	272.11	283.65	2,221.07	289.71	2,510.78	0.00	2,794.43	2,794.43
2025-26		12.70	323.65	336.35	2,272.40	579.42	2,851.82	0.00	3,188.17	3,188.17
2021-22	Bageshwar	2.97	197.66	200.63	780.46	302.08	1,082.54	0.00	1,283.17	1,283.17
2022-23		0.20	277.87	278.07	1,035.77	254.46	1,290.23	0.00	1,568.31	1,568.31
2023-24		1.48	302.72	304.19	1,187.41	392.02	1,579.43	0.00	1,883.62	1,883.62
2024-25		1.07	251.07	252.14	1,321.45	270.05	1,591.50	0.00	1,843.65	1,843.65
2025-26		20.00	450.00	470.00	1,400.00	500.00	1,900.00	0.00	2,370.00	2,370.00
2021-22	Chamoli	10.31	211.39	221.70	1,315.77	710.75	2,026.52	0.00	2,248.23	2,248.23
2022-23		12.80	291.12	303.92	1,541.62	421.02	1,962.64	0.00	2,266.56	2,266.56
2023-24		14.38	376.54	390.92	2,145.18	645.69	2,790.87	0.00	3,181.79	3,181.79
2024-25		13.85	370.91	384.76	2,193.39	448.28	2,641.67	0.00	3,026.43	3,026.43
2025-26		24.00	505.20	529.20	2,400.00	900.00	3,300.00	0.00	3,829.20	3,829.20
2021-22	Champawat	0.00	76.68	76.68	501.00	221.98	722.98	102.65	799.66	902.31
2022-23		0.00	109.00	109.00	672.00	233.10	905.10	62.19	1,014.10	1,076.29
2023-24		0.00	111.00	111.00	775.00	235.74	1,010.74	52.09	1,121.74	1,173.83
2024-25		0.00	101.00	101.00	956.00	124.76	1,080.76	28.62	1,181.76	1,210.38
2025-26		0.00	120.00	120.00	1,150.00	300.00	1,450.00	210.00	1,570.00	1,780.00
2021-22	Dehradun	15.98	581.27	597.25	1,750.99	1,156.05	2,907.04	952.05	3,504.29	4,456.34
2022-23		20.79	566.02	586.82	1,546.63	421.78	1,968.41	295.42	2,555.23	2,850.65
2023-24		21.38	421.33	442.71	1,973.81	754.20	2,728.01	373.01	3,170.72	3,543.73
2024-25		14.87	526.86	541.74	2,200.52	450.53	2,651.04	233.14	3,192.78	3,425.92
2025-26		30.00	493.70	523.70	2,400.00	600.00	3,000.00	325.00	3,523.70	3,848.70
2021-22	Haridwar	55.66	397.27	452.93	3,220.28	1,065.00	4,285.28	0.00	4,738.21	4,738.21

Financial Year	Zila Panchayat	Own Revenue from taxes	Own revenue income from items other than taxes	Own total revenue income (3+4)	Grant			From other MLA/MP funds and other sources	Total revenue income	
					SFC	CFC	Total Grant (6+7)			
1	2	3	4	5	6	7	8	9	10 (5+8)	11 (5+8+9)
2022-23		56.61	443.69	500.30	2,874.91	801.77	3,676.68	0.00	4,176.98	4,176.98
2023-24		60.53	428.84	489.37	4,000.39	1,229.59	5,229.98	0.00	5,719.35	5,719.35
2024-25		69.38	568.61	637.99	4,090.33	853.17	4,943.50	0.00	5,581.49	5,581.49
2025-26		55.00	698.09	753.09	4,200.00	1,200.00	5,400.00	0.00	6,153.09	6,153.09
2021-22		0.55	89.73	90.28	989.76	369.94	1,359.70	0.00	1,449.98	1,449.98
2022-23		4.45	237.64	242.09	1,045.15	362.40	1,407.55	0.00	1,649.64	1,649.64
2023-24	Nainital	8.21	356.35	364.56	1,205.27	366.50	1,571.77	0.00	1,936.33	1,936.33
2024-25		11.64	493.77	505.41	1,487.03	193.96	1,680.99	0.00	2,186.40	2,186.40
2025-26		13.00	759.50	772.50	1,700.00	600.00	2,300.00	0.00	3,072.50	3,072.50
2021-22		451.46	112.48	563.94	1,651.59	938.16	2,589.75	36.75	3,153.69	3,190.44
2022-23		484.49	74.42	558.90	1,914.02	468.92	2,382.94	1.22	2,941.84	2,943.06
2023-24	Pauri Garhwal	200.60	97.78	298.38	2,190.08	731.28	2,921.36	569.99	3,219.74	3,789.73
2024-25		174.06	74.90	248.96	2,441.67	499.02	2,940.69	477.36	3,189.65	3,667.01
2025-26		589.80	203.05	792.85	3,000.00	550.00	3,550.00	770.00	4,342.85	5,112.85
2021-22		0.00	165.98	165.98	1,128.79	609.69	1,738.48	862.91	1,904.46	2,767.37
2022-23		0.00	268.52	268.52	1,778.88	609.27	2,388.15	2,398.00	2,656.67	5,054.67
2023-24	Pithoragarh	0.00	706.98	706.98	1,216.21	380.26	1,596.47	1,989.49	2,303.44	4,292.93
2024-25		0.00	353.17	353.17	1,985.29	258.68	2,243.97	2,004.93	2,597.15	4,602.08
2025-26		0.00	758.00	758.00	2,481.62	400.00	2,881.62	2,393.68	3,639.62	6,033.30
2021-22		9.28	109.66	118.94	622.59	433.50	1,056.09	5.00	1,175.03	1,180.03
2022-23		8.99	438.26	447.25	1,080.02	369.27	1,449.29	64.12	1,896.53	1,960.65
2023-24	Rudraprayag	10.94	751.34	762.28	860.52	391.24	1,251.76	114.03	2,014.04	2,128.07
2024-25		11.44	633.51	644.96	1,340.48	271.18	1,611.66	136.92	2,256.62	2,393.54
2025-26		15.00	809.75	824.75	1,600.00	500.00	2,100.00	168.50	2,924.75	3,093.25
2021-22		69.29	79.08	148.37	1,136.41	514.40	1,650.81	213.63	1,799.19	2,012.82
2022-23		126.85	183.35	310.19	1,790.85	556.74	2,347.59	283.65	2,657.78	2,941.43
2023-24	Tehri Garhwal	119.39	69.84	189.23	2,049.18	563.08	2,612.26	739.21	2,801.49	3,540.70
2024-25		105.51	224.13	329.64	2,284.55	297.99	2,582.54	883.06	2,912.18	3,795.24
2025-26		129.17	228.22	357.38	2,514.00	953.77	3,467.77	1,090.00	3,825.15	4,915.15
2021-22		36.41	363.82	400.23	1,477.86	699.50	2,177.36	20.00	2,577.59	2,597.59
2022-23		45.86	332.53	378.39	2,360.40	644.21	3,004.61	56.06	3,383.00	3,439.06
2023-24	Udham Singh Nagar	42.77	571.40	614.17	3,012.35	988.64	4,000.99	126.69	4,615.16	4,741.85
2024-25		50.71	553.71	604.41	3,358.35	686.37	4,044.72	476.34	4,649.13	5,125.47
2025-26		55.00	625.61	680.61	3,500.00	831.10	4,331.10	500.00	5,011.71	5,511.71
2021-22		3.81	220.03	223.84	1,176.53	528.73	1,705.26	15.94	1,929.10	1,945.04
2022-23		7.30	443.48	450.78	1,124.57	275.14	1,399.71	7.85	1,850.49	1,858.34
2023-24	Uttarkashi	5.71	341.70	347.41	1,286.77	417.63	1,704.40	15.25	2,051.81	2,067.06
2024-25		6.94	487.37	494.30	1,434.58	429.95	1,864.53	141.18	2,358.83	2,500.01
2025-26		10.42	560.38	570.80	1,900.00	700.00	2,600.00	2,011.50	3,170.80	5,182.30

Table 9.1 (b)
Income details of Zila Panchayats (in percentage)

Zila Panchayat	Year	In relation to Total Revenue (excluding MLA fund etc.)					Relative to total own revenue	
		Own Tax Revenue Share (in percent)	Own non-tax revenue share (in percent)	Own revenue share (in percent)	State Finance Commission Grant Share (in percentage)	Central Finance Commission Grant Share (in percent)	Own tax revenue share (in percent)	Own non-tax revenue share (in percent)
1	2	3	4	5	6	7	8	9
Almora	**2023-24**	0.25	9.47	9.73	69.22	21.05	2.62	97.38
	2024-25	0.41	9.74	10.15	79.48	10.37	4.07	95.93
Bageshwar	**2023-24**	0.08	16.07	16.15	63.04	20.81	0.49	99.51
	2024-25	0.06	13.62	13.68	71.68	14.65	0.42	99.58
Chamoli	**2023-24**	0.45	11.83	12.29	67.42	20.29	3.68	96.32
	2024-25	0.46	12.26	12.71	72.47	14.81	3.60	96.40
Champawat	**2023-24**	0.00	9.90	9.90	69.09	21.02	0.00	100.00
	2024-25	0.00	8.55	8.55	80.90	10.56	0.00	100.00

Zila Panchayat	Year	In relation to Total Revenue (excluding MLA fund etc.)					Relative to total own revenue	
		Own Tax Revenue Share (in percent)	Own non-tax revenue share (in percent)	Own revenue share (in percent)	State Finance Commission Grant Share (in percentage)	Central Finance Commission Grant Share (in percent)	Own tax revenue share (in percent)	Own non-tax revenue share (in percent)
1	2	3	4	5	6	7	8	9
Dehradun	2023-24	0.67	13.29	13.96	62.25	23.79	4.83	95.17
	2024-25	0.47	16.50	16.97	68.92	14.11	2.75	97.25
Haridwar	2023-24	1.06	7.50	8.56	69.94	21.50	12.37	87.63
	2024-25	1.24	10.19	11.43	73.28	15.29	10.87	89.13
Nainital	2023-24	0.42	18.40	18.83	62.25	18.93	2.25	97.75
	2024-25	0.53	22.58	23.12	68.01	8.87	2.30	97.70
Pauri Garhwal	2023-24	6.23	3.04	9.27	68.02	22.71	67.23	32.77
	2024-25	5.46	2.35	7.81	76.55	15.64	69.91	30.09
Pithoragarh	2023-24	0.00	30.69	30.69	52.80	16.51	0.00	100.00
	2024-25	0.00	13.60	13.60	76.44	9.96	0.00	100.00
Rudraprayag	2023-24	0.54	37.31	37.85	42.73	19.43	1.44	98.56
	2024-25	0.51	28.07	28.58	59.40	12.02	1.77	98.23
Tehri Garhwal	2023-24	4.26	2.49	6.75	73.15	20.10	63.09	36.91
	2024-25	3.62	7.70	11.32	78.45	10.23	32.01	67.99
Udham Singh Nagar	2023-24	0.93	12.38	13.31	65.27	21.42	6.96	93.04
	2024-25	1.09	11.91	13.00	72.24	14.76	8.39	91.61
Uttarkashi	2023-24	0.28	16.65	16.93	62.71	20.35	1.64	98.36
	2024-25	0.29	20.66	20.96	60.82	18.23	1.40	98.60

9.7 Table 9.1 (b) above clearly shows that the Zila Panchayats' revenue receipts from their own sources range from 8 to 29-30 percent as a percentage of total revenue receipts, with significant year-to-year variations. The percentage share of tax revenue within its own revenue receipts is very low (ranging from approximately 0.4 percent to approximately 3.70 percent). **In Zila Panchayat Pithoragarh and Zila Panchayat Champawat, income from its own taxes is zero. It is noteworthy that the Zila Panchayats of the Kumaun region were not imposing taxes even during the time of the erstwhile state of Uttar Pradesh. The Zila Panchayat Pithoragarh as well as Champawat, have not yet levied any tax. The non-imposition of taxes despite the State Finance Commission's recommendations and acceptance by the State Government is highly objectionable.**

9.8 As per the information received from the Zila Panchayats, their expenditure details and percentage shares in relation to the total expenditure as well as total revenue incomes are given below in Tables 9.2 (a) and 9.2 (b) respectively:

Table 9.2 (a)
Expenditure details of Zila Panchayats (Rs. in lakh)

Financial Year	Zila Panchayat	Salary expenses	Pension expenses	Other expenses	Total revenue expenses	Total Own Revenue Income	Total revenue income (excluding revenue income from MLA fund etc.)	Total Capital Expenditure	Total expenditure
1	2	3	4	5	6 (3+4+5)	7	8	9	10 (6+9)
2021-22	Almora	176.64	63.36	53.92	293.92	200.62	1796.05	2776.17	3070.09

Financial Year	Zila Panchayat	Salary expenses	Pension expenses	Other expenses	Total revenue expenses	Total Own Revenue Income	Total revenue income (excluding revenue income from MLA fund etc.)	Total Capital Expenditure	Total expenditure
1	2	3	4	5	6 (3+4+5)	7	8	9	10 (6+9)
2022-23		399.27	68.18	78.90	546.35	286.58	2388.96	3577.79	4124.15
2023-24		423.93	65.73	135.43	625.09	253.04	2600.74	3228.26	3853.36
2024-25		458.63	64.97	125.78	649.38	283.65	2794.43	3099.26	3748.64
2025-26		658.00	112.00	158.99	928.99	336.35	3188.17	4506.30	5435.29
2021-22		195.00	22.46	56.35	273.80	200.63	1283.17	91.00	364.80
2022-23		214.00	23.68	59.87	297.55	278.07	1568.31	119.00	416.55
2023-24	Bageshwar	235.00	24.65	74.44	334.09	304.19	1883.62	149.00	483.09
2024-25		239.66	33.46	49.27	322.39	252.14	1843.65	213.00	535.39
2025-26		300.00	50.00	282.80	632.80	470.00	2370.00	291.00	923.80
2021-22		264.24	27.72	160.72	452.68	221.70	2248.23	1069.32	1522.00
2022-23		266.44	34.41	534.51	835.36	303.92	2266.56	1935.55	2770.91
2023-24	Chamoli	226.42	20.00	501.71	748.13	390.92	3181.79	1538.48	2286.61
2024-25		209.07	22.00	373.96	605.03	384.76	3026.43	1722.21	2327.24
2025-26		320.10	25.00	1306.00	1651.10	529.20	3829.20	3180.00	4831.10
2021-22		129.71	22.53	501.68	653.92	76.68	799.66	224.31	878.23
2022-23		163.11	27.54	678.63	869.28	109.00	1014.10	227.03	1096.31
2023-24	Champawat	158.00	24.87	590.87	773.74	111.00	1121.74	411.41	1185.15
2024-25		135.19	32.73	283.00	450.92	101.00	1181.76	371.58	822.50
2025-26		165.00	35.00	532.90	732.90	120.00	1570.00	383.00	1115.90
2021-22		316.52	95.23	1702.78	2114.53	597.25	3504.29	3213.03	5327.56
2022-23		349.93	32.24	1126.73	1508.90	586.82	2555.23	1892.61	3401.51
2023-24	Dehradun	336.93	38.31	998.97	1374.21	442.71	3170.72	1816.29	3190.50
2024-25		376.96	35.33	924.12	1336.40	541.74	3192.78	1934.18	3270.58
2025-26		550.00	50.00	1355.85	1955.85	523.70	3523.70	2800.00	4755.85
2021-22		261.41	20.00	1405.14	1686.55	452.93	4738.21	3637.77	5324.32
2022-23		263.83	26.34	758.53	1048.70	500.30	4176.98	3880.52	4929.22
2023-24	Haridwar	256.48	0.00	1565.72	1822.20	489.37	5719.35	4720.81	6543.01
2024-25		318.70	61.31	1737.44	2117.45	637.99	5581.49	4231.48	6348.93
2025-26		600.00	80.00	2084.66	2764.66	753.09	6153.09	4641.71	7406.37
2021-22		399.12	9.78	29.64	438.54	90.28	1449.98	973.62	1412.15
2022-23		405.45	63.41	16.10	484.96	242.09	1649.64	6685.30	7170.26
2023-24	Nainital	483.61	247.75	33.49	764.85	364.56	1936.33	1259.35	2024.20
2024-25		487.71	122.71	257.91	868.32	505.41	2186.40	568.51	1436.83
2025-26		440.00	100.00	540.20	1080.20	772.50	3072.50	130.00	1210.20
2021-22		215.91	97.00	273.74	586.64	563.94	3153.69	23.00	609.65
2022-23		237.69	99.11	474.83	811.63	558.90	2941.84	15.84	827.47
2023-24	Pauri Garhwal	291.09	120.15	416.23	827.47	298.38	3219.74	244.93	1072.40
2024-25		303.57	93.04	165.90	562.51	248.96	3189.65	0.00	562.51
2025-26		400.00	150.00	631.55	1181.55	792.85	4342.85	400.00	1581.55
2021-22		336.62	46.76	18.99	402.37	165.98	1904.46	5562.63	5965.00
2022-23		323.23	52.16	59.45	434.84	268.52	2656.67	5236.52	5671.36
2023-24	Pithoragarh	330.55	63.41	44.33	438.29	706.98	2303.44	3596.04	4034.33
2024-25		399.15	57.30	48.88	505.33	353.17	2597.15	4554.03	5059.35
2025-26		425.00	62.00	90.65	577.65	758.00	3639.62	5260.00	5837.65
2021-22		211.48	44.00	78.65	334.13	118.94	1175.03	62.06	396.19
2022-23	Rudraprayag	254.48	58.84	176.99	490.31	447.25	1896.53	57.18	547.49
2023-24		302.01	36.38	262.70	601.09	762.28	2014.04	27.17	628.26

Financial Year	Zila Panchayat	Salary expenses	Pension expenses	Other expenses	Total revenue expenses	Total Own Revenue Income	Total revenue income (excluding revenue income from MLA fund etc.)	Total Capital Expenditure	Total expenditure
1	2	3	4	5	6 (3+4+5)	7	8	9	10 (6+9)
2024-25		194.15	55.57	370.91	620.64	644.96	2256.62	76.81	697.45
2025-26		273.95	60.00	414.50	748.45	824.75	2924.75	205.14	953.59
2021-22	Tehri Garhwal	201.99	32.00	56.90	290.89	148.37	1799.19	1951.35	2242.23
2022-23		219.98	40.00	91.28	351.26	310.19	2657.78	2805.75	3157.01
2023-24		232.80	40.00	60.71	333.51	189.23	2801.49	2367.32	2700.83
2024-25		256.60	45.00	96.42	398.02	329.64	2912.18	2202.95	2600.97
2025-26		277.00	60.00	126.84	463.84	357.38	3825.15	2231.16	2695.00
2021-22	Udham Singh Nagar	300.00	59.43	220.34	579.77	400.23	2577.59	3022.38	3602.15
2022-23		301.99	70.64	100.97	473.60	378.39	3383.00	2624.19	3097.79
2023-24		328.57	61.61	132.41	522.59	614.17	4615.16	2599.29	3121.88
2024-25		408.40	51.74	90.95	551.10	604.41	4649.13	1286.15	1837.24
2025-26		410.00	65.00	119.50	594.50	680.61	5011.71	12120.27	12714.77
2021-22	Uttarkashi	148.45	90.69	97.60	336.74	223.84	1929.10	338.11	674.86
2022-23		172.38	62.20	131.75	366.33	450.78	1850.49	179.52	545.85
2023-24		177.15	135.88	418.08	731.11	347.41	2051.81	150.34	881.44
2024-25		187.04	89.46	523.44	799.94	494.30	2358.83	150.82	950.76
2025-26		303.19	106.87	395.63	805.69	570.80	3170.80	4803.96	5609.65

Table 9.2 (b)
Expenditure details of Zila Panchayats (in percentage share)

Zila Panchayat	Year	Share relative to total revenue expenditure			Share relative to total own revenue		Share relative to total revenue		
		Salary Expense Share (in percent)	Pension Expenditure Component (in percent)	Other Expenditure Component (in percent)	Salary Expense Share (in percent)	Pension Expense Share (in percent)	Salary Expense Share (in percent)	Pension Expense Share (in percent)	other expense component
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*
Almora	2023-24	67.82	10.52	21.67	167.54	25.98	16.30	2.53	5.21
	2024-25	70.63	10.01	19.37	161.69	22.91	16.41	2.33	4.50
Bageshwar	2023-24	70.34	7.38	22.28	77.25	8.10	12.48	1.31	3.95
	2024-25	74.34	10.38	15.28	95.05	13.27	13.00	1.81	2.67
Chamoli	2023-24	30.26	2.67	67.06	57.92	5.12	7.12	0.63	15.77
	2024-25	34.55	3.64	61.81	54.34	5.72	6.91	0.73	12.36
Champawat	2023-24	20.42	3.21	76.37	142.34	22.41	14.09	2.22	52.67
	2024-25	29.98	7.26	62.76	133.85	32.41	11.44	2.77	23.95
Dehradun	2023-24	24.52	2.79	72.69	76.11	8.65	10.63	1.21	31.51
	2024-25	28.21	2.64	69.15	69.58	6.52	11.81	1.11	28.94
Haridwar	2023-24	14.08	0.00	85.92	52.41	0.00	4.48	0.00	27.38
	2024-25	15.05	2.90	82.05	49.95	9.61	5.71	1.10	31.13
Nainital	2023-24	63.23	32.39	4.38	132.66	67.96	24.98	12.79	1.73
	2024-25	56.17	14.13	29.70	96.50	24.28	22.31	5.61	11.80
Pauri Garhwal	2023-24	35.18	14.52	50.30	97.56	40.27	9.04	3.73	12.93
	2024-25	53.97	16.54	29.49	121.93	37.37	9.52	2.92	5.20
Pithoragarh	2023-24	75.42	14.47	10.11	32.61	8.97	14.35	2.75	1.92
	2024-25	78.99	11.34	9.67	113.02	16.22	15.37	2.21	1.88
Rudraprayag	2023-24	50.24	6.05	43.70	39.62	4.77	15.00	1.81	13.04
	2024-25	31.28	8.95	59.76	30.10	8.62	8.60	2.46	16.44
Tehri Garhwal	2023-24	69.80	11.99	18.20	123.03	21.14	8.31	1.43	2.17
	2024-25	64.47	11.31	24.22	77.84	13.65	8.81	1.55	3.31

Zila Panchayat	Year	Share relative to total revenue expenditure			Share relative to total own revenue		Share relative to total revenue		
		Salary Expense Share (in percent)	Pension Expenditure Component (in percent)	Other Expenditure Component (in percent)	Salary Expense Share (in percent)	Pension Expense Share (in percent)	Salary Expense Share (in percent)	Pension Expense Share (in percent)	other expense component
Udham Singh Nagar	2023-24	62.87	11.79	25.34	53.50	10.03	7.12	1.33	2.87
	2024-25	74.11	9.39	16.50	67.57	8.56	8.78	1.11	1.96
Uttarkashi	2023-24	24.23	18.59	57.18	50.99	39.11	8.63	6.62	20.38
	2024-25	23.38	11.18	65.44	37.84	18.10	7.93	3.79	22.19

9.9 Table 9.2 (b) above clearly indicates that the salary and pension expenditure of the District Panchayats ranges from about 35% to 81% of the total revenue expenditure and in some Zila Panchayats, it is much more than their own revenue income.

9.10 According to the information as received from the Zila Panchayats, their projections of own income, total revenue expenditure and the difference between the two during the years 2026-27 to 2030-31 as well as year-wise own revenue income, revenue expenditure and difference between the two for the year 2021-22 to 2024-25 are as shown in Tables 9.3 and 9.4 respectively:

Table-9.3
Total own revenue, total revenue expenditure and the difference between the two (2026-27 to 2030-31)

(₹ in lakh)

S.N.	Zila Panchayat	Year	Total own revenue	Total Revenue Expenditure	Difference between the two
1	2	3	4	5	6
1	Almora	2026-27	255.08	882.47	-627.39
		2027-28	280.59	943.42	-662.83
		2028-29	308.65	1034.76	-726.11
		2029-30	339.51	1166.99	-827.48
		2030-31	373.47	1252.66	-879.19
		Total-	**1557.30**	**5280.30**	**-3722.99**
2	Bageshwar	2026-27	500.00	731.20	-231.20
		2027-28	550.00	1002.90	-452.90
		2028-29	605.00	1444.20	-839.20
		2029-30	665.00	1815.50	-1150.50
		2030-31	732.00	2985.20	-2253.20
		Total-	**3052.00**	**7979.00**	**-4927.00**
3	Chamoli	2026-27	632.00	1182.40	-550.40
		2027-28	634.50	1321.80	-687.30
		2028-29	637.00	1457.20	-820.20
		2029-30	639.50	1592.60	-953.10
		2030-31	642.00	1748.00	-1106.00
		Total-	**3185.00**	**7302.00**	**-4117.00**

S.N.	Zila Panchayat	Year	Total own revenue	Total Revenue Expenditure	Difference between the two
1	2	3	4	5	6
4	Champawat	2026-27	124.50	240.51	-116.01
		2027-28	128.00	248.21	-120.21
		2028-29	131.00	261.71	-130.71
		2029-30	133.00	260.76	-127.76
		2030-31	137.00	277.41	-140.41
		Total-	**653.50**	**1288.60**	**-635.10**
5	Dehradun	2026-27	559.20	825.00	-265.80
		2027-28	604.04	883.60	-279.56
		2028-29	667.36	926.40	-259.04
		2029-30	735.05	980.00	-244.95
		2030-31	812.90	1073.60	-260.70
		Total-	**3378.55**	**4688.60**	**-1310.05**
6	Haridwar	2026-27	767.90	1204.20	-436.30
		2027-28	844.69	1325.42	-480.73
		2028-29	929.15	1458.07	-528.92
		2029-30	1022.08	1603.18	-581.10
		2030-31	1124.28	1760.61	-636.33
		Total-	**4688.10**	**7351.48**	**-2663.38**
7	Nainital	2026-27	303.60	858.44	-554.84
		2027-28	333.96	944.28	-610.32
		2028-29	367.37	1038.71	-671.34
		2029-30	404.09	1142.58	-738.49
		2030-31	444.50	1256.84	-812.34
		Total-	**1853.52**	**5240.85**	**-3387.33**
8	Pauri Garhwal	2026-27	669.03	1184.40	-515.37
		2027-28	809.00	1294.30	-485.30
		2028-29	939.00	1344.40	-405.40
		2029-30	1078.00	1384.00	-306.00
		2030-31	1127.00	1516.60	-389.60
		Total-	**4622.03**	**6723.70**	**-2101.67**
9	Pithoragarh	2026-27	117.33	723.31	-605.98
		2027-28	148.72	908.49	-759.77
		2028-29	192.19	1005.17	-812.98
		2029-30	259.45	1042.94	-783.49
		2030-31	387.74	1082.00	-694.26
		Total-	**1105.43**	**4761.90**	**-3656.47**
10	Rudraprayag	2026-27	909.98	847.90	62.08
		2027-28	1000.99	975.91	25.08
		2028-29	1101.11	1107.64	-6.53
		2029-30	1211.24	1249.23	-37.99
		2030-31	1332.38	1398.88	-66.50

S.N.	Zila Panchayat	Year	Total own revenue	Total Revenue Expenditure	Difference between the two
1	2	3	4	5	6
		Total-	**5555.70**	**5579.56**	**-23.86**
11	Tehri Garhwal	2026-27	371.48	393.03	-21.55
		2027-28	404.25	374.28	29.97
		2028-29	441.30	459.33	-18.03
		2029-30	516.95	498.59	18.36
		2030-31	575.65	531.92	43.73
		Total-	**2309.63**	**2257.15**	**52.48**
12	Udham Singh Nagar	2026-27	723.16	675.75	47.41
		2027-28	781.90	781.50	0.40
		2028-29	857.60	907.25	-49.65
		2029-30	935.95	1023.00	-87.05
		2030-31	1027.50	1148.75	-121.25
		Total-	**4326.11**	**4536.25**	**-210.14**
13	Uttarkashi	2026-27	627.66	659.66	-32.00
		2027-28	721.81	725.63	-3.82
		2028-29	830.08	798.19	31.89
		2029-30	981.82	878.01	103.81
		2030-31	1097.77	965.81	131.96
		Total-	**4259.13**	**4027.30**	**231.84**

Table-9.4

Total own revenue, total revenue expenditure and the difference between the two (2021-22 to 2024-25)

(₹ in lakh)

S.N.	Zila Panchayat	Year	Total own revenue	Total Revenue Expenditure	Difference between the two
1	2	3	4	5	6
1	Almora	2021-22	200.62	293.92	-93.31
		2022-23	286.58	546.35	-259.77
		2023-24	253.04	625.09	-372.05
		2024-25	283.65	649.38	-365.73
		Total-	**1023.89**	**2114.74**	**-1090.85**
2	Bageshwar	2021-22	200.63	273.80	-73.17
		2022-23	278.07	297.55	-19.48
		2023-24	304.19	334.09	-29.90
		2024-25	252.14	322.39	-70.24
		Total-	**1035.03**	**1227.83**	**-192.80**
3	Chamoli	2021-22	221.70	452.68	-230.98
		2022-23	303.92	835.36	-531.44
		2023-24	390.92	748.13	-357.21

S.N.	Zila Panchayat	Year	Total own revenue	Total Revenue Expenditure	Difference between the two
1	**2**	**3**	**4**	**5**	**6**
		2024-25	384.76	605.03	-220.27
		Total-	**1301.30**	**2641.20**	**-1339.90**
4	Champawat	2021-22	76.68	653.92	-577.24
		2022-23	109.00	869.28	-760.28
		2023-24	111.00	773.74	-662.74
		2024-25	101.00	450.92	-349.92
		Total-	**397.68**	**2747.86**	**-2350.18**
5	Dehradun	2021-22	597.25	2114.53	-1517.28
		2022-23	586.82	1508.90	-922.08
		2023-24	442.71	1374.21	-931.50
		2024-25	541.74	1336.40	-794.67
		Total-	**2168.52**	**6334.04**	**-4165.52**
6	Haridwar	2021-22	452.93	1686.55	-1233.62
		2022-23	500.30	1048.70	-548.40
		2023-24	489.37	1822.20	-1332.83
		2024-25	637.99	2117.45	-1479.46
		Total-	**2080.59**	**6674.90**	**-4594.31**
7	Nainital	2021-22	90.28	438.54	-348.26
		2022-23	242.09	484.96	-242.87
		2023-24	364.56	764.85	-400.29
		2024-25	505.41	868.32	-362.91
		Total-	**1202.34**	**2556.67**	**-1354.33**
8	Pauri Garhwal	2021-22	563.94	586.64	-22.70
		2022-23	558.90	811.63	-252.73
		2023-24	298.38	827.47	-529.09
		2024-25	248.96	562.51	-313.55
		Total-	**1670.18**	**2788.25**	**-1118.07**
9	Pithoragarh	2021-22	165.98	402.37	-236.39
		2022-23	268.52	434.84	-166.32
		2023-24	706.98	438.29	268.69
		2024-25	353.17	505.33	-152.16
		Total-	**1494.65**	**1780.82**	**-286.17**
10	Rudraprayag	2021-22	118.94	334.13	-215.19
		2022-23	447.25	490.31	-43.06
		2023-24	762.28	601.09	161.19
		2024-25	644.96	620.64	24.32
		Total-	**1973.43**	**2046.16**	**-72.73**
11	Tehri Garhwal	2021-22	148.37	290.89	-142.52
		2022-23	310.19	351.26	-41.07
		2023-24	189.23	333.51	-144.28
		2024-25	329.64	398.02	-68.38

S.N.	Zila Panchayat	Year	Total own revenue	Total Revenue Expenditure	Difference between the two
1	**2**	**3**	**4**	**5**	**6**
		Total-	**977.43**	**1373.68**	**-396.25**
12	Udham Singh Nagar	2021-22	400.23	579.77	-179.54
		2022-23	378.39	473.60	-95.21
		2023-24	614.17	522.59	91.58
		2024-25	604.41	551.10	53.31
		Total-	**1997.20**	**2127.06**	**-129.86**
13	Uttarkashi	2021-22	223.84	336.74	-112.90
		2022-23	450.78	366.33	84.45
		2023-24	347.41	731.11	-383.70
		2024-25	494.30	799.94	-305.64
		Total-	**1516.34**	**2234.12**	**-717.79**

9.11 The details of projected annual average amounts of own revenue, total revenue expenditure, and the difference between the two of the Zila Panchayats for the financial years 2026-27 to 2030-31 along with the annual average details for the period from 2021–22 to 2024–25 are as below-

(in ₹ Lakh)

S.N.	Zila Panchayat	Annual average amounts for FY 2021-22 to 2024-25				Projected annual average amounts for FY 2026-27 to 2030-31		
		Own revenue income	Total revenue expenditure	Difference between the two	State Finance Commission Grant	Own revenue income	Total revenue expenditure	Difference between the two
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
1	Almora	255.97	528.69	-272.72	1670.41	311.46	1056.06	-744.60
2	Bageshwar	258.76	306.96	-48.20	1081.27	610.40	1595.80	-985.40
3	Chamoli	325.33	660.30	-334.97	1798.99	637.00	1460.40	-823.40
4	Champawat	99.42	686.97	-587.55	726.00	130.70	257.72	-127.02
5	Dehradun	542.13	1583.51	-1041.38	1867.99	675.71	937.72	-262.01
6	Haridwar	520.15	1668.73	-1148.58	3546.48	937.62	1470.30	-532.68
7	Nainital	300.59	639.17	-338.58	1181.80	370.70	1048.17	-677.47
8	Pauri	417.55	697.06	-279.51	2049.34	924.41	1344.74	-420.33
9	Pithoragarh	373.66	445.21	-71.55	1527.29	221.09	952.38	-731.29
10	Rudraprayag	493.36	511.54	-18.18	975.90	1111.14	1115.91	-4.77
11	Tehri	244.36	343.42	-99.06	1815.25	461.93	451.43	10.50
12	Udham Singh Nagar	499.30	531.76	-32.47	2552.24	865.22	907.25	-42.03
13	Uttarkashi	379.08	558.53	-179.45	1255.61	851.83	805.46	46.37
All ZPs		**4709.64**	**9161.83**	**-4452.19**	**22048.57**	**8109.20**	**13403.34**	**-5294.14**

9.12 The Kshetra Panchayats and Gram Panchayats have either no or negligible revenue from their own sources. Funding for them comes primarily from grants from the State Finance Commission and the Central Finance Commission. Details of the funds received by the Kshetra Panchayats from these sources over the past years, as provided by the State Finance Commission Directorate, are as follows:

Kshetra Panchayat Wise Details of the Statement of Funds Released under SFC and CFC Recommendations

(Rs. in Lakhs)

District	S.No.	Kshetra Panchayat	Finance Commission	Financial Year					Total
				2021-22	2022-23	2023-24	2024-25	2025-26*	
1- Almora	1	Siyalde	C.F.C	26.82	32.69	50.08	34.83	22.23	166.65
			S.F.C	70.04	98.32	118.91	133.08	147.18	567.53
	2	Takula	C.F.C	21.77	28.88	44.27	30.79	19.65	145.36
			S.F.C	56.40	86.92	105.14	117.65	130.18	496.29
	3	Dhauladevi	C.F.C	33.07	40.00	61.29	42.62	27.20	204.18
			S.F.C	85.96	120.38	145.56	162.90	180.16	694.96
	4	Bhasiachanna	C.F.C	16.73	22.02	33.73	23.46	14.97	110.91
			S.F.C	43.96	66.24	80.10	89.64	99.16	379.10
	5	Hawalbagh	C.F.C	31.00	39.41	60.42	42.02	26.82	199.67
			S.F.C	83.16	118.66	143.49	160.59	177.66	683.56
	6	Lamgada	C.F.C	28.47	35.11	53.81	37.42	23.88	178.69
			S.F.C	74.08	105.66	127.77	142.98	158.14	608.63
	7	Dwarahat	C.F.C	29.98	37.50	57.49	39.99	25.52	190.48
			S.F.C	77.68	112.91	136.52	152.78	169.00	648.89
	8	Salt	C.F.C	31.09	33.91	51.98	36.16	23.08	176.22
			S.F.C	80.80	102.08	123.46	138.16	152.78	597.28
	9	Bhikiyisani	C.F.C	19.85	20.15	30.88	21.47	13.70	106.05
			S.F.C	52.20	60.66	73.35	82.07	90.76	359.04
	10	Tadikhet	C.F.C	30.10	34.33	52.64	36.61	23.37	177.05
			S.F.C	79.48	103.37	125.00	139.89	154.74	602.48
	11	Chaukhatiya	C.F.C	23.28	29.43	45.08	31.35	20.01	149.15
			S.F.C	60.44	88.52	107.08	119.82	132.52	508.38
	Total (C.F.C)			**292.16**	**353.43**	**541.67**	**376.72**	**240.43**	**1804.41**
	Total (S.F.C)			**764.20**	**1063.72**	**1286.38**	**1439.56**	**1592.28**	**6146.14**
2-Bageshwar	1	Kapkot	C.F.C	53.28	60.02	91.93	63.93	40.80	309.96
			S.F.C	139.84	180.53	218.29	244.29	270.06	1053.01
	2	Garur	C.F.C	31.93	41.10	61.95	43.09	27.50	205.57
			S.F.C	82.72	121.68	147.14	164.65	182.40	698.59
	3	Bageshwar	C.F.C	41.94	52.79	80.91	56.27	35.91	267.82
			S.F.C	118.36	158.86	192.13	215.00	237.84	922.19
	Total (C.F.C)			**127.15**	**153.91**	**234.79**	**163.29**	**104.21**	**783.35**
	Total (S.F.C)			**340.92**	**461.07**	**557.56**	**623.94**	**690.30**	**2673.79**
3- Chamoli	1	Karnaprayag	C.F.C	25.29	32.47	49.72	34.58	22.07	164.13
			S.F.C	67.84	97.63	118.05	132.12	146.14	561.78
	2	Joshimath	C.F.C	92.20	83.69	127.97	89.00	56.80	449.66
			S.F.C	247.40	251.30	303.91	340.10	375.36	1518.07
	3	Dusoli	C.F.C	23.86	30.96	47.40	32.98	21.05	156.25
			S.F.C	65.60	93.09	112.58	125.99	139.08	536.34
	4	Ghat	C.F.C	24.11	31.41	48.09	33.45	21.35	158.41
			S.F.C	63.44	94.43	114.20	127.79	137.38	537.24
	5	Pokhri	C.F.C	21.21	28.11	43.03	29.93	19.10	141.38
			S.F.C	56.36	84.50	102.18	114.35	128.24	485.63
	6	Gairsain	C.F.C	30.96	39.43	60.40	42.00	26.80	199.59
			S.F.C	80.88	118.61	143.43	160.50	177.56	680.98
	7	Tharali	C.F.C	19.06	26.09	39.94	27.78	17.73	130.60
			S.F.C	50.52	78.45	94.85	106.14	117.44	447.40
	8	Deval	C.F.C	19.34	25.63	39.22	27.27	17.40	128.86
			S.F.C	51.16	76.99	93.14	104.21	115.78	441.28
	9	Narain Bagar	C.F.C	21.88	28.80	44.09	30.66	19.57	145.00
			S.F.C	60.32	86.57	104.71	117.18	129.62	498.40

District	S.No.	Kshetra Panchayat	Finance Commission	Financial Year					Total
				2021-22	2022-23	2023-24	2024-25	2025-26*	
	Total (C.F.C)			**277.91**	**326.59**	**499.86**	**347.65**	**221.87**	**1673.88**
	Total (S.F.C)			**743.52**	**981.57**	**1187.05**	**1328.38**	**1466.60**	**5707.12**
4- Champawat	1	Lohaghat	C.F.C	22.56	24.63	37.77	26.27	16.77	128.00
			S.F.C	58.52	74.18	89.71	100.37	111.04	433.82
	2	Barakot	C.F.C	17.99	23.03	35.25	24.52	15.65	116.44
			S.F.C	47.36	69.22	83.73	93.69	103.62	397.62
	3	Party	C.F.C	28.89	35.41	54.26	37.73	24.08	180.37
			S.F.C	75.20	106.56	128.85	144.19	154.64	609.44
	4	Champawat	C.F.C	44.60	49.60	76.06	52.90	33.76	256.92
			S.F.C	117.44	149.36	180.65	202.14	223.54	873.13
	Total (C.F.C)			**114.04**	**132.67**	**203.34**	**141.42**	**90.26**	**681.73**
	Total (S.F.C)			**298.52**	**399.32**	**482.94**	**540.39**	**592.84**	**2314.01**
5- Dehradun	1	Doiwala	C.F.C	36.60	43.58	66.95	46.57	29.72	223.42
			S.F.C	173.80	131.48	158.99	177.92	206.68	848.87
	2	Raipur	C.F.C	15.90	13.05	20.00	13.92	8.89	71.76
			S.F.C	130.20	39.29	47.51	53.15	61.60	331.75
	3	Sahaspur	C.F.C	45.35	50.63	77.73	54.07	34.51	262.29
			S.F.C	154.40	152.68	184.63	206.61	228.64	926.96
	4	Vikas Nagar	C.F.C	54.87	62.71	96.28	66.98	42.75	323.59
			S.F.C	146.52	189.12	228.67	255.91	283.20	1103.42
	5	Chakrata	C.F.C	28.63	32.71	50.19	34.91	22.28	168.72
			S.F.C	73.64	98.58	119.19	133.38	148.44	573.23
	6	Kalsi	C.F.C	23.85	28.54	43.79	30.45	19.43	146.06
			S.F.C	61.20	85.97	104.00	116.37	128.76	496.30
	Total (C.F.C)			**205.20**	**231.22**	**354.94**	**246.90**	**157.58**	**1195.84**
	Total (S.F.C)			**739.76**	**697.12**	**842.99**	**943.34**	**1057.32**	**4280.53**
6- Hardwar	1	Bhagwanpur	C.F.C	65.31	80.40	123.50	85.89	54.82	409.92
			S.F.C	163.84	242.53	293.27	328.20	363.76	1391.60
	2	Khanpur	C.F.C	21.98	22.51	34.57	24.05	15.35	118.46
			S.F.C	56.36	67.88	82.10	91.86	101.62	399.82
	3	Roorkee	C.F.C	66.96	71.30	97.72	67.96	43.37	347.31
			S.F.C	148.52	191.89	232.06	259.68	287.48	1119.63
	4	Narasan	C.F.C	69.77	82.51	122.32	85.08	54.30	413.98
			S.F.C	185.80	240.20	290.48	325.06	360.86	1402.40
	5	Lakshar	C.F.C	60.96	67.60	100.74	70.06	44.71	344.07
			S.F.C	154.44	197.80	239.20	267.70	294.32	1153.46
	6	Bhadarabad	C.F.C	94.30	119.16	183.04	127.29	81.23	605.02
			S.F.C	254.00	359.35	434.74	486.50	548.36	2082.95
	Total (C.F.C)			**379.28**	**443.48**	**661.89**	**460.33**	**293.78**	**2238.76**
	Total (S.F.C)			**962.96**	**1299.65**	**1571.85**	**1759.00**	**1956.40**	**7549.86**
7- Nainital	1	Okhalkanda	C.F.C	22.89	25.87	39.66	27.58	17.60	133.60
			S.F.C	61.76	77.89	94.20	105.41	116.60	455.86
	2	Bhimtal	C.F.C	19.22	19.56	30.04	20.89	13.33	103.04
			S.F.C	53.44	58.98	71.33	79.82	88.32	351.89
	3	Batalghat	C.F.C	20.38	18.30	28.08	19.52	12.46	98.74
			S.F.C	53.92	55.14	66.67	74.61	82.54	332.88
	4	Haldwani	C.F.C	33.80	38.43	59.02	41.05	26.20	198.50
			S.F.C	166.08	115.89	140.17	156.86	173.60	752.60
	5	Ramnagar	C.F.C	28.92	36.17	55.51	38.61	24.64	183.85
			S.F.C	73.44	109.03	131.84	147.53	166.64	628.48
	6	Ramgarh	C.F.C	18.81	22.67	34.75	24.17	15.43	115.83
			S.F.C	49.04	68.26	82.52	92.36	102.16	394.34
	7	Kotabag	C.F.C	26.68	26.73	41.04	28.55	18.22	141.22
			S.F.C	68.52	80.61	97.47	109.08	120.68	476.36
	8	Dhari	C.F.C	16.21	13.96	21.44	14.92	9.53	76.06
			S.F.C	39.68	42.10	50.92	56.97	63.04	252.71
	Total (C.F.C)			**186.91**	**201.69**	**309.54**	**215.29**	**137.41**	**1050.84**
	Total (S.F.C)			**565.88**	**607.90**	**735.12**	**822.64**	**913.58**	**3645.12**
8- Pauri	1	Birokhal	C.F.C	23.57	29.21	34.74	31.11	19.85	138.48
			S.F.C	64.76	87.87	106.24	118.89	129.20	506.96
	2	Dawarikhal	C.F.C	25.78	21.60	33.11	23.03	14.70	118.22
			S.F.C	67.80	65.03	78.63	88.00	97.24	396.70
	3	Dugadda	C.F.C	15.94	13.40	20.52	14.26	9.10	73.22
			S.F.C	107.72	40.29	48.75	54.54	60.28	311.58

District	S.No.	Kshetra Panchayat	Finance Commission	Financial Year					Total
				2021-22	2022-23	2023-24	2024-25	2025-26*	
	4	Ekeshwar	C.F.C	15.21	16.25	34.92	17.34	11.07	94.79
			S.F.C	39.80	48.92	59.17	66.21	73.26	287.36
	5	Jaiharikhal	C.F.C	19.11	15.24	23.37	16.26	10.38	84.36
			S.F.C	50.28	45.90	55.50	62.11	68.66	282.45
	6	Kaljikhal	C.F.C	21.02	21.01	32.19	22.38	14.28	110.88
			S.F.C	55.36	63.21	76.43	85.53	94.58	375.11
	7	Khirsu	C.F.C	15.34	19.94	30.35	21.11	13.47	100.21
			S.F.C	41.12	59.59	72.10	80.67	89.22	342.70
	8	Kot	C.F.C	19.02	23.37	35.77	24.88	15.88	118.92
			S.F.C	50.40	70.25	84.96	95.06	105.12	405.79
	9	Naini Danda	C.F.C	22.63	23.77	36.43	25.34	16.17	124.34
			S.F.C	59.40	71.55	86.52	96.81	107.04	421.32
	10	Rikanikhal	C.F.C	21.33	21.28	32.60	22.67	14.47	112.35
			S.F.C	56.16	64.03	77.42	86.63	95.78	380.02
	11	Thalisan	C.F.C	28.00	34.95	52.91	36.79	23.48	176.13
			S.F.C	73.48	103.89	125.64	140.61	155.56	599.18
	12	Yamkeswar	C.F.C	26.85	27.66	42.37	29.46	18.80	145.14
			S.F.C	70.52	83.20	100.61	112.59	124.44	491.36
	13	Pauri	C.F.C	17.39	22.53	34.50	23.99	15.31	113.72
			S.F.C	47.16	67.75	81.91	91.67	101.40	389.89
	14	Pabo	C.F.C	19.44	25.31	38.94	27.08	17.28	128.05
			S.F.C	52.76	76.47	92.46	103.47	114.46	439.62
	15	Pokhra	C.F.C	15.89	20.54	31.44	21.86	13.95	103.68
			S.F.C	42.00	61.75	74.67	83.57	94.72	356.71
	Total (C.F.C)			**306.52**	**336.06**	**514.16**	**357.56**	**228.19**	**1742.49**
	Total (S.F.C)			**878.72**	**1009.70**	**1221.01**	**1366.36**	**1510.96**	**5986.75**
9- Pithoragarh	1	Gangolihat	C.F.C	36.97	45.65	69.94	48.65	31.05	232.26
			S.F.C	96.08	137.35	166.12	185.90	205.62	791.07
	2	Munakot	C.F.C	30.54	37.84	57.95	40.30	25.72	192.35
			S.F.C	80.24	113.82	137.62	154.01	170.34	656.03
	3	Kanalichina	C.F.C	30.68	37.22	56.99	39.64	25.30	189.83
			S.F.C	80.92	111.92	135.33	151.45	167.48	647.10
	4	Dharchula	C.F.C	32.51	41.21	63.14	43.91	28.02	208.79
			S.F.C	84.84	123.97	149.95	167.79	185.62	712.17
	5	Pithoragarh	C.F.C	27.89	40.22	61.61	42.85	27.35	199.92
			S.F.C	76.48	120.99	146.31	163.73	181.12	688.63
	6	Didihat	C.F.C	26.33	32.57	49.84	34.67	22.13	165.54
			S.F.C	69.68	97.89	118.40	132.48	146.52	564.97
	7	Munsiyari	C.F.C	37.85	43.60	66.75	46.42	29.63	224.25
			S.F.C	96.56	131.09	158.51	177.38	187.54	751.08
	8	Berinag	C.F.C	28.04	35.36	54.15	37.66	24.03	179.24
			S.F.C	73.72	106.35	128.61	143.91	159.18	611.77
	Total (C.F.C)			**250.81**	**313.67**	**480.37**	**334.10**	**213.23**	**1592.18**
	Total (S.F.C)			**658.52**	**943.38**	**1140.85**	**1276.65**	**1403.42**	**5422.82**
10- Rudraprayag	1	Augustymuni	C.F.C	45.18	57.06	87.47	60.84	38.83	289.38
			S.F.C	118.88	171.81	207.74	232.48	257.08	987.99
	2	Jakholi	C.F.C	33.62	44.51	68.22	47.45	30.28	224.08
			S.F.C	86.88	133.98	162.03	181.30	200.62	764.81
	3	Ukhimath	C.F.C	25.36	33.85	51.86	36.07	23.02	170.16
			S.F.C	66.76	101.86	123.17	137.84	147.30	576.93
	Total (C.F.C)			**104.16**	**135.42**	**207.55**	**144.36**	**92.13**	**683.62**
	Total (S.F.C)			**272.52**	**407.65**	**492.94**	**551.62**	**605.00**	**2329.73**
11- Tehri	1	Narendra Nagar	C.F.C	27.93	27.78	41.87	29.12	18.58	145.28
			S.F.C	71.68	82.21	99.45	111.28	123.40	488.02
	2	Kirtinagar	C.F.C	23.60	30.95	47.44	32.99	21.05	156.03
			S.F.C	56.44	93.14	112.64	126.06	139.48	527.76
	3	Chamba	C.F.C	23.00	26.62	40.83	28.39	18.12	136.96
			S.F.C	59.96	80.18	96.96	108.49	120.02	465.61
	4	Devpryag	C.F.C	25.17	27.89	42.76	29.74	18.98	144.54
			S.F.C	70.32	83.94	101.54	113.62	125.58	495.00
	5	Bhilangana	C.F.C	38.99	51.09	78.38	54.50	34.78	257.74
			S.F.C	101.72	153.89	186.12	208.28	232.58	882.59
	6	Thauldhar	C.F.C	22.42	29.03	44.48	30.93	19.74	146.60
			S.F.C	58.28	87.35	105.63	118.20	130.76	500.22

District	S.No.	Kshetra Panchayat	Finance Commission	Financial Year					Total
				2021-22	2022-23	2023-24	2024-25	2025-26*	
	7	Jaunpur	C.F.C	32.70	37.61	57.70	40.13	25.61	193.75
			S.F.C	84.24	113.30	137.01	153.33	169.62	657.50
	8	Pratap Nagar	C.F.C	25.13	33.90	51.98	36.15	23.07	170.23
			S.F.C	64.28	102.07	123.42	138.12	151.24	579.13
	9	Jakhnidhar	C.F.C	23.18	30.25	46.35	32.24	20.58	152.60
			S.F.C	60.12	91.02	110.07	123.19	136.30	520.70
	Total (C.F.C)			**242.12**	**295.12**	**451.79**	**314.19**	**200.51**	**1503.73**
	Total (S.F.C)			**627.04**	**887.10**	**1072.84**	**1200.57**	**1328.98**	**5116.53**
12- Udham Singh Nagar	1	Khatima	C.F.C	58.79	67.49	103.62	72.06	45.99	347.95
			S.F.C	172.04	203.46	246.06	275.36	304.66	1201.58
	2	Sitargang	C.F.C	61.27	69.32	106.43	74.03	47.25	358.30
			S.F.C	162.88	209.03	252.77	282.86	312.98	1220.52
	3	Rudrapur	C.F.C	39.07	42.59	64.57	44.91	28.66	219.80
			S.F.C	145.32	126.81	153.34	171.60	189.86	786.93
	4	Gadarpur	C.F.C	43.64	50.80	78.02	54.26	34.63	261.35
			S.F.C	113.28	153.24	185.31	207.37	229.50	888.70
	5	Bajpur	C.F.C	46.46	53.42	82.02	57.04	36.40	275.34
			S.F.C	122.36	161.06	194.79	217.98	242.16	938.35
	6	Kashipur	C.F.C	29.45	32.52	49.95	34.74	22.17	168.83
			S.F.C	107.16	98.10	118.62	132.73	149.14	605.75
	7	Jaspur	C.F.C	42.13	48.48	74.45	51.78	33.05	249.89
			S.F.C	106.76	146.20	176.80	197.85	209.26	836.87
	Total (C.F.C)			**320.81**	**364.62**	**559.06**	**388.82**	**248.15**	**1881.46**
	Total (S.F.C)			**929.80**	**1097.90**	**1327.69**	**1485.75**	**1637.56**	**6478.70**
13- Uttarkashi	1	Bhatwari	C.F.C	27.21	35.43	54.26	37.73	24.08	178.71
			S.F.C	76.92	106.56	128.85	144.20	159.52	616.05
	2	Dunda	C.F.C	25.43	33.87	51.93	36.12	23.05	170.40
			S.F.C	65.16	101.99	123.33	138.02	154.34	582.84
	3	Chinyalisaur	C.F.C	21.17	27.66	42.37	29.47	18.81	139.48
			S.F.C	55.08	83.21	100.64	112.62	124.60	476.15
	4	Naugaon	C.F.C	31.43	38.78	59.43	41.33	26.38	197.35
			S.F.C	82.32	116.71	141.14	157.94	174.98	673.09
	5	Purola	C.F.C	15.10	20.86	31.94	22.21	14.18	104.29
			S.F.C	39.52	62.69	75.83	84.83	93.90	356.77
	6	Mori	C.F.C	22.39	30.52	46.74	32.51	20.75	152.91
			S.F.C	58.64	91.76	110.99	124.19	137.42	523.00
Total (C.F.C)				**142.73**	**187.12**	**286.67**	**199.37**	**127.25**	**943.14**
Total (S.F.C)				**377.64**	**562.92**	**680.78**	**761.80**	**844.76**	**3227.90**
Grand Total (C.F.C)				**2949.80**	**3475.00**	**5305.63**	**3690.00**	**2355.00**	**17775.43**
Grand Total (S.F.C)				**8160.00**	**10419.00**	**12600.00**	**14100.00**	**15600.00**	**60879.00**
Total				**11109.80**	**13894.00**	**17905.63**	**17790.00**	**17955.00**	**78654.43**

*** Amounts upto December 2025**

9.13 The Kshetra Panchayat- wise information regarding funds released by the State Finance Commission and Central Finance Commission for the Gram Panchayats, as provided by the State Finance Commission Directorate, is given below:

Kshetra Panchayat wise Details of the Statement of Funds Released to Gram Panchayat under SFC & CFC Recommendation

(Rs. in Lakhs)

District	S.N.	Ksheta Panchayat	Commission	Financial Year					Total
				2021-22	2022-23	2023-24	2024-25	2025-26*	
1- Almora	1	Sayalde	CFC	215.63	259.70	335.67	346.62	182.78	1340.40
			SFC	99.88	272.43	329.77	371.52	407.14	1480.74
	2	Takula	CFC	195.23	237.29	306.93	316.59	167.05	1223.09
			SFC	89.00	249.05	301.52	339.59	372.46	1351.62
	3	Dhauladevi	CFC	261.18	319.76	414.64	428.47	222.82	1646.87
			SFC	120.04	333.56	403.65	454.81	498.48	1810.54

District	S.N.	Ksheta Panchayat	Commission	Financial Year					Total
				2021-22	2022-23	2023-24	2024-25	2025-26*	
	4	Bhasiachanna	CFC	117.82	143.69	186.36	192.43	100.01	740.31
			SFC	53.88	149.82	181.35	204.27	223.90	813.22
	5	Hawalbagh	CFC	286.30	347.43	451.21	467.47	243.06	1795.47
			SFC	134.20	364.04	440.64	496.35	544.18	1979.41
	6	Lamgada	CFC	235.65	282.12	367.40	384.72	200.03	1469.92
			SFC	109.72	299.52	362.59	408.44	447.74	1628.01
	7	Dwarahat	CFC	275.36	329.11	423.21	437.06	234.92	1699.66
			SFC	125.48	348.23	421.53	474.83	520.46	1890.53
	8	Salt	CFC	289.58	309.19	398.98	412.74	216.77	1627.26
			SFC	136.12	323.61	391.47	441.16	483.26	1775.62
	9	Bhikiyisani	CFC	205.54	205.06	264.76	273.91	142.49	1091.76
			SFC	93.56	213.46	258.37	291.11	318.76	1175.26
	10	Tadikhet	CFC	275.09	298.89	385.58	398.93	209.58	1568.07
			SFC	131.40	312.88	378.54	426.58	467.30	1716.70
	11	Chaukhatiya	CFC	207.41	251.26	325.91	336.40	174.96	1295.94
			SFC	101.44	261.95	317.18	357.26	391.62	1429.45
	Total (C.F.C)			**2564.79**	**2983.50**	**3860.65**	**3995.34**	**2094.49**	**15498.77**
	Total (S.F.C)			**1194.72**	**3128.55**	**3786.61**	**4265.92**	**4675.30**	**17051.10**
2-Bageshwar	1	Kapkot	CFC	355.72	436.40	679.31	471.30	300.74	2243.47
			SFC	163.88	455.16	550.68	620.66	689.46	2479.84
	2	Garur	CFC	279.21	333.18	507.88	356.46	228.89	1705.62
			SFC	128.60	343.64	415.66	468.61	509.14	1865.65
	3	Bageshwar	CFC	445.10	539.57	840.19	582.39	371.68	2778.93
			SFC	224.24	562.88	680.87	767.69	840.08	3075.76
	Total (C.F.C)			**1080.03**	**1309.15**	**2027.38**	**1410.15**	**901.31**	**6728.02**
	Total (S.F.C)			**516.72**	**1361.68**	**1647.21**	**1856.96**	**2038.68**	**7421.25**
3- Chamoli	1	Karnaprayag	CFC	227.56	274.60	427.56	296.33	189.09	1415.14
			SFC	107.80	286.43	346.46	390.61	427.44	1558.74
	2	Joshimath	CFC	182.11	220.11	342.56	237.86	151.73	1134.37
			SFC	84.76	229.60	277.78	313.01	342.58	1247.73
	3	Dusoli	CFC	164.86	202.88	315.82	219.06	139.81	1042.43
			SFC	82.52	211.64	256.00	288.59	329.94	1168.69
	4	Ghat	CFC	158.64	196.11	305.31	211.83	135.19	1007.08
			SFC	72.24	204.65	247.58	279.07	292.78	1096.32
	5	Pokhri	CFC	173.75	210.52	327.79	227.21	145.00	1084.27
			SFC	81.56	219.58	265.64	299.50	332.94	1199.22
	6	Gairsain	CFC	249.75	306.94	477.80	331.43	211.54	1577.46
			SFC	113.36	320.18	387.29	436.61	478.04	1735.48
	7	Tharali	CFC	126.32	154.40	240.48	166.72	106.39	794.31
			SFC	51.40	161.12	194.90	219.72	240.52	867.66
	8	Deval	CFC	120.06	141.75	216.51	150.11	103.53	731.96
			SFC	54.36	152.98	185.02	208.59	232.68	833.63
	9	Narain Bagar	CFC	193.86	231.14	358.44	251.35	161.27	1196.06
			SFC	96.04	242.93	293.89	331.36	362.56	1326.78
	Total (C.F.C)			**1596.91**	**1938.45**	**3012.27**	**2091.90**	**1343.55**	**9983.08**
	Total (S.F.C)			**744.04**	**2029.11**	**2454.56**	**2767.06**	**3039.48**	**11034.25**
4- Champawat	1	Lohaghat	CFC	163.68	175.07	270.19	187.53	123.69	920.16
			SFC	75.36	185.21	224.09	252.55	276.74	1013.95
	2	Barakot	CFC	112.88	138.94	216.19	150.00	95.74	713.75
			SFC	52.12	144.88	175.30	197.53	216.44	786.27
	3	Pati	CFC	208.66	256.54	399.29	277.06	176.81	1318.36
			SFC	95.84	267.60	323.81	364.86	389.96	1442.07
	4	Champawat	CFC	312.39	355.29	553.23	383.98	245.09	1849.98
			SFC	146.32	370.94	448.75	505.79	554.12	2025.92
	Total (C.F.C)			**797.61**	**925.84**	**1438.90**	**998.57**	**641.33**	**4802.25**
	Total (S.F.C)			**369.64**	**968.63**	**1171.95**	**1320.73**	**1437.26**	**5268.21**
5- Dehradun	1	Doiwala	CFC	242.41	286.82	372.39	385.39	200.32	1487.33

District	S.N.	Ksheta Panchayat	Commission	Financial Year					Total
				2021-22	2022-23	2023-24	2024-25	2025-26*	
			SFC	220.80	300.33	362.93	409.03	472.20	1765.29
	2	Raipur	CFC	87.64	89.35	115.73	119.74	62.22	474.68
			SFC	164.84	94.70	112.74	127.06	149.58	648.92
	3	Sahaspur	CFC	286.28	327.08	424.63	439.32	228.39	1705.70
			SFC	182.00	342.64	413.74	466.27	511.64	1916.29
	4	Vikas Nagar	CFC	343.31	396.65	515.18	532.76	276.95	2064.85
			SFC	164.60	415.11	501.73	565.51	620.52	2267.47
	5	Chakrata	CFC	257.20	271.03	350.69	362.70	188.68	1430.30
			SFC	117.32	282.64	341.95	385.32	426.16	1553.39
	6	Kalsi	CFC	229.58	249.80	322.89	334.06	173.81	1310.14
			SFC	108.88	260.30	314.94	354.90	388.74	1427.76
	Total (C.F.C)			**1446.42**	**1620.73**	**2101.51**	**2173.97**	**1130.37**	**8473.00**
	Total (S.F.C)			**958.44**	**1695.72**	**2048.03**	**2308.09**	**2568.84**	**9579.12**
6- Hardwar	1	Bhagwanpur	CFC	441.16	526.38	820.93	569.85	363.84	2722.16
			SFC	198.00	550.59	666.02	750.66	824.90	2990.17
	2	Khanpur	CFC	126.44	146.88	228.99	158.96	101.49	762.76
			SFC	57.20	153.58	185.77	209.35	230.08	835.98
	3	Roorkee	CFC	472.17	475.70	663.90	460.88	294.18	2366.83
			SFC	185.92	445.23	538.54	606.97	667.00	2443.66
	4	Narasan	CFC	486.30	546.50	822.91	571.27	364.71	2791.69
			SFC	233.60	551.97	667.66	752.48	831.46	3037.17
	5	Lakshar	CFC	371.71	416.83	629.69	437.21	279.11	2134.55
			SFC	167.00	422.35	510.87	575.75	629.10	2305.07
	6	Bhadarabad	CFC	651.58	781.70	1219.14	846.22	540.36	4039.00
			SFC	316.92	817.63	989.02	1114.69	1245.12	4483.38
	Total (C.F.C)			**2549.36**	**2893.99**	**4385.56**	**3044.39**	**1943.69**	**14816.99**
	Total (S.F.C)			**1158.64**	**2941.35**	**3557.88**	**4009.90**	**4427.66**	**16095.43**
7- Nainital	1	Okhalkanda	CFC	171.03	190.85	296.71	205.99	131.54	996.12
			SFC	83.92	199.07	240.85	271.36	297.30	1092.50
	2	Bhimtal	CFC	146.32	149.82	233.22	161.97	103.41	794.74
			SFC	74.04	165.06	189.22	213.31	234.12	875.75
	3	Batalghat	CFC	160.25	146.12	227.20	157.80	100.72	792.09
			SFC	77.24	166.55	184.37	207.87	228.16	864.19
	4	Haldwani	CFC	228.85	259.38	404.46	280.76	179.31	1352.76
			SFC	205.48	271.47	328.09	369.78	405.66	1580.48
	5	Ramnagar	CFC	196.95	236.66	368.77	255.99	163.49	1221.86
			SFC	89.32	247.31	299.16	337.23	378.94	1351.96
	6	Ramgarh	CFC	133.80	157.57	244.99	170.07	108.62	815.05
			SFC	63.68	164.37	198.84	224.15	245.64	896.68
	7	Kotabag	CFC	178.14	187.17	291.51	202.41	129.23	988.46
			SFC	81.76	199.09	236.55	266.60	292.42	1076.42
	8	Dhari	CFC	102.76	102.26	159.11	110.48	70.51	545.12
			SFC	43.68	111.22	129.02	145.43	159.50	588.85
	Total (C.F.C)			**1318.10**	**1429.83**	**2225.97**	**1545.47**	**986.83**	**7506.20**
	Total (S.F.C)			**719.12**	**1524.14**	**1806.10**	**2035.73**	**2241.74**	**8326.83**
8- Pauri	1	Birokhal	CFC	205.88	246.89	320.42	330.50	171.85	1275.54
			SFC	99.76	257.33	311.55	350.92	376.74	1396.30
	2	Dawarikhal	CFC	210.29	186.20	240.80	249.41	129.60	1016.30
			SFC	98.28	207.74	234.76	264.67	290.26	1095.71
	3	Dugadda	CFC	130.83	120.52	155.89	161.11	83.73	652.08
			SFC	158.96	138.15	151.69	171.00	187.70	807.50
	4	Ekeshwar	CFC	168.40	167.83	215.62	223.02	118.11	892.98
			SFC	76.48	175.95	212.97	239.94	262.76	968.10
	5	Jaiharikhal	CFC	153.40	135.05	174.49	180.50	93.81	737.25
			SFC	71.76	154.41	169.86	191.48	210.02	797.53
	6	Kaljikhal	CFC	186.16	187.23	242.73	251.12	130.58	997.82
			SFC	85.20	195.56	236.71	266.68	292.06	1076.21

District	S.N.	Ksheta Panchayat	Commission	Financial Year					Total
				2021-22	2022-23	2023-24	2024-25	2025-26*	
	7	Khirsu	CFC	110.69	131.45	169.23	174.66	90.81	676.84
			SFC	49.56	135.97	164.63	185.40	203.18	738.74
	8	Kot	CFC	151.76	180.84	234.73	242.18	125.90	935.41
			SFC	69.68	188.57	228.25	257.12	281.80	1025.42
	9	Naini Danda	CFC	185.74	197.52	255.96	264.75	137.72	1041.69
			SFC	87.08	206.22	249.53	281.17	307.96	1131.96
	10	Rikanikhal	CFC	175.50	177.00	229.45	237.32	123.38	942.65
			SFC	80.80	184.87	223.70	252.05	276.04	1017.46
	11	Thalisan	CFC	232.60	279.88	359.07	370.81	192.87	1435.23
			SFC	108.96	288.79	349.48	393.72	431.62	1572.57
	12	Yamkeswar	CFC	197.16	213.16	276.31	285.73	148.61	1120.97
			SFC	90.96	222.45	269.26	303.38	332.22	1218.27
	13	Pauri	CFC	135.26	162.75	211.19	217.93	113.31	840.44
			SFC	63.36	169.67	205.44	231.36	253.72	923.55
	14	Pabo	CFC	153.11	186.85	243.84	251.64	130.87	966.31
			SFC	73.24	195.93	237.23	267.19	292.88	1066.47
	15	Pokhra	CFC	125.80	150.12	194.80	200.96	104.46	776.14
			SFC	57.48	156.46	189.48	213.38	241.78	858.58
	Total (C.F.C)			**2522.58**	**2723.29**	**3524.53**	**3641.64**	**1895.63**	**14307.67**
	Total (S.F.C)			**1271.56**	**2878.07**	**3434.54**	**3869.46**	**4240.74**	**15694.37**
9- Pithoragarh	1	Gangolihat	CFC	308.34	377.56	587.89	407.67	260.24	1941.70
			SFC	142.84	393.79	476.39	537.03	587.94	2137.99
	2	Munakot	CFC	217.54	266.05	414.27	287.30	183.35	1368.51
			SFC	100.68	277.53	335.75	378.43	414.38	1506.77
	3	Kanalichina	CFC	241.01	290.52	452.17	313.60	200.13	1497.43
			SFC	111.68	303.00	366.51	413.19	452.40	1646.78
	4	Dharchula	CFC	218.68	269.64	419.98	291.34	185.92	1385.56
			SFC	100.68	281.44	340.45	383.73	420.48	1526.78
	5	Pithoragarh	CFC	213.67	296.61	461.82	320.35	204.50	1496.95
			SFC	105.88	309.50	374.39	422.04	462.24	1674.05
	6	Didihat	CFC	187.69	227.51	354.20	245.70	156.83	1171.93
			SFC	86.96	237.36	287.10	323.65	354.34	1289.41
	7	Munsiyari	CFC	281.18	339.06	527.62	366.06	233.58	1747.50
			SFC	128.80	353.50	427.74	481.99	495.74	1887.77
	8	Berinag	CFC	213.90	261.01	406.47	281.83	179.84	1343.05
			SFC	98.88	272.24	329.32	371.31	406.50	1478.25
	Total (C.F.C)			**1882.01**	**2327.96**	**3624.42**	**2513.85**	**1604.39**	**11952.63**
	Total (S.F.C)			**876.40**	**2428.36**	**2937.65**	**3311.37**	**3594.02**	**13147.80**
10- Rudraprayag	1	Augustymuni	CFC	418.77	516.56	804.38	557.64	355.91	2653.26
			SFC	193.76	538.87	651.80	734.76	804.50	2923.69
	2	Jakholi	CFC	287.57	358.17	557.83	386.91	246.93	1837.41
			SFC	132.44	373.75	452.09	509.61	558.24	2026.13
	3	Ukhimath	CFC	186.69	231.83	361.01	250.49	159.85	1189.87
			SFC	87.08	241.95	292.68	329.89	342.66	1294.26
	Total (C.F.C)			**893.03**	**1106.56**	**1723.22**	**1195.04**	**762.69**	**5680.54**
	Total (S.F.C)			**413.28**	**1154.57**	**1396.57**	**1574.26**	**1705.40**	**6244.08**
11- Tehri	1	Narendra Nagar	CFC	243.38	229.92	293.49	303.44	157.59	1227.82
			SFC	113.68	258.50	285.48	321.91	356.40	1335.97
	2	Kirtinagar	CFC	213.33	260.55	338.27	349.00	181.43	1342.58
			SFC	85.48	271.69	328.96	370.50	406.24	1462.87
	3	Chamba	CFC	214.54	231.65	299.38	309.73	161.14	1216.44
			SFC	101.56	241.32	292.07	329.05	360.40	1324.40
	4	Devpryag	CFC	214.04	230.44	297.95	308.15	160.33	1210.91
			SFC	111.84	240.08	290.48	327.27	361.08	1330.75
	5	Bhilangana	CFC	400.37	494.36	641.73	662.14	344.32	2542.92
			SFC	187.72	515.67	624.17	703.06	783.98	2814.60
	6	Thauldhar	CFC	197.37	239.43	310.80	320.58	166.67	1234.85

District	S.N.	Ksheta Panchayat	Commission	Financial Year					Total
				2021-22	2022-23	2023-24	2024-25	2025-26*	
			SFC	90.00	249.69	302.20	340.38	380.54	1362.81
	7	Jaunpur	CFC	301.00	327.51	423.68	438.27	227.94	1718.40
			SFC	141.84	341.45	413.12	465.52	518.58	1880.51
	8	Pratap Nagar	CFC	224.56	278.07	360.94	372.47	193.70	1429.74
			SFC	102.20	290.04	351.06	395.49	438.64	1577.43
	9	Jakhnidhar	CFC	205.78	251.10	326.05	336.28	174.86	1294.07
			SFC	93.84	261.93	317.04	357.08	391.44	1421.33
	Total (C.F.C)			**2214.37**	**2543.03**	**3292.29**	**3400.06**	**1767.97**	**13217.72**
	Total (S.F.C)			**1028.16**	**2670.37**	**3204.58**	**3610.26**	**3997.30**	**14510.67**
12- Udham Singh Nagar	1	Khatima	CFC	369.07	430.34	559.20	578.39	300.67	2237.67
			SFC	197.44	450.27	544.67	613.83	673.30	2479.51
	2	Sitargang	CFC	396.49	450.12	584.62	604.66	314.36	2350.25
			SFC	188.64	470.78	569.38	641.75	707.16	2577.71
	3	Rudrapur	CFC	242.45	275.04	351.92	364.03	189.22	1422.66
			SFC	164.88	283.42	342.76	386.34	423.76	1601.16
	4	Gadarpur	CFC	288.90	336.55	437.29	452.33	235.12	1750.19
			SFC	135.00	352.19	425.98	480.13	526.78	1920.08
	5	Bajpur	CFC	303.33	351.40	456.33	472.06	245.33	1828.45
			SFC	141.84	367.51	444.52	501.03	552.16	2007.06
	6	Kashipur	CFC	184.20	214.48	278.72	288.25	149.89	1115.54
			SFC	127.72	224.47	271.48	305.95	338.86	1268.48
	7	Jaspur	CFC	277.03	321.59	417.68	432.00	224.61	1672.91
			SFC	124.20	336.31	406.85	458.55	481.72	1807.63
	Total (C.F.C)			**2061.47**	**2379.52**	**3085.76**	**3191.72**	**1659.19**	**12377.66**
	Total (S.F.C)			**1079.72**	**2484.95**	**3005.64**	**3387.58**	**3703.74**	**13661.63**
13- Uttarkashi	1	Bhatwari	CFC	221.78	272.00	423.58	293.56	187.39	1398.31
			SFC	107.84	283.65	343.19	386.85	432.10	1553.63
	2	Dunda	CFC	232.22	283.61	438.22	308.03	198.13	1460.21
			SFC	104.40	297.46	360.12	405.55	453.12	1620.65
	3	Chinyalisaur	CFC	178.91	218.69	340.68	236.16	150.62	1125.06
			SFC	81.72	228.07	276.10	310.95	347.12	1243.96
	4	Naugaon	CFC	290.26	351.04	546.70	379.05	241.76	1808.81
			SFC	129.08	366.10	443.16	499.12	558.06	1995.52
	5	Purola	CFC	99.68	123.86	192.93	133.80	85.35	635.62
			SFC	46.40	129.25	156.41	176.19	199.44	707.69
	6	Mori	CFC	173.95	213.72	332.93	230.72	147.22	1098.54
			SFC	80.12	222.97	269.70	304.02	340.00	1216.81
	Total (C.F.C)			**1196.80**	**1462.92**	**2275.04**	**1581.32**	**1010.47**	**7526.55**
	Total (S.F.C)			**549.56**	**1527.50**	**1848.68**	**2082.68**	**2329.84**	**8338.26**
Grand Total (C.F.C)				**22123.48**	**25644.77**	**36577.50**	**30783.42**	**17741.90**	**132871.07**
Grand Total (S.F.C)				**10880.00**	**26793.00**	**32300.00**	**36400.00**	**40000.00**	**146373.00**
Total Devolution				**33003.48**	**52437.77**	**68877.50**	**67183.42**	**57741.90**	**279244.07**

*** Amounts upto December 2025**

9.14 The position elaborated on in the preceding paragraphs amply demonstrate that special efforts are required to be made by the Zila Panchayats to improve their financial position especially for own sources of revenue. They should make special efforts to increase their revenue receipts through taxes, cesses, fees etc. **The Commission deems it appropriate and recommends that the items of taxes, cesses, fees etc and their normative rates (revisable every five years) should be laid down by the Government to be levied by all Zila Panchayats and compliance thereof should be monitored.** Despite the recommendations of the State Finance Commission and the approval of the State Government, Pithoragarh and Champawat Zila Panchayats have not yet imposed the

Circumstance and Property Tax. It is noteworthy that in Chapter 22, Section 123 of the Uttarakhand Panchayati Raj Act, there is a provision for levying/collecting taxes, duties and fees etc. to be imposed by the Zila Panchayat, but there is no provision regarding the items of various taxes and the standard rates in relation to them, hence the **Commission also recommends that necessary amendments should be made accordingly to the said Act and the relevant Rules. As recommended by earlier State Finance Commissions the State Government should consider levying of profession tax both by the Zila Panchayats as well as by the Urban Local Bodies.**

9.15 The Gram Panchayats also need to make efforts to generate their own revenue, especially those Gram Panchayats where commercial establishments such as hotels, resorts, shops, etc. are located. Levy and collection of the property/business tax should be ensured. Additionally, arrangements should be made to generate revenue from various sources, such as usage fees, tehbazari, convenience fees, and license fees, solid waste management user-charges, fees on fairs and markets. **Given the lack of staff in the Gram Panchayats, and their lack of experience, the management of taxation and collection on the buildings/establishments mentioned above should be entrusted to the Zila Panchayats, and the respective Zila Panchayats should transfer a portion of this income, such as 50 percent, to the respective Gram Panchayats.**

CHAPTER-10

FINANCIAL POSITION OF AND THEIR FORECAST IN RESPECT OF URBAN LOCAL BODIES, REFORM EFFORTS AND SUGGESTION POINTS

10.1 The quality of life in urban areas depends on the state of the available infrastructure and the availability of essential services and civic amenities. It is crucial and essential to ensure proper and adequate establishment, maintenance, and operation of these systems in urban areas, for which the availability of adequate funds and personnel is equally essential.

10.2 The assessment of current financial position of Uttarakhand's Urban Local Bodies, and in this context, their financial autonomy, are essential with a view that appropriate corrective measures can be taken to strengthen them.

10.3 The Commission commissioned a Study on the '**Strengthening the Administrative, Financial, and Functional Mechanism of Urban Local Bodies for Overall Improved Municipal Governance'** to the State Institute of Urban Development (SIUD), established at the Dr. R.S. Tolia Uttarakhand Academy of Administration (DRSTUAoA), Nainital.

10.4 As per the findings of the State Institute of Urban Development, Nainital, with regard to the financial sustainability of the Urban Local Bodies of Uttarakhand, the status was found to be as follows:

(a) Status of Revenue and Capital Receipts of Urban Local Bodies:

The percentage shares of Revenue and Capital Receipts of the Urban Local Bodies of the State for the years 2018-19 and 2022-23 is as follows:

Percentage shares of revenue and capital receipts

S.N.	Description	Revenue receipts to total income (in percentage)		Capital receipts to total income (in percentage)	
		2018-19	2022-23	2018-19	2022-23
1	All urban local bodies	84.74	87.69	11.26	12.31
2	Nagar Nigam	89.22	83.64	10.78	16.36
3	Nagar Palika Parishad	91.54	92.43	8.46	7.57
4	Nagar Panchayat	76.82	77.45	23.18	22.55

(b) Per Capita Revenue and Capital Receipts:

The Revenue and Capital Receipts of Urban Local Bodies in the State on per capita basis are indicated as under:

Per Capita Revenue and Capital Receipts (in rupees)

S.N.	Description	revenue receipts			capital receipts		
		2018-19	2022-23	Average Annual Growth Rate (percentage)	2018-19	2022-23	Average Annual Growth Rate (percentage)
1	All urban local bodies	2270.13	3312.73	10.87	288.01	465.23	17.91
2	Nagar Nigam	2005.47	2501.20	6.72	242.27	489.39	31.53
3	Nagar Palika Parishad	2710.09	3700.36	9.52	250.62	303.06	8.64
4	Nagar Panchayat	2032.76	2786.45	14.58	613.28	811.46	12.98

(c) The percentage share of Own Revenue Sources of the Municipal Bodies and transfer (grant) from the Government has been found as follows:

S.N.	Description	Own source receipts to revenue receipts (in percentage)		Grant receipts relative to revenue receipts (in percentage)	
		2018-19	2022-23	2018-19	2022-23
1	All Municipal Bodies	11.67	12.24	85.52	85.11
2	Nagar Nigam	15.53	21.33	82.89	79.40
3	Nagar Palika Parishad	9.34	7.85	86.33	88.23
4	Nagar Panchayat	3.86	4.85	93.09	92.91

(d) The Per Capita Own Revenue Receipts and Grant Receipts of the Municipal Bodies are indicated as follows:

S.N.	Description	Per capita own revenue receipts (in Rs.)			Per capita revenue receipts from grants (in Rs.)		
		2018-19	2022-23	Average Annual Growth Rate (percentage)	2018-19	2022-23	Average Annual Growth Rate (percentage)
1	All Municipal Bodies	264.98	405.61	12.27	1941.34	2819.52	10.72
2	Nagar Nigam	311.49	533.61	15.53	1662.32	1909.54	4.64
3	Nagar Palika Parishad	253.08	290.48	4.55	2339.57	3264.71	10.02

4	Nagar Panchayat	78.55	135.02	19.19	1892.38	2589.00	15.35

(e) The percentage composition of Tax and Non-Tax Revenue of the Municipal Bodies has been found as follows:

Percentage shares of Tax and Non-Tax Revenue in the own revenue receipts of the Municipal Bodies

S.N.	Description	Share of tax revenue in own revenue receipts (in percent)		Share of non-tax revenue in own revenue receipts (in percent)	
		2018-19	2022-23	2018-19	2022-23
1	All Municipal Bodies	65.55	59.65	34.45	40.35
2	Nagar Nigam	69.76	63.53	30.24	36.47
3	Nagar Palika Parishad	60.80	53.44	39.20	46.56
4	Nagar Panchayat	30.48	26.06	69.52	73.94

(f) The status of Per Capita Tax and Non-Tax Revenue Receipts in the Municipal Bodies has been reported as follows:

S.N.	Description	Per capita tax revenue (in rupees)			Per capita non-tax revenue (in Rs.)		
		2018-19	2022-23	Average Annual Growth Rate (percentage)	2018-19	2022-23	Average Annual Growth Rate (percentage)
1	All Municipal Bodies	173.70	241.94	9.88	91.28	163.67	16.77
2	Nagar Nigam	217.29	338.98	13.71	94.20	194.63	21.39
3	Nagar Palika Parishad	153.87	155.23	2.17	99.21	135.25	10.27
4	Nagar Panchayat	23.94	35.19	10.95	54.61	99.83	25.26

(g) The percentage share of Property Tax, User-Charges, Fees and Fines in relation to the Own Revenue Receipts of the Municipal Bodies has been found to be as follows:

S.N.	Description	Share of property tax revenue in own revenue receipts (in percent)		Share of fees and fines in own revenue receipts (in percentage)		User charges in own revenue receipts (in percent)	
		2018-19	2022-23	2018-19	2022-23	2018-19	2022-23
1	All Municipal Bodies	55.38	48.87	13.45	17.98	5.84	7.35
2	Nagar Nigam	59.26	52.73	11.54	16.84	5.71	4.89
3	Nagar Palika Parishad	50.87	41.58	16.38	20.61	5.19	10.76
4	Nagar Panchayat	24.14	22.33	22.06	23.12	14.28	23.12

(h) Per Capita Property Tax, User -Charges, Fees and Penalty Receipts in the Urban Bodies have been found as follows:

S.N.	Description	Per capita property tax (in rupees)			Per capita Fees and fines (in rupees)			Per capita User charges (in Rs.)		
		2018-19	2022-23	Average Annual Growth Rate (percentage)	2018-19	2022-23	Average Annual Growth Rate (percentage)	2018-19	2022-23	Average Annual Growth Rate (percentage)
1	All Municipal Bodies	146.73	198.24	8.87	35.63	72.94	24.28	15.48	29.81	18.56
2	Nagar Nigam	184.59	281.36	12.69	35.94	89.84	35.23	17.80	26.11	10.21
3	Nagar Palika Parishad	128.74	120.77	0.75	41.46	59.88	16.19	13.13	31.26	29.95
4	Nagar Panchayat	18.96	30.15	14.27	17.33	31.21	22.50	11.22	42.93	55.31

(i) The status of recovery percentage (recovery efficiency) of Urban Bodies in relation to the demand determined at their level, as per the Study conducted by the State Institute of Urban Development (SIUD), is briefly indicated below:

S.N.	Description	Property tax collection against assessed demand (in percentage)	Recovery of fees and penalties against demand (in percentage)	User charges collected relative to demand (in percent)
1	Nagar Nigam	70-100	80-90	90-105
2	Nagar Palika Parishad	40-55	45-65	40-60
3	Nagar Panchayat	30-40	60-70	60

(j) The percentage of Grants received by the Municipal Bodies from the Finance Commission relative to Total Revenue Receipts is as follows:

S.N.	Description	Share of State Finance Commission Grants in Revenue Receipts (in percent)		Share of Central Finance Commission grants in revenue receipts (in percent)	
		2018-19	2022-23	2018-19	2022-23
1	All Municipal Bodies	65.59	60.61	11.99	14.58
2	Nagar Nigam	60.49	59.49	19.15	10.67
3	Nagar Palika Parishad	66.20	72.94	12.62	10.28
4	Nagar Panchayat	55.69	75.68	12.14	8.90

(k) The Per Capita Revenue Receipts to the Municipal Bodies under the State Finance Commission Grant and Central Finance Commission Grant have been found as follows:

S. N.	Description	Per capita State Finance Commission Grant (in Rs.)			Per capita Central Finance Commission Grant (in Rs.)		
		2018-19	2022-23	Average Annual Growth Rate (percentage)	2018-19	2022-23	Average Annual Growth Rate (percentage)
1	All Municipal Bodies	1488.93	2007.87	9.10	272.10	483.04	21.42
2	Nagar Nigam	1213.18	1400.28	4.95	384.10	266.88	-1.82
3	Nagar Palika Parishad	1794.12	2469.04	9.18	342.15	380.53	12.19
4	Nagar Panchayat	984.29	1855.36	25.31	246.69	248.02	14.76

10.5 The above-mentioned status of Revenue Receipts of the Municipal Bodies clearly indicates that the sources of Own Revenue Receipts of the Urban Local Bodies in the State are not only low (in terms of total amount, per capita amount and percentage share of total revenue receipts) but also these bodies, whatever limited functional responsibilities they have, are largely dependent on State Finance Commission and Central Finance Commission grants. Thus, there are challenges before the Urban Local Bodies of the State as well as the State Government with regard to the provisioning of essential civic services, amenities and required infrastructure along with financial autonomy, efficiency, and strength of these Urban Governance Units. Although the State Finance Commission grants are primarily financial transfers in the nature of their shares in the State`s revenue, excessive dependence on the fiscal transfers recommended by the Finance Commissions for the provisioning of the civic services, amenities and infrastructure needs weakens the financial and functional autonomy of these Urban Local Bodies.

10.6 Based on the findings of the Study conducted by the State Institute of Urban Development (SIUD) Nainital, the percentage composition of Revenue and Capital Expenditure of the Urban Local Bodies of the State in relation to the Total Expenditure is as follows:

Expenditure Composition of Urban Local Bodies

S.N.	Description	Revenue expenditure to total expenditure (in percent)		Capital expenditure to total expenditure (in percent)	
		2018-19	2022-23	2018-19	2022-23
1	All Municipal Bodies	68.77	69.59	31.23	30.41
2	Nagar Nigam	66.02	71.04	33.98	28.96
3	Nagar Palika Parishad	71.56	69.54	28.44	30.46
4	Nagar Panchayat	71.35	63.74	28.65	36.26

10.7 The status of Per Capita Expenditure in respect of the Municipal Bodies has been found to be as follows:

Per Capita Expenditure Details

S.N.	Description	Per capita revenue expenditure (in rupees)			Per capita Capital expenditure (in rupees)		
		2018-19	2022-23	Average Annual Growth Rate (percentage)	2018-19	2022-23	Average Annual Growth Rate (percentage)
1	All Municipal Bodies	1422.91	2073.82	10.72	646.21	906.44	10.53
2	Nagar Nigam	1240.23	1767.47	9.34	638.40	720.63	13.31
3	Nagar Palika Parishad	1738.89	2683.06	12.07	691.13	1175.31	14.31
4	Nagar Panchayat	1379.44	1778.41	7.30	553.96	1011.87	19.34

10.8 The details of component-wise expenditure percentage and trend of the Municipal Bodies expenditure, as revealed in the Study, are as follows:

Component-wise details of expenditure (in percentage)

S.N.	Description	Share of administrative expenditure to revenue expenditure (in percent)		Share of Operation and Maintenance Expenditure in relation to Revenue Expenditure (in percentage)		Share of expenditure on development works relative to capital expenditure (in percent)	
		2018-19	2022-23	2018-19	2022-23	2018-19	2022-23
1	All Municipal	69.79	58.90	16.56	26.37	90.22	87.80

S.N.	Description	Share of administrative expenditure to revenue expenditure (in percent)		Share of Operation and Maintenance Expenditure in relation to Revenue Expenditure (in percentage)		Share of expenditure on development works relative to capital expenditure (in percent)	
		2018-19	2022-23	2018-19	2022-23	2018-19	2022-23
	Bodies						
2	Nagar Nigam	83.93	69.21	10.76	22.56	94.35	90.00
3	Nagar Palika Parishad	61.29	49.70	22.86	30.78	88.99	87.56
4	Nagar Panchayat	45.66	49.93	18.41	25.16	72.06	81.33

10.9 Various major component-wise details of Per Capita Expenditure as indicated in the Study, are as follows:

Major component wise per capita expenditure position

S.N.	Description	Per capita Administrative expenses (in rupees)			Per capita Operation and Maintenance Expenses (in Rs.)			Per capita development expenditure (in Rs.)		
		2018-19	2022-23	Average Annual Growth Rate (percentage)	2018-19	2022-23	Average Annual Growth Rate (percentage)	2018-19	2022-23	Average Annual Growth Rate (percentage)
1	All Municipal Bodies	993.03	1221.49	6.21	235.61	546.86	27.77	583.02	795.90	9.98
2	Nagar Nigam	1040.92	1223.35	4.34	133.41	398.79	43.59	602.34	648.57	13.21
3	Nagar Palika Parishad	1065.78	1333.54	5.85	397.50	825.95	22.63	615.02	1029.06	13.81
4	Nagar Panchayat	556.12	896.18	12.82	253.93	447.42	18.54	399.21	822.98	25.11

10.10 The Study also indicates the status of Own Revenue in relation to Revenue Expenditure of the Municipal Bodies in the State, which is as follows:

Own revenue to revenues expenditure (in percent)

S. N.	Description	Own revenue to revenue expenditure (in percent)				
		2018-19	2019-20	2020-21	2021-22	2022-23
1	All Municipal Bodies	18.62	17.89	17.70	18.35	19.56
2	Nagar Nigam	25.12	26.65	26.45	23.90	30.19
3	Nagar Palika Parishad	14.55	10.84	10.84	9.89	10.83
4	Nagar Panchayat	5.69	7.16	4.72	6.28	7.59

10.11 The Study also indicates the Total Resource Gap estimates for all the Urban Local Bodies in Uttarakhand over the five years from 2026-27 to 2030-31, which are as follows:

Status of estimated resource gap in all Municipal Bodies of the State

S. N.	Description	Year				
		2026-27	2027-28	2028-29	2029-30	2030-31
1	Resource Gap (Rs. in crore)	1944.88	2214.51	2521.41	2870.73	3268.30
2	Population (in lakhs)*	44.73	45.6	46.67	47.65	48.64
3	Per capita resource gap (in Rs.)	4348.04	4846.80	5402.63	6024.61	6719.37

The population estimates are taken from the 2020 projections of the Ministry of Health and Family Welfare, Government of India.

10.12 The Study further reveals that the Urban Local Bodies are weak in generating their own revenue and they are primarily dependent on State Finance Commission and Central Finance Commission grants. These bodies also exhibit poor performance both in determination/assessments of property taxes, user fees etc. and their collection efficiency.

10.13 As per the Study **"Assessment of Financial Resources and Financial Position of State of Uttarakhand, and its Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs)"** commissioned to the "SETUAAYOG", the details of income and expenditure of the Urban Local Bodies and their respective financial positions are as shown in the following tables.

(a) Revenue Source-Wise Receipts of Urban Local Bodies (Amount in Rs. crores)

year	Total Own Revenue	Central Finance Commission Grant	State Finance Commission Grant	Total Grant	total receipts	Own revenue share in percentage to total receipts
2017-18	98.57	232.32	595.72	828.04	926.61	10.64
2018-19	140.08	248.65	692.25	940.90	1080.98	12.96
2019-20	156.58	249.63	770.39	1020.02	1176.6	13.31
2020-21	130.44	250.20	774.24	1024.44	1154.88	11.29
2021-22	143.72	202.00	731.38	933.38	1077.10	13.34
2022-23	211.20	322.53	835.44	1157.97	1369.17	15.43
2023-24	248.06	430.21	984.04	1414.25	1662.31	14.92

(b) Revenue Source Wise Receipts of the Municipal Corporation (Amount in Rs. crores)

Year	Own revenue receipts			Central Finance Commission Grant	State Finance Commission Grant	Total Grant	Total receipts	Own revenue share in percentage to total receipts
	Tax	Non tax	Total					
2017-18	34.18	19.05	53.23	95.33	238.29	333.62	386.85	13.76
2018-19	36.42	22.47	58.89	99.46	276.90	376.36	435.25	13.53
2019-20	62.96	32.19	95.15	99.85	343.15	443.00	538.15	17.68
2020-21	52.54	24.18	76.72	97.30	344.87	442.17	518.89	14.79
2021-22	65.75	34.94	100.69	81.00	325.76	406.76	507.45	19.84
2022-23	79.76	42.11	121.87	135.60	331.78	467.38	589.25	20.68

Year	Own revenue receipts			Central Finance Commission Grant	State Finance Commission Grant	Total Grant	Total receipts	Own revenue share in percentage to total receipts
	Tax	Non tax	Total					
2023-24	102.90	42.65	145.55	172.08	392.96	565.04	710.59	20.48

(c) Revenue Source-Wise Receipts of Municipal Councils (Amount in Rs. crores)

year	own revenue receipts			Central Finance Commission Grant	State Finance Commission Grant	Total Grant	Total receipts	Own revenue share in percentage to total receipts
	Tax	Non tax	Total					
2017-18	6.77	30.45	37.22	102.75	268.08	370.83	408.05	9.12
2018-19	21.46	51.13	72.59	111.89	311.51	423.40	495.99	14.64
2019-20	10.71	32.77	43.48	112.33	311.68	424.01	467.49	9.30
2020-21	10.86	29.93	40.79	111.20	313.24	424.44	465.23	8.77
2021-22	15.39	21.46	36.85	91.00	295.91	386.91	423.76	8.70
2022-23	27.06	50.73	77.79	145.40	390.41	535.81	613.60	12.68
2023-24	19.72	60.51	80.23	202.20	465.38	667.58	747.81	10.73

(d) Revenue Source Wise Receipts of Nagar Panchayats (Amount in Rs. crores)

Year	Own revenue receipts			Central Finance Commission Grant	State Finance Commission Grant	Total Grant	Total receipts Tax	Own revenue share in percentage to total receipts Non tax
	Tax	Non tax	Total					
2017-18	4.81	3.32	8.13	34.25	89.36	123.61	131.74	6.17
2018-19	3.32	5.28	8.60	37.30	103.84	141.14	149.74	5.74
2019-20	3.36	14.60	17.96	37.44	115.56	153.00	170.96	10.51
2020-21	2.16	10.77	12.93	41.70	116.13	157.83	170.76	7.57
2021-22	1.79	4.38	6.17	30.00	109.71	139.71	145.88	4.23
2022-23	4.62	6.92	11.54	41.53	113.25	154.78	166.32	6.94
2023-24	6.24	16.04	22.28	55.93	125.71	181.64	203.92	10.93

10.14 The above Revenue Income details clearly indicate that the State's Urban Local Bodies' Own Revenue Receipts constitute only approximately 10 to 15 percent of their Total Revenue Receipts, meaning thereby they are heavily dependent on grants from the State Finance Commission and the Central Finance Commission. In the Municipal Corporations, tax revenue accounts for a greater proportion of their Own Revenue Receipts than Non-Tax Revenue, while in the Municipal Councils and Nagar Panchayats, the share of Non-Tax Revenue exceeds that of Tax Revenue. While the share of Own Revenue in relation to Total Receipts ranges from approximately 13 to 20 percent in the Municipal Corporations, it ranges from 9 to 14 percent in the Municipal Councils and approximately 4 to 10 percent in Nagar Panchayats. In this regard, the following details indicated in the Study Report are noteworthy:

Average Own Revenue of Urban Local Bodies (Amount in Rs. Lakh)

Year	Per Nagar Nigam			Per Nagar Palika Parishad			Per Nagar panchayat		
	Tax	Non tax	total	Tax	Non tax	total	Tax	Non tax	total
2017-18	569.59	317.52	887.11	18.80	84.57	103.37	10.24	7.07	17.31
2018-19	607.01	374.57	981.58	59.61	142.03	201.64	7.07	11.23	18.30
2019-20	787.01	402.36	1189.37	31.49	96.37	127.86	7.15	31.06	38.21
2020-21	656.70	302.30	959.00	31.94	88.04	119.98	4.70	23.41	28.11
2021-22	821.88	436.78	1258.66	45.27	63.13	108.40	3.90	9.53	13.43
2022-23	996.98	526.36	1523.34	64.43	120.79	185.22	9.24	13.83	23.07
2023-24	1286.20	533.17	1819.37	45.86	140.72	186.58	12.74	32.72	45.46

10.15 According to the above Study, the expenditure details of the Urban Local Bodies of the State are as follows:

(a) Expenditure details of Urban Local Bodies of the state (amount in crore rupees)

Year	Total revenue expenditure	Total Capital Expenditure	Total expenditure
2017-18	377.35	261.96	639.31
2018-19	443.68	260.98	704.66
2019-20	630.63	302.15	932.78
2020-21	559.07	417.29	976.36
2021-22	630.11	432.19	1062.30
2022-23	693.57	465.70	1159.27
2023-24	1015.93	476.97	1492.90

(b) Major item-wise expenditure details of Municipal Corporations

(Amount in Rs. crores)

Year	Salary pension	Material purchase	Operation and Maintenance	Other	Total revenue expenditure	Total Capital Expenditure	Total expenditure
2017-18	131.11	13.96	34.67	30.30	210.04	90.34	300.38
2018-19	131.05	11.47	74.81	12.54	229.87	74.15	304.02
2019-20	198.71	18.23	133.49	0.00	350.43	132.92	483.35
2020-21	222.58	34.60	49.79	0.00	306.97	196.13	503.10
2021-22	238.63	32.15	94.01	0.00	364.79	188.02	552.81
2022-23	249.63	54.76	59.79	0.00	364.18	151.20	515.38
2023-24	322.77	163.53	40.23	12.01	538.54	168.83	707.37

(c) Major head-wise expenditure details of Municipal Councils

(Amount in crores of rupees)

Year	Salary pension	Goods purchase	Operation and Maintenance	Other	Total revenue expenditure	Total Capital Expenditure	Total expenditure
2017-18	70.71	32.68	12.72	2.39	118.50	127.47	245.97
2018-19	95.48	28.15	31.09	6.53	161.25	143.75	305.00
2019-20	97.47	28.75	69.84	4.41	200.47	101.85	302.32
2020-21	104.31	22.27	61.35	0.00	187.93	143.50	331.43

Year	Salary pension	Goods purchase	Operation and Maintenance	Other	Total revenue expenditure	Total Capital Expenditure	Total expenditure
2021-22	124.81	47.80	28.98	0.00	201.59	162.82	364.41
2022-23	125.09	81.61	33.48	4.87	245.05	204.30	449.35
2023-24	176.91	119.63	48.34	5.73	350.61	230.40	581.01

(d) Major head-wise expenditure details of Nagar Panchayats

(Amount in crores of rupees)

Year	Salary pension	Goods purchase	Operation and Maintenance	Other	Total revenue expenditure	Total Capital Expenditure	Total expenditure
2017-18	20.99	9.79	9.87	8.16	48.81	44.14	92.95
2018-19	28.45	10.94	6.24	6.93	52.56	43.08	95.64
2019-20	35.97	21.41	18.78	3.55	79.71	67.38	147.09
2020-21	37.38	14.04	12.75	0.00	64.17	77.67	141.84
2021-22	33.31	17.82	12.59	0.00	63.72	81.35	145.07
2022-23	52.48	24.91	6.95	0.00	84.34	110.21	194.55
2023-24	56.18	33.83	35.32	1.46	126.79	77.74	204.53

10.16 The Commission called for information on 'Income (source-wise), Expenditure, and Forecasts for Income and Expenditure' for the coming years directly from all the Municipal Corporations, Municipal Councils, and Nagar Panchayats on questionnaire formats. Details received in formats 3(1), 3(2), 3(3), 3(4), 3(5) and 3(6) from these Bodies are summarized in the following paragraphs. Although the accuracy and authenticity of this information are not verified/cross-checked nor is their reliability very clear, this information does provide some indication of the financial position of the Bodies concerned.

10.17 Details of information on Income of the Municipal Corporations as provided by them on the questionnaire formats are given in Table 10.1(a) below

Table 10.1 (a)

Income Statement of Municipal Corporations (Rs. in Lakh)

Nagar Nigam	Financial year	Own revenue income from taxes	Own revenue income from items other than taxes	Own total revenue income (3+4)	Grant			From MLA/MP funds and other sources	Total revenue income	
					State Finance Commission	Central Finance Commission	Total Grant (6+7)			
1	2	3	4	5	6	7	8	9	10 (5+8)	11 (5+8+9)
Nagar Nigam, Almora	2021-2022	110.21	323.81	434.02	1,932.17	142.55	2,074.72	189.48	2,508.74	2,698.22
	2022-2023	144.63	383.70	528.33	1,397.59	261.65	1,659.24	265.13	2,187.57	2,452.70
	2023-2024	139.83	451.79	591.62	1,829.74	318.67	2,148.41	448.81	2,740.03	3,188.84

Nagar Nigam	Financial year	Own revenue income from taxes	Own revenue income from items other than taxes	Own total revenue income (3+4)	Grant			From MLA/MP funds and other sources	Total revenue income	
					State Finance Commission	Central Finance Commission	Total Grant (6+7)			
1	2	3	4	5	6	7	8	9	10 (5+8)	11 (5+8+9)
	2024-2025	153.43	437.35	590.78	1,881.22	267.27	2,148.49	187.21	2,739.27	2,926.48
	2025-2026	-	-	-	2,000.00	333.16	2,333.16	-	2,333.16	2,333.16
Nagar Nigam, Dehradun	2021-2022	3,734.83	36.14	3,770.97	10,397.18	2,439.22	12,836.40	1,267.56	16,607.37	17,874.93
	2022-2023	5,768.23	47.44	5,815.67	15,081.81	2,633.76	17,715.57	5,890.40	23,531.24	29,421.64
	2023-2024	5,878.00	43.07	5,921.07	19,808.00	3,196.32	23,004.32	4,870.23	28,925.39	33,795.62
	2024-2025	6,428.98	49.08	6,478.06	18,497.70	2,558.86	21,056.56	784.76	27,534.62	28,319.38
	2025-2026	-	-	-	20,269.00	3,141.00	23,410.00	80.00	23,410.00	23,490.00
Nagar Nigam, Rishikesh	2021-2022	195.66	50.13	245.79	1,807.18	685.89	2,493.07	63.16	2,738.86	2,802.02
	2022-2023	254.34	152.22	406.56	1,847.79	458.51	2,306.30	97.98	2,712.86	2,810.84
	2023-2024	328.37	196.14	524.51	2,204.94	1,371.65	3,576.59	77.52	4,101.10	4,178.62
	2024-2025	257.10	103.17	360.27	1,816.44	347.96	2,164.40	82.39	2,524.67	2,607.06
	2025-2026	-	-	-	2,425.00	500.00	2,925.00	70.00	2,925.00	2,995.00
Nagar Nigam, Haridwar	2021-2022	471.32	441.12	912.44	3,554.02	641.66	4,195.68	489.21	5,108.12	5,597.33
	2022-2023	822.25	672.50	1,494.75	3,995.52	1,032.29	5,027.81	565.94	6,522.56	7,088.50
	2023-2024	828.66	809.25	1,637.91	4,772.05	941.83	5,713.88	6,901.85	7,351.79	14,253.64
	2024-2025	904.51	836.89	1,741.40	5,370.21	753.99	6,124.20	6,163.99	7,865.60	14,029.59
	2025-2026	-	-	-	5,500.00	1,000.00	6,500.00	3,971.28	6,500.00	10,471.28
Nagar Nigam, Roorkee	2021-2022	371.33	25.30	396.63	2,880.78	392.63	3,273.41	48.85	3,670.04	3,718.89
	2022-2023	398.24	29.60	427.84	2,700.00	1,250.00	3,950.00	55.27	4,377.84	4,433.11
	2023-2024	412.57	41.18	453.75	3,904.32	770.57	4,674.89	34.99	5,128.64	5,163.63
	2024-2025	468.57	27.99	496.56	4,200.00	863.36	5,063.36	85.91	5,559.92	5,645.83
	2025-2026	-	25.32	25.32	4,620.00	949.70	5,569.70	94.51	5,595.02	5,689.53
Nagar Nigam, Haldwani	2021-2022	322.00	782.00	1104.00	3171.00	1332.00	4503.00	142.00	5607.00	5749.00
	2022-2023	346.00	1010.00	1356.00	4147.00	583.00	4730.00	385.00	6086.00	6471.00

Nagar Nigam	Financial year	Own revenue income from taxes	Own revenue income from items other than taxes	Own total revenue income (3+4)	Grant			From MLA/MP funds and other sources	Total revenue income	
					State Finance Commission	Central Finance Commission	Total Grant (6+7)			
1	2	3	4	5	6	7	8	9	10 (5+8)	11 (5+8+9)
	2023-2024	427.00	2142.00	2569.00	4400.00	773.00	5173.00	836.00	7742.00	8578.00
	2024-2025	435.00	1071.00	1506.00	8500.00	1159.00	9659.00	300.00	11165.00	11465.00
	2025-2026	-	-	-	8500.00	1300.00	9800.00	400.00	9800.00	10200.00
Nagar Nigam, Srinagar	2021-2022	27.57	37.20	64.77	640.13	165.09	805.22	66.26	869.99	936.25
	2022-2023	29.83	39.50	69.33	1,206.38	195.13	1,401.51	107.81	1,470.84	1,578.65
	2023-2024	23.04	103.34	126.38	1,442.34	274.94	1,717.28	159.19	1,843.66	2,002.85
	2024-2025	14.85	69.05	83.90	1,623.81	230.86	1,854.67	94.37	1,938.57	2,032.94
	2025-2026	-	-	-	-	-	-	-	-	-
Nagar Nigam, Kotdwar	2021-2022	27.10	35.44	62.54	1,106.06	654.40	1,760.46	990.00	1,823.00	2,813.00
	2022-2023	35.04	48.76	83.80	2,634.77	618.78	3,253.55	1,062.16	3,337.35	4,399.51
	2023-2024	104.20	44.11	148.31	3,144.83	620.14	3,764.97	94.98	3,913.28	4,008.26
	2024-2025	128.25	46.10	174.35	3,539.87	623.32	4,163.19	314.78	4,337.54	4,652.32
	2025-2026	-	-	-	3,602.50	616.60	4,219.10	3,910.09	4,219.10	8,129.19
Nagar Nigam, Pithoragarh	2021-2022	21.37	33.25	54.62	1,554.70	283.29	1,837.99	302.15	1,892.61	2,194.76
	2022-2023	32.29	39.68	71.97	1,993.56	208.15	2,201.71	550.13	2,273.68	2,823.81
	2023-2024	36.49	60.33	96.82	2,717.64	346.96	3,064.60	577.69	3,161.42	3,739.11
	2024-2025	43.36	73.31	116.67	3,322.16	459.41	3,781.57	252.44	3,898.24	4,150.68
	2025-2026	-	-	-	4,500.00	500.00	5,000.00	604.65	5,000.00	5,604.65
Nagar Nigam, Kashipur	2021-2022	309.33	226.22	535.55	2,388.08	626.82	3,014.90	667.28	3,550.45	4,217.73
	2022-2023	423.14	270.91	694.05	2,952.69	673.60	3,626.29	263.13	4,320.34	4,583.47
	2023-2024	449.04	267.79	716.83	3,555.83	724.18	4,280.01	1,299.09	4,996.84	6,295.93
	2024-2025	494.14	315.57	809.71	3,972.33	606.00	4,578.33	91.02	5,388.04	5,479.06
	2025-2026	-	-	-	-	-	-	-	-	-
Nagar Nigam,	2021-2022	328.95	170.09	499.04	2,551.76	890.30	3,442.06	526.49	3,941.10	4,467.59

Nagar Nigam	Financial year	Own revenue income from taxes	Own revenue income from items other than taxes	Own total revenue income (3+4)	Grant			From MLA/MP funds and other sources	Total revenue income	
					State Finance Commission	Central Finance Commission	Total Grant (6+7)			
1	2	3	4	5	6	7	8	9	10 (5+8)	11 (5+8+9)
Rudrapur	2022-2023	381.29	296.37	677.66	3,288.29	769.74	4,058.03	725.10	4,735.69	5,460.79
	2023-2024	464.18	339.46	803.64	3,970.63	778.15	4,748.78	859.38	5,552.42	6,411.80
	2024-2025	393.83	205.88	599.71	4,414.27	0.00	4,414.27	903.68	5,013.98	5,917.66
	2025-2026	-	-	-	5,000.00	800.00	5,800.00	994.04	5,800.00	6,794.04

10.18 Based on the above details, the Revenue Source-Wise Performance Status of the Municipal Corporations is shown in Table 10.1(b) as follows:

Table 10.1 (b)

Income Statement of Municipal Corporations (in percentage fraction)

Nagar Nigam	Financial year	Against total revenue (excluding MLA fund etc.)					Against total own revenue	
		Share of revenue income from own taxes (in percent)	Non-tax revenue (in percent)	Own revenue share (in percent)	State Finance Commission Grant Share (in percentage)	Central Finance Commission Grant Share (in percent)	Own tax revenue share (in percent)	Own non-tax revenue share (in percent)
1	2	3	4	5	6	7	8	9
Nagar Nigam, Almora	2023-2024	5.10	16.49	21.59	66.78	11.63	23.64	76.36
	2024-2025	5.60	15.97	21.57	68.68	9.76	25.97	74.03
Nagar Nigam, Dehradun	2023-2024	20.32	0.15	20.47	68.48	11.05	99.27	0.73
	2024-2025	23.35	0.18	23.53	67.18	9.29	99.24	0.76
Nagar Nigam, Rishikesh	2023-2024	8.01	4.78	12.79	53.76	33.45	62.61	37.39
	2024-2025	10.18	4.09	14.27	71.95	13.78	71.36	28.64
Nagar Nigam, Haridwar	2023-2024	11.27	11.01	22.28	64.91	12.81	50.59	49.41
	2024-2025	11.50	10.64	22.14	68.27	9.59	51.94	48.06
Nagar Nigam, Roorkie	2023-2024	8.04	0.80	8.85	76.13	15.02	90.92	9.08
	2024-2025	8.43	0.50	8.93	75.54	15.53	94.36	5.64
Nagar Nigam, Haldwani	2023-2024	5.52	27.67	33.18	56.83	9.98	16.62	83.38
	2024-2025	3.90	9.59	13.49	76.13	10.38	28.88	71.12
Nagar Nigam, Srinagar	2023-2024	1.25	5.61	6.85	78.23	14.91	18.23	81.77
	2024-2025	0.77	3.56	4.33	83.76	11.91	17.70	82.30
Nagar Nigam, Kotdwar	2023-2024	2.66	1.13	3.79	80.36	15.85	70.26	29.74
	2024-2025	2.96	1.06	4.02	81.61	14.37	73.56	26.44
Nagar Nigam, Pithoragarh	2023-2024	1.15	1.91	3.06	85.96	10.97	37.69	62.31
	2024-2025	1.11	1.88	2.99	85.22	11.79	37.16	62.84
Nagar Nigam,	2023-2024	8.99	5.36	14.35	71.16	14.49	62.64	37.36

Nagar Nigam	Financial year	Against total revenue (excluding MLA fund etc.)					Against total own revenue	
		Share of revenue income from own taxes (in percent)	Non-tax revenue (in percent)	Own revenue share (in percent)	State Finance Commission Grant Share (in percentage)	Central Finance Commission Grant Share (in percent)	Own tax revenue share (in percent)	Own non-tax revenue share (in percent)
1	2	3	4	5	6	7	8	9
Kashipur	2024-2025	9.17	5.86	15.03	73.72	11.25	61.03	38.97
Nagar Nigam, Rudrapur	2023-2024	8.36	6.11	14.47	71.51	14.01	57.76	42.24
	2024-2025	7.85	4.11	11.96	88.04	0.00	65.67	34.33

10.19 The financial status of the Municipal Corporations as per the Study conducted by the State Institute of Urban Development and the information received directly from the Municipal Corporations on the questionnaire formats, is shown as follows:

Nagar Nigam	Financial Year	Own receipts to Total Revenue Receipts (in percentage)	Grants-in-aid to total revenue receipts (percentage)	Tax revenue to own revenue receipts (percentage)	Non-Tax revenue in own revenue receipts (in percentage)
1	2	3	4	5	6
*All Nagar Nigam(F.Y 2022-23)	2022-23	12.24	85.11	59.65	40.35
Nagar Nigam, Almora	2023-24	21.59	78.41	23.64	76.36
	2024-25	21.57	78.43	25.97	74.03
Nagar Nigam, Dehradun	2023-24	20.47	79.53	99.27	0.73
	2024-25	23.53	76.47	99.24	0.76
Nagar Nigam, Rishikesh	2023-24	12.79	87.21	62.61	37.39
	2024-25	14.27	85.73	71.36	28.64
Nagar Nigam, Haridwar	2023-24	22.28	77.72	50.59	49.41
	2024-25	22.14	77.86	51.94	48.06
Nagar Nigam, Roorkie	2023-24	8.85	91.15	90.92	9.08
	2024-25	8.93	91.07	94.36	5.64
Nagar Nigam. Haldwani	2023-24	33.18	66.82	16.62	83.38
	2024-25	13.49	86.51	28.88	71.12
Nagar Nigam, Srinagar	2023-24	6.85	93.15	18.23	81.77
	2024-25	4.33	95.67	17.70	82.30
Nagar Nigam, Kotdwar	2023-24	3.79	96.21	70.26	29.74
	2024-25	4.02	95.98	73.56	26.44
Nagar Nigam, Pithoragarh	2023-24	3.06	96.94	37.69	62.31
	2024-25	2.99	97.01	37.16	62.84
Nagar Nigam, Kashipur	2023-24	14.35	85.65	62.64	37.36
	2024-25	15.03	84.97	61.03	38.97

Nagar Nigam	Financial Year	Own receipts to Total Revenue Receipts (in percentage)	Grants-in-aid to total revenue receipts (percentage)	Tax revenue to own revenue receipts (percentage)	Non-Tax revenue in own revenue receipts (in percentage)
1	2	3	4	5	6
Nagar Nigam, Rudrapur	2023-24	14.47	85.53	57.76	42.24
	2024-25	11.96	88.04	65.67	34.33

***Note: Status for the year 2022-23 as per the study conducted through the State Urban Development Institute.**

10.20 As indicated in paragraph 10.19 above, it is clear that all and every Municipal Corporation is heavily dependent on grants received from the State Finance Commission and the Central Finance Commission. Their Own Revenue Receipts range from a minimum of 3.06 percent to a maximum of 33.18 percent of Total Revenue Receipts, while the dependence on grants received from the Finance Commissions ranges from a minimum of 66.81 percent to a maximum of 96.93 percent. Of their Own Revenue Receipts, Tax Receipts range from a minimum of 16.62 percent to a maximum of 99.27 percent, while Non-Tax Revenue Receipts range from a minimum of 0.73 percent to 83.38 percent. These details also indicate that the legal framework for Tax and Non-Tax Revenue Receipts, Tax Assessment methods, Tax Reassessment periods, Tax Rates, and Tax Collection Efforts are not uniformly applied across various Municipal Corporations in the State.

10.21 The details and status of expenditure of the Municipal Corporations, as per the information received from them on the questionnaire formats, are given in Table 10.2 (a) below:

Table 10.2 (a)
Expenditure details of Municipal Corporations (Rs. in lakh)

Nagar Nigam	Financial Year	Salary Expenses	Pension Expense	Other Expenses	Total Revenue Expenditure	Total Own Revenue Income	Total revenue income (excluding revenue income from MLA fund etc.)	Total Capital Expenditure	Total Expenditure
1	2	3	4	5	6	7	8	9	10
Nagar Nigam, Almora	2021-2022	1,102.38	341.78	836.60	2,280.76	434.02	2,508.74	408.92	2,689.68
	2022-2023	1,105.27	370.49	408.38	1,884.14	528.33	2,187.57	300.02	2,184.16
	2023-2024	1,254.93	436.06	624.47	2,315.46	591.62	2,740.03	540.91	2,856.37
	2024-2025	1,187.27	462.95	623.59	2,273.81	590.78	2,739.27	465.65	2,739.46
	2025-2026	1,330.00	500.00	825.72	2,655.72	-	2,333.16	434.16	3,089.88
Nagar Nigam, Dehradun	2021-2022	4,529.16	1,054.16	24,398.16	29,981.48	3,770.97	16,607.37	6,959.72	36,941.20
	2022-2023	4,827.66	1,208.49	17,641.41	23,677.56	5,815.67	23,531.24	6,129.84	29,807.40
	2023-2024	5,231.31	1,298.07	19,538.28	26,067.66	5,921.07	28,925.39	6,395.84	32,463.50
	2024-2025	5,326.13	1,388.13	27,695.00	34,409.26	6,478.06	27,534.62	12,992.33	47,401.59

Nagar Nigam	Financial Year	Salary Expenses	Pension Expense	Other Expenses	Total Revenue Expenditure	Total Own Revenue Income	Total revenue income (excluding revenue income from MLA fund etc.)	Total Capital Expenditure	Total Expenditure
	2025-2026	5,524.87	1,400.00	31,680.00	38,604.87	-	23,410.00	8,467.00	47,071.87
Nagar Nigam, Rishikesh	2021-2022	1,064.23	317.82	4,461.37	5,843.42	245.79	2,738.86	-	5,843.42
	2022-2023	1,337.83	347.70	3,196.55	4,882.08	406.56	2,712.86	-	4,882.08
	2023-2024	1,557.04	302.07	3,853.75	5,712.86	524.51	4,101.10	-	5,712.86
	2024-2025	1,868.44	338.32	4,250.56	6,457.32	360.27	2,524.67	-	6,457.32
	2025-2026	2,000.00	500.00	5,179.74	7,679.74	-	2,925.00	-	7,679.74
Nagar Nigam, Haridwar	2021-2022	2,726.34	1,506.45	1,308.07	5,540.86	912.44	5,108.12	929.00	6,469.86
	2022-2023	3,107.23	1,690.72	1,472.89	6,270.84	1,494.75	6,522.56	478.29	6,749.13
	2023-2024	2,984.90	1,946.98	1,923.17	6,855.05	1,637.91	7,351.79	1,640.32	8,495.37
	2024-2025	3,028.83	1,882.52	3,913.08	8,824.43	1,741.40	7,865.60	1,855.28	10,679.71
	2025-2026	3,800.00	2,200.00	4,608.50	10,608.50	-	6,500.00	19,329.67	29,938.17
Nagar Nigam, Roorkee	2021-2022	1,887.92	296.18	930.97	3,115.07	396.63	3,670.04	1,810.58	4,925.65
	2022-2023	2,249.90	399.12	1,375.74	4,024.76	427.84	4,377.84	816.93	4,841.69
	2023-2024	2,530.32	394.67	1,455.81	4,380.80	453.75	5,128.64	1,106.22	5,487.02
	2024-2025	2,786.00	550.00	2,885.72	6,221.72	496.56	5,559.92	1,572.24	7,793.96
	2025-2026	-	3,669.60	3,174.29	6,843.89	25.32	5,595.02	1,729.47	8,573.36
Nagar Nigam, Haldwani	2021-2022	2693.00	708.00	1059.00	4460.00	1104.00	5607.00	2079.00	6539.00
	2022-2023	3216.00	825.00	2391.00	6432.00	1356.00	6086.00	1569.00	8001.00
	2023-2024	4008.00	916.00	3084.00	8008.00	2569.00	7742.00	2225.00	10233.00
	2024-2025	4500.00	1000.00	4131.00	9631.00	1506.00	11165.00	16000.00	25631.00
	2025-2026	5000.00	1100.00	5043.00	11143.00	-	9800.00	16500.00	27643.00
Nagar Nigam, Srinagar	2021-2022	340.38	73.34	194.11	607.83	64.77	869.99	255.27	863.10
	2022-2023	523.33	77.22	278.69	879.24	69.33	1,470.84	98.48	977.72
	2023-2024	442.64	101.69	412.18	956.51	126.38	1,843.66	675.77	1,632.28
	2024-2025	541.12	146.81	506.33	1,194.26	83.90	1,938.57	1,610.49	2,804.75
	2025-2026	-	-	-	-	-	-	1,000.20	1,000.20
Nagar Nigam, Kotdwar	2021-2022	-	1,023.87	1,068.79	2,092.66	62.54	1,823.00	653.94	2,746.60
	2022-2023	-	1,110.48	507.62	1,618.10	83.80	3,337.35	666.24	2,284.34
	2023-2024	-	1,237.13	1,176.29	2,413.42	148.31	3,913.28	1,469.03	3,882.45
	2024-2025	-	1,272.50	1,011.52	2,284.02	174.35	4,337.54	2,493.26	4,777.28
	2025-2026	-	1,350.00	1,631.70	2,981.70	-	4,219.10	3,520.00	6,501.70
Nagar Nigam, Pithoragarh	2021-2022	796.60	-	1,092.58	1,889.18	54.62	1,892.61	441.24	2,330.42
	2022-2023	869.92	-	1,377.47	2,247.39	71.97	2,273.68	79.50	2,326.89
	2023-2024	990.21	-	1,734.37	2,724.58	96.82	3,161.42	828.98	3,553.56
	2024-2025	1,118.65	-	2,088.04	3,206.69	116.67	3,898.24	930.36	4,137.05
	2025-2026	1,368.00	-	2,480.52	3,848.52	-	5,000.00	1,220.00	5,068.52
Nagar Nigam, Kashipur	2021-2022	2,474.47	925.28	7,246.34	10,646.09	535.55	3,550.45	420.19	11,066.28
	2022-2023	2,877.57	1,089.60	5,600.64	9,567.81	694.05	4,320.34	899.96	10,467.77
	2023-2024	2,952.67	1,261.44	7,514.79	11,728.90	716.83	4,996.84	238.67	11,967.57

Nagar Nigam	Financial Year	Salary Expenses	Pension Expense	Other Expenses	Total Revenue Expenditure	Total Own Revenue Income	Total revenue income (excluding revenue income from MLA fund etc.)	Total Capital Expenditure	Total Expenditure
	2024-2025	3,699.87	1,481.72	8,644.19	13,825.78	809.71	5,388.04	645.77	14,471.55
	2025-2026	4,300.00	10,000.00	17,243.00	31,543.00	-	100.00	1,865.00	33,408.00
Nagar Nigam, Rudrapur	2021-2022	1,279.50	214.80	267.80	1,762.10	499.04	3,941.10	3,625.90	5,388.00
	2022-2023	1,328.28	268.06	322.72	1,919.06	677.66	4,735.69	3,485.73	5,404.79
	2023-2024	1,426.32	219.33	582.31	2,227.96	803.64	5,552.42	3,957.13	6,185.09
	2024-2025	1,629.55	270.15	767.06	2,666.76	599.71	5,013.98	3,799.59	6,466.35
	2025-2026	1,800.00	300.00	1,145.60	3,245.60	-	5,800.00	4,905.00	8,150.60

10.22 Based on the above Table 10.2 (a), the position of major head-wise expenditure share in percentage of Revenue Expenditure of Municipal Corporations by major head in the year 2023-24 and 2024-25 is indicated in Table 10.2 (b) as below:

Table 10.2 (b)
Revenue Expenditure Statement of Municipal Corporations

Nagar Nigam	Financial year	Relative to total revenue expenditure			Relative to total own revenue income		Relative to total revenue income	
		Salary Expense Share (in percent)	Pension Expenditure Component (in percent)	Other Expense Share (in percent)	Salary Expense Share (in percent)	Pension Expenditure Component (in percent)	Salary Expense Share (in percent)	Pension Expenditure Component (in percent)
1	2	3	4	5	6	7	8	9
Nagar Nigam, Almora	2023-2024	54.20	18.83	26.97	212.12	73.71	45.80	15.91
	2024-2025	52.22	20.36	27.42	200.97	78.36	43.34	16.90
Nagar Nigam, Dehradun	2023-2024	20.07	4.98	74.95	88.35	21.92	18.09	4.49
	2024-2025	15.48	4.03	80.49	82.22	21.43	19.34	5.04
Nagar Nigam, Rishikesh	2023-2024	27.26	5.29	67.46	296.86	57.59	37.97	7.37
	2024-2025	28.94	5.24	65.83	518.62	93.91	74.01	13.40
Nagar Nigam, Haridwar	2023-2024	43.54	28.40	28.05	182.24	118.87	40.60	26.48
	2024-2025	34.32	21.33	44.34	173.93	108.10	38.51	23.93
Nagar Nigam, Roorkee	2023-2024	57.76	9.01	33.23	557.65	86.98	49.34	7.70
	2024-2025	44.78	8.84	46.38	561.06	110.76	50.11	9.89
Nagar Nigam, Haldwani	2023-2024	50.05	11.44	38.51	156.01	35.66	51.77	11.83
	2024-2025	46.72	10.38	42.89	298.80	66.40	40.30	8.96
Nagar Nigam, Srinagar	2023-2024	46.28	10.63	43.09	350.25	80.46	24.01	5.52
	2024-2025	45.31	12.29	42.40	644.96	174.98	27.91	7.57
Nagar Nigam, Kotdwar	2023-2024	0.00	51.26	48.74	0.00	834.15	0.00	31.61
	2024-2025	0.00	55.71	44.29	0.00	729.85	0.00	29.34
Nagar Nigam, Pithoragarh	2023-2024	36.34	0.00	63.66	1022.73	0.00	31.32	0.00
	2024-2025	34.88	0.00	65.12	958.82	0.00	28.70	0.00
Nagar Nigam, Kashipur	2023-2024	25.17	10.75	64.07	411.91	175.97	59.09	25.24
	2024-2025	26.76	10.72	62.52	456.94	182.99	68.67	27.50

Nagar Nigam	Financial year	Relative to total revenue expenditure			Relative to total own revenue income		Relative to total revenue income	
		Salary Expense Share (in percent)	Pension Expenditure Component (in percent)	Other Expense Share (in percent)	Salary Expense Share (in percent)	Pension Expenditure Component (in percent)	Salary Expense Share (in percent)	Pension Expenditure Component (in percent)
1	2	3	4	5	6	7	8	9
Nagar Nigam, Rudrapur	2023-2024	64.02	9.84	26.14	177.48	27.29	25.69	3.95
	2024-2025	61.11	10.13	28.76	271.72	45.05	32.50	5.39

Note: Separate expenditure statements for salary by Kotdwar Municipal Corporation and pension by Pithoragarh have not been given.

10.23 A perusal of Table 10.2 (b) reveals that the share of salary expenditure in relation to Total Revenue Expenditure of the Municipal Corporations ranges from a minimum of 15.4 percent to a maximum of 64.02%. The share of salary expenditure vis-à-vis the Total Own Revenue ranges from a minimum of 88.35% (Dehradun Municipal Corporation) to a maximum of 1022.73% (Pithoragarh Municipal Corporation). It is noteworthy that, except the Dehradun Municipal Corporation, no other Municipal Corporation is able to earn sufficient income to cover its salary expenditure from its Own Revenue Income. Even the Dehradun Municipal Corporation is unable to fully meet both salary and pension expenditure from its Own Revenue.

10.24 As per the information received from the Municipal Corporations, the projections (2025-31) of their Revenue Income from Own Sources and their Revenue Expenditure respectively are given in Tables 10.3 (a) and 10.3 (b) below.

Table 10.3 (a)
Projections of revenue income from own sources of Municipal Corporations
(Amount in lakh)

Nagar Nigam	2025-26			2026-27			2027-28		
	Tax	Non tax	Total	Tax	Non tax	Total	Tax	Non tax	Total
1	2	3	4	5	6	7	8	9	10
Nagar Nigam, Almora	160.65	-	160.65	168.68	-	168.68	177.12	-	177.12
Nagar Nigam, Dehradun	-	-	5,693.55	-	-	5,693.55	-	-	6,035.16
Nagar Nigam, Rishikesh	-	-	-	-	-	-	-	-	-
Nagar Nigam, Haridwar	1,170.00	1,770.00	2,940.00	1,360.00	2,020.00	3,380.00	1,535.00	2,200.00	3,735.00
Nagar Nigam, Roorkee	508.20	349.82	858.02	559.02	384.81	943.83	614.92	423.29	1,038.21
Nagar Nigam, Haldwani	484.00	1,238.00	1,722.00	532.00	1,361.00	1,893.00	586.00	1,497.00	2,083.00

Nagar Nigam,Srinagar	135.00	256.13	391.13	148.50	281.74	430.24	163.35	309.92	473.27
Nagar Nigam,Kotdwar	118.01	-	118.01	133.01	-	133.01	125.00	-	125.00
Nagar Nigam,Pithoragarh	60.00	-	60.00	66.00	-	66.00	72.60	-	72.60
Nagar Nigam,Kashipur	600.00	300.00	900.00	615.00	345.00	960.00	635.00	369.00	1,004.00
Nagar Nigam, Rudrapur	2,060.00	-	2,060.00	2,160.00	-	2,160.00	2,260.00	-	2,260.00

Nagar Nigam	2028-29			2029-30			2030-31		
	Tax	Non tax	Total	Tax	Non tax	Total	Tax	Non tax	Total
1	11	12	13	14	15	16	17	18	19
Nagar Nigam , Almora	185.97	-	185.97	195.27	-	195.27	205.03	-	205.03
Nagar Nigam, Dehradun	-	-	6,035.16	-	-	6,035.16	-	-	6,035.16
Nagar Nigam, Rishikesh	-	-	-	-	-	-	-	-	-
Nagar Nigam, Haridwar	1,720.00	2,410.00	4,130.00	1,925.00	2,640.00	4,565.00	2,120.00	2,570.00	4,690.00
Nagar Nigam, Roorkee	676.41	465.62	1,142.03	744.06	512.19	1,256.25	818.46	563.40	1,381.86
Nagar Nigam, Haldwani	644.00	1,647.00	2,291.00	779.00	1,993.00	2,772.00	857.00	2,192.00	3,049.00
Nagar Nigam, Srinagar	179.69	340.91	520.59	197.65	375.00	572.65	217.42	412.50	629.92
Nagar Nigam, Kotdwar	320.00	-	320.00	320.50	-	320.50	360.50	-	360.50
Nagar Nigam,Pithoragarh	79.86	-	79.86	87.85	-	87.85	96.63	-	96.63
Nagar Nigam, Kashipur	930.00	387.60	1,317.60	990.00	408.00	1,398.00	1,050.00	419.50	1,469.50
Nagar Nigam, Rudrapur	2,360.00	-	2,360.00	2,401.00	-	2,401.00	2,560.00	-	2,560.00

Table 10.3 (b)
Projections of revenue expenditure of municipal corporations (Amount in lakh)

Nagar Nigam	2025-26				2026-27				2027-28			
	Salary expenses	Pension expense	Other expenses	Total expenditure	Salary expenses	Pension expense	Other expenses	Total expenditure	Salary expenses	Pension expense	Other expenses	Total expenditure
1	2	3	4	5	6	7	8	9	10	11	12	13
Nagar Nigam, Almora	1,330.00	836.00	60.52	2,226.52	1,463.00	886.00	54.10	2,403.10	1,609.30	941.00	59.10	2,609.40
Nagar Nigam, Dehradun	5,355.87	2,900.00	1,573.50	9,829.37	5,524.87	3,200.00	2,048.00	10,772.87	5,955.89	4,000.00	2,666.00	12,621.89
Nagar Nigam, Rishikesh	2,000.00	500.00	511.60	3,011.60	2,500.00	625.00	569.01	3,694.01	3,125.00	781.25	633.10	4,539.35
Nagar Nigam, Haridwar	3,800.00	3,200.00	630.00	7,630.00	4,750.00	2,404.00	689.00	7,843.00	4,987.00	2,644.00	750.00	8,381.00
Nagar Nigam, Roorkee	2,787.00	663.00	4,361.35	7,811.35	3,065.70	729.30	4,331.67	8,126.67	3,372.27	802.23	4,634.62	8,809.12
Nagar Nigam, Haldwani	5,000.00	1,100.00	356.99	6,456.99	5,500.00	1,150.00	486.00	7,136.00	6,000.00	1,200.00	616.00	7,816.00
Nagar Nigam, Srinagar	622.29	175.20	114.17	911.66	777.86	219.00	120.93	1,117.79	972.32	251.85	78.64	1,302.81
Nagar Nigam, Kotdwar	1,140.00	210.00	4,642.84	5,992.84	1,197.00	220.50	4,874.99	6,292.49	1,256.85	231.53	5,118.73	6,607.11
Nagar Nigam, Pithoragarh	1,193.00	250.00	257.20	1,700.20	1,250.00	265.00	222.96	1,737.96	130.00	280.00	211.97	621.97
Nagar Nigam, Kashipur	1,800.00	1,000.00	541.00	3,341.00	2,057.00	1,400.00	969.00	4,426.00	2,262.70	1,600.00	5,040.00	8,902.70
Nagar Nigam, Rudrapur	1,200.00	300.00	504.60	2,004.60	1,350.00	350.00	529.75	2,229.75	1,420.00	380.00	555.45	2,355.45

Nagar Nigam	2028-29				2029-30				2030-31			
	Salary expenses	Pension expense	Other expenses	Total expenditure	Salary expenses	Pension expense	Other expenses	Total expenditure	Salary expenses	Pension expense	Other expenses	Total expenditure
1	14	15	16	17	18	19	20	21	22	23	24	25
Nagar Nigam, Almora	1,770.23	1,001.50	67.10	2,838.83	1,947.25	1,068.05	72.10	3,087.40	2,141.98	1,141.26	77.10	3,360.33
Nagar Nigam, Dehradun	6,124.29	4,500.00	3,471.00	14,095.29	6,231.09	5,000.00	4,516.00	15,747.09	6,427.04	5,500.00	5,884.00	17,811.04
Nagar Nigam, Rishikesh	3,906.25	976.56	704.68	5,587.49	4,882.81	1,220.70	784.64	6,888.16	6,103.52	1,525.88	874.05	8,503.44
Nagar Nigam, Haridwar	5,434.00	2,948.00	920.00	9,302.00	6,358.00	3,254.00	900.00	10,512.00	7,884.00	4,058.00	984.00	12,926.00
Nagar Nigam, Roorkee	3,709.50	882.45	5,077.88	9,669.83	4,080.45	970.70	5,565.46	10,616.61	4,488.50	1,067.76	6,101.77	11,658.03
Nagar Nigam, Haldwani	6,500.00	1,250.00	745.99	8,495.99	7,000.00	1,300.00	876.00	9,176.00	7,500.00	1,350.00	1,008.00	9,858.00
Nagar Nigam, Srinagar	1,215.40	289.63	87.26	1,592.29	1,519.26	333.07	96.95	1,949.28	189.91	383.03	107.85	680.79
Nagar Nigam, Kotdwar	1,319.69	243.10	5,374.68	6,937.47	1,385.68	255.26	5,643.41	7,284.34	1,454.96	268.02	5,925.58	7,648.56
Nagar Nigam, Pithoragarh	1,350.00	295.00	223.21	1,868.21	1,370.00	310.00	233.88	1,913.88	1,400.00	325.00	239.43	1,964.43
Nagar Nigam, Kashipur	2,488.97	1,800.00	5,151.00	9,439.97	2,739.87	200.00	5,352.00	8,291.87	3,011.65	2,200.00	5,553.00	10,764.65
Nagar Nigam, Rudarpur	1,540.00	385.00	580.20	2,505.20	1,700.00	390.00	612.77	2,702.77	1,870.00	395.00	642.35	2,907.35

10.25 As per the information received from the Municipal Corporations about the Average Annual Own Revenue and Average Annual Total Revenue Expenditure for the four-year period of 2021-22 to 2024-25 and, against that, the projections of Average Annual Own Revenue Income and Average Annual Total Revenue Expenditure for the five-year period of 2026-27 to 2030-31 (the Award Period of the Sixth Finance Commission) are as below-

(A) Average annual revenue and expenditure of Nagar Nigam from 2021-22 to 2024-25

(Amount in ₹ lakhs)

Nagar Nigam	Average annual own-source revenue	Average annual grants received from the State Finance Commission	Average annual grants received from the Central Finance Commission	Average annual total receipts	Average annual revenue expenditure
1	2	3	4	5	6
Almora	536.19	1,760.18	247.54	2,543.90	2,188.54
Dehradun	5,496.44	15,946.17	2,707.04	24,149.66	28,533.99
Rishikesh	384.28	1,919.09	716.00	3,019.37	5,723.92
Haridwar	1,446.63	4,422.95	842.44	6,712.02	6,872.80
Roorkee	443.70	3,421.28	819.14	4,684.11	4,435.59
Haldwani	1,633.75	5,054.50	961.75	7,650.00	7,132.75
Srinagar	86.10	1,228.17	216.51	1,530.77	909.46
Kotdwar	117.25	2,606.38	629.16	3,352.79	2,102.05
Pithoragarh	85.02	2,397.02	324.45	2,806.49	2,516.96
Kashipur	689.04	3,217.23	657.65	4,563.92	11,442.15
Rudrapur	645.01	3,556.24	609.55	4,810.80	2,143.97
All Nagar Nigam	**11,563.41**	**45,529.20**	**8,731.23**	**65,823.82**	**74,002.17**

(B) **Average annual revenue details of own revenue, revenue expenditure, and the difference between the two for FY 2021–22 to 2024–25 and 2026-27 to 2030-31 period**

(Amount in ₹ lakh)

Nagar Nigam	Average annual own revenue (2021–22 to 2024–25)	Average annual total revenue expenditure during this period	Difference between both	Average annual own-revenue projections (2026–27 to 2030–31)	Average annual total revenue expenditure projections during this period	Difference between both
1	2	3	4	5	6	7
Almora	536.19	2,188.54	-1,652.36	190.00	3,111.00	-2,921.00
Dehradun	5,496.44	28,533.99	-23,037.55	5,967.00	14,210.00	-8,243.00
Rishikesh	384.28	5,723.92	-5,339.64	1,457.00	5,842.00	-4,385.00
Haridwar	1,446.63	6,872.80	-5,426.17	4,500.00	11,546.00	-7,046.00
Roorkee	443.70	4,435.59	-3,991.89	1,195.00	10,712.00	-9,517.00
Haldwani	1,633.75	7,132.75	-5,499.00	2,418.00	9,193.00	-6,775.00
Srinagar	86.10	909.46	-823.37	525.00	2,034.00	-1,509.00
Kotdwar	117.25	2,102.05	-1,984.80	252.00	7,302.00	-7,050.00
Pithoragarh	85.02	2,516.96	-2,431.94	81.00	1,855.00	-1,774.00
Kashipur	689.04	11,442.15	-10,753.11	1,373.00	8,365.00	-6,992.00
Rudrapur	645.01	2,143.97	-1,498.96	2,348.00	2,718.00	-370.00
TOTAL	**11563.41**	**74002.18**	**-62438.77**	**20306.00**	**76888.00**	**-56582.00**

10.26 The second category of the Urban Local Bodies is the Municipal Councils i.e. Nagar Palika Parishads (NPPs). Currently, a total of 45 (excluding Sirolikalan) Municipal Councils/NPPs are functional in the State. Based on the information received from the Municipal Councils/NPPs in response to the Commission's questionnaire, their year-wise income and expenditure details are observable in Tables 10.4(a) and 10.4(b) and 10.5(a) and 10.5(b) below, respectively and projections for Revenue Income from Own Sources and Total Revenue Expenditure are presented in Tables 10.6(a) and 10.6(b) below.

Table 10.4 (a)
Income Statement of Municipal Councils (Amount in Lakh)

District	Nagar Palika Parishad	Financial year	Own revenue income from taxes	Own revenue income from items other than taxes	Own total revenue income (3+4)	Grant			MLA/MP funds and other sources	Total revenue income	
						State Finance Commission	Central Finance Commission	Total Grant (7+8)			
1	2	3	4	5	6	7	8	9	10	11 (6+9)	12 (6+9+10)
Almora	Nagar Palika Parishad, Ranikhet Chilianaula	**2021-2022**	0.00	3.12	3.12	75.00	45.40	120.40	0.00	123.52	123.52
		2022-2023	0.00	5.70	5.70	475.51	41.76	517.27	59.38	522.97	582.35
		2023-2024	0.00	6.04	6.04	576.89	88.16	665.05	0.00	671.09	671.09
		2024-2025	0.00	5.45	5.45	649.49	0.00	649.49	0.00	654.94	654.94
		2025-2026	7.00	8.77	15.77	714.44	90.00	804.44	813.21	820.21	1,633.42

District	Nagar Palika Parishad	Financial year	Own revenue income from taxes	Own revenue income from items other than taxes	Own total revenue income (3+4)	Grant			MLA/MP funds and other sources	Total revenue income	
						State Finance Commission	Central Finance Commission	Total Grant (7+8)			
1	2	3	4	5	6	7	8	9	10	11 (6+9)	12 (6+9+10)
Bageshwar	Nagar Palika Parishad, Bageshwar	**2021-2022**	15.07	28.99	44.06	383.30	130.65	513.95	130.07	558.01	688.08
		2022-2023	11.02	26.99	38.01	995.84	100.97	1,096.81	14.96	1,134.82	1,149.78
		2023-2024	12.97	28.65	41.62	1,304.85	227.50	1,532.35	0.70	1,573.97	1,574.67
		2024-2025	17.76	29.04	46.80	1,340.41	191.00	1,531.41	1.18	1,578.21	1,579.39
		2025-2026	19.50	31.93	51.43	1,474.45	210.00	1,684.45	76.87	1,735.88	1,812.75
chamoli	Nagar Palika Parishad, Gauchar	**2021-2022**	2.95	34.39	37.34	323.62	52.75	376.37	40.85	413.71	454.56
		2022-2023	2.89	39.58	42.46	644.31	51.97	696.28	140.32	738.74	879.06
		2023-2024	3.50	46.19	49.69	817.10	148.81	965.91	86.55	1,015.60	1,102.14
		2024-2025	3.60	50.06	53.66	866.92	124.86	991.78	8.78	1,045.44	1,054.22
		2025-2026	3.96	53.77	57.74	976.05	187.29	1,163.34	106.79	1,221.08	1,327.87
	Nagar Palika Parishad, Gopeshwar	**2021-2022**	21.16	113.54	134.69	750.50	118.61	869.11	37.50	1,003.80	1,041.30
		2022-2023	29.94	133.45	163.38	958.29	94.24	1,052.53	87.86	1,215.91	1,303.77
		2023-2024	31.37	202.18	233.55	1,145.72	219.68	1,365.40	41.59	1,598.95	1,640.54
		2024-2025	33.62	280.41	314.03	1,289.89	184.54	1,474.43	11.90	1,788.46	1,800.36
		2025-2026	37.00	210.35	247.35	1,419.10	184.54	1,603.64	95.49	1,850.99	1,946.48
	Nagar Palika Parishad, Joshimath	**2021-2022**	30.02	63.43	93.44	620.95	335.44	956.39	166.00	1,049.83	1,215.83
		2022-2023	23.43	74.20	97.63	1,105.20	124.92	1,230.12	92.00	1,327.75	1,419.75
		2023-2024	27.07	89.74	116.81	1,312.96	247.43	1,560.39	93.00	1,677.20	1,770.20
		2024-2025	25.91	69.52	95.43	1,476.49	130.64	1,607.13	96.00	1,702.56	1,798.56
		2025-2026	25.91	69.52	95.43	1,476.49	130.64	1,607.13	96.00	1,702.56	1,798.56
	Nagar Palika Parishad, karanprayag	**2021-2022**	2.80	29.41	32.21	338.60	57.64	396.24	109.79	428.45	538.23
		2022-2023	3.50	39.05	42.55	599.26	51.99	651.25	95.75	693.80	789.55
		2023-2024	2.86	47.26	50.11	716.46	138.21	854.67	180.17	904.78	1,084.95
		2024-2025	4.15	55.53	59.68	806.61	115.89	922.50	5.14	982.18	987.32
		2025-2026	6.00	73.00	79.00	896.40	115.89	1,012.29	15.00	1,091.29	1,106.29
Champawat	Nagar Palika Parishad, Champawat	**2021-2022**	29.39	19.56	48.95	398.50	74.06	472.56	21.80	521.51	543.31
		2022-2023	23.09	27.97	51.06	635.33	60.56	695.89	200.99	746.95	947.94
		2023-2024	52.88	74.12	127.00	759.59	145.84	905.43	291.09	1,032.43	1,323.52
		2024-2025	66.12	37.96	104.08	949.25	122.25	1,071.50	7.11	1,175.58	1,182.69
		2025-2026	250.00	78.85	328.85	1,015.00	150.00	1,165.00	310.00	1,493.85	1,803.85
	Nagar Palika Parishad, Lohaghat	**2021-2022**	6.75	139.61	146.36	345.66	34.62	380.28	63.60	526.64	590.24
		2022-2023	5.17	39.96	45.12	349.14	26.47	375.61	86.52	420.73	507.25
		2023-2024	8.74	54.42	63.16	399.11	60.17	459.28	11.19	522.44	533.63
		2024-2025	5.02	38.86	43.87	454.54	61.63	516.17	17.81	560.04	577.85
		2025-2026	6.00	41.00	47.00	511.00	150.00	661.00	102.00	708.00	810.00
	Nagar Palika Parishad, Tanakpur	**2021-2022**	6.90	50.43	57.33	490.91	92.55	583.46	282.48	640.79	923.27
		2022-2023	6.04	78.48	84.53	715.43	141.74	857.17	0.00	941.70	941.70
		2023-2024	13.22	83.56	96.78	855.37	161.98	1,017.35	0.18	1,114.13	1,114.31
		2024-2025	12.79	74.11	86.90	963.01	135.95	1,098.96	100.00	1,185.86	1,285.86

District	Nagar Palika Parishad	Financial year	Own revenue income from taxes	Own revenue income from items other than taxes	Own total revenue income (3+4)	Grant			MLA/MP funds and other sources	Total revenue income	
						State Finance Commission	Central Finance Commission	Total Grant (7+8)			
1	2	3	4	5	6	7	8	9	10	11 (6+9)	12 (6+9+10)
		2025-2026	14.00	77.50	91.50	1,059.44	170.00	1,229.44	0.00	1,320.94	1,320.94
Dehradun	Nagar Palika Parishad, Doiwala	**2021-2022**	11.05	53.62	64.67	398.03	174.94	572.97	95.58	637.64	733.22
		2022-2023	12.82	77.75	90.57	1,750.43	78.17	1,828.60	317.21	1,919.17	2,236.38
		2023-2024	11.66	101.70	113.36	2,092.80	160.27	2,253.07	231.96	2,366.43	2,598.39
		2024-2025	16.85	104.91	121.76	2,356.12	82.72	2,438.84	145.41	2,560.60	2,706.01
		2025-2026	18.25	110.50	128.75	2,600.00	350.00	2,950.00	400.00	3,078.75	3,478.75
	Nagar Palika Parishad, Herbertpur	**2021-2022**	6.57	19.78	26.34	353.54	45.50	399.04	35.62	425.38	461.00
		2022-2023	10.04	44.51	54.55	496.74	41.94	538.68	394.15	593.23	987.37
		2023-2024	12.33	34.57	46.90	593.88	113.54	707.42	55.42	754.32	809.74
		2024-2025	12.98	50.76	63.74	668.62	95.33	763.95	304.60	827.69	1,132.29
		2025-2026	35.16	58.38	93.54	1,000.00	118.70	1,118.70	1,137.20	1,212.24	2,349.44
	Nagar Palika Parishad, Mussoorie	**2021-2022**	171.07	472.13	643.19	2,194.47	264.11	2,458.58	0.00	3,101.77	3,101.77
		2022-2023	300.34	894.19	1,194.53	2,322.31	218.86	2,541.17	357.18	3,735.70	4,092.88
		2023-2024	363.23	982.59	1,345.82	2,776.55	534.70	3,311.25	280.30	4,657.07	4,937.37
		2024-2025	274.78	536.26	811.04	3,125.89	445.76	3,571.65	1.00	4,382.69	4,383.69
		2025-2026	388.00	1,013.20	1,401.20	3,500.00	500.00	4,000.00	100.00	5,401.20	5,501.20
	Nagar Palika Parishad, Vikas nagar	**2021-2022**	37.82	53.97	91.79	930.55	118.90	1,049.45	82.69	1,141.24	1,223.94
		2022-2023	54.08	75.09	129.17	1,046.56	91.79	1,138.35	61.19	1,267.51	1,328.70
		2023-2024	68.82	64.73	133.55	1,196.61	206.40	1,403.01	89.71	1,536.56	1,626.26
		2024-2025	81.43	62.09	143.52	1,327.79	173.11	1,500.90	40.63	1,644.43	1,685.06
		2025-2026	89.57	68.30	157.87	1,460.57	190.42	1,650.99	44.70	1,808.87	1,853.57
Haridwar	Nagar Palika Parishad, Laksar	**2021-2022**	11.13	20.86	31.99	692.73	109.66	802.39	82.70	834.38	917.08
		2022-2023	11.04	33.29	44.33	822.51	83.85	906.36	88.66	950.69	1,039.35
		2023-2024	14.79	24.26	39.05	983.40	186.10	1,169.50	143.86	1,208.55	1,352.41
		2024-2025	13.37	25.20	38.57	1,107.12	156.22	1,263.34	99.99	1,301.91	1,401.90
		2025-2026	19.29	34.88	54.17	1,217.83	171.84	1,389.67	493.00	1,443.84	1,936.84
	Nagar Palika Parishad, Manglore	**2021-2022**	12.75	17.77	30.52	1,478.24	235.45	1,713.69	0.00	1,744.21	1,744.21
		2022-2023	21.33	14.25	35.58	1,506.71	168.24	1,674.95	0.00	1,710.53	1,710.53
		2023-2024	13.75	14.23	27.98	1,800.81	339.97	2,140.78	0.00	2,168.76	2,168.76
		2024-2025	31.94	10.64	42.58	2,027.20	285.55	2,312.75	0.00	2,355.33	2,355.33
		2025-2026	32.00	25.00	57.00	2,200.75	350.00	2,550.75	0.00	2,607.75	2,607.75
	Nagar Palika Parishad, Shivalik Nagar	**2021-2022**	2.04	60.38	62.42	243.60	171.61	415.21	294.42	477.63	772.05
		2022-2023	2.44	42.96	45.40	1,121.26	120.84	1,242.10	462.64	1,287.50	1,750.14
		2023-2024	3.65	51.69	55.34	1,263.75	238.85	1,502.60	2,439.90	1,557.94	3,997.84
		2024-2025	5.76	34.53	40.29	1,422.76	200.68	1,623.44	794.79	1,663.73	2,458.52
		2025-2026	6.35	47.30	53.65	1,500.00	210.00	1,710.00	211.60	1,763.65	1,975.25
Nainital	Nagar Palika Parishad, Bhimtal	**2021-2022**	15.00	28.41	43.41	340.39	151.58	491.97	2.80	535.38	538.18
		2022-2023	20.82	35.15	55.97	715.82	133.12	848.94	0.00	904.91	904.91
		2023-2024	14.21	39.20	53.41	872.71	226.66	1,099.37	0.00	1,152.78	1,152.78

District	Nagar Palika Parishad	Financial year	Own revenue income from taxes	Own revenue income from items other than taxes	Own total revenue income (3+4)	Grant			MLA/MP funds and other sources	Total revenue income	
						State Finance Commission	Central Finance Commission	Total Grant (7+8)			
1	2	3	4	5	6	7	8	9	10	11 (6+9)	12 (6+9+10)
		2024-2025	10.82	42.83	53.65	993.55	121.63	1,115.18	0.00	1,168.83	1,168.83
		2025-2026	19.50	43.37	62.87	1,052.68	158.24	1,210.92	6.50	1,273.79	1,280.29
	Nagar Palika Parishad, Bhawali	**2021-2022**	12.29	35.12	47.41	0.00	74.30	74.30	9.39	121.71	131.10
		2022-2023	7.55	34.98	42.53	0.00	125.70	125.70	0.00	168.23	168.23
		2023-2024	19.96	84.97	104.93	36.43	133.22	169.65	130.58	274.58	405.16
		2024-2025	14.10	55.82	69.92	0.00	133.54	133.54	0.00	203.46	203.46
		2025-2026	15.00	60.00	75.00	0.00	150.00	150.00	0.00	225.00	225.00
	Nagar Palika Parishad, Kaladungi	**2021-2022**	9.49	28.32	37.81	300.33	47.08	347.41	194.51	385.22	579.73
		2022-2023	5.69	43.75	49.44	329.35	54.66	384.01	30.25	433.45	463.70
		2023-2024	10.54	53.51	64.05	411.18	70.18	481.36	152.26	545.41	697.67
		2024-2025	12.00	48.45	60.45	468.30	70.18	538.48	71.11	598.93	670.04
		2025-2026	0.00	0.00	0.00	515.13	77.20	592.33	219.55	592.33	811.88
	Nagar Palika Parishad, Nainital	**2021-2022**	163.57	339.57	503.14	2,911.84	195.34	3,107.18	235.46	3,610.32	3,845.78
		2022-2023	163.23	639.30	802.54	1,688.15	370.24	2,058.39	184.24	2,860.93	3,045.16
		2023-2024	358.81	903.34	1,262.15	2,018.33	386.94	2,405.27	104.75	3,667.42	3,772.18
		2024-2025	202.29	537.85	740.14	2,473.52	323.89	2,797.41	114.56	3,537.55	3,652.11
		2025-2026	578.08	591.83	1,169.91	2,473.52	300.00	2,773.52	160.50	3,943.43	4,103.93
	Nagar Palika Parishad, Ramnagar	**2021-2022**	133.89	112.80	246.69	822.62	0.70	823.32	3.26	1,070.01	1,073.28
		2022-2023	135.24	283.60	418.85	1,100.82	0.00	1,100.82	16.23	1,519.67	1,535.90
		2023-2024	140.32	294.72	435.04	1,259.68	3.10	1,262.78	10.50	1,697.82	1,708.32
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pauri	Nagar Palika Parishad, Duggada	**2021-2022**	1.21	16.55	17.76	382.93	45.40	428.33	36.47	446.09	482.56
		2022-2023	1.18	18.80	19.98	499.61	42.01	541.62	40.33	561.60	601.93
		2023-2024	1.15	18.51	19.66	597.31	113.99	711.30	84.16	730.96	815.12
		2024-2025	1.19	23.43	24.62	672.48	95.35	767.83	27.15	792.45	819.60
		2025-2026	1.25	26.30	27.55	700.00	100.00	800.00	344.05	827.55	1,171.59
	Nagar Palika Parishad, Pauri	**2021-2022**	58.18	71.02	129.20	995.87	195.54	1,191.41	26.08	1,320.61	1,346.69
		2022-2023	82.16	104.00	186.15	1,263.82	140.76	1,404.58	81.54	1,590.73	1,672.27
		2023-2024	57.86	107.33	165.19	1,511.01	288.14	1,799.15	88.51	1,964.34	2,052.85
		2024-2025	63.32	336.90	400.22	1,701.12	302.65	2,003.77	27.23	2,403.99	2,431.22
		2025-2026	69.65	118.15	187.80	1,803.19	320.81	2,124.00	28.86	2,311.80	2,340.66
Pithoragarh	Nagar Palika Parishad, Berinag	**2021-2022**	0.07	3.41	3.48	75.00	34.12	109.12	0.00	112.60	112.60
		2022-2023	8.02	4.28	12.29	230.04	23.58	253.62	0.00	265.91	265.91
		2023-2024	10.35	3.54	13.90	287.18	37.84	325.02	12.00	338.92	350.92
		2024-2025	12.73	3.41	16.13	327.10	0.00	327.10	0.00	343.23	343.23
		2025-2026	0.00	0.00	0.00	350.00	50.00	400.00	15.00	400.00	415.00
	Nagar Palika Parishad, Dharchula	**2021-2022**	5.85	40.38	46.23	395.73	48.65	444.38	2.22	490.61	492.83
		2022-2023	5.11	39.75	44.86	634.76	119.61	754.37	21.00	799.23	820.23

District	Nagar Palika Parishad	Financial year	Own revenue income from taxes	Own revenue income from items other than taxes	Own total revenue income (3+4)	Grant			MLA/MP funds and other sources	Total revenue income	
						State Finance Commission	Central Finance Commission	Total Grant (7+8)			
1	2	3	4	5	6	7	8	9	10	11 (6+9)	12 (6+9+10)
		2023-2024	6.79	63.87	70.66	755.93	145.70	901.63	39.95	972.29	1,012.24
		2024-2025	10.00	27.82	37.82	850.90	122.25	973.15	0.29	1,010.97	1,011.26
		2025-2026	11.00	30.61	41.61	935.99	134.48	1,070.47	0.32	1,112.07	1,112.39
	Nagar Palika Parishad, Didihat	**2021-2022**	25.01	0.00	25.01	457.00	34.79	491.79	18.50	516.80	535.30
		2022-2023	26.80	13.25	40.05	631.00	43.68	674.68	5.33	714.73	720.06
		2023-2024	32.92	15.06	47.98	754.00	92.20	846.20	20.00	894.18	914.18
		2024-2025	34.12	14.79	48.91	850.00	152.00	1,002.00	3.00	1,050.91	1,053.91
		2025-2026	37.50	16.00	53.50	860.00	160.00	1,020.00	3.50	1,073.50	1,077.00
	Nagar Palika Parishad, Gangolihat	**2021-2022**	1.12	2.65	3.77	75.00	31.78	106.78	122.90	110.55	233.45
		2022-2023	0.27	5.30	5.58	216.58	22.08	238.66	151.22	244.24	395.46
		2023-2024	0.64	4.62	5.26	270.38	33.84	304.22	169.90	309.48	479.38
		2024-2025	1.24	5.13	6.37	307.94	0.00	307.94	131.12	314.31	445.43
		2025-2026	0.00	0.00	0.00	350.00	50.00	400.00	250.00	400.00	650.00
Rudraprayag	Nagar Palika Parishad, Rudraprayag	**2021-2022**	11.46	70.48	81.94	406.40	45.50	451.90	0.00	533.84	533.84
		2022-2023	9.91	88.60	98.51	682.96	149.59	832.55	70.00	931.06	1,001.06
		2023-2024	11.35	93.01	104.36	816.54	162.81	979.35	0.00	1,083.71	1,083.71
		2024-2025	8.91	71.96	80.87	919.27	136.07	1,055.34	0.00	1,136.20	1,136.20
		2025-2026	10.50	85.00	95.50	919.27	100.00	1,019.27	0.00	1,114.77	1,114.77
Tehri Garhwal	Nagar Palika Parishad, Chambba	**2021-2022**	0.24	28.09	28.32	268.11	45.08	313.19	71.82	341.51	413.34
		2022-2023	0.47	38.50	38.97	441.91	39.07	480.98	16.75	519.95	536.70
		2023-2024	1.18	38.89	40.08	530.15	99.72	629.87	4.74	669.95	674.69
		2024-2025	2.85	44.05	46.89	602.24	83.60	685.84	1.17	732.73	733.90
		2025-2026	3.15	48.45	51.60	662.46	91.96	754.42	1.29	806.02	807.31
	Nagar Palika Parishad, Devprayag	**2021-2022**	2.38	8.50	10.88	325.09	22.82	347.91	0.00	358.79	358.79
		2022-2023	3.25	10.45	13.70	638.37	38.85	677.22	0.00	690.92	690.92
		2023-2024	3.39	10.02	13.41	778.73	147.17	925.90	0.00	939.31	939.31
		2024-2025	3.76	11.12	14.88	859.56	123.09	982.65	0.00	997.53	997.53
		2025-2026	0.00	8.66	8.66	860.56	150.00	1,010.56	0.00	1,019.22	1,019.22
	Nagar Palika Parishad, Muni ki reti Dhalwala	**2021-2022**	58.91	132.86	191.77	337.40	115.52	452.92	59.43	644.69	704.12
		2022-2023	42.23	320.67	362.89	1,291.06	116.44	1,407.50	883.25	1,770.39	2,653.65
		2023-2024	82.63	1,027.09	1,109.72	1,254.56	238.16	1,492.72	205.99	2,602.44	2,808.43
		2024-2025	90.08	512.78	602.86	1,412.41	432.04	1,844.45	83.00	2,447.31	2,530.31
		2025-2026	110.00	600.11	710.11	1,500.00	500.00	2,000.00	0.00	2,710.11	2,710.11
	Nagar Palika Parishad, Narendra nagar	**2021-2022**	6.82	27.45	34.27	439.68	63.53	503.21	13.03	537.48	550.50
		2022-2023	6.22	48.47	54.69	444.12	46.55	490.67	37.52	545.36	582.88
		2023-2024	11.95	86.58	98.53	514.02	97.67	611.69	48.17	710.22	758.40
		2024-2025	193.23	61.01	254.24	578.67	81.90	660.57	5.98	914.81	920.79
		2025-2026	97.00	62.19	159.19	600.00	100.00	700.00	10.10	859.19	869.29
	Nagar Palika	**2021-2022**	0.002	48.01	48.02	831.80	178.96	1,010.76	41.63	1,058.78	1,100.41

District	Nagar Palika Parishad	Financial year	Own revenue income from taxes	Own revenue income from items other than taxes	Own total revenue income (3+4)	Grant			MLA/MP funds and other sources	Total revenue income	
						State Finance Commission	Central Finance Commission	Total Grant (7+8)			
1	2	3	4	5	6	7	8	9	10	11 (6+9)	12 (6+9+10)
	Parishad, Tehri Garhwal	**2022-2023**	69.65	61.10	130.75	102.80	196.29	299.09	18.71	429.84	448.55
		2023-2024	0.01	69.63	69.64	1,318.49	250.79	1,569.28	112.33	1,638.92	1,751.26
		2024-2025	42.20	94.52	136.72	1,484.39	211.10	1,695.49	12.06	1,832.21	1,844.27
		2025-2026	100.00	100.00	200.00	1,484.39	25.00	1,509.39	25.00	1,709.39	1,734.39
Udham Singh Nagar	Nagar Palika Parishad, Bajpur	**2021-2022**	26.52	52.52	79.04	710.94	153.82	864.76	133.15	943.80	1,076.95
		2022-2023	30.71	95.06	125.77	972.38	109.40	1,081.78	8,460.00	1,207.55	9,667.55
		2023-2024	29.76	107.18	136.94	1,161.99	219.61	1,381.60	238.90	1,518.54	1,757.44
		2024-2025	57.04	214.84	271.88	1,307.84	184.42	1,492.26	121.15	1,764.14	1,885.29
		2025-2026	60.00	275.83	335.83	1,350.50	200.00	1,550.50	29.00	1,886.33	1,915.33
	Nagar Palika Parishad, Gadarpur	**2021-2022**	32.03	15.48	47.51	571.85	109.51	681.36	0.00	728.87	728.87
		2022-2023	39.61	22.28	61.90	760.70	81.02	841.72	2.00	903.62	905.62
		2023-2024	35.62	23.78	59.40	909.49	172.17	1,081.66	0.00	1,141.06	1,141.06
		2024-2025	32.30	23.31	55.61	1,023.91	144.52	1,168.43	3.00	1,224.04	1,227.04
		2025-2026	50.33	28.92	79.25	1,095.00	180.60	1,275.60	5.00	1,354.85	1,359.85
	Nagar Palika Parishad, Jaspur	**2021-2022**	47.93	15.64	63.57	1,197.19	361.60	1,558.79	0.00	1,622.36	1,622.36
		2022-2023	36.97	66.71	103.68	1,602.23	354.94	1,957.17	0.00	2,060.85	2,060.85
		2023-2024	45.72	65.18	110.90	1,986.61	354.94	2,341.55	0.00	2,452.45	2,452.45
		2024-2025	45.71	37.07	82.79	2,157.79	375.52	2,533.31	11.85	2,616.10	2,627.95
		2025-2026	88.00	47.53	135.53	2,481.46	400.00	2,881.46	20.00	3,016.99	3,036.99
	Nagar Palika Parishad, Khatima	**2021-2022**	12.99	33.25	46.24	736.52	115.42	851.94	0.00	898.17	898.17
		2022-2023	12.14	44.15	56.29	1,839.37	231.10	2,070.46	0.00	2,126.75	2,126.75
		2023-2024	16.72	280.88	297.60	2,125.12	298.10	2,423.22	0.00	2,720.82	2,720.82
		2024-2025	13.46	33.85	47.31	2,244.35	119.12	2,363.47	0.00	2,410.78	2,410.78
		2025-2026	64.22	26.51	90.73	2,500.00	1,500.00	4,000.00	0.00	4,090.73	4,090.73
	Nagar Palika Parishad, Kicha	**2021-2022**	20.62	48.91	69.53	991.36	368.13	1,359.49	136.17	1,429.02	1,565.18
		2022-2023	44.20	146.46	190.66	2,171.08	394.74	2,565.82	360.07	2,756.48	3,116.56
		2023-2024	31.60	149.87	181.48	2,595.72	489.62	3,085.34	385.53	3,266.82	3,652.35
		2024-2025	20.22	69.02	89.24	2,922.32	411.72	3,334.04	217.10	3,423.28	3,640.38
		2025-2026	22.25	75.92	98.17	3,214.55	452.89	3,667.44	289.64	3,765.61	4,055.25
	Nagar Palika Parishad, Mahuakheraganj	**2021-2022**	39.27	21.63	60.90	341.13	55.22	396.35	0.00	457.25	457.25
		2022-2023	55.94	32.16	88.10	49.23	45.78	95.01	0.00	183.11	183.11
		2023-2024	114.87	13.72	128.59	58.86	111.72	170.58	0.00	299.17	299.17
		2024-2025	52.04	8.03	60.07	662.56	116.99	779.55	0.00	839.62	839.62
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Nagar Palika Parishad, Nagla	**2021-2022**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	125.00	0.00	125.00	10.00	125.00	135.00
		2023-2024	0.00	0.00	0.00	100.00	409.86	509.86	0.00	509.86	509.86
		2024-2025	0.00	1.92	1.92	100.00	216.39	316.39	0.00	318.31	318.31
		2025-2026	4.00	8.00	12.00	100.00	432.78	532.78	400.00	544.78	944.78

District	Nagar Palika Parishad	Financial year	Own revenue income from taxes	Own revenue income from items other than taxes	Own total revenue income (3+4)	Grant			MLA/MP funds and other sources	Total revenue income	
						State Finance Commission	Central Finance Commission	Total Grant (7+8)			
1	2	3	4	5	6	7	8	9	10	11 (6+9)	12 (6+9+10)
Uttarkashi	Nagar Palika Parishad, Sitarganj	**2021-2022**	12.18	12.21	24.39	746.78	135.63	882.41	20.20	906.80	927.00
		2022-2023	14.64	32.22	46.86	1,027.96	104.23	1,132.19	219.53	1,179.05	1,398.59
		2023-2024	7.56	27.01	34.57	1,228.62	232.95	1,461.57	203.28	1,496.14	1,699.42
		2024-2025	13.56	20.81	34.36	1,382.84	244.25	1,627.09	178.53	1,661.45	1,839.98
		2025-2026	22.25	43.50	65.75	1,521.80	14.00	1,535.80	434.90	1,601.55	2,036.45
	Nagar Palika Parishad, Badkot	**2021-2022**	5.28	15.39	20.67	401.00	59.19	460.19	90.62	480.86	571.48
		2022-2023	6.70	28.24	34.94	650.01	52.66	702.67	131.55	737.61	869.15
		2023-2024	7.28	33.18	40.47	731.38	138.21	869.59	56.57	910.06	966.63
		2024-2025	8.09	32.26	40.35	922.01	116.81	1,038.82	10.02	1,079.17	1,089.19
		2025-2026	8.90	35.48	44.38	887.27	128.49	1,015.76	58.34	1,060.15	1,118.49
	Nagar Palika Parishad, Chinyalisaur	**2021-2022**	1.44	2.88	4.32	82.20	55.64	137.84	1.19	142.16	143.35
		2022-2023	3.14	7.23	10.37	614.93	43.98	658.91	157.02	669.28	826.29
		2023-2024	3.85	13.70	17.55	807.49	109.17	916.66	139.14	934.21	1,073.35
		2024-2025	4.95	15.57	20.51	892.56	0.00	892.56	121.90	913.07	1,034.97
		2025-2026	6.97	20.24	27.20	1,106.62	100.00	1,206.62	491.80	1,233.82	1,725.62
	Nagar Palika Parishad, Purola	**2021-2022**	1.57	13.48	15.05	80.90	34.83	115.73	540.34	130.78	671.12
		2022-2023	4.29	21.17	25.47	336.23	29.73	365.96	60.24	391.43	451.67
		2023-2024	4.06	13.17	17.23	420.00	59.20	479.20	253.34	496.43	749.77
		2024-2025	3.61	17.81	21.42	490.39	93.12	583.51	85.83	604.93	690.76
		2025-2026	3.64	19.60	23.24	539.43	102.43	641.86	94.41	665.10	759.51
	Nagar Palika Parishad, Barahat	**2021-2022**	5.02	48.04	53.06	674.06	142.13	816.19	124.40	869.25	993.64
		2022-2023	6.21	54.03	60.24	1,151.86	182.55	1,334.41	235.25	1,394.65	1,629.90
		2023-2024	6.35	123.16	129.51	1,364.52	261.21	1,625.73	79.51	1,755.24	1,834.75
		2024-2025	10.83	157.52	168.35	1,536.05	219.14	1,755.19	124.06	1,923.54	2,047.60
		2025-2026	11.49	189.35	200.84	1,851.90	244.50	2,096.40	148.49	2,297.24	2,445.73

Table 10.4(b)
Income Statement of Municipal Councils (in percentage share)

District	Nagar Palika Parishad	Financial Year	Relative to total Revenue (excluding MLA fund etc.)					Relative to total own Revenue	
			Share of revenue income from own taxes (in percent)	Non-tax revenue (in percent)	Own revenue share (in percent)	State Finance Commission Grant Share (in percentage)	Central Finance Commission Grant Share (in percent)	Own tax revenue share (in percent)	Own non-tax revenue share (in percent)
1	2	3	4	5	6	7	8	9	10
Almora	Ranikhet	**2023-24**	0.00	0.90	0.90	85.96	13.14	0.00	100.00
		2024-25	0.00	0.83	0.83	99.17	0.00	0.00	100.00
Bageshwar	Bageshwar	**2023-24**	0.82	1.82	2.64	82.90	14.45	31.16	68.84
		2024-25	1.13	1.84	2.97	84.93	12.10	37.95	62.05
Chamoli	Gochar	**2023-24**	0.34	4.55	4.89	80.45	14.65	7.04	92.96
		2024-25	0.34	4.79	5.13	82.92	11.94	6.71	93.29
	Gopeshwar	**2023-24**	1.96	12.64	14.61	71.65	13.74	13.43	86.57
		2024-25	1.88	15.68	17.56	72.12	10.32	10.71	89.29

District	Nagar Palika Parishad	Financial Year	Relative to total Revenue (excluding MLA fund etc.)					Relative to total own Revenue	
			Share of revenue income from own taxes (in percent)	Non-tax revenue (in percent)	Own revenue share (in percent)	State Finance Commission Grant Share (in percentage)	Central Finance Commission Grant Share (in percent)	Own tax revenue share (in percent)	Own non-tax revenue share (in percent)
1	2	3	4	5	6	7	8	9	10
	Joshimath	**2023-24**	1.61	5.35	6.96	78.28	14.75	23.17	76.83
		2024-25	1.52	4.08	5.61	86.72	7.67	27.15	72.85
	Karanaprayag	**2023-24**	0.32	5.22	5.54	79.19	15.28	5.71	94.29
		2024-25	0.42	5.65	6.08	82.12	11.80	6.95	93.05
Chapawat	Champawat	**2023-24**	5.12	7.18	12.30	73.57	14.13	41.64	58.36
		2024-25	5.62	3.23	8.85	80.75	10.40	63.53	36.47
	Lohaghat	**2023-24**	1.67	10.42	12.09	76.39	11.52	13.84	86.16
		2024-25	0.90	6.94	7.83	81.16	11.00	11.44	88.56
	Tanakpur	**2023-24**	1.19	7.50	8.69	76.77	14.54	13.66	86.34
		2024-25	1.08	6.25	7.33	81.21	11.46	14.72	85.28
Dehradun	Doiwala	**2023-24**	0.49	4.30	4.79	88.44	6.77	10.29	89.71
		2024-25	0.66	4.10	4.76	92.01	3.23	13.84	86.16
	Herbertpur	**2023-24**	1.63	4.58	6.22	78.73	15.05	26.29	73.71
		2024-25	1.57	6.13	7.70	80.78	11.52	20.36	79.64
	Mussoorie	**2023-24**	7.80	21.10	28.90	59.62	11.48	26.99	73.01
		2024-25	6.27	12.24	18.51	71.32	10.17	33.88	66.12
	Vikasnagar	**2023-24**	4.48	4.21	8.69	77.88	13.43	51.53	48.47
		2024-25	4.95	3.78	8.73	80.74	10.53	56.74	43.26
Haridwar	Laksar	**2023-24**	1.22	2.01	3.23	81.37	15.40	37.87	62.13
		2024-25	1.03	1.94	34.66	85.04	12.00	34.66	65.34
	Manglore	**2023-24**	0.63	0.66	1.29	83.03	15.68	49.14	50.86
		2024-25	1.36	0.45	1.81	86.07	12.12	75.01	24.99
	Shivalik Nagar	**2023-24**	0.23	3.32	3.55	81.12	15.33	6.60	93.40
		2024-25	0.35	2.08	2.42	85.52	12.06	14.30	85.70
Nainital	Bhimtal	**2023-24**	1.23	3.40	4.63	75.70	19.66	26.61	73.39
		2024-25	0.93	3.66	4.59	85.00	10.41	20.17	79.83
	Bhowali	**2023-24**	7.27	30.95	38.21	13.27	48.52	19.02	80.98
		2024-25	6.93	27.44	34.37	0.00	65.63	20.17	79.83
	Kaladhungi	**2023-24**	1.93	9.81	11.74	75.39	12.87	16.46	83.54
		2024-25	2.00	8.09	10.09	78.19	11.72	19.85	80.15
	Nainital	**2023-24**	9.78	24.63	34.42	55.03	10.55	28.43	71.57
		2024-25	5.72	15.20	20.92	69.92	9.16	27.33	72.67
	Ramnagar	**2023-24**	8.26	17.36	25.62	74.19	0.18	32.25	67.75
		2024-25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pauri	Dugadda	**2023-24**	0.16	2.53	2.69	81.72	15.59	5.85	94.15
		2024-25	0.15	2.96	3.11	84.86	12.03	4.83	95.17
	Pauri	**2023-24**	2.95	5.46	8.41	76.92	14.67	35.03	64.97
		2024-25	2.63	14.01	16.65	70.76	12.59	15.82	84.18
Pithoragarh	Berinag	**2023-24**	3.05	1.04	4.10	84.73	11.16	74.46	25.47
		2024-25	3.71	0.99	4.70	95.30	0.00	78.92	21.14
	Dharchula	**2023-24**	0.70	6.57	7.27	77.75	14.99	9.61	90.39
		2024-25	0.99	2.75	3.74	84.17	12.09	26.44	73.56
	Didihat	**2023-24**	3.68	1.68	5.37	84.32	10.31	68.61	31.39
		2024-25	3.25	1.41	4.65	80.88	14.46	69.76	30.24
	Gangolihat	**2023-24**	0.21	1.49	1.70	87.37	10.93	12.17	87.83
		2024-25	0.39	1.63	2.03	97.97	0.00	19.47	80.53
Rudraprayag	Rudraprayag	**2023-24**	1.05	8.58	9.63	75.35	15.02	10.88	89.12
		2024-25	0.78	6.33	7.12	80.91	11.98	11.02	88.98
Tehri Garhwal	Chamba	**2023-24**	0.18	5.80	5.98	79.13	14.88	2.94	97.03
		2024-25	0.39	6.01	6.40	82.19	11.41	6.08	93.94
	Devprayag	**2023-24**	0.36	1.07	1.43	82.90	15.67	25.28	74.72
		2024-25	0.38	1.11	1.49	86.17	12.34	25.27	74.73
	Munikireti-Dhalwala	**2023-24**	3.18	39.47	42.64	48.21	9.15	7.45	92.55
		2024-25	3.68	20.95	24.63	57.71	17.65	14.94	85.06
	Narendra Nagar	**2023-24**	1.68	12.19	13.87	72.37	13.75	12.13	87.87
		2024-25	21.12	6.67	27.79	63.26	8.95	76.00	24.00
	Tehri Garhwal	**2023-24**	0.00	4.25	4.25	80.45	15.30	0.00	99.99
		2024-25	2.30	5.16	7.46	81.02	11.52	30.87	69.13

District	Nagar Palika Parishad	Financial Year	Relative to total Revenue (excluding MLA fund etc.)					Relative to total own Revenue	
			Share of revenue income from own taxes (in percent)	Non-tax revenue (in percent)	Own revenue share (in percent)	State Finance Commission Grant Share (in percentage)	Central Finance Commission Grant Share (in percent)	Own tax revenue share (in percent)	Own non-tax revenue share (in percent)
1	2	3	4	5	6	7	8	9	10
Udham Singh Nagar	Bajpur	**2023-24**	1.96	7.06	9.02	76.52	14.46	21.73	78.27
		2024-25	3.23	12.18	15.41	74.13	10.45	20.98	79.02
	Gadarpur	**2023-24**	3.12	2.08	5.21	79.71	15.09	59.97	40.03
		2024-25	2.64	1.90	4.54	83.65	11.81	58.08	41.92
	Jaspur	**2023-24**	1.86	2.66	4.52	81.01	14.47	41.23	58.77
		2024-25	1.75	1.42	3.16	82.48	14.35	55.21	44.78
	Khatima	**2023-24**	0.61	10.32	10.94	78.11	10.96	5.62	94.38
		2024-25	0.56	1.40	1.96	93.10	4.94	28.45	71.55
	Kichha	**2023-24**	0.97	4.59	5.56	79.46	14.99	17.41	82.58
		2024-25	0.59	2.02	2.61	85.37	12.03	22.66	77.34
	Mahuakhedaganj	**2023-24**	38.40	4.59	42.98	19.67	37.34	89.33	10.67
		2024-25	6.20	0.96	7.15	78.91	13.93	86.63	13.37
	Nagla	**2023-24**	0.00	0.00	0.00	19.61	80.39	0.00	0.00
		2024-25	0.00	0.60	0.60	31.42	67.98	0.00	100.00
	Sitarganj	**2023-24**	0.51	1.81	2.31	82.12	15.57	21.87	78.13
		2024-25	0.82	1.25	2.07	83.23	14.70	39.46	60.56
Uttarkashi	Barkot	**2023-24**	0.80	3.65	4.45	80.37	15.19	17.99	81.99
		2024-25	0.75	2.99	3.74	85.44	10.82	20.05	79.95
	Chinyalisaur	**2023-24**	0.41	1.47	1.88	86.44	11.69	21.94	78.06
		2024-25	0.54	1.71	2.25	97.75	0.00	24.13	75.91
	Purola	**2023-24**	0.82	2.65	3.47	84.60	11.93	23.56	76.44
		2024-25	0.60	2.94	3.54	81.07	15.39	16.85	83.15
	Barahat	**2023-24**	0.36	7.02	7.38	77.74	14.88	4.90	95.10
		2024-25	0.56	8.19	8.75	79.86	11.39	6.43	93.57

Table 10.5 (a)
Expenditure Details of the Nagar Palika Parishads (amounts in lakhs)

District	Nagar Palika Parishad	Financial year	Salary expenses	Pension expenses	Other expenses	Total revenue expenditure	Total own revenue income	Total revenue income (excluding revenue income from MLA funds, etc.)	Total capital expenditure	Total expenditure
1	2	3	4	5	6	7	8	9	10	11
Almora	Ranikhet Chilliyanaula	2021-2022	38.48	0.52	17.20	56.20	3.12	123.52	0.00	56.20
		2022-2023	68.00	1.05	392.40	461.45	5.70	522.97	0.00	461.45
		2023-2024	73.10	1.20	250.73	325.02	6.04	671.09	0.00	325.02
		2024-2025	86.24	1.19	213.65	301.08	5.45	654.94	0.00	301.08
		2025-2026	103.48	1.52	424.30	529.30	15.77	820.21	0.00	529.30
Bageshwar	Bageshwar	2021-2022	312.74	65.92	358.00	736.66	44.06	558.01	235.77	972.43
		2022-2023	349.21	81.21	523.12	953.54	38.01	1,134.82	369.31	1,322.84
		2023-2024	416.80	132.27	708.78	1,257.85	41.62	1,573.97	584.91	1,842.76
		2024-2025	322.38	78.67	1,034.19	1,435.24	46.80	1,578.21	586.93	2,022.17
		2025-2026	354.62	86.53	1,138.94	1,580.09	51.43	1,735.88	645.61	2,225.70
Chamoli	Gauchar	2021-2022	121.88	5.33	274.46	401.67	37.34	413.71	0.00	401.67
		2022-2023	125.81	5.74	334.16	465.71	42.46	738.74	0.00	465.71
		2023-2024	165.63	5.85	517.49	688.98	49.69	1,015.60	0.00	688.98
		2024-2025	206.41	6.09	617.33	829.83	53.66	1,045.44	0.00	829.83
		2025-2026	231.18	6.52	813.48	1,051.17	57.74	1,221.08	0.00	1,051.17
	Gopeshwar	2021-2022	334.12	75.21	1,043.76	1,453.09	134.69	1,003.80	0.00	1,453.09
		2022-2023	373.05	58.21	1,297.81	1,729.07	163.38	1,215.91	0.00	1,729.07
		2023-2024	390.42	81.25	1,282.13	1,753.80	233.55	1,598.95	0.00	1,753.80
		2024-2025	1.80	0.00	98.20	15.19	0.00	0.72	0.00	15.19
		2025-2026	33.93	0.00	66.07	428.34	0.00	26.63	0.00	428.34

District	Nagar Palika Parishad	Financial year	Salary expenses	Pension expenses	Other expenses	Total revenue expenditure	Total own revenue income	Total revenue income (excluding revenue income from MLA funds, etc.)	Total capital expenditure	Total expenditure
1	2	3	4	5	6	7	8	9	10	11
	Joshimath	2021-2022	36.31	0.00	63.69	353.59	0.00	27.23	0.00	353.59
		2022-2023	6.11	1.41	92.48	15.33	3.52	4.43	1.02	16.35
		2023-2024	7.34	5.14	87.52	29.37	20.57	5.43	3.81	33.18
		2024-2025	41.05	8.84	50.11	302.10	65.03	26.26	5.65	307.75
		2025-2026	41.92	9.05	49.03	301.38	65.05	26.30	5.68	307.06
	Karnaprayag	2021-2022	10.66	0.35	88.98	851.93	28.19	27.53	0.91	852.84
		2022-2023	4.50	2.82	266.71	274.03	42.55	693.80	428.58	702.61
		2023-2024	57.76	3.46	231.14	292.36	50.11	904.78	587.54	879.90
		2024-2025	25.30	3.60	427.97	456.87	59.68	982.18	430.14	887.01
		2025-2026	30.00	4.00	465.00	499.00	79.00	1,091.29	443.00	942.00
Champawat	Champawat	2021-2022	28.72	0.00	359.92	388.64	48.95	521.51	68.87	457.51
		2022-2023	25.11	0.00	971.18	996.29	51.06	746.95	34.44	1,030.73
		2023-2024	11.12	0.00	995.82	1,006.94	127.00	1,032.43	269.26	1,276.20
		2024-2025	17.49	0.00	768.40	785.89	104.08	1,175.58	145.98	931.87
		2025-2026	20.00	0.00	1,294.60	1,314.60	328.85	1,493.85	390.00	1,704.60
	Lohaghat	2021-2022	0.00	0.00	250.77	250.77	146.36	526.64	477.58	728.35
		2022-2023	0.00	0.00	328.25	328.25	45.12	420.73	86.49	414.74
		2023-2024	0.00	0.00	372.58	372.58	63.16	522.44	219.08	591.67
		2024-2025	0.00	0.00	274.16	274.16	43.87	560.04	216.21	490.37
		2025-2026	0.00	0.00	458.10	458.10	47.00	708.00	289.96	748.06
	Tanakpur	2021-2022	0.00	5.45	454.36	459.81	57.33	640.79	186.77	646.58
		2022-2023	5.04	0.00	558.92	563.96	84.53	941.70	172.77	736.73
		2023-2024	3.10	0.38	671.58	675.06	96.78	1,114.13	123.29	798.35
		2024-2025	5.93	0.00	770.53	776.46	86.90	1,185.86	77.36	853.83
		2025-2026	6.00	5.00	372.50	383.50	91.50	1,320.94	182.87	566.37
Dehradun	Doiwala	2021-2022	26.40	0.00	713.52	739.92	64.67	637.64	217.51	957.43
		2022-2023	32.34	0.00	1,241.95	1,274.29	90.57	1,919.17	1,112.21	2,386.50
		2023-2024	27.15	0.00	1,140.89	1,168.04	113.36	2,366.43	1,248.84	2,416.88
		2024-2025	18.50	0.00	1,007.00	1,025.50	121.76	2,560.60	1,528.19	2,553.69
		2025-2026	30.00	0.00	1,762.50	1,792.50	128.75	3,078.75	3,270.00	5,062.50
	Herbertpur	2021-2022	186.42	0.00	239.04	425.46	26.34	425.38	253.94	679.40
		2022-2023	216.93	0.00	162.85	379.78	54.55	593.23	166.77	546.55
		2023-2024	200.89	0.00	391.15	592.04	46.90	754.32	341.80	933.85
		2024-2025	225.38	0.00	395.29	620.67	63.74	827.69	93.18	713.85
		2025-2026	266.65	0.00	1,199.40	1,466.05	93.54	1,212.24	1,260.00	2,726.05
	Mussoorie	2021-2022	167.93	169.26	2,281.93	2,619.11	643.19	3,101.77	1,059.75	3,678.86
		2022-2023	210.58	47.58	2,864.91	3,123.07	1,194.53	3,735.70	962.71	4,085.79
		2023-2024	206.28	47.44	3,122.10	3,375.82	1,345.82	4,657.07	1,338.11	4,713.93
		2024-2025	238.19	166.86	2,839.76	3,244.82	811.04	4,382.69	1,289.06	4,533.88
		2025-2026	300.00	100.00	3,751.00	4,151.00	1,401.20	5,401.20	1,340.00	5,491.00
	Vikasnagar	2021-2022	361.46	146.81	394.46	902.73	91.79	1,141.24	356.64	1,259.37
		2022-2023	398.64	89.17	437.71	925.52	129.17	1,267.51	325.00	1,250.53
		2023-2024	403.45	86.85	492.43	982.73	133.55	1,536.56	540.97	1,523.70
		2024-2025	432.54	93.36	505.90	1,031.80	143.52	1,644.43	608.37	1,640.17
		2025-2026	475.79	102.70	556.49	1,134.98	157.87	1,808.87	669.20	1,804.18
Haridwar	Laksar	2021-2022	223.10	11.37	3,128.01	3,362.48	31.99	834.38	0.00	3,362.48
		2022-2023	321.40	9.35	3,220.02	3,550.76	44.33	950.69	0.00	3,550.76
		2023-2024	332.68	11.01	2,775.99	3,119.67	39.05	1,208.55	0.00	3,119.67
		2024-2025	279.55	10.85	5,923.92	6,214.32	38.57	1,301.91	0.00	6,214.32
		2025-2026	335.46	11.94	6,837.17	7,184.57	54.17	1,443.84	0.00	7,184.57
	Manglaur	2021-2022	484.15	85.91	2,561.81	3,131.87	30.52	1,744.21	1,810.77	4,942.64
		2022-2023	713.90	13.59	1,433.47	2,160.96	35.58	1,710.53	713.45	2,874.41
		2023-2024	861.58	162.20	1,317.27	2,341.05	27.98	2,168.76	117.96	2,459.01
		2024-2025	847.00	173.14	1,943.19	2,963.33	42.58	2,355.33	806.19	3,769.52
		2025-2026	900.00	180.00	4,229.70	5,309.70	57.00	2,607.75	2,480.00	7,789.70
	Shivalik Nagar	2021-2022	45.88	0.00	412.50	458.38	62.42	477.63	82.88	541.26
		2022-2023	0.00	0.00	1,206.12	1,206.12	45.40	1,287.50	0.00	1,206.12
		2023-2024	0.00	0.00	2,185.32	2,185.32	55.34	1,557.94	1,421.39	3,606.71

District	Nagar Palika Parishad	Financial year	Salary expenses	Pension expenses	Other expenses	Total revenue expenditure	Total own revenue income	Total revenue income (excluding revenue income from MLA funds, etc.)	Total capital expenditure	Total expenditure
1	2	3	4	5	6	7	8	9	10	11
		2024-2025	0.00	0.00	1,630.53	1,630.53	40.29	1,663.73	652.68	2,283.22
		2025-2026	50.00	0.00	2,434.00	2,484.00	53.65	1,763.65	1,320.00	3,804.00
Nainital	Bhimtal	2021-2022	115.09	3.58	122.87	241.54	43.41	535.38	485.14	726.68
		2022-2023	140.57	9.71	138.84	289.12	55.97	904.91	570.21	859.33
		2023-2024	168.41	21.29	154.54	344.24	53.41	1,152.78	202.69	546.93
		2024-2025	172.20	11.04	125.95	309.19	53.65	1,168.83	301.33	610.52
		2025-2026	206.64	24.00	246.91	477.55	62.87	1,273.79	555.43	1,032.98
	Bhowali	2021-2022	0.00	90.36	167.52	257.88	47.41	121.71	0.00	257.88
		2022-2023	0.00	91.73	190.03	281.76	42.53	168.23	4.40	286.16
		2023-2024	0.00	115.25	285.61	400.86	104.93	274.58	70.38	471.24
		2024-2025	0.00	110.55	271.25	381.80	69.92	203.46	65.64	447.44
		2025-2026	0.00	125.00	493.47	618.47	75.00	225.00	156.58	775.05
	Kaladhungi	2021-2022	83.59	22.06	125.59	231.24	37.81	385.22	795.83	1,027.07
		2022-2023	101.10	20.51	127.56	249.17	49.44	433.45	347.65	596.82
		2023-2024	116.09	17.21	173.45	306.76	64.05	545.41	444.51	751.27
		2024-2025	93.44	16.17	328.37	437.98	60.45	598.93	100.22	538.20
		2025-2026	102.79	16.98	345.52	465.29	0.00	592.33	471.78	937.06
	Nainital	2021-2022	1,457.16	675.42	1,420.09	3,552.66	503.14	3,610.32	0.00	3,552.66
		2022-2023	1,495.87	778.11	1,043.22	3,317.20	802.54	2,860.93	0.00	3,317.20
		2023-2024	1,761.14	862.40	1,147.19	3,770.73	1,262.15	3,667.42	154.39	3,925.13
		2024-2025	1,838.01	1,039.85	563.93	3,441.79	740.14	3,537.55	10.00	3,451.79
		2025-2026	2,000.00	1,500.00	1,294.35	4,794.35	1,169.91	3,943.43	0.00	4,794.35
	Ramnagar	2021-2022	468.20	205.84	153.48	827.52	246.69	1,070.01	1,656.01	2,483.53
		2022-2023	554.44	250.56	555.50	1,360.50	418.85	1,519.67	1,759.96	3,120.46
		2023-2024	714.78	357.26	288.76	1,360.80	435.04	1,697.82	3,402.54	4,763.34
		2024-2025	674.58	316.27	540.15	1,531.00	0.00	0.00	1,367.41	2,898.41
		2025-2026	750.00	0.00	89.93	839.93	0.00	0.00	1,531.00	2,370.93
Pauri	Dugadda	2021-2022	99.49	40.04	410.53	550.06	17.76	446.09	0.00	550.06
		2022-2023	122.53	39.81	427.34	589.68	19.98	561.60	0.00	589.68
		2023-2024	122.35	46.44	307.18	475.98	19.66	730.96	0.00	475.98
		2024-2025	136.31	44.73	152.40	333.43	24.62	792.45	0.00	333.43
		2025-2026	155.00	70.00	758.50	983.50	27.55	827.55	0.00	983.50
	Pauri	2021-2022	0.00	0.00	557.66	557.66	129.20	1,320.61	1,064.34	1,621.99
		2022-2023	0.00	0.00	554.03	554.03	186.15	1,590.73	675.30	1,229.33
		2023-2024	0.00	0.00	678.12	678.12	165.19	1,964.34	945.34	1,623.46
		2024-2025	0.00	0.00	934.30	934.30	400.22	2,403.99	723.60	1,657.90
		2025-2026	0.00	0.00	1,052.39	1,052.39	187.80	2,311.80	795.96	1,848.35
Pithoragarh	Berinag	2021-2022	60.76	0.00	229.22	289.98	3.48	112.60	0.00	289.98
		2022-2023	99.77	0.00	366.88	466.65	12.29	265.91	0.00	466.65
		2023-2024	101.09	0.00	509.37	610.46	13.90	338.92	0.00	610.46
		2024-2025	171.17	0.00	502.59	673.76	16.13	343.23	0.00	673.76
		2025-2026	205.40	0.00	713.26	918.66	0.00	400.00	0.00	918.66
	Dharchula	2021-2022	178.28	13.62	350.40	542.29	46.23	490.61	0.00	542.29
		2022-2023	174.17	12.99	441.88	629.04	44.86	799.23	0.00	629.04
		2023-2024	214.40	14.04	727.85	956.29	70.66	972.29	0.00	956.29
		2024-2025	249.69	29.47	452.13	731.29	37.82	1,010.97	0.00	731.29
		2025-2026	274.66	32.42	497.34	804.42	41.61	1,112.07	0.00	804.42
	Didihat	2021-2022	133.00	4.32	340.96	478.28	25.01	516.80	0.00	478.28
		2022-2023	102.00	8.09	418.14	528.23	40.05	714.73	0.00	528.23
		2023-2024	180.00	8.09	370.26	558.35	47.98	894.18	0.00	558.35
		2024-2025	190.00	9.19	422.22	621.41	48.91	1,050.91	0.00	621.41
		2025-2026	205.00	9.46	614.55	829.01	53.50	1,073.50	0.00	829.01
	Gangolihat	2021-2022	62.76	0.00	80.73	143.49	3.77	110.55	89.13	232.62
		2022-2023	77.97	0.00	153.71	231.68	5.58	244.24	93.01	324.68
		2023-2024	75.40	8.30	257.40	341.10	5.26	309.48	306.45	647.55
		2024-2025	78.57	0.00	239.63	318.20	6.37	314.31	0.00	318.20
		2025-2026	81.00	0.00	366.76	447.76	0.00	400.00	365.00	812.76
Rudraprayag	Rudraprayag	2021-2022	142.45	13.81	515.57	671.83	81.94	533.84	0.00	671.83

District	Nagar Palika Parishad	Financial year	Salary expenses	Pension expenses	Other expenses	Total revenue expenditure	Total own revenue income	Total revenue income (excluding revenue income from MLA funds, etc.)	Total capital expenditure	Total expenditure
1	2	3	4	5	6	7	8	9	10	11
		2022-2023	182.61	31.47	736.48	950.56	98.51	931.06	0.00	950.56
		2023-2024	190.78	16.91	787.07	994.75	104.36	1,083.71	0.00	994.75
		2024-2025	221.42	17.53	939.90	1,178.85	80.87	1,136.20	0.00	1,178.85
		2025-2026	316.00	25.00	1,180.99	1,521.99	95.50	1,114.77	0.00	1,521.99
Tehri	Chamba	2021-2022	125.85	0.00	211.55	337.40	28.32	341.51	42.94	380.34
		2022-2023	144.94	0.00	353.80	498.74	38.97	519.95	63.85	562.58
		2023-2024	160.01	0.00	271.86	431.87	40.08	669.95	161.54	593.41
		2024-2025	181.69	0.00	442.17	623.86	46.89	732.73	4.78	628.65
		2025-2026	218.00	0.00	528.10	746.10	51.60	806.02	5.74	751.84
	Devprayag	2021-2022	83.38	24.26	313.91	421.55	10.88	358.79	0.00	421.55
		2022-2023	95.98	26.15	393.87	516.00	13.70	690.92	0.00	516.00
		2023-2024	80.69	25.03	645.59	751.31	13.41	939.31	0.00	751.31
		2024-2025	118.72	26.16	404.01	548.89	14.88	997.53	0.00	548.89
		2025-2026	168.72	0.05	663.18	831.95	8.66	1,019.22	0.00	831.95
	Muni ki Reti Dhalwala	2021-2022	82.80	31.40	420.55	534.75	191.77	644.69	6.75	541.50
		2022-2023	85.30	36.40	506.86	628.56	362.89	1,770.39	9.58	638.14
		2023-2024	48.31	46.15	1,456.26	1,550.73	1,109.72	2,602.44	102.51	1,653.24
		2024-2025	109.50	44.46	1,311.13	1,465.09	602.86	2,447.31	97.71	1,562.80
		2025-2026	120.03	48.00	1,843.60	2,011.63	710.11	2,710.11	250.00	2,261.63
	Narendranagar	2021-2022	158.94	48.29	178.94	386.17	34.27	537.48	0.00	386.17
		2022-2023	207.49	53.01	210.18	470.68	54.69	545.36	0.00	470.68
		2023-2024	195.17	47.07	162.87	405.12	98.53	710.22	0.00	405.12
		2024-2025	222.75	50.25	223.36	496.37	254.24	914.81	0.00	496.37
		2025-2026	240.00	58.00	314.35	612.35	159.19	859.19	0.00	612.35
	Tehri Garhwal	2021-2022	536.77	75.92	632.64	1,245.33	48.02	1,058.78	0.00	1,245.33
		2022-2023	616.99	102.33	506.19	1,225.51	130.75	429.84	0.00	1,225.51
		2023-2024	598.78	104.82	485.26	1,188.86	69.64	1,638.92	0.00	1,188.86
		2024-2025	695.66	102.95	418.89	1,217.50	136.72	1,832.21	0.00	1,217.50
		2025-2026	800.00	120.00	516.60	1,436.60	200.00	1,709.39	0.00	1,436.60
Udham Singh Nagar	Bajpur	2021-2022	112.86	13.83	848.74	975.43	79.04	943.80	0.00	975.43
		2022-2023	275.17	36.61	891.77	1,203.55	125.77	1,207.55	0.00	1,203.55
		2023-2024	263.10	32.96	1,526.53	1,822.59	136.94	1,518.54	0.00	1,822.59
		2024-2025	319.88	47.36	1,153.63	1,520.87	271.88	1,764.14	45.01	1,565.89
		2025-2026	400.00	60.00	1,751.95	2,211.95	335.83	1,886.33	95.00	2,306.95
	Gadarpur	2021-2022	165.86	46.80	46.08	258.74	47.51	728.87	510.62	769.36
		2022-2023	205.76	49.20	233.55	488.51	61.90	903.62	324.62	813.13
		2023-2024	241.53	50.00	291.64	583.17	59.40	1,141.06	411.79	994.96
		2024-2025	243.82	65.40	307.60	616.82	55.61	1,224.04	718.41	1,335.23
		2025-2026	394.90	66.60	102.65	564.15	79.25	1,354.85	865.00	1,429.15
	Jaspur	2021-2022	581.42	119.47	938.18	1,639.08	63.57	1,622.36	403.72	2,042.80
		2022-2023	591.97	144.40	1,094.19	1,830.57	103.68	2,060.85	573.59	2,404.16
		2023-2024	588.85	223.27	732.27	1,544.39	110.90	2,452.45	656.05	2,200.45
		2024-2025	597.08	172.60	990.10	1,759.78	82.79	2,616.10	836.68	2,596.46
		2025-2026	630.00	230.00	988.04	1,848.04	135.53	3,016.99	1,000.10	2,848.14
	Khatima	2021-2022	458.56	181.83	673.92	1,314.31	46.24	898.17	0.00	1,314.31
		2022-2023	573.44	177.37	1,591.25	2,342.06	56.29	2,126.75	0.00	2,342.06
		2023-2024	587.80	130.58	796.59	1,514.97	297.60	2,720.82	0.00	1,514.97
		2024-2025	446.85	131.03	1,919.37	2,497.25	47.31	2,410.78	0.00	2,497.25
		2025-2026	570.00	130.00	12339.00	13039.00	90.73	4090.73	0.00	13039.00
	Kichha	2021-2022	300.06	47.08	827.89	1,175.03	69.53	1,429.02	898.80	2,073.82
		2022-2023	352.20	80.23	901.13	1,333.56	190.66	2,756.48	1,267.93	2,601.49
		2023-2024	370.12	84.32	1,076.52	1,530.95	181.48	3,266.82	2,726.10	4,257.05
		2024-2025	395.26	69.11	2,219.30	2,683.66	89.24	3,423.28	969.08	3,652.74
		2025-2026	434.78	76.02	2,441.23	2,952.03	98.17	3,765.61	1,065.99	4,018.02
	Mahuakhera-ganj	2021-2022	38.89	4.38	415.00	458.28	60.90	457.25	408.54	866.82
		2022-2023	83.89	4.85	273.74	362.49	88.10	183.11	118.81	481.30
		2023-2024	73.14	9.14	488.90	571.18	128.59	299.17	610.98	1,182.16
		2024-2025	83.29	9.81	359.49	452.59	60.07	839.62	385.52	838.10

District	Nagar Palika Parishad	Financial year	Salary expenses	Pension expenses	Other expenses	Total revenue expenditure	Total own revenue income	Total revenue income (excluding revenue income from MLA funds, etc.)	Total capital expenditure	Total expenditure
1	2	3	4	5	6	7	8	9	10	11
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Nagla	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	223.30	223.30	0.00	125.00	0.00	223.30
		2023-2024	1.56	0.00	640.15	641.71	0.00	509.86	0.00	641.71
		2024-2025	28.86	0.00	414.23	443.09	1.92	318.31	0.00	443.09
		2025-2026	40.00	0.00	1,352.13	1,392.13	12.00	544.78	0.00	1,392.13
	Sitarganj	2021-2022	197.28	86.84	919.19	1,203.32	24.39	906.80	0.00	1,203.32
		2022-2023	252.02	93.96	1,746.21	2,092.20	46.86	1,179.05	0.00	2,092.20
		2023-2024	290.53	96.62	966.38	1,353.53	34.57	1,496.14	0.00	1,353.53
		2024-2025	315.06	91.83	1,522.82	1,929.71	34.36	1,661.45	0.00	1,929.71
		2025-2026	346.56	101.02	1,714.42	2,162.00	65.75	1,601.55	0.00	2,162.00
Uttarkashi	Barkot	2021-2022	99.56	21.42	300.17	421.15	20.67	480.86	320.58	741.73
		2022-2023	169.29	2.26	223.59	395.15	34.94	737.61	345.41	740.56
		2023-2024	203.95	2.42	199.83	406.20	40.47	910.06	514.29	920.49
		2024-2025	225.48	2.63	359.45	587.56	40.35	1,079.17	327.43	914.99
		2025-2026	248.03	7.43	458.28	713.74	44.38	1,060.15	391.05	1,104.78
	Chinyalisaur	2021-2022	65.68	0.00	17.70	83.38	4.32	142.16	29.96	113.34
		2022-2023	103.05	0.00	93.21	196.26	10.37	669.28	377.50	573.76
		2023-2024	112.92	0.00	133.55	246.47	17.55	934.21	449.74	696.22
		2024-2025	131.80	0.00	255.69	387.49	20.51	913.07	462.61	850.10
		2025-2026	144.99	0.00	281.19	426.18	27.20	1,233.82	0.00	426.18
	Purola	2021-2022	0.00	0.00	95.30	95.30	15.05	130.78	372.04	467.33
		2022-2023	0.00	0.00	181.60	181.60	25.47	391.43	884.53	1,066.13
		2023-2024	0.00	0.00	278.20	278.20	17.23	496.43	140.70	418.91
		2024-2025	0.00	0.00	204.81	204.81	21.42	604.93	407.78	612.58
		2025-2026	0.00	0.00	225.29	225.29	23.24	665.10	448.55	673.84
	Barahat	2021-2022	0.00	0.00	1,009.65	1,009.65	53.06	869.25	250.34	1,259.98
		2022-2023	0.00	0.00	928.12	928.12	60.24	1,394.65	419.65	1,347.77
		2023-2024	0.00	0.00	1,247.16	1,247.16	129.51	1,755.24	609.90	1,857.06
		2024-2025	0.00	0.00	1,311.79	1,311.79	168.35	1,923.54	754.88	2,066.67
		2025-2026	0.00	0.00	722.13	722.13	200.84	2,297.24	896.92	1,619.05

Table 10.5 (b)

Total Revenue Expenditure Details of Nagar Palika Parishads (in percentage share)

District	Nagar Palika Parishad	Financial Year	Relative to total revenue expenditure			Relative to total own-source revenue		Relative to total revenue	
			Salary expense share (in percentage)	Pension expenditure share (in percentage)	Other expenditure share (in percentage)	Salary expense share (in percentage)	Pension expenditure share (in percentage)	Salary expense share (in percentage)	Pension expenditure share (in percentage)
1	2	3	4	5	6	7	8	9	10
Almora	Ranikhet Chilliyanaula	2023-2024	22.49	0.37	77.14	1210.26	19.87	10.89	0.18
		2024-2025	28.64	0.40	70.96	1582.39	21.83	13.17	0.18
Bageshwar	Bageshwar	2023-2024	33.14	10.52	56.35	1001.44	317.80	26.48	8.40
		2024-2025	22.46	5.48	72.06	688.85	168.10	20.43	4.98
Chamoli	Gauchar	2023-2024	24.04	0.85	75.11	333.33	11.77	16.31	0.58
		2024-2025	24.87	0.73	74.39	384.66	11.35	19.74	0.58
	Gopeshwaar	2023-2024	22.26	4.63	73.11	167.17	34.79	24.42	5.08
		2024-2025	24.06	2.36	73.58	143.66	14.12	25.22	2.48
	Joshimath	2023-2024	22.80	3.56	73.64	279.55	43.66	19.47	3.04
		2024-2025	21.23	3.06	75.71	414.96	59.73	23.26	3.35
	Karnaprayag	2023-2024	19.76	1.18	79.06	115.27	6.90	6.38	0.38
		2024-2025	5.54	0.79	93.67	42.39	6.03	2.58	0.37
Champawat	Champawat	2023-2024	1.10	0.00	98.90	8.76	0.00	1.08	0.00

District	Nagar Palika Parishad	Financial Year	Relative to total revenue expenditure			Relative to total own-source revenue		Relative to total revenue	
			Salary expense share (in percentage)	Pension expenditure share (in percentage)	Other expenditure share (in percentage)	Salary expense share (in percentage)	Pension expenditure share (in percentage)	Salary expense share (in percentage)	Pension expenditure share (in percentage)
1	2	3	4	5	6	7	8	9	10
		2024-2025	2.23	0.00	97.77	16.80	0.00	1.49	0.00
	Lohaghat	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	100.00	0.00	0.00	0.00	0.00
	Tanakpur	2023-2024	0.46	0.06	99.48	3.20	0.39	0.28	0.03
		2024-2025	0.76	0.00	99.24	6.82	0.00	0.50	0.00
Dehradun	Doiwala	2023-2024	2.32	0.00	97.68	23.95	0.00	1.15	0.00
		2024-2025	1.80	0.00	98.20	15.19	0.00	0.72	0.00
	Herbertpur	2023-2024	33.93	0.00	66.07	428.34	0.00	26.63	0.00
		2024-2025	36.31	0.00	63.69	353.59	0.00	27.23	0.00
	Mussoorie	2023-2024	6.11	1.41	92.48	15.33	3.52	4.43	1.02
		2024-2025	7.34	5.14	87.52	29.37	20.57	5.43	3.81
	Vikasnagar	2023-2024	41.05	8.84	50.11	302.10	65.03	26.26	5.65
		2024-2025	41.92	9.05	49.03	301.38	65.05	26.30	5.68
Haridwar	Laksar	2023-2024	10.66	0.35	88.98	851.93	28.19	27.53	0.91
		2024-2025	4.50	0.17	95.33	724.79	28.13	21.47	0.83
	Manglaur	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	100.00	0.00	0.00	0.00	0.00
	Shivalik Nagar	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	100.00	0.00	0.00	0.00	0.00
Nainital	Bhimtal	2023-2024	48.92	6.18	44.89	315.32	39.86	14.61	1.85
		2024-2025	55.69	3.57	40.74	320.97	20.58	14.73	0.94
	Bhowali	2023-2024	0.00	28.75	71.25	0.00	109.84	0.00	41.97
		2024-2025	0.00	28.95	71.05	0.00	158.11	0.00	54.34
	Kaladhungi	2023-2024	37.84	5.61	56.54	181.25	26.87	21.28	3.16
		2024-2025	21.33	3.69	74.97	154.57	26.75	15.60	2.70
	Nainital	2023-2024	46.71	22.87	30.42	139.53	68.33	48.02	23.52
		2024-2025	53.40	30.21	16.38	53.40	30.21	53.40	30.21
	Ramnagar	2023-2024	52.53	26.25	21.22	164.30	82.12	42.10	21.04
		2024-2025	44.06	20.66	35.28	0.00	0.00	0.00	0.00
Pauri	Dugadda	2023-2024	25.70	9.76	64.54	622.33	236.22	16.74	6.35
		2024-2025	40.88	13.42	45.71	553.66	181.68	17.20	5.64
	Pauri	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	100.00	0.00	0.00	0.00	0.00
Pithoragarh	Berinag	2023-2024	16.56	0.00	83.44	727.27	0.00	29.83	0.00
		2024-2025	25.41	0.00	74.59	1061.19	0.00	49.87	0.00
	Dharchula	2023-2024	22.42	1.47	76.11	303.42	19.87	22.05	1.44
		2024-2025	34.14	4.03	61.83	660.21	77.92	24.70	2.92
	Didihat	2023-2024	32.24	1.45	66.31	375.16	16.86	20.13	0.90
		2024-2025	30.58	1.48	67.95	388.47	18.79	18.08	0.87
	Gangolihat	2023-2024	22.10	2.43	75.46	1433.46	157.79	24.36	2.68
		2024-2025	24.69	0.00	75.31	1233.44	0.00	25.00	0.00
Rudrapraya g	Rudraprayag	2023-2024	19.18	1.70	79.12	182.81	16.20	17.60	1.56
		2024-2025	18.78	1.49	79.73	273.80	21.68	19.49	1.54
Tehri Garhwal	Chamba	2023-2024	37.05	0.00	62.95	399.23	0.00	23.88	0.00
		2024-2025	29.12	0.00	70.88	387.48	0.00	24.80	0.00
	Devprayag	2023-2024	10.74	3.33	85.93	601.72	186.65	8.59	2.66
		2024-2025	21.63	4.77	73.60	797.85	175.81	11.90	2.62
	Muni ki Reti Dhalwala	2023-2024	3.12	2.98	93.91	4.35	4.16	1.86	1.77
		2024-2025	7.47	3.03	89.49	18.16	7.37	4.47	1.82
	Narendra-nagar	2023-2024	48.18	11.62	40.20	198.08	47.77	27.48	6.63
		2024-2025	44.88	10.12	45.00	87.61	19.76	24.35	5.49
	Tehri Garhwal	2023-2024	50.37	8.82	40.82	859.82	150.52	36.54	6.40

District	Nagar Palika Parishad	Financial Year	Relative to total revenue expenditure			Relative to total own-source revenue		Relative to total revenue	
			Salary expense share (in percentage)	Pension expenditure share (in percentage)	Other expenditure share (in percentage)	Salary expense share (in percentage)	Pension expenditure share (in percentage)	Salary expense share (in percentage)	Pension expenditure share (in percentage)
1	2	3	4	5	6	7	8	9	10
		2024-2025	57.14	8.46	34.41	508.82	75.30	37.97	5.62
Udham Singh Nagar	Bajpur	2023-2024	14.44	1.81	83.76	192.13	24.07	17.33	2.17
		2024-2025	21.03	3.11	75.85	117.65	17.42	18.13	2.68
	Gadarpur	2023-2024	41.42	8.57	50.01	406.62	84.18	21.17	4.38
		2024-2025	39.53	10.60	49.87	438.45	117.60	19.92	5.34
	Jaspur	2023-2024	38.13	14.46	47.41	530.97	201.33	24.01	9.10
		2024-2025	33.93	9.81	56.26	721.20	208.48	22.82	6.60
	Khatima	2023-2024	38.80	8.62	52.58	197.51	43.88	21.60	4.80
		2024-2025	17.89	5.25	76.86	944.51	276.96	18.54	5.44
	Kichha	2023-2024	24.18	5.51	70.32	203.95	46.46	11.33	2.58
		2024-2025	14.73	2.58	82.70	442.92	77.44	11.55	2.02
	Mahuakhera-ganj	2023-2024	12.81	1.60	85.59	56.88	7.11	24.45	3.06
		2024-2025	18.40	2.17	79.43	138.65	16.33	9.92	1.17
	Nagla	2023-2024	0.24	0.00	99.76	0.00	0.00	0.31	0.00
		2024-2025	6.51	0.00	93.49	1503.13	0.00	71.84	0.00
	Sitarganj	2023-2024	21.46	7.14	71.40	840.41	279.49	19.42	6.46
		2024-2025	16.33	4.76	78.91	916.94	267.26	18.96	5.53
Uttarkashi	Badkot	2023-2024	50.21	0.60	49.19	503.95	5.98	22.41	0.27
		2024-2025	38.38	0.45	61.18	558.81	6.52	20.89	0.24
	Chinyalisaur	2023-2024	45.81	0.00	54.19	643.42	0.00	12.09	0.00
		2024-2025	34.01	0.00	65.99	642.61	0.00	14.43	0.00
	Purola	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	100.00	0.00	0.00	0.00	0.00
	Barahat	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	100.00	0.00	0.00	0.00	0.00

Table 10.6 (a)

Own source Revenue income forecasts of Nagar Palika Parishads (amount in lakhs)

District	Nagar Palika Parishad	2025-26			2026-27			2027-28		
		Tax	Non-Tax	Total	Tax	Non-Tax	Total	Tax	Non-Tax	Total
1	2	3	4	5	6	7	8	9	10	11
Almora	Ranikhet Chilliyanaula	7.00	0.00	7.00	7.35	0.00	7.35	7.71	0.00	7.71
Bageshwar	Bageshwar	20.00	110.00	130.00	25.00	124.00	149.00	30.00	135.00	165.00
Chamoli	Gauchar	3.96	16.57	20.53	4.16	17.39	21.56	4.37	18.26	22.63
	Gopeshwaar	35.00	150.00	185.00	38.50	165.00	203.50	42.35	181.50	223.85
	Joshimath	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Karnaprayag	7.65	47.00	54.65	8.00	49.35	57.35	9.00	51.70	60.70
Champawat	Champawat	47.06	0.00	47.06	49.42	0.00	49.42	51.89	0.00	51.89
	Lohaghat	20.00	36.00	56.00	20.50	36.50	57.00	20.60	37.50	58.10
	Tanakpur	20.40	0.00	20.40	21.50	0.00	21.50	23.15	0.00	23.15
Dehradun	Doiwala	20.00	110.00	130.00	25.00	124.00	149.00	30.00	135.00	165.00
	Herbertpur	195.79	271.54	467.34	199.81	276.42	476.23	203.45	281.40	484.85
	Mussoorie	420.00	1,312.02	1,732.02	475.00	1404.12	1,879.12	530.00	1,499.33	2,029.33
	Vikashnagar	82.20	67.29	149.49	95.43	75.37	170.79	104.97	84.41	189.38
Haridwar	Laksar	0.00	39.50	39.50	0.00	48.51	48.51	0.00	57.15	57.15
	Manglaur	157.00	27.00	184.00	164.00	30.00	194.00	173.00	32.00	205.00
	Shivalik Nagar	6.00	46.80	52.80	7.00	46.80	53.80	8.00	51.80	59.80
Nainital	Bhimtal	20.00	110.00	130.00	25.00	124.00	149.00	30.00	135.00	165.00
	Bhowali	18.43	0.00	18.43	20.43	0.00	20.43	24.42	0.00	24.42

	Kaladhungi	8.80	60.77	69.57	8.80	66.77	75.57	9.24	72.77	82.01
	Nainital	205.00	635.00	840.00	220.50	650.00	870.50	230.50	662.00	892.50
	Ramnagar	1,600.00	254.00	1,854.00	1760.00	278.60	2,038.60	1,930.00	307.26	2,237.26
Pauri	Dugadda	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Pauri	117.00	74.00	191.00	119.00	75.00	194.00	120.50	75.50	196.00
Pithoragarh	Berinag	30.50	43.10	73.60	32.80	43.60	76.40	34.50	44.10	78.60
	Dharchula	51.41	82.65	134.06	56.55	90.91	147.46	62.21	103.00	165.21
	Didihat	39.38	0.00	39.38	40.43	0.00	40.43	41.49	0.00	41.49
	Gangolihat	4.50	4.50	9.00	4.50	4.80	9.30	5.00	5.00	10.00
Rudraprayag	Rudraprayag	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tehri Garhwal	Chamba	6.00	10.22	16.22	6.30	11.24	17.54	6.62	12.36	18.98
	Devprayag	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Muni ki Reti Dalwala	82.05	0.00	82.05	84.05	0.00	84.05	88.05	0.00	88.05
	Narendranagar	99.08	47.87	146.95	100.80	49.35	150.15	101.85	50.40	152.25
	Tehri Garhwal	100.00	80.00	180.00	110.00	90.00	200.00	120.00	95.00	215.00
Udham Singh Nagar	Bazpur	15.50	247.38	262.88	17.85	247.55	265.40	17.85	247.77	265.62
	Gadarpur	59.06	17.29	76.35	59.74	18.94	78.68	60.70	20.84	81.54
	Jaspur	164.10	6.62	170.72	166.10	6.72	172.82	168.10	6.72	174.82
	Khatima	31.55	18.48	50.04	19.99	18.48	38.47	34.28	18.48	52.77
	Kichha	212.41	145.57	357.98	223.03	156.02	379.05	234.18	167.47	401.65
	Mahuakheraganj	230.00	0.00	230.00	235.00	0.00	235.00	240.00	0.00	240.00
	Nagla	4.00	8.00	12.00	4.20	8.40	12.60	4.40	8.90	13.30
	Sitarganj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uttarkashi	Barkot	8.90	20.24	29.14	9.79	22.26	32.05	10.77	24.49	35.26
	Chinyalisaur	8.01	23.27	31.28	35.37	26.31	61.67	39.45	29.34	68.79
	Purola	3.73	19.51	23.24	4.10	21.47	25.56	4.51	23.61	28.12
	Barahat	12.98	77.62	90.61	15.58	89.27	104.85	18.70	102.66	121.35

District	Nagar Palika Parishad	2028-29			2029-30			2030-31		
		Tax	Non-Tax	Total	Tax	Non-Tax	Total	Tax	Non-Tax	Total
1	**2**	**12**	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**
Almora	Ranikhet Chilliyanaula	8.10	0.00	8.10	8.50	0.00	8.50	9.28	0.00	9.28
Bageshwar	Bageshwar	35.00	150.00	185.00	40.00	165.00	205.00	45.00	180.00	225.00
Chamoli	Gauchar	4.59	19.18	23.77	5.06	21.14	26.20	5.31	22.20	27.51
	Gopeshwar	46.59	199.65	246.24	54.32	232.79	287.11	58.12	256.07	314.19
	Joshimath	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Karnaprayag	9.60	54.23	63.83	10.90	56.95	67.85	11.70	59.77	71.47
Champawat	Champawat	54.48	0.00	54.48	57.21	0.00	57.21	60.07	0.00	60.07
	Lohaghat	20.80	38.00	58.80	22.00	38.50	60.50	26.00	40.00	66.00
	Tanakpur	24.80	0.00	24.80	29.20	0.00	29.20	33.00	0.00	33.00
Dehradun	Doiwala	35.00	150.00	185.00	40.00	165.00	205.00	45.00	180.00	225.00
	Herbertpur	207.52	287.03	494.54	211.67	292.77	504.43	215.90	298.62	514.53
	Mussoorie	585.00	1,597.79	2,182.79	640.00	1,699.68	2,339.68	695.00	1,805.17	2,500.17
	Vikasnagar	150.00	101.29	251.29	165.00	113.45	278.45	180.00	127.06	307.06
Haridwar	Laksar	0.00	61.50	61.50	0.00	64.50	64.50	0.00	69.25	69.25
	Manglaur	180.00	32.00	212.00	188.00	32.00	220.00	197.00	32.00	229.00
	Shivalik Nagar	9.00	57.80	66.80	10.00	64.30	74.30	11.00	71.30	82.30
Nainital	Bhimtal	35.00	150.00	185.00	40.00	165.00	205.00	45.00	180.00	225.00
	Bhowali	28.37	0.00	28.37	32.35	0.00	32.35	36.43	0.00	36.43
	Kaladhungi	9.24	79.77	89.01	9.24	87.67	96.91	9.24	95.67	104.91
	Nainital	240.50	680.00	920.50	250.50	690.00	940.50	260.50	700.00	960.50
	Ramnagar	2,120.00	337.98	2,457.98	2,330.00	371.78	2,701.78	2,560.00	408.66	2,968.66
Pauri	Dugadda	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Pauri	122.00	76.00	198.00	123.50	76.50	200.00	125.00	77.00	202.00
Pithoragarh	Berinag	36.50	44.40	80.90	38.50	44.80	83.30	40.50	45.20	85.70
	Dharchula	68.43	110.00	178.43	75.27	121.00	196.27	82.80	133.10	215.90
	Didihat	42.47	0.00	42.47	43.60	0.00	43.60	44.63	0.00	44.63
	Gangolihat	5.30	5.50	10.80	5.50	5.80	11.30	6.00	6.30	12.30
Rudrapraya g	Rudraprayag	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tehri Garhwal	Chamba	6.94	13.60	20.54	7.29	16.45	23.74	8.02	18.10	26.12
	Devprayag	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Muni ki Reti Dhalwala	84.05	0.00	84.05	84.05	0.00	84.05	84.05	0.00	84.05
	Narendra-nagar	102.90	51.45	154.35	105.00	52.50	157.50	107.10	53.55	160.65
	Tehri Garhwal	130.00	100.00	230.00	140.00	110.00	250.00	150.00	120.00	270.00
Udham Singh Nagar	Bajpur	17.85	248.07	265.92	30.93	248.22	279.15	30.93	248.57	279.49
	Gadarpur	61.95	22.92	84.87	63.52	25.22	88.74	65.46	27.74	93.20
	Jaspur	170.10	6.82	176.92	172.10	6.92	179.02	174.10	7.02	181.12
	Khatima	35.85	20.61	56.46	37.58	20.61	58.19	39.49	20.61	60.09
	Kichha	245.89	180.07	425.96	271.09	209.24	480.33	284.65	226.94	511.59
	Mahuakhera-ganj	245.00	0.00	245.00	245.00	0.00	245.00	250.00	0.00	250.00
	Nagla	4.60	9.50	14.10	4.86	10.00	14.86	6.00	12.00	18.00
	Sitarganj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uttarkashi	Barkot	11.85	26.94	38.78	13.03	29.63	42.66	14.34	32.59	46.93
	Chinyalisaur	43.53	32.38	75.90	47.61	38.45	86.05	54.41	40.47	94.88
	Purola	4.96	25.97	30.93	5.47	31.43	36.89	6.01	34.57	40.58
	Barahat	21.50	123.19	144.69	2.47	141.66	144.14	28.44	162.91	191.35

Table 10.6 (b)

Total Revenue expenditure forecastsof Nagar Palika Parishads (amount in lakhs)

District	Nagar Palika Parishad	2025-26				2026-27				2027-28			
		Salary expenses	Pension expenses	Other expenses	Total expenses	Salary expenses	Pension expenses	Other expenses	Total expenses	Salary expenses	Pension expenses	Other expenses	Total expenses
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Almora	Ranikhet Chilliyanaula	103.48	1.52	13.25	118.25	124.18	1.90	13.95	140.03	136.60	2.40	19.45	158.45
Bageshwar	Bageshwar	354.62	95.18	186.40	636.20	390.08	104.70	205.03	699.81	429.08	115.17	225.51	769.76
Chamoli	Gauchar	177.86	6.47	84.63	268.96	186.75	6.79	88.86	282.40	196.09	7.13	93.30	296.52
	Gopeshwar	460.00	50.00	88.90	598.90	487.60	75.00	95.77	658.37	516.86	60.00	103.29	680.15
	Joshimath	416.33	61.52	296.98	774.83	445.47	65.82	318.48	829.77	454.32	70.22	337.81	862.35
	Karnaprayag	300.00	30.00	133.00	463.00	320.00	32.00	120.70	472.70	350.00	36.00	129.60	515.60
Champawat	Champawat	500.00	50.00	112.60	662.60	600.00	70.00	118.10	788.10	700.00	75.00	129.15	904.15
	Lohaghat	200.00	18.00	530.06	748.06	250.00	19.80	556.36	826.16	275.00	21.78	608.37	905.15
	Tanakpur	6.50	5.00	12.70	24.20	7.50	6.00	15.55	29.05	8.00	7.00	18.40	33.40
Dehradun	Doiwala	779.00	15.00	318.50	1,112.50	850.00	24.00	391.80	1,265.80	935.00	50.00	436.95	1,421.95
	Herbertpur	266.65	45.00	49.58	361.23	308.95	51.00	40.20	400.15	355.00	58.00	46.32	459.32
	Mussoorie	1,800.00	500.00	245.35	2,545.35	1,980.00	550.00	257.39	2,787.39	2,178.00	605.00	264.63	3,047.63
	Vikasnagar	475.79	100.00	791.44	1,367.23	594.74	125.00	857.78	1,577.52	594.74	125.00	857.78	1,577.52
Haridwar	Laksar	335.46	17.94	100.70	454.10	369.01	21.13	110.77	500.91	405.91	23.44	121.85	551.20
	Manglaur	860.00	245.00	119.00	1,224.00	870.00	200.00	139.00	1,209.00	900.00	250.00	155.00	1,305.00
	Shivalik Nagar	331.10	0.00	170.10	501.20	331.10	0.00	200.12	531.22	331.10	0.00	237.15	568.25
Nainital	Bhimtal	206.64	24.00	4.49	235.13	225.00	26.58	7.25	258.83	246.47	30.79	9.18	286.45
	Bhowali	180.00	0.00	110.00	290.00	2.00	0.00	317.50	319.50	2.10	0.00	337.90	340.00
	Kaladhungi	113.06	0.00	173.35	286.41	124.37	0.00	190.68	315.05	136.81	0.00	209.75	346.56
	Nainital	2,200.00	900.00	1,631.35	4,731.35	2,500.00	800.00	1,654.15	4,954.15	2,500.00	825.00	1,739.90	5,064.90
	Ramnagar	695.00	500.00	1,151.80	2,346.80	1,000.00	1,000.00	762.07	2,762.07	1,100.00	1,100.00	844.36	3,044.36
Pauri	Dugadda	155.00	70.00	33.50	258.50	165.00	77.00	36.85	278.85	181.50	84.70	40.54	306.74
	Pauri	785.62	120.00	48.45	954.07	824.90	125.00	38.15	988.05	866.00	132.00	41.45	1,039.45
Pithoragarh	Berinag	205.40	0.00	67.80	273.20	213.00	0.00	74.40	287.40	218.00	0.00	71.25	289.25
	Dharchula	274.66	32.42	41.42	348.50	302.12	35.66	45.56	383.34	332.34	39.23	50.11	421.68
	Didihat	150.00	9.08	28.50	187.58	175.00	9.53	15.93	200.46	180.00	10.01	17.03	207.04
	Gangolihat	72.01	0.00	283.15	355.16	75.00	0.00	371.50	446.50	85.50	0.00	465.10	550.60
Rudraprayag	Rudraprayag	341.00	25.00	54.50	420.50	371.00	26.00	55.00	452.00	400.00	27.00	58.50	485.50
Tehri Garhwal	Chamba	218.00	0.00	77.85	295.85	261.60	0.00	93.41	355.01	313.92	0.00	112.10	426.02
	Devprayag	168.72	27.29	69.27	265.28	185.60	30.02	80.84	296.45	213.44	36.02	98.16	347.62
	Muni ki Reti	135.00	50.00	62.00	247.00	160.00	51.00	63.10	274.10	170.00	52.00	64.00	286.00

District	Nagar Palika Parishad	2025-26				2026-27				2027-28			
		Salary expenses	Pension expenses	Other expenses	Total expenses	Salary expenses	Pension expenses	Other expenses	Total expenses	Salary expenses	Pension expenses	Other expenses	Total expenses
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Dhalwala												
	Narendranagar	240.00	58.00	21.62	319.62	290.00	63.00	46.54	399.54	320.00	69.00	48.31	437.31
	Tehri Garhwal	800.00	120.00	87.10	1,007.10	1,000.00	130.00	101.30	1,231.30	1,200.00	140.00	115.50	1,455.50
Udham Singh Nagar	Bajpur	400.00	60.00	14.60	474.60	432.53	60.85	14.69	508.07	450.00	70.00	15.45	535.45
	Gadarpur	360.00	132.00	376.40	868.40	370.00	85.00	391.05	846.05	400.00	90.00	422.75	912.75
	Jaspur	693.00	253.00	719.95	1,665.95	762.30	278.30	791.84	1,832.44	838.53	306.13	870.88	2,015.54
	Khatima	570.00	130.00	470.50	1,170.50	650.00	150.00	836.60	1,636.60	700.00	200.00	1,182.70	2,082.70
	Kichha	652.17	80.00	76.84	809.01	717.39	88.00	84.52	889.91	789.13	96.80	92.97	978.90
	Mahuakhera-ganj	90.00	10.00	87.00	187.00	95.00	10.00	88.00	193.00	120.00	15.00	107.00	242.00
	Nagla	60.00	0.00	86.24	146.24	84.00	0.00	53.34	137.34	90.00	0.00	59.40	149.40
	Sitarganj	396.00	91.62	62.49	550.11	435.60	100.79	68.73	605.12	479.16	110.86	75.61	665.63
Uttarkashi	Barkot	248.03	7.43	54.30	309.76	620.08	8.91	18.36	647.35	1,550.20	10.69	21.11	1,582.01
	Chinyalisaur	144.99	0.00	263.62	408.61	181.23	0.00	329.53	510.76	271.85	0.00	494.29	766.14
	Purola	87.51	0.00	81.77	169.28	96.26	0.00	89.95	186.21	105.88	0.00	98.95	204.83
	Barahat	757.93	100.00	190.52	1,048.45	90.95	120.00	237.93	448.88	104.59	125.00	281.17	510.76

District	Nagar Palika Parishad	2028-29				2029-30				2030-31			
		Salary expenses	Pension expenses	Other expenses	Total expenses	Salary expenses	Pension expenses	Other expenses	Total expenses	Salary expenses	Pension expenses	Other expenses	Total expenses
		15	16	17	18	19	20	21	22	23	24	25	26
Almora	Ranikhet Chilliyanaula	163.92	2.80	22.90	189.62	196.70	3.20	27.35	227.25	236.04	4.50	55.75	296.29
Bageshwar	Bageshwar	471.98	126.68	248.02	846.68	519.17	139.34	272.81	931.32	571.08	153.27	300.07	1,024.42
Chamoli	Gauchar	205.89	7.49	97.97	311.35	216.19	7.86	102.87	326.92	227.00	8.26	108.01	343.26
	Gopeshwaar	558.20	68.00	110.94	737.14	597.28	85.00	118.92	801.20	621.17	90.00	127.60	838.77
	Joshimath	465.25	75.26	350.80	891.31	470.86	79.12	377.84	927.82	526.87	98.74	485.31	1,110.92
	Karnaprayag	400.00	40.00	136.50	576.50	420.00	44.00	147.10	611.10	450.00	48.00	162.80	660.80
Champawat	Champawat	850.00	80.00	142.75	1,072.75	1,000.00	90.00	159.95	1,249.95	1,200.00	100.00	172.25	1,472.25
	Lohaghat	302.50	23.96	669.20	995.66	332.75	26.35	736.13	1,095.23	366.03	28.99	809.74	1,204.75
	Tanakpur	8.50	8.00	21.25	37.75	9.00	9.00	24.10	42.10	9.50	10.00	26.95	46.45
Dehradun	Doiwala	1,028.00	60.00	494.10	1,582.10	1,130.00	70.00	539.25	1,739.25	1,250.00	100.00	598.90	1,948.90
	Herbertpur	409.00	63.00	52.43	524.43	470.00	68.00	60.65	598.65	541.00	93.00	69.44	703.44
	Mussoorie	2,395.80	665.50	282.10	3,343.40	2,635.38	732.05	288.80	3,656.23	2,898.92	805.26	300.79	4,004.96
	Vikasnagar	654.21	137.50	930.12	1,721.83	719.63	151.25	1,009.03	1,879.91	791.59	166.38	1,095.11	2,053.08
Haridwar	Laksar	446.50	30.89	133.30	610.69	491.15	35.48	147.44	674.07	540.26	40.23	162.17	742.66
	Manglaur	950.00	270.00	181.00	1,401.00	1,000.00	275.00	186.00	1,461.00	1,050.00	280.00	211.00	1,541.00
	Shivalik Nagar	331.10	0.00	347.15	678.25	331.10	0.00	387.15	718.25	331.10	0.00	437.15	768.25
Nainital	Bhimtal	267.95	35.01	11.24	314.20	289.42	39.23	13.49	342.14	310.89	43.44	15.95	370.29
	Bhowali	2.15	0.00	357.85	360.00	2.30	0.00	387.70	390.00	230.00	0.00	187.00	417.00
	Kaladhungi	150.49	0.00	230.72	381.21	165.54	0.00	253.80	419.34	182.09	0.00	279.18	461.27
	Nainital	2,550.00	850.00	1,760.10	5,160.10	2,550.00	875.00	1,773.35	5,198.35	2,600.00	900.00	1,791.10	5,291.10
	Ramnagar	1,200.00	1,200.00	961.70	3,361.70	1,300.00	1,300.00	1,180.70	3,780.70	1,400.00	1,400.00	1,146.60	3,946.60
Pauri	Dugadda	195.65	93.17	48.59	337.41	219.62	102.49	49.05	371.15	241.58	112.74	53.95	408.26
	Pauri	910.00	139.00	45.25	1,094.25	954.92	146.00	49.65	1,150.57	1,002.67	153.00	54.45	1,210.12
Pithoragarh	Berinag	220.00	0.00	72.45	292.45	225.00	0.00	85.60	310.60	225.00	0.00	82.90	307.90
	Dharchula	365.57	43.15	55.13	463.85	402.13	47.47	60.64	510.23	442.34	52.21	66.70	561.25
	Didihat	182.00	10.51	18.18	210.69	185.00	11.04	19.41	215.45	195.00	11.59	20.68	227.27
	Gangolihat	90.00	0.00	518.55	608.55	91.05	0.00	630.70	721.75	95.50	0.00	761.50	857.00
Rudraprayag	Rudraprayag	430.00	28.00	66.00	524.00	460.00	29.00	68.50	557.50	500.00	30.00	76.00	606.00
Tehri Garhwal	Chamba	376.70	0.00	134.52	511.22	452.04	0.00	161.42	613.46	542.45	0.00	193.71	736.16
	Devprayag	256.12	43.22	110.38	409.73	320.15	51.87	122.13	494.15	390.59	62.24	133.90	586.73
	Muni ki Reti Dhalwala	185.00	53.00	65.40	303.40	200.00	54.00	66.50	320.50	215.00	59.00	67.60	341.60
	Narendranagar	352.00	75.50	54.78	482.28	385.00	81.00	57.40	523.40	430.00	89.00	32.72	551.72
	Tehri Garhwal	1,300.00	150.00	129.70	1,579.70	1,400.00	160.00	143.90	1,703.90	1,500.00	170.00	158.05	1,828.05
Udham Singh Nagar	Bajpur	485.63	70.25	15.86	571.74	500.00	70.50	16.23	586.73	525.52	70.85	16.70	613.07
	Gadarpur	430.00	92.00	452.00	974.00	445.00	95.00	459.20	999.20	460.00	98.00	502.30	1,060.30
	Jaspur	922.38	336.74	957.76	2,216.89	1,014.62	370.42	1,053.29	2,438.33	1,116.08	407.46	1,158.33	2,681.87
	Khatima	750.00	250.00	1,528.80	2,528.80	800.00	300.00	1,874.90	2,974.90	850.00	350.00	2,221.00	3,421.00
	Kichha	868.04	106.48	102.27	1,076.79	954.84	117.13	112.50	1,184.47	1,050.33	128.84	123.75	1,302.92
	Mahuakhera-ganj	150.00	15.00	124.00	289.00	160.00	20.00	134.00	314.00	160.00	20.00	118.00	298.00
	Nagla	98.00	0.00	65.47	163.47	110.00	0.00	75.51	185.51	150.00	0.00	115.06	265.06
	Sitarganj	527.08	112.47	92.64	732.19	579.78	134.15	91.48	805.41	637.76	147.56	100.63	885.95
Uttarkashi	Barkot	3,875.51	12.83	24.29	3,912.63	9,688.78	15.40	27.96	9,732.13	0.00	0.00	0.00	0.00
	Chinyalisaur	475.74	0.00	865.00	1,340.74	951.47	0.00	1,730.01	2,681.48	2,140.81	0.00	3,892.52	6,033.33
	Purola	116.47	0.00	108.84	225.31	128.12	0.00	119.72	247.84	140.93	0.00	131.69	272.62

District	Nagar Palika Parishad	2028-29				2029-30				2030-31			
		Salary expenses	Pension expenses	Other expenses	Total expenses	Salary expenses	Pension expenses	Other expenses	Total expenses	Salary expenses	Pension expenses	Other expenses	Total expenses
		15	16	17	18	19	20	21	22	23	24	25	26
	Barahat	120.28	130.00	308.41	558.69	138.32	135.00	350.56	623.88	159.07	140.00	381.90	680.97

10.27 The third category of the Urban Local Bodies is Town Councils i.e. Nagar Panchayats, which are constituted by the State Government under Article 243 Q for areas in transition from rural to urban. Uttarakhand, currently, has a total of 51 Nagar Panchayats, of which 48 are elected and 3 are unelected. The un-elected Nagar Panchayats are for the Badrinath, Kedarnath, and Gangotri towns hosting eponymous Hindu shrines, where a large number of pilgrims visit during the pilgrimage season and provisions for civic services and amenities are required to be arranged there during the pilgrimage season only. Based on the details received in the questionnaire formats sent by the Commission, the financial position of Nagar Panchayats, including income and expenditure details, are presented in Tables 10.7(a), 10.7(b), 10.8(a), and 10.8(b). Their Own-Source Income and Revenue Expenditure Projections are presented in Tables 10.9(a) and 10.9(b)-

Tables 10.7(a)
Income statements of Nagar Panchayats (amounts in lakhs)

Districts	Nagar Panchayats	Financial Year	Own Tax Revenue Income	Own Non-Tax Revenue Income	Total Own Revenue Income (3+4)	Grant			MLA/ MP funds and other sources	Total revenue	
						State Finance Commissions	Central Finance Commissions	Total Grants (7+8)			
1	2	3	4	5	6	7	8	9	10	11 (6+9)	12 (6+9+10)
Almora	Bhikiyasain	2021-2022	4.31	5.43	9.74	75.00	21.59	96.59	0.00	106.33	106.33
		2022-2023	6.04	7.86	13.90	152.78	15.21	167.99	0.00	181.89	181.89
		2023-2024	6.68	8.65	15.32	190.73	31.15	221.88	0.00	237.20	237.20
		2024-2025	7.30	6.53	13.83	217.25	42.06	259.31	0.00	273.14	273.14
		2025-2026	4.00	10.00	14.00	250.00	50.00	300.00	0.00	314.00	314.00
	Chaukhutia	2021-2022	0.00	1.99	1.99	21.94	40.99	62.94	3.50	64.93	68.43
		2022-2023	0.13	2.48	2.61	152.78	15.52	168.30	12.34	170.91	183.25
		2023-2024	1.92	4.60	6.52	190.73	31.15	221.88	0.54	228.40	228.94
		2024-2025	2.17	4.45	6.62	217.25	34.75	252.00	32.10	258.62	290.71
		2025-2026	0.00	5.00	5.00	238.98	38.23	277.20	0.40	282.20	282.60
	Dwarhat	2021-2022	1.17	0.00	1.17	225.75	21.86	247.61	2.00	248.78	250.78
		2022-2023	0.94	0.00	0.94	228.03	16.51	244.54	2.70	245.48	248.18
		2023-2024	1.44	0.00	1.44	225.75	37.13	262.88	4.50	264.32	268.82
		2024-2025	1.02	0.00	1.02	243.95	48.07	292.02	0.00	293.04	293.04
		2025-2026	1.30	0.00	1.30	260.00	50.00	310.00	10.00	311.30	321.30
Bageshwar	Garur	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	125.00	0.00	125.00	0.00	125.00	125.00
		2023-2024	0.00	0.00	0.00	10.00	0.00	10.00	0.00	10.00	10.00
		2024-2025	0.00	0.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00
		2025-2026	0.00	0.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
	Kapkot	2021-2022	0.87	0.19	1.06	75.00	17.23	92.23	0.95	93.29	94.24
		2022-2023	3.19	0.98	4.17	142.78	22.60	165.38	182.81	169.55	352.36
		2023-2024	4.20	1.26	5.47	178.24	27.78	206.02	70.05	211.49	281.54
		2024-2025	4.36	9.95	14.31	203.01	30.73	233.74	24.54	248.05	272.59
		2025-2026	6.60	12.36	18.96	253.00	42.00	295.00	15.00	313.96	328.96
Chamoli	Badrinath	2021-2022	13.85	44.40	58.24	100.00	0.00	100.00	11.00	158.24	169.24
		2022-2023	100.19	243.86	344.05	200.00	0.00	200.00	112.50	544.05	656.55
		2023-2024	160.19	250.57	410.76	200.00	0.00	200.00	25.00	610.76	635.76
		2024-2025	145.10	198.02	343.11	200.00	0.00	200.00	16.79	543.11	559.90
		2025-2026	170.00	85.00	255.00	200.00	0.00	200.00	30.00	455.00	485.00
	Gairsain	2021-2022	0.42	7.24	7.66	182.50	55.10	237.60	0.00	245.26	245.26
		2022-2023	1.13	8.12	9.25	332.93	68.76	401.69	0.00	410.94	410.94
		2023-2024	1.24	7.40	8.64	894.96	69.63	964.59	0.00	973.23	973.23
		2024-2025	1.79	7.01	8.80	495.86	69.73	565.59	0.00	574.39	574.39
		2025-2026	4.50	7.76	12.26	460.00	75.00	535.00	0.00	547.26	547.26
	Nandanagar	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Districts	Nagar Panchayats	Financial Year	Own Tax Revenue Income	Own Non-Tax Revenue Income	Total Own Revenue Income (3+4)	Grant			MLA/ MP funds and other sources	Total revenue	
						State Finance Commissions	Central Finance Commissions	Total Grants (7+8)			
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11 (6+9)**	**12 (6+9+10)**
		2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Nandprayag	2021-2022	0.83	9.80	10.63	176.50	31.54	208.04	2.50	218.67	221.17
		2022-2023	0.50	12.76	13.26	215.91	18.50	234.41	9.00	247.67	256.67
		2023-2024	0.78	12.03	12.81	269.53	46.56	316.09	38.58	328.90	367.48
		2024-2025	0.85	13.02	13.87	307.00	35.19	342.19	7.49	356.06	363.54
		2025-2026	0.90	6.00	6.90	350.00	50.00	400.00	15.00	406.90	421.90
	Pipalkoti	2021-2022	1.68	1.93	3.61	75.00	23.02	98.02	6.48	101.63	108.11
		2022-2023	5.55	2.43	7.98	229.13	19.72	248.85	60.37	256.83	317.21
		2023-2024	6.97	3.86	10.83	286.06	49.25	335.31	55.82	346.14	401.96
		2024-2025	11.40	5.79	17.19	325.79	65.74	391.53	27.03	408.72	435.75
		2025-2026	0.00	0.00	0.00	345.20	80.75	425.95	15.40	425.95	441.35
	Pokhari	2021-2022	3.87	13.36	17.22	75.00	0.00	75.00	172.30	92.22	264.52
		2022-2023	3.87	14.40	18.27	230.54	0.00	230.54	164.11	248.81	412.92
		2023-2024	3.87	11.74	15.61	268.39	0.00	268.39	125.28	284.00	409.28
		2024-2025	4.00	13.75	17.75	305.67	0.00	305.67	50.00	323.42	373.42
		2025-2026	4.00	16.00	20.00	325.00	0.00	325.00	50.00	345.00	395.00
	Tharali	2021-2022	1.10	0.09	1.19	75.00	75.00	150.00	3.80	151.19	154.99
		2022-2023	0.76	0.02	0.78	132.57	38.97	171.54	1.78	172.32	174.10
		2023-2024	2.48	0.00	2.48	218.77	36.25	255.02	0.00	257.50	257.50
		2024-2025	2.35	0.00	2.35	229.51	0.00	229.51	0.00	231.86	231.86
		2025-2026	0.00	0.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
Champawat	Banbasa	2021-2022	0.00	16.14	16.14	75.00	32.48	107.48	93.00	123.62	216.62
		2022-2023	0.00	17.76	17.76	154.82	16.89	171.71	0.00	189.47	189.47
		2023-2024	8.56	15.12	23.68	193.29	30.00	223.29	92.94	246.97	339.91
		2024-2025	9.94	13.79	23.74	220.14	33.24	253.38	0.00	277.12	277.12
		2025-2026	11.00	16.00	27.00	250.00	50.00	300.00	102.00	327.00	429.00
	Pati	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dehradun	Selaqui	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Haridwar	Adampur-Sultanpur	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	2.41	2.41	125.00	13.85	138.85	43.03	141.26	184.29
		2023-2024	0.02	14.15	14.17	100.00	55.41	155.41	221.99	169.58	391.57
		2024-2025	0.03	14.51	14.54	100.00	40.49	140.49	23.14	155.03	178.17
		2025-2026	0.03	15.96	15.99	100.00	121.47	221.47	0.00	237.46	237.46
	Bhagwanpur	2021-2022	1.52	9.61	11.13	101.60	104.00	205.60	0.00	216.73	216.73
		2022-2023	4.53	20.77	25.30	398.82	73.84	472.66	0.00	497.96	497.96
		2023-2024	18.68	10.90	29.58	497.43	101.89	599.32	0.00	628.90	628.90
		2024-2025	14.56	11.74	26.30	566.41	84.72	651.13	28.33	677.43	705.76
		2025-2026	20.00	16.00	36.00	600.50	100.00	700.50	50.00	736.50	786.50
	Dhandera	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	100.25	0.00	100.25	0.00	100.25	100.25
		2023-2024	0.00	0.00	0.00	100.00	98.24	198.24	0.00	198.24	198.24
		2024-2025	0.00	0.00	0.00	100.00	34.55	134.55	0.00	134.55	134.55
		2025-2026	0.00	0.00	0.00	100.00	100.15	200.15	0.00	200.15	200.15
	Imlikhera	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	5.44	5.44	10.88	125.00	50.78	175.78	12.29	186.66	198.95
		2023-2024	11.79	10.20	21.99	100.00	29.86	129.86	268.03	151.85	419.88
		2024-2025	20.73	13.92	34.65	100.00	0.00	100.00	166.67	134.65	301.32
		2025-2026	25.54	8.00	33.54	100.00	119.44	219.44	279.00	252.98	531.98
	Jhabreda	2021-2022	14.40	28.37	42.77	448.94	47.92	496.86	225.20	539.63	764.83
		2022-2023	13.81	41.10	54.91	505.79	34.96	540.75	68.69	595.66	664.35
		2023-2024	16.08	26.12	42.20	697.26	73.87	771.13	201.33	813.33	1,014.66
		2024-2025	15.62	28.98	44.60	718.14	75.05	793.19	0.42	837.79	838.21
		2025-2026	16.00	26.00	42.00	720.00	75.10	795.10	100.00	837.10	937.10
	Landhaura	2021-2022	11.93	36.14	48.07	566.12	110.10	676.22	0.00	724.29	724.29
		2022-2023	12.60	50.08	62.68	632.09	117.40	749.49	0.00	812.17	812.17
		2023-2024	4.73	24.61	29.34	789.13	147.69	936.82	0.00	966.16	966.16
		2024-2025	16.24	54.14	70.39	898.74	155.40	1,054.14	0.00	1,124.53	1,124.53
		2025-2026	18.36	35.41	53.77	963.79	163.50	1,127.29	0.00	1,181.06	1,181.06
	Padligurjar	2021-2022	15.07	0.00	15.07	0.00	0.00	0.00	0.00	15.07	15.07

Districts	Nagar Panchayats	Financial Year	Own Tax Revenue Income	Own Non-Tax Revenue Income	Total Own Revenue Income (3+4)	Grant			MLA/ MP funds and other sources	Total revenue	
						State Finance Commissions	Central Finance Commissions	Total Grants (7+8)			
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11 (6+9)**	**12 (6+9+10)**
		2022-2023	11.02	6.51	17.53	125.00	46.71	171.71	0.00	189.24	189.24
		2023-2024	12.97	6.65	19.62	100.00	54.66	154.66	0.00	174.28	174.28
		2024-2025	17.76	3.01	20.77	100.00	0.00	100.00	0.00	120.77	120.77
		2025-2026	19.50	0.00	19.50	100.00	0.00	100.00	0.00	119.50	119.50
	Piran Kaliyar	2021-2022	2.26	0.96	3.22	75.00	58.95	133.95	0.00	137.17	137.17
		2022-2023	6.06	1.86	7.92	448.16	60.67	508.83	0.00	516.75	516.75
		2023-2024	12.39	10.00	22.39	500.00	121.34	621.34	0.00	643.73	643.73
		2024-2025	12.24	6.56	18.80	636.39	130.23	766.62	0.00	785.42	785.42
		2025-2026	0.00	10.00	10.00	700.00	150.00	850.00	0.00	860.00	860.00
	Rampur	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	5.84	5.84	34.83	5.84	40.67
		2023-2024	0.00	0.00	0.00	0.00	58.37	58.37	11.14	58.37	69.51
		2024-2025	0.00	0.00	0.00	0.00	68.21	68.21	0.00	68.21	68.21
		2025-2026	5.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00	5.00
Nainital	Lalkuan	2021-2022	10.15	9.38	19.52	372.60	33.35	405.95	0.89	425.47	426.36
		2022-2023	8.64	22.97	31.62	376.36	24.49	400.85	83.50	432.47	515.97
		2023-2024	12.47	34.43	46.90	408.94	52.37	461.31	138.48	508.21	646.69
		2024-2025	9.17	49.96	59.13	465.77	53.25	519.02	1.83	578.15	579.98
		2025-2026	12.50	50.53	63.03	503.03	61.24	564.27	152.33	627.30	779.63
Pauri	Satpuli	2021-2022	0.27	0.87	1.14	75.00	21.69	96.69	2.49	97.83	100.32
		2022-2023	0.36	1.23	1.58	166.00	16.78	182.78	4.53	184.36	188.89
		2023-2024	0.10	0.00	0.10	208.00	38.68	246.68	0.00	246.78	246.78
		2024-2025	0.11	0.00	0.11	237.00	26.87	263.87	0.00	263.98	263.98
		2025-2026	0.00	0.00	0.00	253.00	32.00	285.00	0.00	285.00	285.00
	Swargashram Jaunk	2021-2022	4.83	4.29	9.12	75.00	23.31	98.31	0.00	107.43	107.43
		2022-2023	3.89	5.07	8.95	447.59	23.40	470.99	0.18	479.94	480.12
		2023-2024	9.94	18.01	27.95	528.02	69.01	597.03	0.00	624.98	624.98
		2024-2025	6.92	4.98	11.90	554.06	87.51	641.57	0.00	653.47	653.47
		2025-2026	9.47	0.00	9.47	587.18	95.00	682.18	0.00	691.65	691.65
	Thalisain	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	125.00	18.06	143.06	0.00	143.06	143.06
		2023-2024	0.00	0.00	0.00	100.00	16.42	116.42	0.00	116.42	116.42
		2024-2025	0.00	0.00	0.00	100.00	11.18	111.18	0.00	111.18	111.18
		2025-2026	0.00	0.00	0.00	200.00	30.00	230.00	0.00	230.00	230.00
Pithoragarh	Munsyari	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	14.11	14.11	0.00	14.11	14.11
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rudraprayag	Augustymuni	2021-2022	8.20	29.27	37.47	79.90	20.23	100.13	36.28	137.60	173.88
		2022-2023	0.07	20.44	20.50	249.55	33.39	282.94	68.60	303.44	372.04
		2023-2024	4.75	24.65	29.40	309.27	67.94	377.21	5.92	406.61	412.53
		2024-2025	3.04	35.03	38.07	409.85	67.42	477.27	106.82	515.34	622.16
		2025-2026	4.00	37.00	41.00	409.85	67.42	477.27	150.00	518.27	668.27
	Guptkashi	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Kedarnath	2021-2022	0.00	0.00	0.00	50.00	0.00	50.00	14.60	50.00	64.60
		2022-2023	0.00	0.00	0.00	200.00	0.00	200.00	5.59	200.00	205.59
		2023-2024	0.00	0.00	0.00	200.00	0.00	200.00	2.34	200.00	202.34
		2024-2025	0.00	0.00	0.00	200.00	0.00	200.00	0.33	200.00	200.33
		2025-2026	0.00	0.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
	Tilwara	2021-2022	0.00	0.00	0.00	99.68	0.00	99.68	0.00	99.68	99.68
		2022-2023	0.00	0.00	0.00	15.34	15.59	30.92	0.00	30.92	30.92
		2023-2024	0.00	0.00	0.00	191.07	23.84	214.91	0.00	214.91	214.91
		2024-2025	0.00	0.00	0.00	217.58	1.36	218.94	0.00	218.94	218.94
		2025-2026	0.00	0.00	0.00	240.00	25.00	265.00	1.00	265.00	266.00
	Ukhimath	2021-2022	2.78	0.42	3.19	79.60	22.61	102.21	0.00	105.40	105.40
		2022-2023	2.38	0.44	2.82	253.90	18.94	272.84	0.00	275.66	275.66
		2023-2024	2.09	0.61	2.70	293.82	31.88	325.70	0.00	328.40	328.40
		2024-2025	2.48	0.78	3.26	327.82	0.00	327.82	0.00	331.08	331.08
		2025-2026	3.00	0.00	3.00	351.08	0.00	351.08	0.00	354.08	354.08
Tehri Garhwal	Chamiyala	2021-2022	0.00	1.89	1.89	75.00	31.32	106.32	71.19	108.21	179.40
		2022-2023	0.00	1.99	1.99	153.15	29.86	183.01	138.80	185.00	323.80
		2023-2024	0.19	2.26	2.45	191.20	0.00	191.20	87.77	193.65	281.42
		2024-2025	0.60	5.03	5.63	217.73	0.00	217.73	9.33	223.36	232.69
		2025-2026	0.80	6.00	6.80	250.00	35.00	285.00	36.00	291.80	327.80

Districts	Nagar Panchayats	Financial Year	Own Tax Revenue Income	Own Non-Tax Revenue Income	Total Own Revenue Income (3+4)	Grant			MLA/ MP funds and other sources	Total revenue	
						State Finance Commissions	Central Finance Commissions	Total Grants (7+8)			
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11 (6+9)**	**12 (6+9+10)**
	Gaja	2021-2022	0.03	2.04	2.07	75.00	21.59	96.59	7.90	98.66	106.56
		2022-2023	0.05	2.40	2.45	145.18	14.84	160.02	18.15	162.47	180.62
		2023-2024	0.08	2.85	2.93	181.26	29.13	210.39	84.54	213.32	297.86
		2024-2025	0.04	3.44	3.48	206.40	23.59	229.99	134.12	233.47	367.59
		2025-2026	0.10	3.75	3.85	250.00	25.00	275.00	86.65	278.85	365.50
	Ghansali	2021-2022	0.00	1.96	1.96	81.85	47.34	129.19	5.92	131.15	137.07
		2022-2023	0.00	2.99	2.99	222.88	43.28	266.16	5.01	269.15	274.16
		2023-2024	0.77	4.26	5.03	278.24	0.00	278.24	1.04	283.27	284.31
		2024-2025	1.56	5.15	6.71	316.87	0.00	316.87	0.63	323.58	324.21
		2025-2026	1.80	7.00	8.80	320.00	45.00	365.00	5.45	373.80	379.25
	Kirtinagar	2021-2022	5.29	6.22	11.51	198.25	21.84	220.09	11.37	231.60	242.97
		2022-2023	4.86	8.22	13.09	222.23	19.44	241.67	25.43	254.76	280.19
		2023-2024	21.65	6.96	28.61	277.06	52.29	329.35	72.81	357.96	430.77
		2024-2025	7.87	14.93	22.80	315.17	52.87	368.04	23.60	390.84	414.44
		2025-2026	24.31	18.00	42.31	350.00	58.16	408.16	20.00	450.47	470.47
	Lambgaun	2021-2022	0.00	0.85	0.85	75.00	21.59	96.59	0.00	97.44	97.44
		2022-2023	0.00	0.41	0.41	209.91	15.21	225.12	0.00	225.52	225.52
		2023-2024	0.00	0.91	0.91	194.32	23.84	218.16	0.00	219.07	219.07
		2024-2025	0.15	0.73	0.89	217.25	0.00	217.25	24.72	218.14	242.86
		2025-2026	0.00	0.00	0.00	243.77	0.00	243.77	0.00	243.77	243.77
	Tapovan	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	3.76	11.39	15.14	125.00	4.98	129.98	142.79	145.12	287.91
		2023-2024	11.58	20.74	32.32	100.00	25.77	125.77	1.54	158.09	159.63
		2024-2025	35.02	20.28	55.30	100.00	8.83	108.83	18.38	164.13	182.51
		2025-2026	50.00	40.00	90.00	100.00	30.00	130.00	30.00	220.00	250.00
Udham Singh Nagar	Dineshpur	2021-2022	15.66	8.13	23.79	616.73	51.52	668.25	43.01	692.04	735.05
		2022-2023	12.71	3.86	16.57	407.73	37.93	445.66	25.49	462.23	487.71
		2023-2024	9.45	4.28	13.73	402.97	81.14	484.11	103.92	497.84	601.76
		2024-2025	20.60	4.71	25.31	458.95	99.62	558.57	82.24	583.88	666.12
		2025-2026	22.66	5.18	27.84	504.85	114.56	619.41	500.00	647.25	1,147.25
	Garhinegi	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Gularbhoj	2021-2022	0.00	6.81	6.81	82.10	42.70	124.80	0.00	131.61	131.61
		2022-2023	0.00	10.29	10.29	175.19	32.78	207.97	33.63	218.26	251.89
		2023-2024	2.73	12.00	14.73	229.05	0.00	229.05	39.94	243.78	283.72
		2024-2025	2.73	12.93	15.66	249.07	0.00	249.07	112.04	264.73	376.77
		2025-2026	0.00	0.00	0.00	280.00	0.00	280.00	150.00	280.00	430.00
	Kelakheda	2021-2022	5.78	16.59	22.37	352.42	47.35	399.77	9.30	422.14	431.44
		2022-2023	3.32	19.33	22.65	355.98	34.83	390.81	24.14	413.46	437.60
		2023-2024	6.91	28.15	35.06	383.32	58.16	441.48	116.46	476.54	593.00
		2024-2025	7.75	20.24	27.99	436.58	75.18	511.76	0.42	539.75	540.17
		2025-2026	18.00	28.15	46.15	436.58	91.47	528.05	0.42	574.20	574.62
	Lalpur	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	125.00	12.46	137.46	10.00	137.46	147.46
		2023-2024	0.00	0.00	0.00	100.00	12.46	112.46	0.00	112.46	112.46
		2024-2025	0.00	0.00	0.00	100.00	14.67	114.67	0.00	114.67	114.67
		2025-2026	12.00	0.00	12.00	100.00	0.00	100.00	0.00	112.00	112.00
	Mahua-Dabra	2021-2022	1.20	1.78	2.98	296.42	0.00	296.42	140.91	299.40	440.31
		2022-2023	3.75	2.19	5.94	296.67	45.62	342.29	1.50	348.23	349.73
		2023-2024	1.39	11.35	12.74	294.05	53.60	347.65	101.91	360.39	462.30
		2024-2025	2.06	11.58	13.64	294.29	68.54	362.83	0.00	376.47	376.47
		2025-2026	2.17	11.87	14.04	338.43	78.82	417.25	0.00	431.29	431.29
	Nanakmatta	2021-2022	0.00	4.15	4.15	86.40	37.35	123.75	5.44	127.90	133.34
		2022-2023	4.08	9.13	13.21	250.93	23.96	274.89	103.28	288.10	391.38
		2023-2024	4.01	62.00	66.01	503.26	41.10	544.36	0.00	610.37	610.37
		2024-2025	3.45	15.85	19.30	398.96	45.57	444.53	0.00	463.83	463.83
		2025-2026	5.00	18.50	23.50	460.00	55.00	515.00	0.00	538.50	538.50
	Shaktigarh	2021-2022	6.90	30.34	37.24	140.48	14.00	154.48	5.45	191.72	197.17
		2022-2023	6.99	11.44	18.43	141.60	246.01	387.61	3.95	406.04	409.99
		2023-2024	7.03	11.80	18.83	280.45	106.51	386.96	2.23	405.79	408.02
		2024-2025	7.00	12.00	19.00	251.45	120.00	371.45	5.00	390.45	395.45
		2025-2026	7.50	13.00	20.50	265.00	120.00	385.00	5.00	405.50	410.50
	Sultanpur	2021-2022	0.62	2.18	2.80	261.20	49.42	310.62	13.08	313.42	326.49
		2022-2023	0.80	25.60	26.39	323.50	31.63	355.13	13.86	381.53	395.39
		2023-2024	2.10	33.51	35.61	317.45	68.10	385.55	51.50	421.16	472.66
		2024-2025	1.38	37.36	38.73	375.69	91.64	467.33	141.94	506.06	648.00

Districts	Nagar Panchayats	Financial Year	Own Tax Revenue Income	Own Non-Tax Revenue Income	Total Own Revenue Income (3+4)	Grant			MLA/ MP funds and other sources	Total revenue	
						State Finance Commissions	Central Finance Commissions	Total Grants (7+8)			
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11 (6+9)**	**12 (6+9+10)**
		2025-2026	0.37	11.90	12.27	400.00	120.00	520.00	330.34	532.27	862.61
Uttarkashi	Gangotri	2021-2022	0.00	0.00	0.00	50.00	0.00	50.00	0.00	50.00	50.00
		2022-2023	0.36	41.69	42.05	200.00	0.00	200.00	0.00	242.05	242.05
		2023-2024	0.17	47.57	47.74	200.00	0.00	200.00	25.57	247.74	273.31
		2024-2025	0.06	47.64	47.70	200.00	0.00	200.00	17.59	247.70	265.29
		2025-2026	0.18	62.35	62.53	200.00	0.00	200.00	0.34	262.53	262.87
	Nugaun	2021-2022	1.41	0.50	1.91	75.00	23.39	98.39	0.00	100.30	100.30
		2022-2023	4.75	1.00	5.75	162.72	10.03	172.75	0.00	178.50	178.50
		2023-2024	3.74	1.74	5.48	203.17	21.40	224.57	0.00	230.05	230.05
		2024-2025	9.13	3.75	12.88	231.33	55.75	287.08	0.00	299.96	299.96
		2025-2026	10.04	0.00	10.04	254.46	61.33	315.79	0.00	325.83	325.83

Tables 10.7(b)
Income details of the Nagar Panchayats (in percentage share)

Districts	Nagar Panchayats	Financial Year	Relative to total revenue (excluding MLA funds, etc.)					Relative to own total revenue	
			Revenue share from own taxes (in percentage)	Non-tax revenue (in percentage)	Own total revenue share (in percentage)	State Finance Commission Grants Share (in percentage)	Central Government Grant Share (in percentage)	Own tax revenue share (in percentage)	Own non-tax revenue share (in percentage)
1	**2**	3	**4**	**5**	**6**	**7**	**8**	**9**	**10**
Almora	Bhikiyasain	2023-24	2.82	3.65	6.46	80.41	13.13	43.60	56.46
		2024-25	2.67	2.39	5.06	79.54	15.40	52.78	47.22
	Chaukhutia	2023-24	0.84	2.01	2.85	83.51	13.64	29.45	70.55
		2024-25	0.84	1.72	2.56	84.00	13.44	32.78	67.22
	Dwarhat	2023-24	0.54	0.00	0.54	85.41	14.05	100.00	0.00
		2024-25	0.35	0.00	0.35	83.25	16.40	100.00	0.00
Bageshwar	Garur	2023-24	0.00	0.00	0.00	100.00	0.00	0.00	0.00
		2024-25	0.00	0.00	0.00	100.00	0.00	0.00	0.00
	Kapkot	2023-24	1.99	0.60	2.59	84.28	13.14	76.78	23.03
		2024-25	1.76	4.01	5.77	81.84	12.39	30.47	69.53
Chamoli	Badrinath	2023-24	26.23	41.03	67.25	32.75	0.00	39.00	61.00
		2024-25	26.72	36.46	63.18	36.82	0.00	42.29	57.71
	Gairsain	2023-24	0.13	0.76	0.89	91.96	7.15	14.35	85.65
		2024-25	0.31	1.22	1.53	86.33	12.14	20.34	79.66
	Nandanagar	2023-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Nandprayag	2023-24	0.24	3.66	3.89	81.95	14.16	6.09	93.91
		2024-25	0.24	3.66	3.90	86.22	9.88	6.13	93.87
	Pipalkoti	2023-24	2.01	1.12	3.13	82.64	14.23	64.36	35.64
		2024-25	2.79	1.42	4.21	79.71	16.08	66.32	33.68
	Pokhari	2023-24	1.36	4.13	5.50	94.50	0.00	24.79	75.21
		2024-25	1.24	4.25	5.49	94.51	0.00	22.54	77.46
	Tharali	2023-24	0.96	0.00	0.96	84.96	14.08	100.00	0.00
		2024-25	1.01	0.00	1.01	98.99	0.00	100.00	0.00
Champawat	Banbasa	2023-24	3.47	6.12	9.59	78.26	12.15	36.15	63.85
		2024-25	3.59	4.98	8.57	79.44	11.99	41.87	58.09
	Pati	2023-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dehradun	Selaqui	2023-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Haridwar	Adampur-Sultanpur	2023-24	0.01	8.34	8.36	58.97	32.67	0.14	99.86
		2024-25	0.02	9.36	9.38	64.50	26.12	0.21	99.79
	Bhagwanpur	2023-24	2.97	1.73	4.70	79.10	16.20	63.15	36.85
		2024-25	2.15	1.73	3.88	83.61	12.51	55.36	44.64
	Dhandera	2023-24	0.00	0.00	0.00	50.44	49.56	0.00	0.00
		2024-25	0.00	0.00	0.00	74.32	25.68	0.00	0.00
	Imlikhera	2023-24	7.76	6.72	14.48	65.85	19.66	53.62	46.38
		2024-25	15.40	10.34	25.73	74.27	0.00	59.83	40.17
	Jhabreda	2023-24	1.98	3.21	5.19	85.73	9.08	38.10	61.90
		2024-25	1.86	3.46	5.32	85.72	8.96	35.02	64.98

Districts	Nagar Panchayats	Financial Year	Relative to total revenue (excluding MLA funds, etc.)					Relative to own total revenue	
			Revenue share from own taxes (in percentage)	Non-tax revenue (in percentage)	Own total revenue share (in percentage)	State Finance Commission Grants Share (in percentage)	Central Government Grant Share (in percentage)	Own tax revenue share (in percentage)	Own non-tax revenue share (in percentage)
1	2	3	4	5	6	7	8	9	10
	Landhaura	2023-24	0.49	2.55	3.04	81.68	15.29	16.12	83.88
		2024-25	1.44	4.81	6.26	79.92	13.82	23.07	76.91
	Padligurjar	2023-24	7.44	3.82	11.26	57.38	31.36	66.11	33.89
		2024-25	14.71	2.49	17.20	82.80	0.00	85.51	14.49
	Piran Kaliyar	2023-24	1.92	1.55	3.48	77.67	18.85	55.34	44.66
		2024-25	1.56	0.84	2.39	81.03	16.58	65.11	34.89
	Rampur	2023-24	0.00	0.00	0.00	0.00	100.00	0.00	0.00
		2024-25	0.00	0.00	0.00	0.00	100.00	0.00	0.00
Nanital	Lalkuan	2023-24	2.45	6.77	9.23	80.47	10.30	26.59	73.41
		2024-25	1.59	8.64	10.23	80.56	9.21	15.51	84.49
Pauri	Satpuli	2023-24	0.04	0.00	0.04	84.29	15.67	100.00	0.00
		2024-25	0.04	0.00	0.04	89.78	10.18	100.00	0.00
	Swargashram Jaunk	2023-24	1.59	2.88	4.47	84.49	11.04	35.56	64.44
		2024-25	1.06	0.76	1.82	84.79	13.39	58.15	41.85
	Thalisain	2023-24	0.00	0.00	0.00	85.90	14.10	0.00	0.00
		2024-25	0.00	0.00	0.00	89.94	10.06	0.00	0.00
Pithoragarh	Munsyari	2023-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rudraprayag	Augustymuni	2023-24	1.17	6.06	7.23	76.06	16.71	16.16	83.84
		2024-25	0.59	6.80	7.39	79.53	13.08	7.99	92.01
	Guptkashi	2023-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Kedarnath	2023-24	0.00	0.00	0.00	100.00	0.00	0.00	0.00
		2024-25	0.00	0.00	0.00	100.00	0.00	0.00	0.00
	Tilwara	2023-24	0.00	0.00	0.00	88.91	11.09	0.00	0.00
		2024-25	0.00	0.00	0.00	99.38	0.62	0.00	0.00
	Ukhimath	2023-24	0.64	0.19	0.82	89.47	9.71	77.41	22.59
		2024-25	0.75	0.24	0.98	99.02	0.00	76.07	23.93
Tehri Garhwal	Chamiyala	2023-24	0.10	1.17	1.27	98.73	0.00	0.10	1.17
		2024-25	0.27	2.25	2.52	97.48	0.00	10.66	89.34
	Gaja	2023-24	0.04	1.34	1.37	84.97	13.66	2.73	97.27
		2024-25	0.02	1.47	1.49	88.41	10.10	1.15	98.85
	Ghansali	2023-24	0.27	1.50	1.78	98.22	0.00	15.31	84.69
		2024-25	0.48	1.59	2.07	97.93	0.00	23.25	76.75
	Kirtinagar	2023-24	6.05	1.94	7.99	77.40	14.61	75.67	24.33
		2024-25	2.01	3.82	5.83	80.64	13.53	34.52	65.48
	Lambgaun	2023-24	0.00	0.42	0.42	88.70	10.88	0.00	100.00
		2024-25	0.07	0.33	0.41	99.59	0.00	16.85	82.02
	Tapovan	2023-24	7.32	13.12	20.44	63.26	16.30	35.83	64.17
		2024-25	21.34	12.36	33.69	60.93	5.38	63.33	36.67
Udham Singh Nagar	Dineshpur	2023-24	1.90	0.86	2.76	80.94	16.30	68.83	31.17
		2024-25	3.53	0.81	4.33	78.60	17.06	81.39	18.61
	Garhinegi	2023-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Gularbhoj	2023-24	1.12	4.92	6.04	93.96	0.00	18.53	81.47
		2024-25	1.03	4.88	5.92	94.08	0.00	17.43	82.57
	Kelakheda	2023-24	1.45	5.91	7.36	80.44	12.20	19.71	80.29
		2024-25	1.44	3.75	5.19	80.89	13.93	27.69	72.31
	Lalpur	2023-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Mahuadabra	2023-24	0.39	3.15	3.54	81.59	14.87	10.91	89.09
		2024-25	0.55	3.08	3.62	78.17	18.21	15.10	84.90
	Nanakmatta	2023-24	0.66	10.16	10.81	82.45	6.73	6.07	93.93
		2024-25	0.74	3.33	4.16	86.01	9.82	17.88	82.12
	Shaktigarh	2023-24	1.73	2.91	4.64	69.11	26.25	37.33	62.67
		2024-25	1.79	3.07	4.87	64.40	30.73	36.84	63.16
	Sultanpur	2023-24	0.50	7.96	8.46	75.38	16.17	5.90	94.10
		2024-25	0.27	7.38	7.65	74.24	18.11	3.56	96.46
Uttarkashi	Gangotri	2023-24	0.07	19.20	19.27	80.73	0.00	0.36	99.64
		2024-25	0.02	19.23	19.26	80.74	0.00	0.13	99.87

Districts	Nagar Panchayats	Financial Year	Relative to total revenue (excluding MLA funds, etc.)					Relative to own total revenue	
			Revenue share from own taxes (in percentage)	Non-tax revenue (in percentage)	Own total revenue share (in percentage)	State Finance Commission Grants Share (in percentage)	Central Government Grant Share (in percentage)	Own tax revenue share (in percentage)	Own non-tax revenue share (in percentage)
1	2	3	4	5	6	7	8	9	10
	Nugaun	2023-24	1.63	0.76	2.38	88.32	9.30	68.25	31.75
		2024-25	3.04	1.25	4.29	77.12	18.59	70.89	29.11

Tables 10.8(a)
Expenditure Details of Nagar Panchayats (amounts in lakhs)

Districts	Nagar Panchayat	Financial Year	Salary expenses	Pension expenses	Other expenses	Total revenue expenditure	Total own revenue income	Total revenue income (excluding revenue income from MLA funds, etc.)	Total capital expenditure	Total expenditure
2	3	1	4	5	6	7	8	9	10	11
Almora	Bhikiyasain	2021-2022	40.50	0.00	13.91	54.41	9.74	106.33	0.00	54.41
		2022-2023	41.51	0.00	23.26	64.77	13.90	181.89	0.00	64.77
		2023-2024	51.20	0.00	54.47	105.67	15.32	237.20	0.00	105.67
		2024-2025	86.24	0.00	99.05	185.29	13.83	273.14	0.00	185.29
		2025-2026	103.48	0.00	113.25	216.73	14.00	314.00	0.00	216.73
	Chaukhutia	2021-2022	0.00	0.00	76.97	76.97	1.99	64.93	1.74	78.71
		2022-2023	0.00	0.00	111.86	111.86	2.61	170.91	24.80	136.66
		2023-2024	0.00	0.00	91.85	91.85	6.52	228.40	35.67	127.52
		2024-2025	0.00	0.00	108.55	108.55	6.62	258.62	58.47	167.02
		2025-2026	0.00	0.00	127.70	127.70	5.00	282.20	80.00	207.70
	Dwarhat	2021-2022	37.37	37.67	231.82	306.86	1.17	248.78	0.00	306.86
		2022-2023	79.94	10.73	289.56	380.22	0.94	245.48	0.00	380.22
		2023-2024	89.47	49.14	61.02	199.63	1.44	264.32	0.00	199.63
		2024-2025	119.17	12.06	41.33	172.56	1.02	293.04	0.00	172.56
		2025-2026	12.30	12.50	117.62	142.42	1.30	311.30	0.00	142.42
Bageshwar	Garur	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	0.00	125.00	0.00	0.00
		2023-2024	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00
		2025-2026	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00
	Kapkot	2021-2022	48.65	0.00	8.59	57.24	1.06	93.29	80.33	137.57
		2022-2023	71.84	0.00	90.60	162.44	4.17	169.55	89.88	252.32
		2023-2024	71.98	0.00	57.66	129.64	5.47	211.49	99.66	229.30
		2024-2025	88.96	0.00	30.64	119.60	14.31	248.05	124.62	244.22
		2025-2026	123.00	0.00	72.00	195.00	18.96	313.96	182.48	377.48
Chamoli	Badrinath	2021-2022	57.29	1.60	252.94	311.83	58.24	158.24	0.00	311.83
		2022-2023	98.24	1.72	249.28	349.25	344.05	544.05	0.00	349.25
		2023-2024	133.95	1.85	424.79	560.58	410.76	610.76	0.00	560.58
		2024-2025	171.74	1.94	229.78	403.46	343.11	543.11	0.00	403.46
		2025-2026	180.00	2.00	394.74	576.74	255.00	455.00	0.00	576.74
	Gairsain	2021-2022	46.97	0.00	42.56	89.53	7.66	245.26	162.47	252.00
		2022-2023	78.64	0.00	60.63	139.27	9.25	410.94	175.36	314.63
		2023-2024	77.71	0.00	124.89	202.60	8.64	973.23	742.71	945.31
		2024-2025	88.51	0.00	86.51	175.02	8.80	574.39	374.46	549.48
		2025-2026	94.95	0.00	103.50	198.45	12.26	547.26	490.00	688.45
	Nandanagar	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Nandprayag	2021-2022	78.15	3.62	185.53	267.31	10.63	218.67	5.50	272.81
		2022-2023	99.85	3.13	134.87	237.85	13.26	247.67	2.66	240.52
		2023-2024	113.73	3.88	194.33	311.94	12.81	328.90	0.00	311.94
		2024-2025	114.53	6.84	146.70	268.08	13.87	356.06	0.00	268.08
		2025-2026	120.00	7.00	185.00	312.00	6.90	406.90	5.00	317.00
	Pipalkoti	2021-2022	49.36	0.00	261.68	311.04	3.61	101.63	3.00	314.04
		2022-2023	64.38	0.00	330.22	394.60	7.98	256.83	0.00	394.60

Districts	Nagar Panchayat	Financial Year	Salary expenses	Pension expenses	Other expenses	Total revenue expenditure	Total own revenue income	Total revenue income (excluding revenue income from MLA funds, etc.)	Total capital expenditure	Total expenditure
2	**3**	**1**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
		2023-2024	83.29	0.00	386.55	469.84	10.83	346.14	9.20	479.04
		2024-2025	72.57	0.00	481.31	553.88	17.19	408.72	0.00	553.88
		2025-2026	75.74	0.00	569.44	645.18	0.00	425.95	0.00	645.18
	Pokhri	2021-2022	47.29	0.00	53.73	101.02	17.22	92.22	266.89	367.91
		2022-2023	67.66	0.00	41.55	109.21	18.27	248.81	156.90	266.11
		2023-2024	62.14	0.00	89.32	151.46	15.61	284.00	208.73	360.19
		2024-2025	63.39	0.00	91.10	154.49	17.75	323.42	212.90	367.39
		2025-2026	66.56	0.00	95.66	162.22	20.00	345.00	223.55	385.77
	Tharali	2021-2022	52.07	0.00	4.10	56.17	1.19	151.19	0.00	56.17
		2022-2023	66.57	0.00	4.52	71.09	0.78	172.32	0.00	71.09
		2023-2024	92.66	0.00	8.95	101.61	2.48	257.50	0.00	101.61
		2024-2025	106.87	0.00	0.00	106.87	2.35	231.86	0.00	106.87
		2025-2026	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00
Champawat	Banbasa	2021-2022	1.70	0.00	74.95	76.65	16.14	123.62	60.38	137.03
		2022-2023	2.06	0.00	166.89	168.95	17.76	189.47	29.86	198.81
		2023-2024	2.38	0.00	184.22	186.60	23.68	246.97	120.05	306.65
		2024-2025	2.78	0.00	223.11	225.89	23.74	277.12	71.71	297.60
		2025-2026	3.11	0.00	361.80	364.91	27.00	327.00	127.00	491.91
	Pati	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dehradun	Selaqui	2021-2022	3.55	0.72	7.10	11.37	0.00	0.00	0.00	11.37
		2022-2023	8.65	1.24	1.01	10.89	0.00	0.00	0.00	10.89
		2023-2024	14.15	1.27	1.35	16.77	0.00	0.00	0.00	16.77
		2024-2025	13.29	1.36	1.18	15.82	0.00	0.00	0.00	15.82
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Haridwar	Adampur-Sultanpur	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	143.20	143.20	2.41	141.26	33.54	176.74
		2023-2024	0.00	0.00	117.52	117.52	14.17	169.58	0.00	117.52
		2024-2025	0.00	0.00	115.86	115.86	14.54	155.03	20.94	136.80
		2025-2026	0.00	0.00	127.45	127.45	15.99	237.46	0.00	127.45
	Bhagwanpur	2021-2022	0.00	0.00	209.99	209.99	11.13	216.73	0.00	209.99
		2022-2023	54.29	0.00	638.24	692.53	25.30	497.96	159.89	852.41
		2023-2024	50.18	0.00	612.27	662.45	29.58	628.90	0.00	662.45
		2024-2025	35.59	0.00	628.09	663.68	26.30	677.43	76.24	739.92
		2025-2026	40.00	0.00	727.95	767.95	36.00	736.50	500.00	1,267.95
	Dhandera	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	0.00	100.25	0.00	0.00
		2023-2024	0.00	0.00	3.09	3.09	0.00	198.24	2.50	5.59
		2024-2025	84.11	0.00	7.24	91.35	0.00	134.55	0.00	91.35
		2025-2026	90.00	0.00	20.80	110.80	0.00	200.15	0.00	110.80
	Imlikhera	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	137.81	137.81	10.88	186.66	0.00	137.81
		2023-2024	0.00	0.00	136.04	136.04	21.99	151.85	9.27	145.31
		2024-2025	7.58	0.00	201.81	209.39	34.65	134.65	33.37	242.76
		2025-2026	18.00	0.00	234.99	252.99	33.54	252.98	40.00	292.99
	Jhabreda	2021-2022	142.85	6.79	208.60	358.25	42.77	539.63	310.84	669.09
		2022-2023	180.87	6.70	257.42	445.00	54.91	595.66	189.45	634.45
		2023-2024	207.27	43.47	186.71	437.45	42.20	813.33	320.07	757.52
		2024-2025	181.70	9.96	205.44	397.10	44.60	837.79	65.99	463.09
		2025-2026	190.00	10.50	286.35	486.85	42.00	837.10	400.00	886.85
	Landhaura	2021-2022	153.66	0.00	32.40	186.06	48.07	724.29	0.00	186.06
		2022-2023	167.91	0.00	46.15	214.06	62.68	812.17	0.00	214.06
		2023-2024	211.10	0.00	81.62	292.72	29.34	966.16	0.00	292.72
		2024-2025	299.78	0.00	81.79	381.57	70.39	1,124.53	0.00	381.57
		2025-2026	320.00	0.00	71.95	391.95	53.77	1,181.06	0.00	391.95
	Padligurjar	2021-2022	0.00	0.00	24.16	24.16	15.07	15.07	0.00	24.16
		2022-2023	0.00	0.00	226.87	226.87	17.53	189.24	0.00	226.87

Districts	Nagar Panchayat	Financial Year	Salary expenses	Pension expenses	Other expenses	Total revenue expenditure	Total own revenue income	Total revenue income (excluding revenue income from MLA funds, etc.)	Total capital expenditure	Total expenditure
2	**3**	**1**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
		2023-2024	0.00	0.00	353.17	353.17	19.62	174.28	0.00	353.17
		2024-2025	0.00	0.00	158.22	158.22	20.77	120.77	0.00	158.22
		2025-2026	0.00	0.00	114.02	114.02	19.50	119.50	0.00	114.02
	Piran Kaliyer	2021-2022	101.00	0.00	96.81	197.81	3.22	137.17	0.00	197.81
		2022-2023	119.46	0.00	74.84	194.30	7.92	516.75	0.00	194.30
		2023-2024	151.50	0.00	88.07	239.57	22.39	643.73	0.00	239.57
		2024-2025	152.43	0.00	55.43	207.86	18.80	785.42	0.00	207.86
		2025-2026	169.50	0.00	262.00	431.50	10.00	860.00	0.00	431.50
	Rampur	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	45.41	0.00	56.59	102.00	0.00	5.84	0.00	102.00
		2023-2024	82.47	0.00	139.04	221.51	0.00	58.37	37.54	259.05
		2024-2025	106.00	0.00	143.06	249.06	0.00	68.21	27.97	277.03
		2025-2026	120.00	0.00	184.70	304.70	5.00	5.00	0.00	304.70
Nainital	Lalkuan	2021-2022	108.86	24.44	177.40	310.70	19.52	425.47	46.81	357.51
		2022-2023	59.03	31.46	362.05	452.53	31.62	432.47	35.01	487.54
		2023-2024	111.08	34.30	182.50	327.88	46.90	508.21	36.83	364.70
		2024-2025	118.43	37.79	262.77	418.99	59.13	578.15	51.21	470.20
		2025-2026	136.19	43.46	302.19	481.84	63.03	627.30	57.87	539.71
Pauri	Satpuli	2021-2022	38.44	0.00	67.18	105.62	1.14	97.83	0.00	105.62
		2022-2023	30.47	0.00	86.52	116.99	1.58	184.36	0.00	116.99
		2023-2024	57.59	0.00	70.05	127.64	0.10	246.78	0.00	127.64
		2024-2025	64.56	0.00	77.51	142.07	0.11	263.98	0.00	142.07
		2025-2026	67.00	0.00	81.28	148.28	0.00	285.00	0.00	148.28
	Swargashram Jaunk	2021-2022	134.50	0.00	151.40	285.90	9.12	107.43	0.00	285.90
		2022-2023	148.83	0.00	207.85	356.68	8.95	479.94	11.47	368.15
		2023-2024	196.76	0.00	407.64	604.40	27.95	624.98	19.57	623.97
		2024-2025	20.14	0.00	234.41	254.55	11.90	653.47	28.24	282.78
		2025-2026	20.85	0.00	265.70	286.55	9.47	691.65	58.78	345.34
	Thalisain	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	48.57	0.00	81.21	129.78	0.00	143.06	0.00	129.78
		2023-2024	74.02	0.00	153.16	227.18	0.00	116.42	0.00	227.18
		2024-2025	71.72	0.00	177.85	249.57	0.00	111.18	22.84	272.41
		2025-2026	75.00	0.00	182.70	257.70	0.00	230.00	25.00	282.70
Pithoragarh	Munsyari	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	14.11	0.00	0.00
		2025-2026	0.00	0.00	182.70	182.70	0.00	0.00	0.00	182.70
Rudraprayag	Augustymuni	2021-2022	61.88	0.00	222.99	284.87	37.47	137.60	0.00	284.87
		2022-2023	72.62	0.00	359.52	432.14	20.50	303.44	0.00	432.14
		2023-2024	75.16	0.00	439.65	514.81	29.40	406.61	0.00	514.81
		2024-2025	93.09	0.00	499.75	592.84	38.07	515.34	0.00	592.84
		2025-2026	100.00	0.00	1,106.48	1,206.48	41.00	518.27	0.00	1,206.48
	Guptkashi	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Kedarnath	2021-2022	29.21	1.36	32.61	63.19	0.00	50.00	0.00	63.19
		2022-2023	59.42	1.54	102.56	163.52	0.00	200.00	11.25	174.77
		2023-2024	101.97	2.56	126.86	231.39	0.00	200.00	0.00	231.39
		2024-2025	88.61	4.19	117.36	210.16	0.00	200.00	0.00	210.16
		2025-2026	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00
	Tilwara	2021-2022	38.16	0.00	429.27	467.43	0.00	99.68	0.00	467.43
		2022-2023	65.45	0.00	169.28	234.73	0.00	30.92	0.00	234.73
		2023-2024	76.14	0.00	635.19	711.33	0.00	214.91	0.00	711.33
		2024-2025	82.52	0.00	140.46	222.98	0.00	218.94	0.00	222.98
		2025-2026	90.00	0.00	774.98	864.98	0.00	265.00	0.00	864.98
	Ukhimath	2021-2022	55.87	0.00	178.16	234.03	3.19	105.40	0.00	234.03
		2022-2023	58.84	0.00	193.74	252.58	2.82	275.66	0.00	252.58

Districts	Nagar Panchayat	Financial Year	Salary expenses	Pension expenses	Other expenses	Total revenue expenditure	Total own revenue income	Total revenue income (excluding revenue income from MLA funds, etc.)	Total capital expenditure	Total expenditure
2	**3**	**1**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
		2023-2024	67.12	0.00	185.06	252.18	2.70	328.40	0.00	252.18
		2024-2025	68.56	0.00	289.55	358.11	3.26	331.08	0.00	358.11
		2025-2026	75.76	0.00	304.08	379.84	3.00	354.08	0.00	379.84
Tehri Garhwal	Chamiyala	2021-2022	67.20	0.00	123.93	191.13	1.89	108.21	40.10	231.23
		2022-2023	93.25	0.00	190.04	283.29	1.99	185.00	82.86	366.15
		2023-2024	99.47	0.00	205.63	305.10	2.45	193.65	76.31	381.41
		2024-2025	124.22	0.00	198.98	323.20	5.63	223.36	58.22	381.42
		2025-2026	13.00	0.00	231.68	244.68	6.80	291.80	162.50	407.18
	Gaja	2021-2022	0.00	0.00	93.12	93.12	2.07	98.66	0.00	93.12
		2022-2023	0.00	0.00	254.56	254.56	2.45	162.47	60.41	314.97
		2023-2024	0.00	0.00	263.37	263.37	2.93	213.32	15.22	278.58
		2024-2025	0.00	0.00	304.53	304.53	3.48	233.47	20.35	324.88
		2025-2026	0.00	0.00	704.20	704.20	3.85	278.85	100.00	804.20
	Ghansali	2021-2022	37.27	0.00	225.92	263.19	1.96	131.15	48.79	311.98
		2022-2023	27.83	0.00	253.58	281.41	2.99	269.15	51.80	333.22
		2023-2024	48.63	0.00	265.63	314.26	5.03	283.27	5.93	320.19
		2024-2025	117.40	0.00	1,130.97	1,248.37	6.71	323.58	1.76	1,250.13
		2025-2026	122.00	0.00	402.25	524.25	8.80	373.80	2.00	526.25
	Kirtinagar	2021-2022	86.99	21.73	540.57	649.29	11.51	231.60	31.20	680.49
		2022-2023	89.67	21.67	568.71	680.05	13.09	254.76	50.42	730.47
		2023-2024	119.09	20.33	527.40	666.83	28.61	357.96	38.99	705.82
		2024-2025	118.08	25.32	642.91	786.31	22.80	390.84	31.47	817.78
		2025-2026	145.00	40.00	840.70	1,025.70	42.31	450.47	45.04	1,070.74
	Lambgaun	2021-2022	31.33	0.00	56.16	87.49	0.85	97.44	42.17	129.66
		2022-2023	39.91	0.00	9.86	49.77	0.41	225.52	63.15	112.93
		2023-2024	57.80	0.00	75.64	133.44	0.91	219.07	35.05	168.48
		2024-2025	52.35	4.23	46.91	103.49	0.89	218.14	0.00	103.49
		2025-2026	57.58	0.00	51.61	109.19	0.00	243.77	0.00	109.19
	Tapovan	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	33.54	0.00	58.78	92.32	15.14	145.12	33.47	125.79
		2023-2024	81.55	0.00	163.59	245.14	32.32	158.09	17.82	262.96
		2024-2025	102.16	0.00	63.06	165.22	55.30	164.13	30.64	195.86
		2025-2026	120.00	5.00	362.70	487.70	90.00	220.00	60.00	547.70
Udham Singh Nagar	Dineshpur	2021-2022	97.90	16.47	131.40	245.77	23.79	692.04	134.25	380.02
		2022-2023	110.47	29.67	227.81	367.94	16.57	462.23	0.00	367.94
		2023-2024	159.45	30.84	90.78	281.07	13.73	497.84	0.00	281.07
		2024-2025	138.93	32.49	162.20	333.62	25.31	583.88	0.00	333.62
		2025-2026	250.00	65.00	964.20	1,279.20	27.84	647.25	0.00	1,279.20
	Garhinegi	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2025-2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Gularbhoj	2021-2022	0.00	0.00	139.17	139.17	6.81	131.61	0.00	139.17
		2022-2023	0.00	0.00	239.19	239.19	10.29	218.26	0.00	239.19
		2023-2024	0.00	0.00	212.39	212.39	14.73	243.78	0.00	212.39
		2024-2025	0.00	0.00	1,272.80	1,272.80	15.66	264.73	0.00	1,272.80
		2025-2026	0.00	0.00	287.37	287.37	0.00	280.00	0.00	287.37
	Kelakheda	2021-2022	0.00	0.00	180.58	180.58	22.37	422.14	191.29	371.88
		2022-2023	0.00	0.00	188.68	188.68	22.65	413.46	311.96	500.63
		2023-2024	0.00	0.00	192.46	192.46	35.06	476.54	233.89	426.35
		2024-2025	0.00	0.00	237.71	237.71	27.99	539.75	266.40	504.10
		2025-2026	0.00	0.00	372.00	372.00	46.15	574.20	250.96	622.96
	Lalpur	2021-2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2022-2023	33.47	0.00	50.75	84.22	0.00	137.46	0.00	84.22
		2023-2024	66.97	0.00	125.36	192.33	0.00	112.46	0.00	192.33
		2024-2025	67.57	0.00	78.26	145.83	0.00	114.67	0.00	145.83
		2025-2026	78.00	0.00	146.33	224.33	12.00	112.00	590.00	814.33
	Mahuwa-dawara	2021-2022	129.06	4.22	140.17	273.45	2.98	299.40	427.68	701.14
		2022-2023	229.54	4.71	137.34	371.59	5.94	348.23	165.18	536.77

Districts	Nagar Panchayat	Financial Year	Salary expenses	Pension expenses	Other expenses	Total revenue expenditure	Total own revenue income	Total revenue income (excluding revenue income from MLA funds, etc.)	Total capital expenditure	Total expenditure
2	**3**	**1**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
		2023-2024	84.02	6.40	287.88	378.31	12.74	360.39	624.08	1,002.39
		2024-2025	248.25	2.05	96.64	346.94	13.64	376.47	143.73	490.67
		2025-2026	285.49	2.36	111.13	398.98	14.04	431.29	165.29	564.26
	Nanakmatta	2021-2022	65.46	0.00	26.20	91.66	4.15	127.90	152.95	244.61
		2022-2023	114.68	0.00	43.02	157.70	13.21	288.10	214.01	371.71
		2023-2024	134.49	0.00	38.51	173.00	66.01	610.37	179.97	352.97
		2024-2025	145.88	0.00	85.52	231.40	19.30	463.83	277.73	509.14
		2025-2026	150.00	0.00	86.50	236.50	23.50	538.50	287.00	523.50
	Shaktigarh	2021-2022	68.36	0.92	33.80	103.08	37.24	191.72	51.24	154.32
		2022-2023	66.01	5.59	106.62	178.22	18.43	406.04	247.51	425.73
		2023-2024	90.53	5.33	152.23	248.09	18.83	405.79	179.77	427.86
		2024-2025	100.00	6.00	137.10	243.10	19.00	390.45	160.00	403.10
		2025-2026	110.00	6.50	155.00	271.50	20.50	405.50	165.00	436.50
	Sultanpur	2021-2022	148.77	14.44	52.26	215.47	2.80	313.42	0.00	215.47
		2022-2023	178.03	2.87	50.79	231.69	26.39	381.53	0.00	231.69
		2023-2024	162.30	33.27	61.39	256.95	35.61	421.16	0.00	256.95
		2024-2025	178.52	36.59	82.50	297.62	38.73	506.06	0.00	297.62
		2025-2026	205.30	42.08	94.87	342.26	12.27	532.27	0.00	342.26
Uttarkashi	Gangotri	2021-2022	17.06	0.00	43.07	60.13	0.00	50.00	11.85	71.99
		2022-2023	21.33	0.00	101.00	122.33	42.05	242.05	47.75	170.08
		2023-2024	5.27	0.00	123.30	128.57	47.74	247.74	102.66	231.23
		2024-2025	8.24	0.00	112.96	121.20	47.70	247.70	151.82	273.02
		2025-2026	0.00	0.00	137.49	137.49	62.53	262.53	121.65	259.14
	Nugaun	2021-2022	0.00	0.00	170.72	170.72	1.91	100.30	0.00	170.72
		2022-2023	0.00	0.00	190.46	190.46	5.75	178.50	0.00	190.46
		2023-2024	0.00	0.00	242.35	242.35	5.48	230.05	0.00	242.35
		2024-2025	0.00	0.00	255.49	255.49	12.88	299.96	18.83	274.31
		2025-2026	0.00	0.00	281.25	281.25	10.04	325.83	0.00	281.25

Tables 10.8(b)

Revenue expenditure details of the Nagar Panchayats (in percentage share)

Districts	Nagar Panchayat	Financial Year	Relative to total revenue expenditure			Relative to total own-source revenue		Relative to total revenue	
			Salary expense share (in percentage)	Pension expenditure share (in percentage)	Other expense components (in percentage)	Salary expense share (in percentage)	Pension expenditure share (in percentage)	Salary expense share (in percentage)	Pension expenditure share (in percentage)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
Almora	Bhikiyasain	2023-2024	48.45	0.00	51.55	334.20	0.00	21.59	0.00
		2024-2025	46.54	0.00	53.46	623.57	0.00	31.57	0.00
	Chaukhutia	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	100.00	0.00	0.00	0.00	0.00
	Dwarhat	2023-2024	44.82	24.62	30.57	6213.19	3412.50	33.85	18.59
		2024-2025	69.06	6.99	23.95	11683.33	1182.35	40.67	4.12
Bageshwar	Garur	2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Kapkot	2023-2024	55.52	0.00	44.48	1315.90	0.00	34.03	0.00
		2024-2025	74.38	0.00	25.62	621.66	0.00	35.86	0.00
Chamoli	Badrinath	2023-2024	23.89	0.33	75.78	32.61	0.45	21.93	0.30
		2024-2025	42.57	0.48	56.95	50.05	0.57	31.62	0.36
	Gairsain	2023-2024	38.36	0.00	61.64	899.42	0.00	7.98	0.00
		2024-2025	50.57	0.00	49.43	1005.80	0.00	15.41	0.00
	Nandanagar	2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Nandprayag	2023-2024	36.46	1.24	62.30	887.82	30.29	34.58	1.18
		2024-2025	42.72	2.55	54.72	825.74	49.32	32.17	1.92
	Pipalkoti	2023-2024	17.73	0.00	82.27	769.07	0.00	24.06	0.00
		2024-2025	13.10	0.00	86.90	422.16	0.00	17.76	0.00

Districts	Nagar Panchayat	Financial Year	Relative to total revenue expenditure			Relative to total own-source revenue		Relative to total revenue	
			Salary expense share (in percentage)	Pension expenditure share (in percentage)	Other expense components (in percentage)	Salary expense share (in percentage)	Pension expenditure share (in percentage)	Salary expense share (in percentage)	Pension expenditure share (in percentage)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
	Pokhari	2023-2024	41.03	0.00	58.97	398.08	0.00	21.88	0.00
		2024-2025	41.03	0.00	58.97	357.13	0.00	19.60	0.00
	Tharali	2023-2024	91.19	0.00	8.81	3736.29	0.00	35.98	0.00
		2024-2025	100.00	0.00	0.00	4547.66	0.00	46.09	0.00
Champawat	Banbasa	2023-2024	1.28	0.00	98.72	10.05	0.00	0.96	0.00
		2024-2025	1.23	0.00	98.77	11.71	0.00	1.00	0.00
	Pati	2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dehradun	Selaqui	2023-2024	84.38	7.57	8.05	0.00	0.00	0.00	0.00
		2024-2025	84.01	8.60	7.46	0.00	0.00	0.00	0.00
Haridwar	Adampur-Sultanpur	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	100.00	0.00	0.00	0.00	0.00
	Bhagwanpur	2023-2024	7.57	0.00	92.43	169.64	0.00	94.94	0.00
		2024-2025	5.36	0.00	94.64	135.32	0.00	5.25	0.00
	Dhandera	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	92.07	0.00	7.93	0.00	0.00	62.51	0.00
	Imlikhera	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	3.62	0.00	96.38	21.88	0.00	5.63	0.00
	Jhabreda	2023-2024	47.38	9.94	42.68	491.16	103.01	25.48	5.34
		2024-2025	45.76	2.51	51.74	407.40	22.33	21.69	1.19
	Landhaura	2023-2024	72.12	0.00	27.88	719.50	0.00	21.85	0.00
		2024-2025	78.56	0.00	21.44	425.88	0.00	26.66	0.00
	Padligurjar	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	100.00	0.00	0.00	0.00	0.00
	Piran Kaliyer	2023-2024	63.24	0.00	36.76	676.64	0.00	23.53	0.00
		2024-2025	73.33	0.00	26.67	810.80	0.00	19.41	0.00
	Rampur	2023-2024	37.23	0.00	62.77	0.00	0.00	141.29	0.00
		2024-2025	42.56	0.00	57.44	0.00	0.00	155.40	0.00
Nanital	Lalkuan	2023-2024	33.88	10.46	55.66	236.84	73.13	21.86	6.75
		2024-2025	28.27	9.02	62.72	200.29	63.91	20.48	6.54
Pauri	Satpuli	2023-2024	45.12	0.00	54.88	57590.00	0.00	23.34	0.00
		2024-2025	45.44	0.00	54.56	58690.91	0.00	24.46	0.00
	Swargashram Jaunk	2023-2024	32.55	0.00	67.45	703.97	0.00	31.48	0.00
		2024-2025	7.91	0.00	92.09	169.24	0.00	3.08	0.00
	Thalisain	2023-2024	32.58	0.00	67.42	0.00	0.00	63.58	0.00
		2024-2025	28.74	0.00	71.26	0.00	0.00	44.55	0.00
Pithoragarh	Munsyari	2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rudraprayag	Augustymuni	2023-2024	14.60	0.00	85.40	255.65	0.00	18.48	0.00
		2024-2025	15.70	0.00	84.30	244.52	0.00	18.06	0.00
	Guptkashi	2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Kedarnath	2023-2024	44.07	1.11	54.83	0.00	0.00	50.99	1.28
		2024-2025	42.16	1.99	55.84	0.00	0.00	44.31	2.10
	Tilwara	2023-2024	10.70	0.00	89.30	0.00	0.00	35.43	0.00
		2024-2025	37.01	0.00	62.99	0.00	0.00	37.69	0.00
	Ukhimath	2023-2024	26.62	0.00	73.38	2485.93	0.00	20.44	0.00
		2024-2025	19.14	0.00	80.86	2103.07	0.00	20.71	0.00
Tehri Garhwal	Chamiyala	2023-2024	32.60	0.00	67.40	4060.00	0.00	63.47	0.00
		2024-2025	38.43	0.00	61.57	2206.39	0.00	55.61	0.00
	Gaja	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	100.00	0.00	0.00	0.00	0.00
	Ghansali	2023-2024	15.47	0.00	84.53	966.80	0.00	17.17	0.00
		2024-2025	9.40	0.00	90.60	1749.63	0.00	36.28	0.00
	Kirtinagar	2023-2024	17.86	3.05	79.09	416.25	71.06	33.27	5.68
		2024-2025	15.02	3.22	81.76	517.89	111.05	30.21	6.48
	Lambgaun	2023-2024	43.32	0.00	56.68	6351.65	0.00	26.38	0.00
		2024-2025	50.58	4.09	45.33	5882.02	475.28	24.00	1.94
	Tapovan	2023-2024	33.27	0.00	66.73	252.32	0.00	51.58	0.00

Districts	Nagar Panchayat	Financial Year	Relative to total revenue expenditure			Relative to total own-source revenue		Relative to total revenue	
			Salary expense share (in percentage)	Pension expenditure share (in percentage)	Other expense components (in percentage)	Salary expense share (in percentage)	Pension expenditure share (in percentage)	Salary expense share (in percentage)	Pension expenditure share (in percentage)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		2024-2025	61.83	0.00	38.17	184.74	0.00	62.24	0.00
Udham Singh Nagar	Dineshpur	2023-2024	56.73	10.97	32.30	1161.33	224.62	32.03	6.19
		2024-2025	41.64	9.74	48.62	548.91	128.37	23.79	5.56
	Garhinegi	2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Gularbhoj	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	100.00	0.00	0.00	0.00	0.00
	Kelakheda	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	100.00	0.00	0.00	0.00	0.00
	Lalpur	2023-2024	34.82	0.00	65.18	0.00	0.00	59.55	0.00
		2024-2025	46.33	0.00	53.67	0.00	0.00	58.93	0.00
	Mahuwa-Dabra	2023-2024	22.21	1.69	76.10	659.50	50.24	23.31	1.78
		2024-2025	71.55	0.59	27.85	1820.01	15.03	65.94	0.54
	Nanakmatta	2023-2024	77.74	0.00	22.26	203.74	0.00	22.03	0.00
		2024-2025	63.04	0.00	36.96	755.85	0.00	31.45	0.00
	Shaktigarh	2023-2024	36.49	2.15	61.36	480.78	28.31	22.31	1.31
		2024-2025	41.14	2.47	56.40	526.32	31.58	25.61	1.54
	Sultanpur	2023-2024	63.16	12.95	23.89	455.77	93.43	38.54	7.90
		2024-2025	59.98	12.29	27.72	460.93	94.47	35.28	7.23
Uttarkashi	Gangotri	2023-2024	4.10	0.00	95.90	11.04	0.00	2.13	0.00
		2024-2025	6.80	0.00	93.20	17.27	0.00	3.33	0.00
	Nugaun	2023-2024	0.00	0.00	100.00	0.00	0.00	0.00	0.00
		2024-2025	0.00	0.00	100.00	0.00	0.00	0.00	0.00

Tables 10.9(a)
Own sources Revenue income forecastsof Nagar Panchayats

(amount in lakhs)

Districts	Nagar Panchayat	2025-26			2026-27			2027-28		
		Tax	Non-Tax	Total	Tax	Non-Tax	Total	Tax	Non-Tax	Total
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
Almora	Bhikiyasain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Chaukhutia	1.27	5.55	6.82	1.39	6.11	7.50	1.54	6.82	8.36
	Dwarhat	6.85	2.70	9.55	7.02	4.52	11.54	7.70	4.64	12.34
Bageshwar	Garur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Kapkot	20.00	36.00	56.00	20.50	36.50	57.00	20.60	37.50	58.10
Chamoli	Badrinath	150.00	0.00	150.00	160.00	0.00	160.00	200.00	0.00	200.00
	Gairsain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Nandanagar	0.00	2.50	2.50	0.00	2.75	2.75	0.00	3.00	3.00
	Nandprayag	2.00	9.20	11.20	2.50	9.57	12.07	3.05	10.52	13.57
	Pipalkoti	16.70	0.00	16.70	17.40	0.00	17.40	17.60	0.00	17.60
	Pokhari	8.90	0.00	8.90	9.37	0.00	9.37	10.06	0.00	10.06
	Tharali	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Champawat	Banbasa	17.83	14.09	31.92	18.17	16.70	34.87	18.40	18.94	37.34
	Pati	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dehradun	Selaqui	194.00	271.54	465.54	196.00	273.54	469.54	198.00	275.54	473.54
Haridwar	Adampur-Sultanpur	0.20	18.00	18.20	0.50	20.00	20.50	1.00	22.00	23.00
	Bhagwanpur	12.84	15.00	27.84	14.12	16.50	30.62	15.53	18.15	33.68
	Dhandera	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Imlikhera	10.00	2.00	12.00	15.00	5.00	20.00	20.00	7.00	27.00

Districts	Nagar Panchayat	2025-26			2026-27			2027-28		
		Tax	Non-Tax	Total	Tax	Non-Tax	Total	Tax	Non-Tax	Total
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
	Jhabreda	19.78	0.00	19.78	21.76	0.00	21.76	22.84	0.00	22.84
	Landhaura	13.54	0.00	13.54	13.54	0.00	13.54	14.10	0.00	14.10
	Padligurjar	30.00	110.00	140.00	35.00	124.00	159.00	41.00	135.00	176.00
	Piran Kaliyer	12.00	0.00	12.00	13.50	0.00	13.50	14.20	0.00	14.20
	Rampur	8.00	0.00	8.00	10.00	0.00	10.00	12.00	0.00	12.00
Nanital	Lalkuan	10.85	42.38	53.23	11.39	44.50	55.89	11.96	46.73	58.69
Pauri	Satpuli	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Swargashram Jaunk	5.10	0.00	5.10	5.15	0.00	5.15	5.20	0.00	5.20
	Thalisain	0.92	1.45	2.37	1.07	1.57	2.64	1.23	1.72	2.95
Pithoragarh	Munsyari	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rudraprayag	Augustymuni	27.50	29.50	57.00	29.70	33.50	63.20	32.40	37.00	69.40
	Guptkashi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Kedarnath	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Tilwara	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ukhimath	8.00	9.50	17.50	10.00	12.50	22.50	12.50	16.00	28.50
Tehri Garhwal	Chamiyala	0.10	3.52	3.62	0.10	3.53	3.63	0.10	3.53	3.63
	Gaja	0.10	3.76	3.86	0.10	3.77	3.87	0.10	3.78	3.88
	Ghansali	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Kirtinagar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Lambgaun	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Tapovan	50.00	150.00	200.00	60.00	30.00	90.00	65.00	35.00	100.00
Udham Singh Nagar	Dineshpur	20.90	5.20	26.10	21.46	5.95	27.41	21.79	6.51	28.30
	Garhinegi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Gularbhoj	8.36	0.00	8.36	8.36	0.00	8.36	8.36	0.00	8.36
	Kelakheda	5.53	18.15	23.68	5.53	19.97	25.50	5.53	20.15	25.68
	Lalpur	12.00	0.00	12.00	12.60	0.00	12.60	13.23	0.00	13.23
	Mahuadawara	2.46	0.00	2.46	2.53	0.00	2.53	2.60	0.00	2.60
	Nanakmatta	1.75	0.00	1.75	2.16	0.00	2.16	2.98	0.00	2.98
	Shaktigarh	20.00	100.00	120.00	25.00	124.00	149.00	30.00	135.00	165.00
	Sultanpur	44.78	0.00	44.78	49.26	0.00	49.26	54.19	0.00	54.19
Uttarkashi	Gangotri	0.55	55.25	55.80	0.61	57.57	58.17	0.67	58.84	59.50
	Nugaun	1.00	0.00	1.00	1.10	0.00	1.10	1.21	0.00	1.21

Districts	Nagar Panchayat	2028-29			2029-30			2030-31		
		Tax	Non-Tax	Total	Tax	Non-Tax	Total	Tax	Non-Tax	Total
1	**2**	**12**	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**
Almora	Bhikiyasain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Chaukhutia	1.69	7.50	9.19	1.86	8.23	10.09	2.05	9.06	11.11
	Dwarhat	8.26	9.26	17.52	8.47	9.51	17.98	8.68	9.80	18.48
Bageshwar	Garur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Kapkot	20.80	38.00	58.80	22.00	38.50	60.50	26.00	40.00	66.00
Chamoli	Badrinath	230.00	0.00	230.00	300.00	0.00	300.00	400.00	0.00	400.00
	Gairsain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Nandanagar	0.00	3.75	3.75	0.00	4.00	4.00	0.00	4.25	4.25
	Nandprayag	3.66	12.04	15.70	4.32	13.14	17.46	3.60	14.31	17.91
	Pipalkoti	18.50	0.00	18.50	18.60	0.00	18.60	19.25	0.00	19.25
	Pokhari	11.17	0.00	11.17	13.41	0.00	13.41	17.69	0.00	17.69
	Tharali	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Champawat	Banbasa	18.86	21.43	40.29	19.32	24.72	44.04	20.01	27.83	47.84
	Pati	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Districts	Nagar Panchayat	2028-29			2029-30			2030-31		
		Tax	Non-Tax	Total	Tax	Non-Tax	Total	Tax	Non-Tax	Total
1	**2**	**12**	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**
Dehradun	Selaqui	200.00	277.54	477.54	202.00	279.54	481.54	204.00	281.54	485.54
Haridwar	Adampur-Sultanpur	2.00	25.00	27.00	3.00	30.00	33.00	5.00	35.00	40.00
	Bhagwanpur	170.86	19.97	190.83	18.79	21.96	40.76	20.67	24.16	44.83
	Dhandera	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Imlikhera	25.00	10.00	35.00	30.00	12.00	42.00	35.00	15.00	50.00
	Jhabreda	23.99	0.00	23.99	25.19	0.00	25.19	26.44	0.00	26.44
	Landhaura	14.50	0.00	14.50	14.80	0.00	14.80	16.00	0.00	16.00
	Padligurjar	46.00	150.00	196.00	51.00	165.00	216.00	56.00	180.00	236.00
	Piran Kaliyer	14.50	0.00	14.50	15.00	0.00	15.00	16.00	0.00	16.00
	Rampur	13.00	0.00	13.00	14.00	0.00	14.00	14.50	0.00	14.50
Nanital	Lalkuan	12.56	49.06	61.62	14.19	54.09	68.28	14.90	56.80	71.70
Pauri	Satpuli	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Swargashram Jaunk	5.25	0.00	5.25	5.30	0.00	5.30	5.35	0.00	5.35
	Thalisain	1.28	1.85	3.13	1.55	10.95	12.50	1.77	2.20	3.97
Pithoragarh	Munsyari	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rudraprayag	Augustymuni	35.20	40.50	75.70	38.00	44.00	82.00	40.50	47.50	88.00
	Guptkashi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Kedarnath	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Tilwara	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ukhimath	15.00	19.50	34.50	17.50	23.00	40.50	20.00	26.50	46.50
Tehri Garhwal	Chamiyala	0.10	3.53	3.63	0.13	3.53	3.66	0.13	3.54	3.67
	Gaja	0.10	3.79	3.89	0.12	38.00	38.12	0.12	3.81	3.93
	Ghansali	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Kirtinagar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Lambgaun	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Tapovan	70.00	40.00	110.00	75.00	45.00	120.00	100.00	60.00	160.00
Udham Singh Nagar	Dineshpur	22.31	7.08	29.39	22.45	8.09	30.54	25.68	9.10	34.78
	Garhinegi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Gularbhoj	8.36	0.00	8.36	8.36	0.00	8.36	8.36	0.00	8.36
	Kelakheda	5.53	20.16	25.70	5.81	20.17	25.98	5.81	20.17	25.98
	Lalpur	13.89	0.00	13.89	14.59	0.00	14.59	15.32	0.00	15.32
	Mahuwadawara	2.65	0.00	2.65	2.71	0.00	2.71	2.76	0.00	2.76
	Namakmatta	4.20	0.00	4.20	5.22	0.00	5.22	6.55	0.00	6.55
	Shaktigarh	35.00	150.00	185.00	40.00	165.00	205.00	45.00	180.00	225.00
	Sultanpur	59.61	0.00	59.61	65.57	0.00	65.57	72.13	0.00	72.13
Uttarkashi	Gangotri	0.73	60.14	60.88	0.89	62.88	63.76	0.97	64.31	65.28
	Nugaun	1.31	0.00	1.31	1.41	0.00	1.41	1.51	0.00	1.51

Table 10.9(b)

Revenue expenditure forecasts of Nagar Panchayats (amounts in lakhs)

Districts	Nagar Panchayat	2025-26				2026-27				2027-28			
		Salary expenses	Pension expenses	Other expenses	Total expenses	Salary expenses	Pension expenses	Other expenses	Total expenses	Salary expenses	Pension expenses	Other expenses	Total expenses
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**
Almora	Bhikiyasain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Chaukhutia	62.00	0.00	25.70	87.70	68.20	0.00	28.27	96.47	75.02	0.00	31.10	106.12
	Dwarhat	12.30	12.50	22.70	47.50	14.00	12.60	32.85	59.45	14.50	13.00	23.08	50.58
Bageshwar	Garur	68.00	0.00	51.22	119.22	70.00	0.00	61.85	131.85	72.00	0.00	67.46	139.46
	Kapkot	123.00	0.00	29.36	152.36	130.00	0.00	31.10	161.10	140.00	0.00	32.80	172.80
Chamoli	Badrinath	180.00	2.00	74.94	256.94	191.00	2.10	80.45	273.55	193.00	2.12	93.95	289.07
	Gairsain	94.95	0.00	31.91	126.86	105.45	0.00	36.50	141.95	112.80	0.00	30.35	143.15
	Nandanagar	5.00	0.00	176.00	181.00	5.50	0.00	215.00	220.50	6.05	0.00	205.20	211.25
	Nandprayag	120.00	5.00	178.00	303.00	130.00	5.00	183.50	318.50	150.00	5.00	203.70	358.70
	Pipalkoti	90.00	0.00	48.35	138.35	92.00	0.00	42.47	134.47	92.50	0.00	70.55	163.05
	Pokhari	66.56	0.00	95.66	162.22	69.88	0.00	100.45	170.33	73.38	0.00	105.47	178.85
	Tharali	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Champawat	Banbasa	60.00	0.00	48.30	108.30	67.00	0.00	49.55	116.55	75.00	0.00	54.61	129.61
	Pati	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dehradun	Selaqui	20.00	0.00	48.58	68.58	21.00	0.00	39.30	60.30	21.15	0.00	45.51	66.66
Haridwar	Adampur-Sultanpur	120.00	0.00	20.00	140.00	132.00	0.00	24.00	156.00	145.00	0.00	28.00	173.00
	Bhagwanpur	40.00	0.00	48.00	88.00	44.00	0.00	52.80	96.80	48.40	0.00	58.08	106.48
	Dhandera	47.00	0.00	67.20	114.20	55.00	0.00	100.21	155.21	60.00	0.00	127.23	187.23
	Imlikhera	105.00	0.00	681.12	786.12	110.00	0.00	700.12	810.12	120.00	0.00	705.24	825.24
	Jhabreda	190.00	10.60	204.09	404.69	210.00	0.00	359.10	569.10	220.00	0.00	244.30	464.30

Districts	Nagar Panchayat	2025-26				2026-27				2027-28			
		Salary expenses	Pension expenses	Other expenses	Total expenses	Salary expenses	Pension expenses	Other expenses	Total expenses	Salary expenses	Pension expenses	Other expenses	Total expenses
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Landhaura	320.00	0.00	38.90	358.90	330.00	0.00	36.00	366.00	350.00	0.00	47.50	397.50
	Padligurjar	3.00	0.00	4.72	7.72	3.20	0.00	7.00	10.20	3.50	0.00	8.30	11.80
	Piran Kaliyer	169.00	0.00	38.90	207.90	180.00	0.00	35.20	215.20	185.00	0.00	46.50	231.50
	Rampur	120.00	0.00	33.00	153.00	150.00	0.00	30.40	180.40	200.00	0.00	35.50	235.50
Nanital	Lalkuan	149.81	59.89	712.34	922.04	164.79	65.87	783.58	1,014.25	181.27	72.46	861.94	1,115.67
Pauri	Satpuli	67.00	0.00	4.20	71.20	68.00	0.00	3.22	71.22	69.00	0.00	3.80	72.80
	Swargashram Jaunk	211.56	0.00	38.55	250.10	232.71	0.00	42.04	274.75	244.35	0.00	45.86	290.20
	Thalisain	75.00	20.00	45.35	140.35	75.50	20.50	60.70	156.70	76.50	21.00	44.25	141.75
Pithoragarh	Munsyari	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rudraprayag	Augustymuni	10.00	0.00	43.75	53.75	15.00	0.00	53.52	68.52	20.00	0.00	76.85	96.85
	Guptkashi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Kedarnath	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Tilwara	90.00	0.00	35.57	125.57	108.00	0.00	42.69	150.69	129.60	0.00	51.22	180.82
	Ukhimath	78.00	0.00	22.00	100.00	80.00	0.00	27.60	107.60	81.50	0.00	33.80	115.30
Tehri Garhwal	Chamiyala	0.00	0.00	9.50	9.50	0.00	0.00	10.30	10.30	0.00	0.00	10.50	10.50
	Gaja	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ghansali	0.00	0.00	7.10	7.10	0.00	0.00	7.40	7.40	0.00	0.00	7.55	7.55
	Kirtinagar	90.00	10.00	87.00	187.00	95.00	10.00	88.00	193.00	120.00	15.00	107.00	242.00
	Lambgaun	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Tapovan	120.00	25.00	56.20	201.20	130.00	30.00	72.15	232.15	140.00	35.00	87.85	262.85
Udham Singh Nagar	Dineshpur	200.00	35.00	163.24	398.24	230.00	40.25	117.72	387.97	264.50	46.29	159.75	470.54
	Garhinegi	50.00	0.00	29.25	79.25	70.00	0.00	32.18	102.18	85.00	0.00	35.69	120.69
	Gularbhoj	198.00	0.00	19.90	217.90	217.80	0.00	21.90	239.70	239.58	0.00	24.08	263.66
	Kelakheda	81.03	38.98	24.29	144.30	85.08	41.71	25.89	152.67	90.18	44.62	27.94	162.75
	Lalpur	78.00	0.00	21.94	99.94	90.00	0.00	10.94	100.94	98.00	0.00	11.75	109.75
	Mahuwa-Dabra	285.49	2.36	111.14	398.98	328.31	5.58	53.89	387.78	377.56	6.41	61.98	445.95
	Nanakmatta	150.00	0.00	210.00	360.00	155.00	0.00	234.00	389.00	160.00	0.00	290.00	450.00
	Shaktigarh	115.00	7.00	15.00	137.00	120.00	7.50	17.30	144.80	125.00	8.00	19.30	152.30
	Sultanpur	205.30	42.08	30.53	277.91	225.83	46.29	32.58	304.70	248.42	50.92	34.84	334.17
Uttarkashi	Gangotri	65.09	2.66	163.33	231.08	71.60	2.93	165.71	240.23	78.76	3.22	181.49	263.47
	Nugaun	96.00	0.00	17.47	113.47	105.60	0.00	19.50	125.10	116.16	0.00	21.72	137.88

Districts	Nagar Panchayat	2028-29				2029-30				2030-31			
		Salary expenses	Pension expenses	Other expenses	Total expenses	Salary expenses	Pension expenses	Others expenses	Total expenses	Salary expenses	Pension expenses	Other expenses	Total expenses
1	2	15	16	17	18	19	20	21	22	23	24	25	26
Almora	Bhikiyasain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Chaukhutia	82.52	0.00	34.21	116.73	90.77	0.00	37.63	128.40	99.85	0.00	41.39	141.24
	Dwarhat	15.00	13.10	22.87	50.97	16.00	13.15	35.17	64.32	17.00	13.20	23.43	53.63
Bageshwar	Garur	74.00	0.00	72.67	146.67	75.00	0.00	66.58	141.58	76.00	0.00	73.72	149.72
	Kapkot	150.00	0.00	34.20	184.20	170.00	0.00	35.30	205.30	180.00	0.00	36.40	216.40
Chamoli	Badrinath	195.00	2.14	152.74	349.88	198.00	2.16	124.06	324.22	200.00	3.00	126.82	329.82
	Gairsain	121.50	0.00	43.10	164.60	130.84	0.00	46.40	177.24	139.50	0.00	50.80	190.30
	Nandanagar	6.66	0.00	225.50	232.16	7.32	0.00	245.70	253.02	8.05	0.00	266.00	274.05
	Nandprayag	155.00	5.00	224.00	384.00	160.00	5.00	244.20	409.20	165.00	5.00	264.50	434.50
	Pipalkoti	95.00	0.00	78.58	173.58	98.00	0.00	63.15	161.15	100.50	0.00	93.35	193.85
	Pokhari	77.05	0.00	110.74	187.79	80.90	0.00	116.28	197.18	84.94	0.00	122.09	207.04
	Tharali	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Champawat	Banbasa	83.00	0.00	59.85	142.85	90.00	0.00	64.93	154.93	96.00	0.00	70.87	166.87
	Pati	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dehradun	Selaqui	23.15	0.00	52.36	75.51	25.65	0.00	60.05	85.70	28.65	0.00	68.78	97.43
Haridwar	Adampur-Sultanpur	160.00	0.00	33.00	193.00	180.00	0.00	37.00	217.00	200.00	0.00	41.00	241.00
	Bhagwanpur	53.24	0.00	63.88	117.12	58.56	0.00	70.28	128.84	64.42	0.00	77.30	141.72
	Dhandera	62.00	0.00	154.24	216.24	65.00	0.00	173.26	238.26	70.00	0.00	193.28	263.28
	Imlikhera	125.00	0.00	712.24	837.24	130.00	0.00	818.24	948.24	140.00	0.00	948.30	1,088.30
	Jhabreda	225.00	0.00	380.65	605.65	230.00	0.00	393.60	623.60	240.00	0.00	408.75	648.75
	Landhaura	360.00	0.00	55.00	415.00	375.00	0.00	59.50	434.50	385.00	0.00	64.90	449.90
	Padligurjar	3.50	0.00	9.20	12.70	4.00	0.00	10.02	14.02	4.50	0.00	11.62	16.12
	Piran Kaliyer	185.00	0.00	54.00	239.00	190.00	0.00	58.30	248.30	200.00	0.00	63.50	263.50
	Rampur	200.00	0.00	38.50	238.50	225.00	0.00	40.00	265.00	250.00	0.00	46.00	296.00
Nanital	Lalkuan	199.40	79.71	948.13	1,227.24	219.34	87.68	1,042.94	1,349.96	241.27	96.45	1,147.24	1,484.96
Pauri	Satpuli	70.00	0.00	4.00	74.00	72.00	0.00	4.36	76.36	72.00	0.00	3.86	75.86
	Swargashram Jaunk	256.56	0.00	50.04	306.60	269.39	0.00	54.62	324.01	282.86	0.00	59.41	342.28
	Thalisain	77.00	21.50	52.10	150.60	79.00	22.00	55.10	156.10	80.00	23.00	69.20	172.20
Pithoragarh	Munsyari	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rudraprayag	Augustymuni	25.00	0.00	84.73	109.73	30.00	0.00	92.35	122.35	37.00	0.00	98.57	135.57
	Guptkashi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Kedarnath	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Tilwara	155.52	0.00	61.47	216.99	186.62	0.00	73.76	260.39	223.95	0.00	88.52	312.46
	Ukhimath	83.40	0.00	38.00	121.40	85.40	0.00	43.20	128.60	87.40	0.00	48.60	136.00

Tehri Garhwal	Chamiyala	0.00	0.00	10.80	10.80	0.00	0.00	11.10	11.10	0.00	0.00	11.40	11.40
	Gaja	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ghansali	0.00	0.00	7.80	7.80	0.00	0.00	8.05	8.05	0.00	0.00	8.20	8.20
	Kirtinagar	150.00	15.00	124.00	289.00	160.00	20.00	134.00	314.00	160.00	20.00	118.00	298.00
	Lambgaun	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Tapovan	150.00	40.00	93.45	283.45	160.00	45.00	119.10	324.10	170.00	50.00	134.75	354.75
Udham Singh Nagar	Dineshpur	304.18	53.23	169.71	527.12	349.80	61.22	203.05	614.07	402.27	70.40	225.01	697.68
	Garhinegi	101.00	0.00	39.96	140.96	120.70	0.00	41.24	161.94	140.53	0.00	45.74	186.27
	Gularbhoj	263.54	0.00	26.49	290.03	289.89	0.00	29.14	319.03	318.88	0.00	32.06	350.94
	Kelakheda	97.40	47.75	29.84	174.99	104.22	51.09	31.99	187.30	111.51	55.18	34.38	201.07
	Lalpur	110.00	0.00	12.32	122.32	114.00	0.00	13.10	127.10	116.00	0.00	14.43	130.43
	Mahuwa-Dabra	434.19	7.38	71.27	512.84	499.32	8.48	81.96	589.77	574.22	9.76	94.26	678.23
	Nanakmatta	165.00	0.00	292.75	457.75	170.00	0.00	326.50	496.50	175.00	0.00	398.25	573.25
	Shaktigarh	130.00	8.50	21.30	159.80	135.00	9.00	23.30	167.30	140.00	9.50	25.30	174.80
	Sultanpur	273.26	56.01	42.32	371.59	300.59	61.61	45.05	407.25	330.64	67.77	48.06	446.47
Uttarkashi	Gangotri	86.63	3.54	198.82	288.99	95.30	3.89	217.84	317.03	104.83	4.28	238.71	347.82
	Nugaun	127.78	0.00	24.08	151.86	140.55	0.00	26.48	167.03	154.61	0.00	29.32	183.93

10.28 It came to the knowledge of the Commission during the district level consultations/meetings with the elected representatives and officials of the Local Self Governing Units that an exemption for 10 years from house tax in the rural areas included in the Urban Bodies as a result of the creation of new Urban Bodies or the expansion of the boundaries of the existing ones has been given by the Government vide GO No. 1225/Pt(2) S.V.-2020-18 (C.M. Announcement) 2018 dated 23 November, 2020 [**Annexure 6(10)**]. These Urban Local Bodies are accordingly deprived of the most important and substantial source of revenue for ten years without any compensatory mechanism being in place while the need for enhanced infrastructural requirement and civic service/amenities in these areas/localities is greater having just transited from the rural to the Urban Bodies. The Commission had asked the Urban Local Bodies to provide details of the revenue loss due to the exemption just mentioned. **As per the information received in this regard, it is indicated that a total of about Rs. 2520 lakh [Annexure 7 (10)] in the form of house tax is not available to the Urban Local Bodies concerned and this recurring loss will continue during the exemption period**. Following is the details of revenue loss being incurred by the ULBs concerned due to the house tax exemption mentioned above-

(Amount in Rs. Lakh)

S.N.	District	Urban Local Bodies	Year of Formation/ Extension	Number of buildings eligible for building tax exemption	Non-availability of annual revenue from house tax exemption
1	Dehradun	1. Nagar Palika Parishad, Vikasnagar	2018	4797	31.18
		2. Nagar Palika Parishad, Rishikesh	2018	11000	85.00
		3. Nagar Palika Parishad, Herbertpur	2017 & 2024	2504	0.57
		4. Nagar Palika Parishad, Doiwala	2018	13900	69.50
2	Haridwar	5. Municipal Corporation, Haridwar	2018	15135	324.00
		6. Municipal Corporation, Roorkee	2015, 2017,	22030	280.05

S.N.	District	Urban Local Bodies	Year of Formation/ Extension	Number of buildings eligible for building tax exemption	Non-availability of annual revenue from house tax exemption
			2018		
		7. Nagar Palika Parishad, Laksar	2017	5000	15.00
3	Uttarkashi	8. Nagar Palika Parishad, Uttarkashi	2018	1639	15.73
		9. Nagar Palika Parishad, Barkot	2018	228	6.42
		10. Nagar Panchayat, Naugaon	2018	900	0.89
4	Chamoli	11. Municipal Council, Karnaprayag	2018	315	1.32
		12. Nagar Panchayat, Gairsain	2011-12	548	2.82
		13. Nagar Panchayat, Pipalkoti	2016	4	0.26
5	Tehri	14. Nagar Palika Parishad Narendranagar	2024	30	0.25
		15. Nagar Palika Parishad, Chamba	2016	300	1.08
6	Rudraprayag	16. Nagar Palika Parishad, Rudraprayag	2024	250	2.25
		17. Nagar Panchayat, Augustmuni	2018-19	435	0.28
		18. Nagar Panchayat, Ukhimath	2018-19	108	0.18
7	Pauri	19. Municipal Corporation, Kotdwar	2018-19	31744	200.00
		20. Nagar Palika Parishad, Pauri	1949	1730	8.00
8	Pithoragarh	21. Nagar Nigam, Pithoragarh	2018	2228	21.94
9	Champawat	22. Nagar Palika Parishad, Tanakpur	2018	771	3.86
10	Almora	23. Municipal Corporation, Almora	2018	3752	112.56
11	Bageshwar	24. Nagar Palika Parishad, Bageshwar	2018	3155	75.24
12	Nainital	25. Municipal Corporation, Haldwani	2018	38900	350.00
		26. Nagar Palika Parishad, Bhawali	2018	2500	10.00
		27. Nagar Palika Parishad, Bhimtal	2018	800	4.80
13	Udham Singh Nagar	28. Municipal Corporation, Rudrapur	2018	33600	459.65
		29. Municipal Corporation, Kashipur	2018	40426	404.26
		30. Nagar Palika Parishad, Gadarpur	2018	700	3.82
		31. Nagar Palika Parishad, Bajpur	2018	1356	6.78
		32. Nagar Palika Parishad, Kichha	2018	6740	18.94
		33. Nagar Palika Parishad, Sitarganj	2018	500	3.00
		34. Nagar Panchayat, Sultanpur Patti	2018	86	0.06
					2519.69

10.29 The exemption from house tax collection discussed above is bound to adversely affect the financial autonomy and soundness of the Urban Local Bodies concerned. It is noteworthy that no provision has been made to compensate these Urban Local Bodies for the corresponding losses. Therefore, **the Commission recommends that Urban Bodies should be compensated for the revenue loss incurred due to such an exemption, in addition to the financial transfers they will receive as decided by the State Government in accordance with the recommendations of the State Finance Commission. To this end, arrangements should be made to obtain confirmed and verified statements from each Urban Local Body concerned each year of the exemption period.**

10.30 The financial status of Urban Local Bodies, as indicated in the above statements, is not at all rosy and sincere efforts are required to be made to improve the same. **The Government should lay down items of various types of taxes, duties, cesses etc along with minimum standard rates for them and issue standard regulations in this regard. Similarly, various types of Non-Tax Revenue and services, for which user-charges can be realized, should be identified along with fixing minimum rate and tax coverage / collection efficiency norms in percentage as well.**

CHAPTER 11

AREAS OF FUNCTIONS OF PANCHAYATS, STATUS AGAINST THEM AND POINTS FOR IMPROVEMENT

11.1 Article 243G of the Constitution of India provides for the powers, authority, and responsibilities of the Panchayats. The Article is reproduced below:

243G Powers, authority and responsibilities of Panchayats- Subject to the provisions of the Constitution, the Legislature of a State may, by law, endow the Panchayats with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats at the appropriate level, subject to such conditions as may be specified therein, with respect to -

(a) The preparation of plans for economic development and social justice;
(b) The implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the matters listed in the Eleventh Schedule.

11.2 The above-mentioned Article of the Constitution clearly states that the State Legislature is required by law to confer upon the Panchayats such powers and authority as may be necessary to enable them to function as institutions of self-government. Such legislation also provides for the devolution of powers and responsibilities to the Panchayats at the appropriate level, and in this regard, the subjects listed in the Eleventh Schedule of the Constitution have been included.

11.3 In the state of Uttarakhand, the Uttar Pradesh Kshetra Panchayat and Zila Panchayat Act, 1961, and the Uttar Pradesh Panchayat Raj Act, 1947, as amended from time to time, have been in effect since the time of the erstwhile undivided state of Uttar Pradesh. Subsequently, the State of Uttarakhand passed and implemented its own separate Uttarakhand Panchayati Raj Act, 2016.

11.4 Chapters 2 to 8 in Part II of the Uttarakhand Panchayati Raj Act, 2016, contain provisions for establishing and constitution of Gram Sabha/ Gram Panchayat and about the elections, functions/duties/rights/administration, staff, funds, property, and taxation etc. Section 22 of the Act describes the general functions of the Gram Panchayat, and Section 23 describes its other functions.

11.5 The general functions and other functions of the Gram Panchayat as are provided in Section 22 and 23 under Part 2, Chapter 5 of the Uttarakhand Panchayati Raj Act, 2016, are as follows:-

Section 22- General functions of the Gram Panchayat	**Section 23- Other functions of the Gram Panchayat**
1. Subject to such conditions as may be specified by the State Government through notification, may entrust all or any of the following functions to the	Subject to such conditions as may be specified by the State Government, from time to time a Gram Panchayat shall perform the

Section 22- General functions of the Gram Panchayat	Section 23- Other functions of the Gram Panchayat
Gram Panchayat- **(i)** make planning for the development of Panchayat and after approval of Gram Sabha forward it to the prescribed authority; **(ii)** prepare annual budget of the Gram Sabha and after its approval by the Gram Sabha, forward it to the prescribed authority; **(iii)** to perform relief work during natural calamities; **(iv)** to manage voluntary donation in the form of work and contribution for community works; **(v)** to maintain necessary data and data base of the Panchayat; **(vi)** to present/ submit the detail of performed works by the Gram Panchayat in the meeting of the Gram Sabha; **(vii)** to maintain the register of information on the strangers who enter the area of the Gram Sabha; **(viii)** other functions which fall in its jurisdiction under this Act or as delegated by the higher level; **(ix)** Settlement and management of land; Provided that it does not include the transfer of any property for the time being vested in the Gram Panchayat under section 117 of the Uttar Pradesh Zamindari Abolition and Land Reforms Act, 1950 (as applicable in Uttarakhand State) or under any other provisions of the said Act (or arrangement made by the Government on this matter),	following functions; namely- 1. Agriculture including extension of agricultural: **(i)** Promotion and Development of agriculture and horticulture; **(ii)** Development of wastelands and grazing lands and preventing their unauthorized transition and use, 2. Land development, land reform implementation, land consolidation and soil conservation: **(i)** Assisting the Government and other agencies in land development, land reform and soil conservation; **(ii)** Assisting in land consolidation; 3. Minor irrigation, water management and watershed development: **(i)** Managing and assisting in water distribution from minor irrigation projects; **(ii)** Construction, repair and maintenance of minor irrigation projects, regulation of supply of water for irrigation purpose; 4. Animal husbandry, dairy industry and poultry farming: **(i)** Improving breed of cattle, poultry and other livestock; **(ii)** Promotion of dairy industry and poultry farming, piggery etc. 5. Fisheries: Development of fisheries in the villages; 6. Social and farm forestry: **(i)** Planting and preserving trees on the sides of roads and public land; **(ii)** Development and promotion of social and farm forestry and sericulture; 7. Minor forest product: Promotion and

Section 22- General functions of the Gram Panchayat	Section 23- Other functions of the Gram Panchayat
(x) the preservation, maintenance and development of forests and trees; **(xi)** the maintenance and development of abadi sites and means of village communications; **(xii)** the management of hats, bazare and melas; **(xiii)** the maintenance and development of fisheries and tanks; **(xiv)** to conduct and prosecute of suits and proceedings by or against the Gram Panchayat relating to or arising out of the functions of the Samiti; **(xv)** the performance of specifically assigned functions to the Land Management Committee under the U. P. Zamindari Abolition and Land Reforms Act, 1950 (as applicable in Uttrakhand State) or any other enactment; and **(xvi)** any other matter relating to such management, preservation and control as may be prescribed; **Explanation-** 1. No member or office bearer of a Gram Panchayat or, Land Management Committee shall, otherwise than by the permission in writing of the District Magistrate knowingly acquire or attempt to acquire any share or interest in any licence, lease, sale, exchange, contract or employment with, by or on behalf of the Samiti concerned; Provided that in case, any person having interest in such sale, through which the concerned Land Management Committee believes that he regularly trades, and the value of	development of minor forest product; 8. Small industries: **(i)** Assisting the development of small industry; **(ii)** Promotion of local trades; 9. Cottage and village industry: **(i)** Assisting in the development of agricultural and commercial industry; **(ii)** Promotion of cottage, industry; 10. Rural housing: **(i)** Implementation of rural housing programmes; **(ii)** Distribution of house sites and maintenance of records relating to them; 11. Drinking water: Construction, repair and maintenance of public wells, tanks and ponds for supply of water for drinking, washing, bathing purposes and regulation of sources of water supply for drinking purposes. 12. Fuel and fodder land: **(i)** Development of bamboo and plants relating to fuel and fodder land; **(ii)** Control on irregular transfer of fodder land. 13. Roads, culverts, bridges, ferry piers, water-ways and other means of communication: **(i)** Construction and maintenance of village roads, bridges, ferry piers and culverts; **(ii)** Maintenance of water-ways; **(iii)** Removal of encroachment on public places. 14. Rural electrification: Provisions for maintenance of lighting of public street and

Section 22- General functions of the Gram Panchayat	Section 23- Other functions of the Gram Panchayat
sold thing is not exceeding ten thousand rupees. 2. No Court or other officer shall enforce at the instance of any person any claim based upon a transaction made in contravention of the provisions of Sub-Section (1); Provided that when the Gram Panchayat shall work as Land Management Committee then the {Revenue Sub inspector (Patwari)/ Lekhpal} of the Revenue Department shall act as a Secretary of the Gram Panchayat.	other places. 15. Non-conventional energy source: Promotion and development of programmes of non- conventional energy source and its maintenance in village. 16. Poverty alleviation programmes: Promotion and implementation of poverty alleviation programmes. 17. Education including primary and secondary schools; Public awareness about education. 18. Technical training and vocational education: Promotion of rural art artisans. 19. Adult and informal education: promotion of adult literacy. 20. Library: Establishment and maintenance of libraries and reading rooms. 21. Sports and cultural affairs: **(i)** Promotion of social and cultural activities; **(ii)** Organizing cultural seminars on different festivals; **(iii)** Establishment and maintenance of rural clubs for sports. 22. Markets and fairs: Regulation of melas, markets and hats in Panchayat areas. 23. Medical and sanitation: **(i)** Promoting rural sanitation; **(ii)** Prevention against epidemics; **(iii)** Programmes of human and animal vaccination; **(iv)** Preventive actions against stray cattle and live-stock; **(v)** Registering birth, death and marriage. 24. Promotion and implementation of

Section 22- General functions of the Gram Panchayat	Section 23- Other functions of the Gram Panchayat
	family welfare programmes. 25. Economic development and child development: Preparation of plan for economic development of the area of the Gram Panchayat. 26. Maternity and child development: **(i)** Participation in the implementation of women and child welfare programmes at Gram Panchayat level; **(ii)** Promoting child health and nutrition programmes. 27. Social welfare including welfare of the handicapped and mentally retarded: **(i)** Assisting in old-age and widow pension schemes; **(ii)** Participation in the social welfare programmes including welfare of the handicapped and the mentally retarded. 28. Welfare of the weaker sections and in particular of the Scheduled Castes and Scheduled Tribes: **(iii)** Participation in the implementation of the specific programmes for the Scheduled Castes and the Scheduled Tribes and Other Weaker Sections of the society; **(iv)** Preparation and implementation of schemes for social justice. 29. Public Distribution system: **(i)** Promotion of public awareness with regard to the distribution of essential commodities; **(ii)** Monitoring the public distribution system. 30. Maintenance of community assets preservation and maintenance of community assets.

11.6 Under Section 67, Chapter Twelve, Part Three of the said Act, the general powers and functions of the Kshetra Panchayat are provided as reproduced below:

Section 67: General Powers and Duties of the Kshetra Panchayat

1. Conferred under this Act or in relation to acts assigned by the State Government and with the collection of received projects from the Gram Panchayats, prepare Annual Plan and present the combined Annual Plan to the Zila Panchayat;
2. To sanction the Annual Plan and Budget of the Gram Panchayats;
3. To prepare the Budget of the Kshetra Panchayat and present it to the Zila Panchayat;
4. To maintain coordination with the Gram Panchayats and issue guidelines;
5. To provide emergency help during natural calamities; and
6. To exercise powers and discharge functions as assigned or delegated to it by the State Government or the Zila Panchayat.

In addition to the said powers and duties, every Kshetra Panchayat shall exercise its powers and functions within the Development Block/Vikas Khand as referred in section 74(a).

11.7 Under Section 104, Chapter 19, Part Four of the Uttarakhand Panchayati Raj Act, the Powers, Functions, and Duties of the Zila Panchayat are laid down which are reproduced below:

Section 104 – Powers, Functions and Duties of the Zila Panchayat

1. To prepare the Annual Plan and forward it to the District Planning Committee for the whole district, including the Annual Plans presented by the Kshetra Panchayats, incorporating the components of economic development and social justice and programmes assigned to it by the State or Central Government.
2. To monitor, evaluate, activities of the Kshetra panchayats and the Gram Panchayats and to guide them.
3. To pass the Annual Plans and Budget of the Kshetra panchayats.
4. To participate in the organizations recognized and registered for works of public importance operating at the Centre and State levels.
5. To organize and arrange for exhibitions, fairs and training of the Panchayat office-bearers of all three tiers and symposiums of public importance and for strengthening of democratic systems and processes.
6. To provide such financial or other aid for functions and activities of the Panchayati Raj system to a person, organization or a committee, as maybe within its competence/jurisdiction.
7. To maintain control over the functions, administration and budget of the Panchayats, and to allocate funds received from the Central Government to the Gram Panchayats, Kshetra Panchayats and concerning departments in the prescribed manner and as per the norms.

8. To reclassify fairs, other than those that are or may hereafter be held and managed by the State Government, as fairs of the Gram Panchayats, the Kshetra Panchayats or the Zila Panchayat respectively.

9. To categorize rural Haats and Bazaars as the Haats and Bazaars of the Gram Panchayats and the Zila Panchayat.

10. To categorize the rural roads as village road, inter village road and district road for their management, maintenance and constructions by the Gram Panchyats, the Kshetra Panchayats and the Zila Panchayat respectively.

11. To act, subject to the rules made in this behalf, as the main channel of correspondence between the State Government on the one hand and the Kshetra Panchayats and Gram Panchayats on the other.

12. To perform other duties and powers conferred and delegated by the provisions of this Act, and duties and powers conferred, assigned from time to time by the State Government.

11.8 In the Para 4.18 of Chapter 4 of this Report, titled ***"Scenario and Performance Status,"*** mention has been made about the details of specific orders issued by the State Government assigning the responsibilities and functions, as listed in the Schedule XI, to the Panchayats.

11.9 In accordance with the provisions referred to hereinbefore, the actual status of the functions and responsibilities assigned to the Panchayats in the State, concerning Kshetra Panchayats and the Gram Panchayats (the Zila Panchayats traditionally being different), does not align with the provisions laid down in the relevant Act and the various government orders issued. Except for a few functions, most of the functions are not being performed/discharged either by the Gram Panchayats or the Kshetra Panchayats.

11.10 In the Panchayati Raj system, the Gram Panchayat is the lowest tier, the Zila Panchayat (District Panchayat) is the highest tier at the district level, and the Kshetra Panchayat (Block-level Panchayat) is the intermediate level Panchayat. Under the Community Development Programme, Development Blocks were established with the main objective of the development of rural areas. Over time, the Kshetra Panchayats, geographically coterminous with the Development Blocks, were established. Accordingly, various developmental activities related to rural areas across different sectors are being carried out by the Development Blocks and other Government Departments/Parastatals. Thus, in practice, the Kshetra Panchayats do not have any significant functions and duties inspite of their powers and functions laid down under Section 67 of Chapter 12, Part 3 of the Uttarakhand Panchayati Raj Act, 2016, and the provision under Section 67(6) which stipulates that the State Government or the Zila Panchayat may assign or delegate certain duties and powers to the Kshetra Panchayat for execution.

11.11 The position of the Gram Panchayats, as is evident by the detailed provisions under Sections 22, 23 and 24 to 29 of the Uttarakhand Panchayati Raj Act, 2016, is slightly better than that of the Kshetra Panchayats in terms of powers and functions. Under Section 46 of Chapter 8, Part 2 of the same Act, the Gram Panchayats have the authority to levy taxes, collect fees, and tolls, and under Section 47, they are also empowered to borrow. However, in reality, most Gram Panchayats are neither carrying out these

functions (except for certain tasks such as solid waste management and sanitation activities in some cases) nor are they collecting taxes and fees (except in limited cases of user charges). These Panchayats are largely dependent on the transfer of funds from the Central and State Governments made on the recommendations of the Central Finance Commission and the State Finance Commission respectively for their developmental and other requirements.

11.12 The Kshetra Panchayats have no taxation power. Their position is quite different from those of the Gram Panchayats and the Zila panchayats. This tier of Panchayats is also dependent on the transfers of funds from the State and Central Governments made on the recommendations of the State Finance Commission and the Central Finance Commission respectively.

11.13 Among the three tiers of the Panchayats, the position of Zila Panchayats is comparatively better so far as functions, responsibilities and power to levy taxes and fees etc are concerned. They have an administrative set-up and own assets which yield revenue. Section 106 elaborately outlines the powers relating to making of by-laws/regulations, while Chapter 22, Section 123 provides for the powers of taxation and collection of fees/cesses by the Zila Panchayat. But all in all, the role, functions and responsibilities of the Zila Panchayats have shrunk over the years and they seem reluctant to levy taxes and fees etc. The ZPs are also dependent on the transfers of funds from the State and Central Governments made on the recommendations of the the State Finance Commission and the Central Finance Commission respectively.

11.14 As per Section 113(1), Chapter 20, Part 4 of the Uttarakhand Panchayati Raj Act, 2016, there is a provision for the State Government to appoint a Chief Executive Officer (CEO) in every Zila Panchayat. Earlier, the Chief Development Officer (CDO)—and before that, the Additional District Magistrate (Development)—used to be appointed as the Chief Officer of the Zila Panchayat. However, after the enactment of the new law in 2016, no Chief Executive Officer has been appointed in any Zila Panchayat by the Government. In this regard, the information received from the Directorate of Panchayati Raj (Letter No. 459/1284/6th State Finance Commission/2024-25 dated 01 July 2025) is worthy of a reference **[Annexure 8(11)].**

11.15 Due to non-appointment of Chief Executive Officers in Zila Panchayats for a long time, the Additional Chief Officer is heading the administrative set-up of the Zila Panchayat. While the Commission is unaware of the circumstances or reasons behind the Government's inability to appoint the CEOs, though every district has the Chief Development Officer, **it strongly recommends that the State Government immediately appoints the CDOs of the districts as the Chief Officers/ Chief Executive Officers of the Zila Panchayats.** This is vital for overall vertical and horizontal coordination among the Panchayats, on the one hand, and among the Panchayats and the various Departments and parastatals working at corresponding levels in the districts, on the other hand, and integration, supervision and effective functioning of the apex Panchayats in the districts.

11.16 As per the Uttarakhand Panchayati Raj Act, 2016 and the provisions of Article 243G of the Constitution, it is absolutely necessary to make local Panchayats empowered, capable, autonomous, and accountable in order to provide basic services (such as sanitation,

cleanliness, water supply, etc.) and public facilities, and for construction, operation, and maintenance of necessary local infrastructure in the respective Panchayat areas and to upgrade, strengthen and operate the same. At the same time, there is a need to encourage and ensure people's participation through the Panchayats for accomplishing works of economic and social development at the local level including various activities such as conservation and improvement of water resources, climate change responsiveness, environmental protection, afforestation, forest conservation etc. In this context, it becomes necessary that various functions/subjects, including those mentioned under Eleventh Schedule, are identified very clearly through activity-mapping and assigned to the respective Panchayats. Otherwise merely including these subjects in the Act or issuing government orders has not made the Panchayats truly empowered, capable, autonomous, or accountable. It is also important for various Government Departments and Agencies to have clarity regarding how they have to cooperate and coordinate with and make their functionaries at the appropriate levels accountable to the Panchayats concerned.

11.17 The Commission is aware of the intentions of the State Government as expressed in one or other form and in view of the present circumstance as well. In this regard, a news article titled "Swachhta Mission Handed Over to Panchayati Raj", published in Dainik Jagran on 26 June 2025 **[Annexure 9(11)],** reveals that the State Government has decided to transfer the responsibility of the Swachh Bharat Mission to the Panchayati Raj Department from 1 April 2026. This indicates the State Government's intent to transfer responsibilities to the Panchayats in accordance with the Constitution and the Act, which is a progressive step in the right direction.

11.18 To make Panchayati Raj Institutions (PRIs) strong, autonomous, capable, and accountable, it is essential to conduct their elections regularly. Since the formation of the state, there have been frequent disruptions in timely Panchayat elections due to various reasons. As per the provision of Article 243E of the Constitution, the term of each Panchayat is five years from the date of its first meeting. In Uttarakhand, the term of the Panchayats in Haridwar district ends at a different time than in the other 12 districts. Despite the constitutional provisions, there have been frequent delays in timely elections and in the formation of new elected Panchayats at all three levels. According to information received from the State Election Commission (Letter No. 2860/SEC-2/4113/2025 dated 26 September 2025, available in **[Annexure 10(11)]**, the status of Panchayat elections conducted in the state is as follows:

District-wise details regarding the elections of three-tier Panchayats

(a) District Haridwar

S.N.	Constitutionally prescribed scheduled dates for elections after the date of state formation	Actual dates of election conducted	Periods of delay or early elections	Reasons for delay or early conduct of elections
1	28.07.2005 & 31.08.2005	14.10.2005	Delay of approximately 2 months	Due to delay in receiving delimitation and reservation
2	20.10.2010	21.02.2011	Delay of approximately 4 months	Due to delay in receiving delimitation and reservation
3	29.03.2016	05.01.2016	Approximately 3 months	Due to the Ardh Kumbh

			earlier	held in January-February 2016
4	28.03.2021	28.09.2022	Delay of approximately 1 year and 6 months	Due to delay in receiving delimitation and reservation

(b) The remaining 12 districts

S.N.	Constitutionally prescribed scheduled dates for elections after the date of state formation	Actual dates of election conducted	Periods of delay or early elections	Reasons for delay or early conduct of elections
1	November/December, 2001	30.03.2003	Delay ofapproximately 1 year and 4 months	Due to delay in receiving delimitation and reservation
2	09.04.2008	13.09.2008	Delay of approximately 5 months	Due to delay in receiving delimitation and reservation
3	28/29.09.2013	27.06.2014	Delay of approximately 6 months	Due to Lok Sabha elections, natural disasters, and delay in receiving delimitation and reservation
4	13.07.2019	21.10.2019	Delay of approximately 3months	Due to the occurrence of Lok Sabha elections
5	27.11.2024	31.07.2025	Delay of approximately 8 months	Delay in receiving delimitation and reservation

11.19 In addition to the delay in the conduct of timely election, it also seen that even after the conduct of elections, many Gram Panchayats cannot be constituted due to the fact that either the post of Gram Pradhan or requisite number of ward members in the Gram Panchayat remains vacant. In this regard the information (as of first week of November 2025) received from the Panchayat Raj Directorate on the status of duly constituted and not-constituted Gram Panchayats is as follows-

District wise details of duly constituted/not constituted Gram Panchayats

S. N.	District	Number of Gram Panchayat	Number of Ward in Gram Panchayat	Number of Elected Ward	Number of dully constituted Gram Panchayat	Number of not constituted Gram Panchayat	Reasons for being not being constituted
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*
1	Dehradun	409	3397	2596	292	117	No nomination.
2	Pauri	1166	8188	2120	347	819	No nomination.
3	Uttarkashi	521	3753	1789	218	303	Wards not being full, lack of quorum, nomination papers not being submitted
4	Almora	1160	8242	2001	235	925	No nomination.
5	Pithoragarh	681	4915	1977	303	378	No nomination.
6	Chamoli	615	4385	1523	167	448	No nomination.
7	Nainital	475	3749	1465	145	330	No nomination.
8	Udhamsingh Nagar	373	3887	2860	275	98	Due to lack of quorum, the result of unopposed election in Gram Panchayat Firozpur, Vikas Khand Kashipur will

							be subject to the final decision of SLP No. 19848/25 in the Hon'ble Supreme Court.
9	Tehri	1049	7467	3286	369	680	No nomination.
10	Bageshwar	405	2899	1294	133	272	Due to two-thirds of the members not being elected
11	Champawat	312	2286	584	47	265	No nomination.
12	Rudraprayag	333	2419	978	125	208	No nomination.
	Total-	**7499**	**55587**	**22473**	**2656**	**4843**	
13	Haridwar	318	3722	3722	318	0	
	G. Total-	**7817**	**59309**	**26195**	**2974**	**4843**	

11.20 **The Commission suggests that the State Government should ensure that Panchayat elections are not delayed. In this regard, action related to matters such as delimitation and reservation of seats and wards should be completed well in advance of the constitutionally prescribed election dates.** Whenever the dates of Panchayat elections coincide with or fall near the dates of the Lok Sabha or Vidhan sabha elections, or there is any other similar factor, then preponement of Panchayat elections to an earlier date should be considered.

11.21 Some interests/functions/issues of different levels of the Panchayats and the Urban Local Bodies, in some contiguous locations and situations, are closely linked to one another. Many times, their activities get adversely affected due to jurisdictional issues, financial resources and lack of coordination and cooperation especially for sewage and storm water disposal, solid waste disposal, parking facilities and land availability etc. These local Government units should optimally utilize their local resources, financial positions and strengths and weaknesses in such a coordinated and mutually beneficial way that their respective strengths become useful to one another and the weaknesses and problems are resolved easily by coordination and cooperation. Some ULBs and Panchaysts have indeed gone the distance in this regard by pooling resources and sharing the revenue proportionately to their contribution to the joint efforts. Therefore, **the Commission recommends that the Urban Local Bodies and the Panchayat Raj Institutions should in such situations work together through Memorandum of Understanding, as per requirement, instead of working in silos.**

CHAPTER-12

SCOPE AND STATUS OF FUNCTIONAL AREAS OF URBAN LOCAL BODIES AND POINTS FOR DESIRED IMPROVEMENTS

12.1 Article 243W of the Constitution of India provides that the State Legislature may, by law, empower and authorize municipalities, i.e., all categories of urban local bodies, with such powers and authority as may be necessary to enable them to function as institutions of self-government, subject to the conditions specified in such law. Article 243W is quoted below:-

243-W. Powers, authority, and responsibility of Municipalities, etc-Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow—

(a) the Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to-

(i) The preparation of plans for economic development and social justice;

(ii) The performance of functions and the implementation of schemes as may be entrusted to them including those in relation to matters listed in the Twelfth Schedule;

(b) The Committees with such powers and authorities as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule.

12.2 At the first glance and literally, a plain reading of Article 243W denotes that the State Government has discretionary power to provide / devolve powers and authority to its Urban Local Bodies and, if seen in that perspective, the State Government may choose to entrust the subjects/ responsibilities listed in the Twelfth Schedule wholly, partially to its departments and agencies or may choose not to entrust them at all to the Urban Local Bodies but that would not be in consonance with the objective and intent of the 74th Constitutional Amendment Act.

12.3 The Commission is of the opinion that the provisions of Article 243W are the natural corollary of Article 243Q, because the objective of having an elaborate urban governance structure without adequate powers, responsibilities and authority would otherwise get frustrated. The very purpose of the 74th Constitutional Amendment is to ensure efficient urban governance and urban governance without power, authority and responsibilities is a pipedream.

12.4 The State's Municipal Corporations, Municipal Councils, and Town Panchayats are governed by the Uttar Pradesh Municipal Corporation Act, 1959, and the Uttar Pradesh Municipalities Act, 1916 respectively, as amended from time to time and as applicable in Uttarakhand.

12.5 Section 114 of Chapter 5 of the Uttar Pradesh Municipal Corporation Act, 1959, prescribes the mandatory duties of the Corporations, while Section 115 describes the

discretionary duties of the Corporations. The details of these two types of duties as mentioned in the Act are as follows—

Mandatory Duties of the Nigam (Section 114)	**Discretionary Duties of the Nigam (Section 115)**
It shall be incumbent on the Corporation to make reasonable and adequate provision, by any means or measures which it is lawfully competent to it to use or to take, for each of the following matters, namely, — 1. erection, where there are no natural boundary marks, of substantial boundary marks of such description and in such a position as shall be approved by the State Government defining the limits or any alteration in the limits of the City ; 2. the naming or numbering of streets and of public places vesting in the 1[Corporation] and the numbering of premises ; 3. the collection and removal of sewage, offensive matter and rubbish and treatment and disposal thereof including establishing and maintaining farm or factory ; 4. the watering, scavenging and cleansing of all public streets and places in the City and the removal of all sweeping therefrom ; 5. the construction, maintenance and cleansing of drains and drainage works, and of public latrines, water closets, urinals and similar conveniences ; 6. supplying, constructing and maintaining, in accordance with the general system approved by the Corporation, receptacles, fittings, pipes and other appliances whatsoever on or for the use of premises for receiving and conducting the sewage thereof into drains under the control of the Corporation ; 7. the management and maintenance of all Corporation waterworks and the construction or acquisition of new works necessary for a sufficient supply of water for domestic, industrial and commercial purposes ; 8. guarding from pollution water used for human consumption and preventing polluted water from being so used ; 9. the lighting of public streets, Corporation markets and public buildings and	The Corporation may, in its discretion, provide from time to time, either wholly or partly, for all or any of the following matters, namely,— 1. the organization, maintenance or management of institutions including lunatic asylums, leper homes, orphanages and rescue homes for women, within or without the City for the care of persons who are infirm, sick or incurable ; or for the care and training of blind, deaf, mute or otherwise disabled persons or of handicapped children ; 2. the provision of milk to expectant or nursing mothers or infants or school children ; 3. swimming pools, public wash houses, bathing places and other institutions designed for the improvement and construction of bathing ghats on river banks ; 4. dairies or farms within or without the City for the supply, distribution and processing of milk or milk products for the benefit of the residents of the City ; 5. the construction and maintenance in public streets or places of drinking fountains or drinking sheds or stand-posts for human beings and water-troughs for animals ; 6. encouraging music and other fine arts and providing music in public places or places of public resort ; 7. making grants to educational and cultural institutions situated within and outside the City ; 8. the provision of recreation grounds, installing statues and beautifying the City ; 9. the holding of exhibitions, athletics or games ; 10. the regulation of lodging houses, camping grounds and resthouses in the City ; 11. the construction, establishment and maintenance of theatres, rest-houses and other public buildings ; 12. the organization or maintenance, in times of scarcity, of shops or stalls for the sale

other public places vested in the Corporation ; 9. **(a).** the construction and maintenance of parking plots, bus-stops and public conveniences ; 10. the establishment, maintenance or supports of public hospitals and dispensaries including hospitals for the isolation and treatment of persons suffering or suspected to be infected with a contagious or infectious disease and carrying out other measures necessary for public medical relief ; 11. preventing and checking the spread of contagious, infectious and dangerous diseases ; 12. provision for anti-rabic treatment ; 13. maintenance of ambulance service; 14. establishing and maintain a system of public vaccination ; 15. the registration of vital statistics including births and deaths ; 16. establishing, maintaining and assisting maternity Centres and child welfare and birth control clinics and promoting population control family welfare and small family norms ; 17. the organization, maintenance or management of chemical or bacteriological laboratories for the examination or analysis of water, food or drugs, for the detection of diseases or adulteration or for researches connected with public health ; 18. the reclamation of unhealthy localities, the removal of noxious vegetation and generally the abatement of all nuisances ; 19. the regulation and abatement of offensive and dangerous trades, callings or practices including prostitution ; 20. the maintenance, fixing and regulation of places for the disposal of the dead and the provision of new places for the said purpose and disposing of unclaimed dead bodies or aiding within its means any arrangement made with the same objects by any other institution ; 21. the construction and maintenance of public markets and the regulation of all markets, slaughter-houses, and tanneries. 22. the securing or removal of dangerous buildings and places; 23. maintaining hydrants and rendering such assistance, including the maintaining or managing of a fire brigade in extinguishing fires and protecting life and property when fires occur, as the State Government may by general	of necessaries of life ; 13. the building or purchase and maintenance of dwellings for Corporation officers and servants ; 14. the grant of loans for building purposes to Corporation servants on such terms and subject to such conditions as may be prescribed by the Corporation; 15. any other measures for the welfare of Corporation servant or any class of them ; 16. with the State Government‘s previous sanction, the purchase of any undertaking for the supply of electrical energy or gas or the starting or subsidizing of any such undertaking which may be in the general interests of the public ; 17. with the State Government‘s previous sanction the construction, purchase, organization, maintenance or management of tramways, trackless trams or motor transport facilities for the conveyance of the public or goods within or without the City ; 18. the furtherance of educational objects other than those mentioned in clause (xxv) of section 114 and making grants to educational institutions within or without the City ; 19. the establishment and maintenance or the aiding of libraries, museums and art galleries, botanical or zoological collections and the purchase or construction of buildings therefor ; 20. construction, establishment, maintenance or contributions to the maintenance of baths, bathing ghats, washing places, tanks, wells dams and other works of public utility ; 21. the construction or maintenance of infirmaries or hospitals for animals ; 22. the destruction of birds or animals causing a nuisance or of vermin, and the confinement or destruction of stray or ownerless dogs ; 23. contributions towards any public fund raised for the relief of human suffering within the City or for the public welfare ; 24. presentation of civic addresses and holding of civic receptions ; 25. the acquisition and maintenance of grazing grounds and the establishment and maintenance of a breeding stud ; 26. grant of loans or other facilities to any person, society or institution interested in the

or special order direct from time to time ; 24. the removal of obstructions and projections in or upon streets, bridges and other public places ; 25. establishing, maintaining, aiding and suitably accommodating schools for primary education including nursery education ; 26. establishing and maintaining or granting aid to institutions of physical culture ; 27. maintaining or contributing to the maintenance of veterinary hospitals ; 28. the construction or acquisition and maintenance of cattle-pounds ; 29. the construction, maintenance, alteration and improvement of public streets, bridges, sub-ways, culverts, causeways and the like ; 30. planting and maintaining trees on road sides and other public places ; 31. regulation of traffic and provision of traffic signs ; 32. assisting by constructing and maintaining residential quarters, by giving loans in the proper housing of 2 [Corporation] conservancy staff and all sections of working classes ; 33. town planning and improvement including slum clearance and preparation and execution of housing schemes and laying out of new streets ; 33. **(a)** promoting urban forestry and ecological aspects and protections of the environment ; 34. maintaining and developing the value of property vested in, or entrusted to the management of the Corporation ; 34. **(a)** safeguarding the interest of weaker sections of society including the handicapped and mentally retarded ; 34. **(b)** the promotion of culture, educational and aesthetic aspects ; 34. **(c)** the construction and maintenance of cattle pounds and prevention of cruelty to animals. 35. the maintenance of a Corporation office and of all public monuments and open space and other property vesting in the Corporation ; 36. the issue of a Bulletin reporting proceedings or substance of proceedings of the 2[Corporation] and of it committees and giving other information about the activities of the	provision of dwellings or the execution of house schemes ; 27. the provision of poor relief ; 28. the building or purchase and maintenance of Gaushalas and of sanitary stables of horses, ponies or cattle used in hackney carriages or carts ; 29. surveys of buildings or lands ; 30. relief measures to meet any calamity affecting the public in the City ; 31. the adoption of any measure likely to promote the public safety, health or convenience than a measure specified in section 114 or in the other clauses of this section ; 32. subject to the provision in the budget, the making of a contribution towards any public ceremony or entertainment in the City; 33. the establishment and maintenance of tourist bureau ; 34. the establishment and maintenance of a press and workshop for Corporation work as also for under taking private work on charges in spare time ; 35. making arrangement for preparation of compost manure from night soil and rubbish ; 36. taking measures to promote trade and industry and establishing a Corporation bank ; 37. establishing Labour Welfare Centers for its employees and subsidizing the activities of any association, union or club of such employees by grant or loan for its general advancement ; 38. organizing or contributing to municipal board unions ; 39. making provision for removal of social disabilities of scheduled castes and backward classes ; 40. taking measures for the control and relief of beggary ; 41. with the previous sanction of the State Government the setting up and maintenance of a Corporation police force for taking over and discharging such police duties and in such manner as may be prescribed ; 42. with the previous sanction of the State Government, the undertaking of any commercial duty providing or promoting amenity or employment or removing unemployment ; 43. the doing of anything whereupon expenditure is declared by the State

Corporation ; 37. prompt attention to official letters and preparation and submission of such return, statements and reports as the State Government requires the Corporation to submit, and 38. Fulfillment of any obligation imposed by or under the Act or any other law for the time being in force. 39. slum improvement and up gradation; 40. urban poverty alleviation ; 41. Providing urban amenities and facilities such as parks, gardens play-grounds.	Government or by the Corporation with the sanction of the State Government to be an appropriate charge on the Corporation fund: Provided that the State Government may in respect of any 1[Corporation] or all 1[Corporations] by notification in the official Gazette declare any of the functions mentioned in this section to be a duty of the 1[Corporation] or all 1[Corporations] and thereupon the provisions of this Act shall apply thereto as if it had been a duty imposed by section 114.

12.6 Section 7 of Chapter 2 of the Uttar Pradesh Municipalities Act, 1916, prescribes the mandatory duties of Municipalities (i.e., Municipal Councils and Nagar Panchayats), and Section 8 provides for the discretionary functions as illustrated in the following table—

Mandatory Duties of the Municipal Council / Nagar Panchayat (Section 7)	**Discretionary Duties of the Municipal Council / Nagar Panchayat (Section 8)**
It shall be the duty of every Municipality to make reasonable provisions within the municipal area for- 1. lighting public streets and places ; Sprinkling water on public roads and places; 2. watering public streets and places ; 3. making a survey, and erection of boundary marks, of the municipality ; 4. cleaning public streets, places, and drains, removing noxious vegetation, and abating all public nuisances; 5. regulating offensive, dangerous or obnoxious trades, callings or practices ; 6. confinement, removal or destruction of stray dogs and dangerous animals ; 7. removing, on the ground of public safety, health or convenience, undesirable obstructions and projections in streets or public places ; 8. securing or removing dangerous buildings or places ; 9. acquiring, maintaining, changing and regulating places for the disposal of the dead and making arrangements for the disposal of unclaimed dead bodies after ascertaining from the police in writing that there is no objection to	A Municipality may make provision, within the limits of the municipality [and with the sanction of the [Prescribed Authority] outside such limits, for — 1. laying out, in areas whether previously built upon or not, new public streets and acquiring land for that purpose and for the construction of building, and their compounds, to abut on such streets; 2. preparing and executing Master Plan ; 3. constructing, establishing maintaining or contributing to the maintenance of, libraries, museums, [reading rooms, radio receiving stations, leper's homes, orphanages, baby folds and rescue homes for women] lunatic asylums, halls, offices, dharamshalas, resthouses, encamping grounds, poor-houses, dairies, baths, bathing ghats, washing places, drinking fountains, tanks, wells, dams, and other works of public utility ; 4. furthering educational objects by measures other than the establishment and maintenance of primary schools ; 5. taking a census, and granting rewards for information which may tend to secure the correct registration of vital statistics ;

Mandatory Duties of the Municipal Council / Nagar Panchayat (Section 7)	Discretionary Duties of the Municipal Council / Nagar Panchayat (Section 8)
do so; 10. constructing, altering, and maintain public streets, culverts, market latrines, privies, urinals, drains, drainage works and sewerage works ; 11. reclaiming unhealthy localities ; 12. planting and maintaining trees on road-sides and other public places ; 13. providing water supply for domestic, industrial and commercial purposes ; 14. Providing a sufficient supply of pure and wholesome water where the health of the inhabitants is endangered by the insufficiency or unwholesomeness of the existing supply, guarding from pollution water used for human consumption and preventing polluted water from being so used. 15. maintaining in addition to any other source of watersupply, public wells, if any, in working condition, guarding from pollution their water and keeping it fit for human consumption ; 16. registering births and deaths ; 17. establishing and maintaining a system of public vaccination ; 18. establishing and maintaining or supporting public hospitals and dispensaries, and providing public medical relief ; 19. establishing, maintaining and assisting maternity centers and child welfare and birth control clinics and promoting population control family welfare and small family norms ; 20. maintaining or contributing to the maintenance of veterinary hospitals ; 21. establishing and maintaining or granting aid to institutions of physical culture 22. establishing and maintaining primary schools ; 23. rendering assistance in extinguishing fires and protecting life and property when fires occur ; 24. maintaining and developing the value of property vested in, or entrusted to the management of the Municipality ; 25. maintaining the finances of the board in satisfactory condition and meeting its liabilities ; 26. prompt attention to official letters and	6. granting rewards for information leading to the detection of evasion of tax imposed under this Act or the detection of the causing of injury to or encroachment or property vested in or entrusted to the management and control of the Municipality ; 7. giving relief, on the occurrence of local calamities, by the establishment and maintenance of relief works or otherwise ; 8. securing or assisting to secure suitable places for the carrying on of any trade or manufacture mentioned under sub-head (a) or heading G of section 298 ; 9. establishing and maintaining a farm or factory for the disposal of sewage ; 10. making arrangements for preparation of compost manure from night soil and rubbish ; 11. constructing, subsidizing or guaranteeing tramways, rail-roads or other means of locomotion and electric or gas lighting or electric or gas power works ; 12. promoting tourist traffic ; 13. holding fairs and exhibitions ; 14. preparing and executing House and Town Planning Schemes ; 15. taking measures to promote trade and industry ; 16. supply of milk ; 17. establishing Labour Welfare Centers for its employees and subsidizing the activities of any association, union or club of such employees by grant or loan, for its general advancement ; 18. organising or contribution to Municipality Unions; 19. adopting any measure, other than a measure specified in section 7 or in the foregoing provisions of this section likely to promote the public safety, health, or convenience ; and 20. removing social disabilities of Scheduled Castes and Backward Classes in such manner as may be prescribed ; 21. taking measures for the control of beggary ; 22. the doing of anything whereon

Mandatory Duties of the Municipal Council / Nagar Panchayat (Section 7)	Discretionary Duties of the Municipal Council / Nagar Panchayat (Section 8)
preparation of] such returns, statements and reports as the [State Government] requires the board to submit ; and 27. Fulfilling any obligation imposed by law upon it. 28. regulating tanneries ; 29. construction and maintenance of parking lots, bus stops and public conveniences ; 30. promoting urban forestry and ecological aspects and protection of the environment ; 31. safeguarding the interests of weaker sections of society including the handicapped and mentally retarded ; 32. promoting cultural, educational and aesthetic aspects ; 33. constructing and maintaining cattle pounds and preventing cruelty to animals ; 34. slum improvement and upgradation ; 35. urban poverty alleviation ; 36. Providing urban amenities and facilities such as gardens public parks and play grounds.	expenditure is declared by the State Government or by the [Municipality with the sanction] of the Prescribed Authority to be an appropriate charge on the municipal fund. Provided that the State Government may in respect of any municipality or all municipalities, by notification in the official Gazette, declare any of the functions mentioned in this section to be a duty of the [Municipality] or [Municipalities] concerned and thereupon the provisions of this Act shall apply thereto as if it had been a duty imposed by section 7.] A [Municipality] may make provision for the extension beyond the limits of the municipality of the benefits of any municipal undertaking: Provided that no provision shall be made for the extension of the benefits of a municipal undertaking for the supply of water to any local area which comprises or contains the whole or a portion of a cantonment without the previous sanction of the Central Government.

12.7 The findings of the Study commissioned by the Commission to the State Urban Development Institute (SIUD), Nainital, mentioned the status of devolution of the 18 subjects listed in the 12th Schedule to the Urban Local Bodies in the State, a summary of which is provided below. It is noteworthy that the Audit Reports of the Comptroller and Auditor General (CAG) of India have also highlighted the status of subjects/functions devolved to Urban Local Bodies.

Status of subjects/functions devolved to Urban Local Bodies:

S.N.	Functions	Activities	Authorities discharging the functions
	Urban planning,	Master Planning/ Development Plans/ Zonal Plans, Enforcing master planning regulations	UHUDA, MDDA, Haridwar-Roorkee Development Authority (HRDA), District Level Development Authority (DLDA) Udham Singh Nagar, DLDA Nainital and DLDA Champawat
		Enforcing building bylaws and licenses	

S.N.	Functions	Activities	Authorities discharging the functions
1	including town planning	Group Housing and Development of Industrial areas	State Industrial Development Corporation of Uttarakhand Limited (SIDCUL), Public Private Partnership Cell (PPP Cell)
2	Regulation of land-use and construction of buildings	Regulating land use	Development authority of Concerned district and Revenue Department
		Approving building plans/ high rises	Development authority of concerned district
		Demolishing illegal buildings	Development authority of concerned district
3	Planning for economic and socialdevelopment	Programme implementation for Economic activities	National Urban Livelihood Mission (NULM) and ULBs
		Policies for social development	Social welfare and ULBs
4	Roads and Bridges	Construction and maintenance of roads	National Highways Authority of India (NHAI), Public Works Department (PWD), Municipal Corporation and ULBs in the Concerned districts
		Construction and maintenance ofbridges,drains,flyoversand footpaths	NHAI,PWD,Irrigation Department and ULBs
5	Water supply for domestic, industrial and commercial purposes	Distribution of water	Peyjal Nigam and Jal Sansthan
		Providing connections	
		O&M	
		Collection of charges	
6	Public health, sanitation conservancy and solid waste management	Maintaining hospitals and dispensaries	Public Health and Family Welfare Department
		Immunization/Vaccination	
		Registration of births and deaths	ULBs in concerned District
		Cleaning and disinfection of localities affected by infectious disease	Department of Health and Family welfare, ULBs
		Solid waste management	ULBs
		Control and supervision of public markets	ULBs and Cantonment Board
7	Fire services	Establishing and maintaining fire brigades	Uttarakhand Fire and Emergency Services Department
		Providing fire NOC/approval certificate in respect of high-rise buildings	Fire Department of concerned district and the Development Authority
		Afforestation	Compensatory Afforestation Management and Planning Authority (CAMPA), Forest Department
		Greenification	
		Awareness drives	National Environment Awareness

S.N.	Functions	Activities	Authorities discharging the functions
8	Urban forestry, protection of the environment and promotion of ecological aspects	Protectionoftheenvironment and promotion of ecological aspects	Campaign (NEAC) sponsored by Forest Department, Non-Governmental Organizations (NGOs), Community-Based Organizations (CBOs)
		Maintenance of natural resources like water bodies etc.	CAMPA, Forest Department, Jal Sansthan & ULBs
9	Safeguarding the interests of weaker Sections of society, including the handicapped and mentally retarded	Identifyingbeneficiaries	Social Welfare Department & ULBs
		Providingtools/benefitssuch as tricycles	
		Housing programmes	ULBs, Development Authority of concerned district
		Scholarships	Social Welfare Department
10	Slum improvement and upgradation	Identifying beneficiaries	ULBs, District Administration
		Affordable Housing	ULBs, Mussoorie Dehradun Development Authority (MDDA)
		Upgradation	
11	Urban poverty alleviation	Identifying beneficiaries	National Urban Livelihoods Mission (NULM), ULBs
		Livelihood and employment	Ministry of Housing and Urban Affairs (MoHUA)
		Street vendors	ULBs
12	Provision of urban amenities and facilities such as parks, gardens and playgrounds	Creation of parks and gardens	Development Authority in concerned district, ULBs
		O&M	
13	Promotion of cultural, educational and aesthetic aspects.	Schools and Education	Department of School Education
		Fairsandfestivals	ULBs, Project Implementation Unit
		Cultural buildings / institutions	Tourism Department
		Heritage	Tourism Department
		Public space beautification	ULBs, Tourism Department
14	Burials and burial grounds, cremations, cremationgrounds	Construction and O&M of crematoriums and burial Grounds and electric crematoriums.	ULBs, Irrigation Department, Private trust, Waqf Board
15	Cattle pounds, prevention of cruelty to animals	Catching and keeping strays	Department of Animal Husbandry and Dairying, ULBs
		Sterilization and anti-rabies	
		Ensuring animal safety	
16	Vital statistics including birth and death registration	Coordinating with hospitals/crematoriums etc. for obtaining information	Department of Health and Family Welfare, ULBs in concerned district
17	Public amenities including street lighting, parking lots,busstopsand public conveniences	Installation and maintenance of street lights	ULBs in the concerned district, Development Authority in concerned district
		Deciding and operating bus routes	Transport Department

S.N.	Functions	Activities	Authorities discharging the functions
		Creation and maintenance of parking lots	Transport Department, ULBs
		Creation and maintenance of public toilets	ULBs
18	Regulation of slaughter houses and tanneries	Ensuring quality of animals and meat	ULBs, Food Safety Department (No Objection Certificate)
		Disposal of waste	ULBs
		Operation and Maintenance (O&M) of slaughter houses	ULBs

12.8 The Study finds that in 18 states, on an average, 17 subjects have been devolved to the Urban Local Bodies (ULBs) by law. It has also been indicated that in nine states—namely Chhattisgarh, Haryana, Jharkhand, Madhya Pradesh, Maharashtra, Manipur, Odisha, Punjab, and Tripura—all 18 subjects have been devolved to the Urban Local Bodies. It is noteworthy that devolving functions / subjects to the ULBs are the first step in empowering and strengthening decentralized urban governance. According to the Study, only 8 out of the 18 functions / subjects have been fully devolved to the Urban Local Bodies in the State, while other subjects continue to be managed by the Government Departments/Agencies. The Urban Local Bodies in the State are primarily handling Solid Waste Management, operation and maintenance of slaughterhouses, Birth and Death registration, cattle pounds/stray animal-related functions, to some extent construction and maintenance of urban amenities and public facilities/ construction and maintenance of roads and drains/construction and maintenance of parks/ construction, operation and maintenance of crematoriums/ parking and bus stops, etc. Most of the functions being performed by the Urban Local Bodies are also being performed by the concerning Government Departments/ Agencies, resulting in the lack of coordination leading to overlapping jurisdictions and duplications, a scenario where accountability of any one Body or the Department cannot be easily fixed/ascertained. Thus there is lot of difference between the de-jure and de-facto devolved functions, power and authority to the Urban Local Bodies and also there is the problem of clearly ascertaining the responsibility of any one institution.

12.9 The performance status of the functions assigned to Urban Local Bodies (ULBs) or those being carried out by them—specifically, Solid Waste Management—and the level of citizens' satisfaction regarding these functions has not been found satisfactory. This situation is more or less corroborated by a random visit to all the Urban Local Bodies of the State. Status in this regard is mentioned in Chapters 4 and 13 of this Report.

12.10 Even after more than thirty two years since the implementation of the 74th Amendment of the Constitution of India, and twenty-five years since the formation of the State of Uttarakhand, inability to devolve functions / subjects to the Urban Local Bodies as per the provisions of the Constitution and the poor performance status of the functions / subjects assigned to them are, on the one hand, a matter of concern, on the other hand, the weak condition of the Urban Local Bodies coupled with the weak performance status of the functions carried out by them reflects disinterest or indifference /apathy (on the part

of both the State Government and the Urban Local Bodies) in establishing them as empowered and strong self-governing units at the local level.

12.11 Urban Local Bodies function under the administrative supervision and control of the Urban Development Department in the Government and for coordination with the Government and the Urban Local Bodies, the Urban Development Directorate is in place and operational; however, this Directorate also appears not to be sufficiently strengthened. It has been experienced that verified, updated, and consolidated information, including financial data, is neither consistently available at the level of Urban Local Bodies nor is it in the aggregate form with the Urban Development Directorate. In this context, it is desirable to have a proper system for maintaining, collecting, and using online and real-time information/data, including setting up of an efficient Data Center. In today's era of computers, digital technology, and information technology, the use of these modern technologies and knowledge is essential in every sector and activity.

12.12 In the recent past, the 'SETU AAYOG' (State Institute of Empowering and Transforming Uttarakhand) of Uttarakhand State in its report 'Urban Transformation of Uttarakhand: Empowering Urban Local Bodies- A road map for livable and inclusive cities' has clearly expressed its concern, by indicating the following shortcomings, poor performance in service delivery, institutional governance, and lack of citizens' participation-

1. Weak local governance despite thirty years of the 74th Constitutional Amendment.
2. Nearly 86% of the revenue of Urban Local Bodies (ULBs) comes from the State and Centre, highlighting their weak financial autonomy and dependence on government grants.
3. Many Urban Local Bodies in Uttarakhand have very small population and geographic area.
4. According to the 15th Finance Commission, Uttarakhand ranks just one position above the lowest in the devolution of functions. It has also been indicated that four important subjects — urban planning, water supply, fire services, and land use regulation — are with State Government or semi-government institutions, while six subjects — roads and bridges, urban forestry, welfare of weaker sections, economic and social planning, education, and cultural infrastructure — are partially devolved. This fragmented arrangement has resulted in overlapping responsibilities, inefficient use of resources, lack of accountability, and poor maintenance of assets, leading to significant reduction in the effectiveness of urban governance. It is also pointed out that about 60 of sanctioned posts in the Municipal Bodies are vacant and, among these, especially technical posts, specifically in hilly districts, are short and there is ambiguity in the roles, which compromises the effectiveness of urban management. Due to the weak financial health of the Urban Local Bodies, they are unable to get financing for infrastructure development. It has also being found that the situation of service delivery in the Municipal Bodies is in a pathetic condition and citizen participation is low.

The 'SETU AAYOG', in view of the above status of Urban Local Bodies (ULBs), has suggested a phased reform roadmap to revive or breathe new life into urban governance in Uttarakhand. The roadmap includes strengthening the institutional capacity

of ULBs, improving/enhancing their financial health, consolidating scattered responsibilities, and reducing fragmentation of duties. The specific recommendations of the 'SETU AAYOG' are as follows:

1. Major subjects such as water supply and urban planning should be transferred from government/semi-government institutions to the Urban Local Bodies, along with capacity building and financial enhancement of these bodies. It has been expected that the transfer of subjects will be completed within one year after obtaining government approval.
2. Partially transferred subjects should be fully transferred to the Urban Local Bodies to avoid duplication of resources, ensure clear accountability, and empower these bodies.
3. Approval and filling of staff vacancies according to the requirement and enhancement of the capacity of the Urban Local Bodies.
4. For financial autonomy and accountability, funds should be directly allocated to the Urban Local Bodies instead of through government/semi-government institutions.
5. Digital tools should be leveraged to improve governance, transparency, and real-time citizen feedback.
6. Establish municipal planning units staffed with qualified urban planners, engineers, and financial experts.
7. Encourage citizen participation through active ward committees and community platforms.
8. Consider consolidation of smaller Urban Local Bodies to increase efficiency and reduce administrative duplication.
9. Create a high-level empowered committee to oversee the effective implementation of the function-transfer programme.

12.13 Mayors and Chairpersons of Uttarakhand's Municipal Bodies have repeatedly demanded the State Government for full implementation of the 74th Constitutional Amendment. In this regard, a copy of the Dainik Jagran newspaper dated May 21, 2025 **[Annexure 11(12)]** is worthy of attention.

12.14 The subject of urban traffic also does not fall wholly within the jurisdiction of the Urban Local Bodies, except for some minor functions such as managing bus stops and parking. In September 2025, the State Cabinet approved the formation of a Special Purpose Vehicle (SPV) named 'Dehradun City Transport Limited' to streamline and organize the traffic system of Dehradun, related news was published in Dainik Jagran on September 11, 2025 **[Annexure 12(12)]**. It is also notable that the Government of India approved the plan to develop Dehradun as a smart city, and the work began on the project. However, instead of assigning the implementation to the Dehradun Municipal Corporation, a separate agency was created for this purpose.

12.15 During the Commission's visit to Almora district, the Mayor and Councilors of the Municipal Corporation informed that the first phase tender for drainage construction by the Irrigation Department was floated in 2023 but the work was not completed on time. Later, another tender was floated, but the work had again stopped. It was also informed that shifting of drinking water pipelines running alongside the drains was necessary for

the construction of the drainage system. Although funds were approved for this by the Drinking Water Department, the shifting work has not yet started. Due to the absence of Municipal Corporation's involvement in drainage work and divided responsibilities between two different departments, the drainage facility could not be constructed, depriving citizens of its benefits and naturally causing an increase in project costs due to delays.

12.16 During the Commission's visit to Haridwar district, during on-site inspections of some parts of Roorkee Municipal Corporation and the adjoining villages, it was observed that there is an acute drainage problem there. Currently, waste water from kitchens and bathrooms accumulates in the drains, which are choked by polythene and other solid wastes dumped into them. There is no system for disposal of waste water and stormwater or for their treatment. Similarly, in Dehradun, rivers like Bindal and Rispana have become polluted drains, emitting foul odour due to the presence of sewage and solid waste materials, plastic and garbage. Drainage is partially assigned to the Municipal Bodies, while sewage/waste water treatment is under the jurisdiction of the Drinking Water Department (Peyjal Nigam/Jal Sansthan). It also came to our knowledge that the Irrigation Department is preparing rainwater drainage plans for various towns. It does not seem appropriate that the Municipal Bodies are sidelined in such projects and are not associated with their implementation.

12.17 In light of these observations and considering the import and objective of the 74th Constitutional Amendment, **the Commission opines that all subjects related to the Urban Local Bodies, including those under the XII Schedule, should be fully transferred to the Urban Local Bodies in a phased manner (for example within next five years on yearly basis), along with proportionate enhancement in their personnel structure, financial resources, and capacities.**

12.18 Government of India has launched various Schemes, Programmes, and Missions from time to time to create infrastructure, strengthen systems etc, and for improving urban governance. Earlier programmes such as the Jawaharlal Nehru National Urban Renewal Mission (JNNURM), the Atal Mission for Rejuvenation and Urban Transformation (AMRUT) were implemented which aimed to integrate reform goals in the Urban Local Bodies along with providing financial assistance to States and for that Memorandums of Understanding (MoUs) were signed between the Central Government, State Governments, and the Urban Local Bodies. Despite these efforts, significant progress in implementing reforms in the Urban Local Bodies is not visible. The Commission believes that until the Urban Local Bodies are made capable, empowered, autonomous, and accountable in a holistic manner with regard to their functions, functionaries and finances without overlaps (arising out of transfer of functions to more than one entity), the dream of an efficient urban governance system would remain unrealized.

12.19 According to Article 243-U of the Constitution of India, the duration of an Urban Local Body is five years from the date of its first meeting, and no longer. The status of conducting elections of the Urban Local Bodies in the State as per the information received from the State Election Commission is as shown below.

Details related to elections of Urban Local Bodies

S.N.	Dates fixed for election as calculated according to the constitution, after the creation of the state	Actual dates of conducting elections	Periods of delay or early elections	Reasons for delay or early conduct of elections
1	March, 2002	03 February, 2003	Approximately 11 months delay	Due to non-availability of reservation for seats/posts
2	14 February, 2008	08 April, 2008	Approximately 2 months delay	Due to non-availability of reservation for seats/posts
3	04 May, 2013	13 April, 2013	Within the stipulated time	-
4	03 May, 2018	20 November, 2018	Approximately 7 months delay	Due to non-availability of reservation for seats/posts
5	01 December, 2023	25 January, 2025	Approximately 1 year and 1 month delay	Due to non-availability of reservation for seats/posts

12.20 On the query of the Commission, the Urban Development Directorate has informed that election could not be conducted in the following Urban Local Bodies with the reasons as per the following table.

S.N.	Urban Local Body where elections were not conducted	Reasons for inability of conducting elections
1	Municipal Council, Kichha	Due to pending petitions in Hon'ble High Court
2	Municipal Council, Siroli Kalan	Due to pending petitions in Hon'ble High Court
3	Municipal Council, Narendra Nagar	Due to non completion of delimitation of wards
4	Nagar Panchayat, Pati	Due to non completion of delimitation of wards
5	Nagar Panchayat, Garhi Negi	Due to non completion of delimitation of wards

12.21 Delays in conducting elections and absence of elected Urban Local Bodies during such delayed period due to whatever reasons create disruptions and causes obstacles for reforms in urban governance. Reservation of seats/posts or delimitation of Wards should be ensured well in advance of the constitutionally-prescribed election dates so that elections can be held within the stipulated time and elected bodies take office within the constitutionally-mandated time limits.

CHAPTER 13

TRENDS OF URBANIZATION, STATE OF BASIC INFRASTRUCTURE AND SERVICE DELIVERY, AND SUGGESTIONS

13.1 Urbanization is a transformative socio-economic process that transforms human settlements, economies, and governance structures. It is estimated that by 2050, approximately two-thirds of the world's population will live in cities, accelerating industrialization and economic growth. In India, it is estimated that 70 percent of the country's GDP depends on cities, but urban and other infrastructure is inadequate. Therefore, cities require improved urban governance, as well as reforms, financial autonomy, and an advanced urban finance system.

13.2 Since urbanization and rapid pace of urbanization are a continuous process, and Uttarakhand is also experiencing rapid human population growth in cities and surrounding rural areas in the plains, it is essential to establish visionary and appropriate urban planning/town planning, including infrastructure and strengthening service delivery systems, as well as adequate public amenities and facilities in urban areas (including the surrounding peri-urban areas and urban clusters). Furthermore, it is essential to strengthen the governance, administration, finance, and autonomy (including financial autonomy) of these cities. It is noteworthy that during the Commission's visits to the districts, some public representatives desired that requisite infrastructure should also be created in the surrounding rural areas so that further expansion of urban areas is smoother and less costly.

13.3 In Table 5.10 of Chapter 5 of this Report, the pace of urbanization in terms of latest population and its projections in the State of Uttarakhand have been shown. The definition of an urban area may vary from state to state; however, the criteria for areas identified as census towns are likely to be uniform across all states. In any case, the pace of urbanization in the State of Uttarakhand is relatively faster. A comparison with the states of Himachal Pradesh and Uttar Pradesh has been indicated in the aforementioned Chapter.

13.4 As in the rest of the country, the pace of urbanization in the State of Uttarakhand was initially slow, but it is now increasing rapidly. In this regard, the Study commissioned by the Fourth State Finance Commission on urbanization in Uttarakhand confirms this statement. The findings of the said Study points out the following trends of urbanization in the State-

Table 13.1
Trend of Urbanization in Uttarakhand (1901–2011)

Decade	Total Population	Decadal Population Growth	Urban Population	Urban Population Growth	Decadal Urban Population Growth
1901	1979866	-	154424	7.80	-
1911	2142258	8.20	179332	8.37	16.13
1921	2115984	-1.22	191660	9.06	6.87
1931	2301019	8.74	195797	8.51	2.16
1941	2614540	13.63	270503	10.35	38.15
1951	2945929	12.67	400631	13.60	48.11
1961	3610938	22.57	495995	13.74	23.80
1971	4492724	24.42	734856	16.36	48.16
1981	5725972	27.45	1149136	20.07	56.38
1991	7060634	23.31	1634084	23.18	42.20
2001	8489349	11.53	2179074	25.67	33.35
2011	10086292	18.81	3049338	30.23	39.94

Source –Fourth State Finance CommissionReport

13.5 In addition to the aforementioned status of urbanization trends in the State of Uttarakhand, it is particularly noteworthy that the pace of urbanization in the plains is significantly faster compared to the hilly areas of the State, as indicated in Table 13.2 below, based on data from the Urban Development Directorate-

Table 13.2
Details of Urbanization Levels by District

S.N.	District-wise Area	Urbanization Percentage 2001 (Census)	Urbanization Percentage 2011 (Census)
(A)	**Plains Area**		
1	Haridwar	30.88	36.66
2	Udham Singh Nagar	32.6	35.58
(B)	**Hilly Area**		
3	Dehradun	52.9	55.52
4	Chamoli	13.7	15.17
5	Pithoragarh	12.9	14.40
6	Rudraprayag	1.2	4.10
7	Uttarkashi	7.8	7.36
8	Almora	8.6	10.01
9	Bageshwar	3.1	3.49

10	Champawat	15.0	14.77
11	Pauri Garhwal	12.9	16.40
12	Nainital	35.3	38.94
13	Tehri Garhwal	9.9	11.33

Source – Urban Development Directorate, Government of Uttarakhand

13.6 The district-wise urbanization in the State of Uttarakhand according to the Census of 2001 and 2011, and the distribution of cities in Uttarakhand based on topography (2011), are given in Tables 13.3 and 13.4, respectively, as described in the Study Report conducted by the State Urban Development Institute (SIUD), Nainital, assigned by the Commission.

Table 13.3

District-wise Urbanization in Uttarakhand (According to Census 2001 and 2011)

S.N.	District	Census 2001			Census 2011		
		Total Population	Urban Population	Urbanization Percentage	Total Population	Urban Population	Urbanization Percentage
1	Uttarkashi	295013	22918	7.8	330086	24305	7.4
2	Chamoli	370359	50703	13.7	391605	59396	15.2
3	Rudraprayag	227439	2732	1.2	242285	9925	4.1
4	Tehri Garhwal	604747	59846	9.9	618931	70139	11.3
5	Dehradun	1282143	678742	52.9	1696694	941941	55.5
6	Pauri Garhwal	697078	89875	12.9	687271	112703	16.4
7	Pithoragarh	462289	59833	12.9	483439	69605	14.4
8	Bageshwar	249462	7803	3.1	259898	9079	3.5
9	Almora	630567	54505	8.6	622506	62314	10.0
10	Champawat	224542	33778	15.0	259648	38343	14.8
11	Nainital	762909	269050	35.3	954605	371734	38.9
12	Udham Singh Nagar	1235614	403014	32.6	1648902	586760	35.6
13	Haridwar	1447187	446275	30.8	1890422	693094	36.7
	Uttarakhand	8489349	2179074	25.7	10086292	3049338	30.2

Table 13.4

Details of Cities in Uttarakhand Based on Topography, 2011

S.N.	District	Hilly Topography				Plain Topography			
		Urban Area (sq. km)	Number of Urban Centers	Urban Population	Urban Population Density (per sq. km)	Urban Area (sq. km)	Number of Urban Centers	Urban Population	Urban Population Density (per sq. km)
1	Dehradun	83.36	3	38774	465	188.94	19	897905	4752
2	Haridwar	-	-	-	-	121.24	24	693094	5717
3	U.S. Nagar	-	-	-	-	122.21	19	573063	4689
4	Chamoli	39.53	6	59396	1503	-	-	-	-
5	Pithoragarh	16.5	3	69605	4218	-	-	-	-
6	Rudraprayag	12.75	2	9925	778	-	-	-	-
7	Uttarkashi	27.02	3	24305	900	-	-	-	-
8	Almora	35.68	5	62314	1746	-	-	-	-

S.N.	District	Hilly Topography				Plain Topography			
		Urban Area (sq. km)	Number of Urban Centers	Urban Population	Urban Population Density (per sq. km)	Urban Area (sq. km)	Number of Urban Centers	Urban Population	Urban Population Density (per sq. km)
9	Bageshwar	5.5	1	9079	1651	-	-	-	-
10	Champawat	9.5	2	12727	1340	3.54	2	25616	7236
11	Pauri	59.08	4	53644	908	12.09	4	54167	4480
12	Nainital	39.43	4	56806	1441	58.45	7	314928	5388
13	Tehri	63.66	5	44371	697	3.45	2	28636	8300
	Uttarakhand	392.01	38	440946	1125	509.92	77	2587409	5074

Source – Study Report of the State Urban Development Institute, Nainital

13.7 It is clear from Table 13.4 that, according to the 2011 Census, the total urban area of Uttarakhand is 901.93 sq. km, of which the urban population of 38 cities in the hilly region constitutes 14.56 of the total urban population, while the remaining urban population of 77 cities in the plains accounts for 85.44. It is also evident that the total area of cities in the hilly region is 392 sq. km, whereas in the plains it is approximately 510 sq. km. In terms of population density, the cities in the hilly region have a density of only 1,125 persons per sq. km, while in the plains it is 4.5 times higher than in the hilly cities, at 5,074 persons per sq. km.

13.8 It is clear from Table 13.2 that the pace of urbanization is significantly higher in the plain districts of the State, while it is lower in the hilly districts, and particularly low in Rudraprayag, Uttarkashi, and Bageshwar districts. Table 13.4 indicates that not only are the number and total area of cities higher in the plains, but the population density is also greater there.

13.9 There are several factors contributing to the rapid pace of urbanization in Uttarakhand. These universally include easy access to services and facilities, opportunities to engage in economic activities, and a greater preference for employment in secondary and tertiary sectors rather than in primary sector occupations. These factors drive rural residents to migrate permanently or temporarily to cities or their surrounding areas. In Uttarakhand, migration from hilly districts/regions to the plains is mainly due to these reasons. However, this is also influenced by the difficult geographical conditions of the hilly areas and inadequate availability of services, facilities, and infrastructural arrangements, as well as extremely limited economic and employment opportunities that exist there compared to the plains. Additionally, people from other states, such as many regions in adjoining Uttar Pradesh as well as various parts of the country, have settled in the plains and even in the hills for multiple reasons.

13.10 Under these circumstances, in the plains regions of the State, population growth is accompanied by a rapid pace of urbanization. Along with this fast urbanization trend, the peri-urban areas around cities are also expanding rapidly, leading to situations where the population between two or more cities in a district is increasing so quickly that these cities have either already merged into a single urban area or are likely to do so soon.

Although there are some areas where forested and agricultural tracts/pockets between cities have prevented settlement so far, areas such as the Doiwala-Bhaniyawala-Jolly Grant, Rudrapur-Kichha-Gadarpur-Pantnagar, Haldwani-Lalkuan-Kaladhungi, Rishikesh-Muni Ki Reti-Tapowan-Swargashram, Raiwala-Haridwar, Roorkee- Landhaura-Manglore, Rudraprayag-Augustmuni, Guptkashi-Phata-Sonprayag-Gaurikund, Kashipur-Ramnagar and similar stretches in the State clearly show this trend of urbanization and urban agglomeration. Thus, not only is the pace of urbanization fast in the plains, but several urban corridors have also developed and continue to develop almost in every district.

13.11 Currently, in the State, the creation of Urban Local Bodies generally follows the practice of such Bodies being confined within the boundaries of a single district, Nagar Palika Parishad Devprayag is a happy /honourable exception. Based on geographical location, there are several Urban Local Bodies in two or more different adjoining districts that are separate entities but are contiguous or in close vicinity. For example, in Dehradun, Tehri, and Pauri districts: Rishikesh Municipal Corporation (Dehradun), Municipal Council of Muni ki reti-Dhalwala, Tapovan Nagar Panchayat (Tehri), and Swargashram- Jaunk Nagar Panchayat (Pauri) are examples of contiguous Urban Local Bodies in different districts. Similarly, Srinagar Municipal Corporation (Pauri) and Kirtinagar Nagar Panchayat (Tehri), as well as the Chauras area of Tehri district, are other examples of contiguous or closely situated Urban Local Bodies and rural Panchayats. The Devprayag Municipal Council is the only Urban Local Body in the state which has jurisdiction in two adjoining districts, namely, Tehri Garhwal and Pauri Garhwal. Examples of nearest Urban Local Bodies within one district are- Roorkee Municipal Corporation, Rampur Nagar Panchayat and Dhandhera Nagar Panchayat and Haridwar Municipal Corporation and Shivalik Nagar Municipal Council in Haridwar District respectively.

13.12 Regarding the trends and status of urbanization in the state, The Commission obtained information from the Uttarakhand Space Applications Centre (U-SAC) based on satellite imagery. According to the details received, several settlements around the existing Urban Local Bodies and in other areas have either already developed as urban pocket-forms or are in the process of doing so. A rough summary of the information received is as follows:

District-wise details of rural areas that are or are about to become urbanized

S.N.	District	Total number/type of existing Urban Local Bodies	Number of rural areas getting urbanized	Comment
1	Dehradun	Nagar Nigam-2	**66**	The concerned areas are around the existing Urban Local Bodies of the same
		Nagar Palika Parishad-4		
		Nagar Panchayat-1		
	Total	**07**		
2	Haridwar	Nagar Nigam-2	**65**	
		Nagar Palika Parishad-3		

S.N.	District	Total number/type of existing Urban Local Bodies	Number of rural areas getting urbanized	Comment
		Nagar Panchayat-9		district or of other districts or are taking the form of separate cities or are about to take the form of cities.
	Total	**14**		
3	Tehri	Nagar Palika Parishad-5	**27**	
		Nagar Panchayat-6		
	Total	**11**		
4	Pauri	Nagar Nigam-2	**3**	
		Nagar Palika Parishad-2		
		Nagar Panchayat-3		
	Total	**07**		
5	Rudraprayag	Nagar Palika Parishad-1	**4**	
		Nagar Panchayat-5		
	Total	**06**		
6	Chamoli	Nagar Palika Parishad-4	**2**	
		Nagar Panchayat-7		
	Total	**11**		
7	Uttarkashi	Nagar Palika Parishad-4	**2**	
		Nagar Panchayat-2		
	Total	**06**		
8	Almora	Nagar Nigam-1	**2**	
		Nagar Palika Parishad-1		
		Nagar Panchayat-3		
	Total	**05**		
9	Bageshwar	Nagar Palika Parishad-1	**19**	
		Nagar Panchayat-2		
	Total	**03**		
10	Champawat	Nagar Palika Parishad-3	**11**	
		Nagar Panchayat-2		
	Total	**05**		
11	Nainital	Nagar Nigam-1	**8**	
		Nagar Palika Parishad-5		
		Nagar Panchayat-1		
	Total	**07**		
12	Pithoragarh	Nagar Nigam-1	**3**	
		Nagar Palika Parishad-4		
		Nagar Panchayat-1		
	Total	**06**		
13	Udhamsingh Nagar	Nagar Nigam-2	**24**	
		Nagar Palika Parishad-9		
		Nagar Panchayat-9		
	Total	**20**		

Source: Details received from Uttarakhand Space Application Centre

13.13 In this regard, the Commission recommends that, using the latest satellite imagery from the Uttarakhand Space Applications Centre, the peri-urban areas that have developed/are developing around all the Urban Local Bodies in the State, and those rural areas where

there already are urbanized settlements or are undergoing urbanization, be identified and incorporated into existing Urban Local Bodies, expanding their areas and upgrading them if necessary. In such a scenario, up-gradation of the existing ULBs is a better option than creating several new NPs in the immediate vicinity of the larger ULBs as later or sooner these NPs will seamlessly merge with the latter. The creation of a unified Municipal Corporation for the multi-district urban agglomeration around Rishikesh spanning three districts needs to be explored for better governance and civic services to the citizens and to cater to the everyday footfalls of tourists and pilgrims through the creation of uniform and common infrastructure related to them. The mayoral post can rotate based on the proportion of the population of each district in the unified Municipal Corporation. The Srinagar-Kirtinagar-Chauras urban agglomeration can also have a similar body. In such a situation, the other administrative jurisdictions of the respective districts need not be disturbed. **The Urban Development Department of the State should in the meantime issue a GO or Guidelines for the coordinated functioning of the contiguous Urban Local Bodies so that they function in an integrated manner and with full cooperation and coordination with regard to the civic facilities and pilgrim/tourists-related services by pooling resources, assets and human power, on cost and revenue sharing basis. While the merger of such inter-district Urban Local Bodies into a unified Urban Local Body might materialize or not, the coordination and cooperation just mentioned is very essential for such an urban agglomeration. A Memorandum of Understanding (MoU) can be executed among the ULBs involved for defining their roles and responsibilities and shares of costs and revenues and other related matters. The Commission also recommends that mutual cooperation and coordination should be established between the Urban Local Bodies and the Gram Panchayats in their vicinity through a Memorandum of Understanding (MoU) as illustrated earlier to better discharge civic and revenue generating functions pooling resources available and for providing better citizen-centric services ensuring efficiency, cost effectiveness and smooth service delivery.** Nagar Panchayat Badrinath and Gram Panchayat Mana in Chamoli district and Kedarnath and Augustmuni Nagar Panchayats in Rudraprayag district have already gone this route for limited purposes i.e. parking and waste disposal. During the district visits of the Commission, various problems and needs were identified by many Urban Local Bodies and Gram Panchayats individually for the disposal of garbage, sewage, and storm-water, parking and the creation of revenue generating civic assets. Some of these problems can easily be addressed and solved through mutual cooperation and coordination benefiting all stakeholders.

The Commission came across a curious/strange case of a notification dated 20.12.2017 of the State Government for the expansion of the boundary of the Kichha Municipal Council incorporating Siroli Kalan Gram Panchayat and subsequent notifications to change its decision back and forth. On being challenged in the

Uttarakhand High Court, in compliance with the order dated 09.03.2018, the notification was cancelled and a new notification for the expansion of the boundaries of the Kichha Muncipal Council incorporating Siroli Kalan Gram Panchayat was issued by the State Government on 10.03.2018 inviting objections/suggestions if any. A final notification was issued on 05.04.2018 confirming the proposed expansion. On 29.07.2021, the State Government excluded Siroli Kalan GP area earlier included in the Kichha Municipal Council and two more wards and notified the formation of a new Urban Local Body i.e. a Nagar Panchayat. A writ petition was accordingly filed in the High Court challenging the latest notification and the High Court stayed the operation of the notification. A fresh direction was issued by the High Court for continuance of developmental and civic functions in the disputed area by the Kichha Nagar Palika Parishad. The State Government on 08.05.2023 withdrew the notification in question. The State Government again issued a notification dated 15.08.2024 for separating Siroli Kalan from the jurisdiction of the Kichha Nagar Palika Parishad. On 25.04.2025 and 19.05.2025, the State Government issued notifications to constitute a Nagar Palika Parishad named as Siroli Kalan Nagar Palika Parishad considering it as a transitional urban area. The High Court stayed the notification on being challenged and ordered that Siroli Kalan will be treated as the part of the Kichha Nagar Palika Parishad. In light of the above developments, elections to the Kichha Nagar Palika Parishad or to the Siroli Kalan Nagar Palika Parishad could not be held in the last two years. The Kichha Nagar Palika Parishad is under the Administrator. Another adverse consequence of this is that these Bodies cannot receive grants and fiscal assistance through the Central Finance Commission. The Commission recommends that the Government should consider the recommendation indicated in the previous paragraph of this point for merging of contiguous areas into the existing ULBs.

13.14 As per the relevant provisions of the Constitution of India, as well as of the relevant governing laws, various Local Municipal Bodies have been established by the State Government for the governance and administration of urban areas, and Panchayati Raj Institutions exist in the peri-urban areas surrounding these Urban Local Bodies. There is an urgent need to establish coordination, integration, and harmony between these cities and the Panchayats in their surrounding areas.

13.15 In the peri-urban areas, the rural Panchayats perform the civic functions howsoever insufficient or of substandard quality. In view of the present status of the ULBs and PRIs in terms of their empowerment and functional and financial autonomy, the Departments and parastatals perform all the residual civic functions like water supply, communication, health and education etc. But all these Departments and agencies function in silos as there is no coordination and cooperation between them and between them and the PRIs. Hence, the visibility of apparent neglect of these areas. It is therefore very necessary that the District Officer/Collector of the District coordinates the activities and functions of all concerned Departments and agencies in these areas. As elaborated in the preceding paragraphs, the convergence and dovetailing between the schemes, projects, programmes

etc and of resources and assets of the Departments and agencies concerned can plug gaps existing in peri-urban areas. The District Development Authorities and the Mandi Boards/Committees must assume greater developmental role in these areas. The State Government should issue well-considered guidelines in this regard.

It is also noteworthy that in the peri-urban areas surrounding cities and in the transitional rural areas, there is a widespread perception that declaring/converting an area into an urban area entails the obligation to pay taxes. Hence, opposition to the up-gradation of these areas as ULBs. This perception needs to be addressed urgently, and appropriate practical steps, including political ones, are essential in this regard.

13.16 To address the problems and needs of these urban and peri-urban areas, the Government of India released the National Urban Policy Framework (NUPF) in 2018, which serves as a guiding framework for urban development. The preface to this framework states that the changing pace of urbanization in the country is not only a demographic shift but also places the cities and towns at the center of the country's development trajectory. The framework also points out that many urban agglomerations have grown between Census 2001 and 2011 due to urban sprawl and suburbanization.

13.17 This framework also highlights the need to strengthen the economic interdependence of large rural areas on cities. In this context, the National Urban Policy Framework identifies the following intervention-activities to enhance economic opportunities:

1) Sustainable physical infrastructure.
2) Boosting local economy through set of enablers in finance, infrastructure, policy, regulation, institutional support, and governance.
3) Promote large-scale public transport systems.
4) Enhance finance and devolution of power to Urban Local Bodies.
5) Establish a real-time urban information hub that integrates local, state, and central levels.
6) Establish mechanisms and technologies for planning environmental sustainability

13.18 In the above-mentioned framework, it is clearly indicated that the country's cities suffer from inadequate service delivery and face significant pressure on infrastructure, and that the fiscal and financial autonomy of the Urban Bodies is limited, making them highly dependent on grants. Their institutional and financial capacity is weak.

13.19 In this policy framework, the concept of a facilitated urban life, accountable governance, sustainable environment, rapid economic growth, and employment opportunities for citizens has been articulated. To achieve this vision, financial support is envisioned through a single-window approach characterized by single-point operations, citizen-centricity, collaboration, inclusiveness, demand-responsiveness, outcome-orientation, equity, promotion of commercial financing, transparency, and other key principles. Under this framework, each city is required to prepare a comprehensive urban plan, which will then be consolidated by the state to formulate a State Integrated Urban Plan.

13.20 It is also noteworthy that in 2003, former President Dr. A.P.J. Abdul Kalam emphasized the development of urban facilities in rural areas, and for this purpose PURA (Provision of Urban Amenities in Rural Areas), was proposed and subsequently adopted for implementation by the Government of India. Despite this, urban facilities have still not been adequately provided in rural areas, especially in peri-urban regions. Moreover, even in cities, the condition of infrastructure, public amenities, and service-delivery, including facilities, remains insufficient.

13.21 It is also noteworthy that in recent years, for the newly constituted Urban Local Bodies in the State or those whose boundaries have been expanded, the State Government has provided a 10-year exemption from property tax (building/property tax) for the citizens residing in these areas without any compensatory mechanism for the loss of revenue and these bodies do not receive any compensation or reimbursement for the potential revenue loss they incur due to this exemption. The Government issued an Order dated 23.11.2020 for property tax exemption in Urban Local Bodies, according to which a 10-year exemption from property tax was granted in areas newly added to 40 Urban Local Bodies. Subsequently, several newly constituted Urban Bodies have reported that the exemption on property tax is resulting in recurring revenue loss. The Commission obtained details from Urban Local Bodies regarding the revenue loss incurred due to these exemptions, the details of the shortfall in property tax revenue for each Urban Local Body is mentioned in Para 10.28 of Chapter 10.

13.22 Under Section 177 of the Uttar Pradesh Municipal Corporation Act, 1959, as amended up to date, there is a provision for exemption from tax on land and houses, subject to the restrictions mentioned therein. In Uttarakhand, Rule 1(2) of the Uttar Pradesh Municipal Corporation (Property Tax) Rules, 2000 (Adaptation and Modification Order 2002), Adaptation and Modification Order 2007 (Amendment) Rules, 2016, it is laid down that this will apply to all Municipal Corporations in Uttarakhand, except for residential buildings constructed on a plot measuring 30 square meters or having a carpet area of up to 15 square meters, if the owner of such building does not own any other building in the city. It is therefore clear that there is no provision for compensation or reimbursement of revenue loss to the Municipal Body concerned. It came to the notice of the Commission in an unverified version during its visits to the districts that before the formation of Garud Nagar Panchayat, property tax was being collected by the District Panchayat in the area now constituting the Nagar Panchayat, but after the formation of the Nagar Panchayat, due to exemption for house tax, both the District Panchayat and the Nagar Panchayat are deprived of property/house tax. It also came to the notice of the Commission that earlier the Almora Municipal Corporation used to approve the building plans within its jurisdiction, but after the formation of the District Development Authority, this function was automatically transferred to the latter. Since the State Government dispensed with the compulsion to get building plans approved, the building plans of the residents are not being approved either by the District Development Authority (except in the cases of

voluntary applications) or by the Almora Municpal Corporation in the absence of any clarification from the Government in this regard, which entails a loss of revenue and inconvenience to the applicants as they need such approvals to access home loans and other services.

13.23 The Commission assigned a comprehensive Study on Strengthening the Administrative, Financial, and functional mechanism of Urban Local Bodies for Overall Improved Urban Governance, to the State Institute of Urban Development (SIUD), Nainital. The Study lists the performance of certain services in the selected cities as follows:

(a) Water Supply: Water supply is an essential service for both urban and rural (including peri-urban) areas. In Uttarakhand, the responsibility for water supply does not lie with the Urban Local Bodies. Instead, it is managed by the Uttarakhand Drinking Water Resources Development and Construction Corporation i.e., Uttarakhand Peyjal Nigam (for construction-related work) and the Uttarakhand Jal Sansthan (for water supply operations). The situation regarding water supply was found to be as follows:

(i) Access to piped water and improved source of drinking water sources in residential units (2020-21)

	Percentage of people having access to					
	Piped water into dwellings			**Improved drinking water source**		
	Rural	**Urban**	**Total**	**Rural**	**Urban**	**Total**
Uttarakhand	41.4	70.7	48.6	95.1	100	96.3
India	24.8	61.5	35.5	95	97.2	95.7

Source: NSSO, 2020-21

(ii) Access to principal source of drinking water in cities (2020-21)

	Percentage distribution of households				
	For exclusive use of the household	**For use by households within the building**	**From neighbour's source**	**Community use**	**Other type of access**
Uttarakhand (Urban)	85.5	8.5	3	0.6	2.5
India	65.2	10.8	1.8	11.8	10.4

Source- NSSO, 2020-21

(iii) Details of access of households from the principal source of drinking water in cities by distance (2020-21)

	Percentage of households with access to principal drinking water source		
	within the residence	**Outside residence but within premises**	**outside premises**
Uttarakhand (Urban)	78.1	9.3	12.7
India	60.5	21.2	18.4

Source: NSSO, 2020-21

(iv) The service benchmark of water supply connection coverage is 100% against which the status of 50 sample Urban Bodies has been found as follows:

Coverage Percentage Category	Frequency	Percentage
100	29	58
90-99	10	20
Less than 90	11	22

(v) Category wise status of water connection coverage with respect to the benchmark (100%) is as follows:

Urban Body Type	coverage percentage status		
	100	**90-99**	**Less than 90**
Nagar Nigam	28.57	28.57	42.86
Nagar Palika Parishad	69.57	21.74	8.70
Nagar Panchayat	55	15	30

(vi) The situation in 46 sample Bodies against the benchmark of 135 litres per capita water supply per day was observed as follows:

Supply Category (litres per capita per day)	Frequency	Percentage
135 litres and above	19	41.30
100-134	11	23.91
less than 100	16	34.78

(vii) The Urban Body category-wise status against the benchmark of 135 litres of water supply per capita per day is as follows:

Urban Body Type	Status of water supply in liters per capita per day in percentage		
	135 litres and above	**100-134**	**Less than 100**
Nagar Nigam	71.43	-	28.57
Nagar Palika Parishad	43.48	21.74	34.78
Nagar Panchayat	25	37.50	37.50

(viii) Metering of water supply connections against 100% benchmark in 24 sample Municipal Bodies is as follows:

Percentage range of Metering of water Connection	Frequency	Percentage
100	11	45.83
80-99	7	29.17
Less Than 80	6	25

(ix) Status of category-wise Municipal Bodies against the benchmark of 100% metering of water supply connections is quoted below:

Urban Body Type	Position relative to percentage connection metering benchmark		
	100	**80-99**	**Less than 80**
Nagar Nigam	50	-	50
Nagar Palika Parishad	45.45	36.36	18.18
Nagar Panchayat	44.4	33.33	22.22

(x) The position regarding the average time (hours) of daily continuous pressurized water supply in 49 sample Municipal Bodies in comparison to the 24-hour water supply benchmark is as follows:

Water Supply Continuity Category (Benchmark 24 hours)	Frequency	Percentage
20 and above	11	22.45
10-19	10	20.41
Less Than 10	28	57.14

(xi) The continuity of water supply in different levels of Urban Bodies with respect to the 24-hour benchmark is as follows:

Urban Body Type	Percentage status of continuity of water supply against 24 hour benchmark		
	20 hours and above	**10-19**	**Less Than 10**
Nagar Nigam	28.57	28.57	42.86
Nagar Palika Parishad	13.04	26.09	60.87
Nagar Panchayat	31.58	10.53	57.89

(xii) The status of recovery of cost of water supply against the benchmark of 100% in 43 sampled Urban Local Bodies is as follows:

Percentage range of cost recovery	Cost recovery status of water supply service (benchmark 100)	
	Frequency	**Percentage**
100	10	23.26
70-99	25	58.14
Less Than 70	8	18.60

(xiii) The status of 43 sample Urban Bodies against the 90% benchmark for recovery efficiency of water supply dues is given below:

Percentage Recovery Benchmark Efficiency Category	**Frequency**	**Percentage**
90 and above	19	44.19
70-89	17	39.53
Less Than 70	7	16.28

(xiv) The efficiency status of redressal of customer complaints related to water supply against the benchmark of 80% in 47 sample Bodies is as follows:

Percentage of complaint redressal category	**Frequency**	**Percentage**
80 and Above	30	63.83
60-79	10	21.28
Less Than 60	7	14.89

(xv) The status of redressal of consumer complaints related to water supply in Municipal Bodies at various levels against the 80% benchmark has been found to be as follows:

Urban Body Type	Percentage grievance redressal status		
	80 and above	**60-79**	**Less Than 60**
Nagar Nigam	85.71	14.29	-
Nagar Palika Parishad	52.17	30.43	17.39
Nagar Panchayat	70.59	11.76	17.65

(b) **Sewage Management Services:** This service includes the construction and related work of toilets, drains, sewage treatment plants etc, and the disposal of liquid waste generated from homes, commercial premises, and industries. This service is primarily handled by the Payjal Nigam and Jal Sansthan, with the exception of some part such as the construction of private and community toilets. The performance status of this service in Uttarakhand's Urban Local Bodies is as follows:

(i) Access to toilets - Sanitation here refers to the availability of toilets. According to the findings of the study, the situation regarding access to toilets in urban areas of Uttarakhand is as follows:

Access of toilets to household members' (2020-21)

	Exclusive use of household	**Common use of households in the building**	**Community use**	**Other types of access**	**Access to toilets by majority of household members**
Uttarakhand	83.2	15.6	0	-	98.8
India	80.8	13	2.8	0.5	97.1

Sources: NSSO, 2020-21

(ii) Access to improved toilets is as follows:

Access to improved toilets (2020-21)

Description	**Access to improved toilets (in percentage)**			**Exclusive access to improved toilets**		
	Rural	Urban	Total	Rural	Urban	Total
Uttarakhand	99.9	100	99.9	91	88.3	90.3
India	97.5	99	98	87.5	86	87

Sources: NSSO, 2020-21

(iii) The toilet coverage against the benchmark (100%) in the 57 sampled Urban Local Bodies is as follows:

Percentage coverage range relative to benchmark 100%	**Number**	**percent coverage**
100	32	56.14
90-99	18	31.58
less than 90	5	8.77
0	2	3.51

(iv) Urban Local Body type-wise coverage of toilets against 100% benchmark is as follows:

Urban Body Type	**Coverage Percentage**			
	100	**90-99**	**Less than 90**	**0**
Nagar Nigam	37.5	25	37.5	0

Nagar Palika Parishad	58.6	31	6.9	3.4
Nagar Panchayat	55	35	5	5

(c) **Sewerage Management Service-**Sewage-related work is carried out by the Drinking Water Department (construction work by the Peyjal Nigam and operation and maintenance work by the Jal Sansthan). The status of sewerage services coverage against the benchmark standard of 100% in 49 sample Urban Bodies is indicated as follows.

(i) Sewerage system service coverage status (benchmark 100%)

Percentage Coverage Category	Number	Percent Coverage
100	5	10.20
80-99	11	22.45
Less Than 80	13	26.53
0	20	40.82

(ii) Urban Body category-wise status of sewerage system service coverage against 100% coverage benchmark, is as follows:

Urban Body Type	Percentage coverage by sewerage network system service (relative to benchmark 100%)			
	100	80-99	Less Than 80	0
Nagar Nigam	12.5	25.0	62.5	0
Nagar Palika Parishad	12.5	16.7	20.8	50
Nagar Panchayat	5.9	29.4	17.6	47.1

(iii) The status of sewage collection efficiency of sewerage system is indicated below for a total of 47 sample Urban Bodies.

Sewerage collection efficiency of the sewerage system (relative to 100% benchmark)

Sewerage Collection Efficiency Category in Percentage	Number	Percentage
100	4	8.51
80-99	11	23.40
Less Than 80	10	21.28
0	22	46.81

Sewerage collection efficiency of sewerage system in various categories of Urban Bodies (relative to 100% benchmark)

Urban Body Type	Percentage of sewerage recovery efficiency of the sewerage system			
	100	**80-99**	**Less Than 80**	**0**
Nagar Nigam	16.7	66.7	16.7	0
Nagar Palika Parishad	8.3	12.5	20.8	58.3
Nagar Panchayat	5.9	23.5	23	47.1

(iv) Adequacy of sewage treatment capacity as against the benchmark standard of 100% in 43 sample Urban Bodies was as follows:

Adequacy of sewage treatment capacity in Urban Local Bodies against 100% benchmark

Adequacy of sewerage treatment capacity category in percentage	Number	Percentage
100	6	13.64
80-99	5	11.36
Less Than 80	10	22.73
0	23	52.27

(v) Urban Local Body category-wise details of adequacy of sewage treatment capacity in sample Urban Bodies, against the 100% benchmark, are as follows:

Urban Body Type	Percentage adequacy of sewage treatment capacity (relative to 100% benchmark)			
	100	**80-99**	**Less Than 80**	**0**
Nagar Nigam	40	0	40	20
Nagar Palika Parishad	8.7	13	17.4	60.9
Nagar Panchayat	12.5	12.5	25.0	50

(vi) The quality of sewage treatment in 44 sample Urban Bodies against the benchmark standard of 100% is as follows:

Sewage treatment quality (relative to 100% benchmark)

Percentage grade of sewage treatment quality	Number	Percentage
100	9	20.45
80-99	4	9.09
Less Than 80	7	15.91
0	24	54.55

Urban body category-wise sewage treatment quality (relative to 100% benchmark)

Urban Body Type	Sewage Treatment Quality Status Against Percentage Categories			
	100	80-99	Less Than 80	0
Nagar Nigam	60.0	0	20	20
Nagar Palika Parishad	17.4	4.3	13	65.2
Nagar Panchayat	12.5	12.5	25	50

(vii) The status of recycling and reuse of sewage in 44 sample Urban Bodies as against the benchmark standard of 20% is as follows:

Status of sewage recycling and reuse (against 20% benchmark)

Percentage Category	Number	Percentage
Above 20 percent	12	27.27
15-19	4	9.09
Less than 15	2	4.55
0	26	59.09

Status of recycling and reuse of sewage in various types of Urban Bodies

Urban Body Type	Percentage of recycling and reuse			
	20 percent and above	15-19	Less than 15	0
Nagar Nigam	20	40	0	40
Nagar Palika Parishad	26.1	0	8.7	65.2
Nagar Panchayat	31.3	6.3	6.3	56.3

(viii) The status of cost recovery of sewage management against the benchmark standard of 100% in 21 sample Urban Bodies is as follows:

Extent of cost recovery of sewage management (relative to 100% benchmark)

Cost Recovery Percentage Category	Number	Percentage
100	9	42.86
50-99	5	23.81
Less than 50	7	33.33

Extent of cost recovery of sewage management in various type of Urban Bodies

Urban Body Type	Cost Recovery Percentage Category		
	100	50-99	Less than 50
Nagar Nigam	40.0	20.0	40
Nagar Palika Parishad	33.3	22.2	44.4
Nagar Panchayat	42.9	28.6	28.6

(ix) The status of recovery efficiency of sewage dues against the benchmark standard of 90% recovery in the sample Urban Bodies is as follows:

Sewage dues recovery efficiency (90% benchmark)

Percentage recovery efficiency range	Number	Percentage
90	9	20.93
70-89	5	11.63
Less than 70	29	67.44

Urban Body category-wise sewage dues recovery efficiency (against 90% recovery benchmark)

Urban Body Type	Recovery efficiency percentage		
	90	70-89	Less than 70
Nagar Nigam	33.3	33.3	33.3
Nagar Palika Parishad	14.3	9.5	76.2
Nagar Panchayat	18.8	6.3	75.0

(x) The status of redressal of complaints related to sewage service in the sample Urban Bodies as against the benchmark standard of 80% is as follows:

Status of redressal of sewage service related complaints (against 80% benchmark)

Percentage Grievance Redressal Category	Number	Percentage
80 and above	18	27.27
60-79	10	15.15
Less than 60	22	33.33
0	16	24.24

Status of redressal of complaints related to sewage service by various categories of Urban Bodies (relative to 80% benchmark standard)

Urban Body Type	Complaint Redressal Percentage Category			
	80 above	60-79	Less than 60	0
Nagar Nigam	50.0	33.3	16.7	0
Nagar Palika Parishad	19.4	16.7	36.1	27.8
Nagar Panchayat	29.2	8.3	37.5	25.0

(d) **Solid Waste Management:-**Solid waste management is entirely handled by the Urban Local Bodies. A Study conducted by the State Institute of Urban Development found the following:

(i) Coverage of households with solid waste management services against the benchmark standard of 100% in the sample Urban Bodies is as follows:

Status of household level coverage of solid waste management services (relative to 100% benchmark)

Percentage Coverage Category	Number	coverage percentage
100	47	72
90-99	15	23
Less than 90	3	5

Percentage of household level coverage of solid waste management services in various categories of the Urban Local Bodies (relative to 100% benchmark)

Urban Body Type	coverage percentage status		
	100	90-99	Less than 90
Nagar Nigam	63	13	25
Nagar Palika Parishad	72	25	3
Nagar Panchayat	76	24	0

(ii) The efficiency of solid waste collection against the benchmark standard of 100 in 64 sample Urban Bodies is as follows:

Solid waste collection efficiency (relative to 100% benchmark)

Collection Efficiency Percentage Range	Number	Storage efficiency percentage
100	41	64.06
90-99	15	23.44
Less than 90	8	12.50

Urban Local Body Category-wise Status of Solid Waste Collection Efficiency Percentage (relative to 100% benchmark)

Urban Body Type	Percentage Range wise Collection Efficiency status		
	100	90-99	Less than 90
Nagar Nigam	37.50	25.0	37.50
Nagar Palika Parishad	65.63	25.0	9.38
Nagar Panchayat	70.83	20.83	8.33

(iii) The status of solid waste segregation against 100% benchmark in 54 sample Urban Bodies is as follows:

Status of solid waste segregation (relative to 100% benchmark)

Percentage Segregation Category	Number	Segregation percentage
100	20	37.04
70-99	20	37.04
Less than 70	14	25.93

Status of percentage segregation of solid waste in various Urban Body categories (relative to 100% benchmark)

Urban Body Type	Percentage Segregation Status		
	100	70-99	Less than 70
Nagar Nigam	16.67	16.67	66.67
Nagar Palika Parishad	37.50	37.50	25.0
Nagar Panchayat	42.0	-	-

(iv) The status of recycling and recovery of solid waste against the benchmark standard of 80% in 62 sample Urban Bodies is indicated below:

Status of solid waste recycling and recovery (against 80% benchmark)

Recycling and Recovery Percentage Status Category	Number	Percentage
100	4	6.45
75-99	22	35.48
50-74	22	35.48
Less than 50	14	22.58

Urban Body category-wise status of solid waste recycling and recovery (against 80% benchmark)

Urban Body Type	Extent of scientific disposal of solid waste percentage status			
	100	75-99	50-74	Less than 50
Nagar Nigam	0	42.86	14.29	42.86
Nagar Palika Parishad	6.06	27.27	33.33	33.33
Nagar Panchayat	8.70	43.48	43.48	4.35

(v) The status of scientific disposal of solid waste against the benchmark standard of 100% in 63 Urban Bodies is as follows:

Status of scientific disposal of solid waste (relative to 100% benchmark)

Percentage scientific Disposal Category	Number	Percentage
100	14	22.22
60-99	21	33.33
Less than 60	21	33.33

Percentage scientific Disposal Category	Number	Percentage
0	7	11.11

Status of scientific disposal of solid waste category-wise in Urban Bodies (relative to 100% benchmark standard)

Urban Body Type	Extent of scientific disposal of solid waste, percentage status			
	100	60-99	Less than 60	0
Nagar Nigam	28.57	42.86	28.57	0
Nagar Palika Parishad	15.15	36.36	36.36	12.12
Nagar Panchayat	30.43	26.09	30.43	13.04

(vi) The status of cost recovery of solid waste management services against the benchmark standard of 100% per cent in 61 sample Urban Bodies is as follows:

Cost recovery status of solid waste management services (relative to 100% benchmark)

Cost Recovery Percentage Category	Number	Percentage
100	9	14.75
50-99	29	47.54
Less than 50	23	37.70

Urban Local Body Category-wise Status of Cost Recovery of Solid Waste Management Services (relative to 100% Benchmark)

Urban Body Type	Cost recovery category percentage		
	100	50-99	Less than 50
Nagar Nigam	16.67	50	33.33
Nagar Palika Parishad	10.0	46.67	43.33
Nagar Panchayat	20.0	48.0	32.0

(vii) The status of recovery efficiency of solid waste management service dues against the benchmark of 90% in 62 sample Urban Bodies is as follows:

Recovery efficiency of solid waste management service dues (against 90% benchmark)

Recovery efficiency range	Number	Percentage
90 And Above	18	29.03
60-89	27	43.55
Less than 60	17	27.42

Urban Body Category-wise Solid Waste Management Service dues Recovery Efficiency (against 90% Benchmark)

Urban Body Type	Recovery Efficiency Status		
	90 and Above	60-89	Less than 60
Nagar Nigam	0	50	50
Nagar Palika Parishad	26.67	46.67	26.67
Nagar Panchayat	41.67	37.50	20.83

(viii) The status of redressal of complaints related to solid waste management service in 65 sample Urban Bodies as against the benchmark standard of 80% is found to be as follows:

Efficiency of redressal of complaints related to solid waste management services (relative to 80% benchmark standard)

Complaint Redressal Efficiency Category	Number	Percentage
80 and Above	40	61.54
70-79	11	16.92
Less Than 70	14	21.54

Urban Body Category-wise Efficiency Status of Complaint Redressal related to Solid Waste Management Services (relative to 80% benchmark standard)

Urban Body Type	Complaint Redressal Efficiency Status		
	80 and above	70-79	less than 70
Nagar Nigam	62.50	25	12.50
Nagar Palika Parishad	53.13	18.75	28.13
Nagar Panchayat	72.0	12	16

(e) Storm Water Drainage- Stormwater drainage is also important in cities. Although waterlogging is common in many parts of the State, especially in the plains, and in Roorkee and surrounding areas of Haridwar district specifically, waterlogging during the rainy season is a common problem in cities, particularly in the plains, which at times result into diseases, and loss of life and property. Along with the Urban Local Bodies, the Public Works Department, Irrigation Department, and Peyjal Nigam/Jal Sansthan are also responsible for stormwater drainage. In light of traffic congestion problem, the district administration, police and transport departments are also involved. It has come to the knowledge of the Commission that the Irrigation Department is currently conducting Studies and formulating plans for stormwater drainage for cities. The Commission is of the view that the main reason for water-logging and obstruction in its drainage in cities is that various works related to urban areas are divided among many departments/institutions instead being under the Urban Local Bodies, due to which no single department/institution has complete

responsibility, and it results into confusion as well as lack of clarity in accountability and the problems faced by the common citizens are not resolved.

(i) The Study conducted through the State Institute of Urban Development, Nainital on the subject indicates the status of performance regarding stormwater drainage as follows:

Description	Benchmark Standard Percentage	Performance Level (Category Wise)			entity wise status
		Category	Number	Percentage	
Stormwater Drainage Coverage (Sample Bodies 54)	100	100	19	35.19	100% drainage network coverage, 33.33% in Municipal Corporations, 37.04% in Municipal Councils and 33.33% in Nagar Panchayats.
		60-99	21	38.89	60-99 drainage network coverage in 33.33% Municipal Corporations, 44.44% Municipal Councils and 33.33% Nagar Panchayats.
		< 60	8	14.81	Network coverage below 60% in 16.67% Municipal Corporations, 14.81 percent Municipal Councils and 14.29% Nagar Panchayats.
		0	6	11.11	Zero drainage network coverage in 16.67% Municipal Corporations, 3.70% Municipal Councils and 19.05% Nagar Panchayats.
Water logging incidents (sample Bodies 52)	0	0	11	21.15	Zero incidents in 57.14% Municipal Corporations, 16.67% percent in Municipal Councils and 14.29% in Nagar Panchayats.
		1	41	78.85	Water logging situation in 42.86% Municipal Corporations, 83.33% Municipal Councils and 85.71% Nagar Panchayats.

CHAPTER 14

THE ORGANIZATIONAL STRUCTURE OF LOCAL SELF-GOVERNMENT UNITS AND ITS SIMPLIFICATION

14.1 Articles 243 G and 243 W of the Constitution of India provide for the conferment of such powers, authority and responsibilities on Panchayati Raj Institutions and Municipalities respectively by the State Government through the Legislature of the State so as to enable them to function as institutions of self-government.

14.2 Under Part II, Chapter 6 of the Uttarakhand Panchayati Raj Act, 2016, Sections 36 and 37 respectively describe the appointment of Gram Panchayat officer/Secretary as well as officers / employees and their powers, functions, and duties. Under Part III, Chapter 13 of the Act, Sections 75, 76, and 77 respectively describe the officers and employees of the Kshetra Panchayat, their powers, duties, and functions, and provisions relating to control over them. Under Chapter 20 of the same Act, Sections 113 to 116 respectively have provisions relating to officers and employees of the Zila Panchayat, the Centrally Transferable Cadre of certain classes of employees, the powers, duties, and functions of officers/employees, and control over them.

14.3 Sections 57 and 58 of Chapter 2 of the Uttar Pradesh Municipalities Act, 1916, as applicable in the State of Uttarakhand, contain provisions regarding officers and employees of the Municipal Council/Nagar Panchayat, whereas Sections 58 and 59 of Chapter 2 of the Uttar Pradesh Municipal Corporation Act, 1959, as applicable in the State of Uttarakhand, contain provisions regarding Municipal Commissioner and Additional Municipal Commissioner, and Sections 106 to 113 of Chapter 4, as applicable in the State of Uttarakhand, contain provisions regarding other officers and employees of the Corporation.

14.4 The State Government has issued approval for the integrated structural framework of all the District Panchayats in the State through Government Order No. 475/XII(2)/2021/92(22)2003 dated 22nd September, 2021 **[Annexure 13(14)]** of Panchayati Raj Section-2, according to which the status of sanctioned posts is as follows:-

S.N.	Designation	Total Sanctioned Posts	Remark
1	Additional Chief Officer	13	One for each district
2	Executive Officer	13	One for each district
3	Engineer	24	One each in districts having 05 development blocks and two each in districts having more blocks.
4	Junior Engineer	61	In each district panchayat, one post in two development blocks and one post in

S.N.	Designation	Total Sanctioned Posts	Remark
			the headquarter.
5	Tax Officer	13	One for each district
6	Accountant	13	One for each district
7	Assistant Accountant	13	One for each district
8	Senior Administrative Officer	13	One for each district
9	Administrative Officer	13	One for each district
10	Head Assistant	32	Two each in district panchayats having up to 05 development blocks and three each in more than that
11	Senior Assistant	49	Three each in district panchayats having up to 05 development blocks and four each in more than that
12	Junior Assistant	72	Four each in district panchayats having up to 05 development blocks and six each in more than that
13	Personal Assistant	13	One for each district
14	Tax/Revenue Inspector	28	
15	Tax/Revenue Collector	95	One for each development block
16	Driver (Outsourcing)	26	Two per Zila Panchayat
17	4th class (Peon/Chowkidar/Sweeper) through outsourcing	79	Five in district Panchayats having up to 06 development blocks and seven in those having more than six blocks.
	Total-	**570**	

14.5 In addition to the above posts, 17 posts have also been sanctioned for the District Panchayat Monitoring Cell as follows:-

S.N.	Designation	Sanctioned Posts
1	Joint Director	02
2	Assistant Engineer	01
3	Junior Engineer	01
4	Accountant	01
5	Assistant Accountant	01
6	Senior Assistant	01
7	Junior Assistant / Data Entry Operator	03
8	Stenographer / Personal Assistant	01
9	Driver (Outsourcing)	02
10	4th class (Outsourcing)	04
	Total-	**17**

14.6 The details of total sanctioned, working and vacant posts in the District Panchayats of Uttarakhand State, as received from them through the questionnaire sent by the Commission, are shown below:

Information of employees in Zila Panchayats (2024-25)

S.N.	Zila Panchayat	Number of Sanctioned Posts	Number of Positions Held	Number of Vacant Posts	Outsourced Personnel		
					Sanctioned Posts	Working Posts	Vacant Posts
1	Almora	55	34	23	20	20	0
2	Bageshwar	42	30	4	2	0	0
3	Chamoli	50	19	31	0	14	0
4	Champawat	33	26	19	0	2	0
5	Dehradun	42	32	10	0	19	0
6	Haridwar	34	13	21	18	18	0
7	Nainital	46	28	5	6	21	1
8	Pauri	60	19	12	0	23	6
9	Pithoragarh	70	58	10	11	20	4
10	Rudraprayag	29	16	13	9	9	0
11	Tehri	57	34	15	0	11	0
12	U.S. Nagar	47	81	3	0	16	0
13	Uttarkashi	42	18	1	0	13	4
	Total-	**607**	**408**	**167**	**66**	**186**	**15**

14.7 The details of designation-wise sanctioned, working and vacant posts in the District Panchayats, as per the information received, are as follows:

S.N.	Designation	Sanctioned	Working	Vacant	Remarks
1	Chief Executive Officer	13	0	13	No appointment has been made by the Government as provided in Section 113(1) of the Act.
2	Additional Chief Officer	13	09	03	One Additional Chief Officer is working on deputation in Swajal.
3	Executive Officer	13	10	03	
4	Engineer	24	06	18	Assistant Engineer Level
5	Junior Engineer	61	45	16	
6	tax officer	13	05	08	
7	Accountant	13	12	01	
8	Assistant Accountant	13	04	09	
9	Tax/Revenue Inspector	28	21	07	
10	Tax/Revenue Collector	95	08	87	
	Total-	**286**	**120**	**165**	

14.8 Section 113 (1) of the Uttarakhand Panchayati Raj Act, 2016 clearly provides that each District Panchayat shall have a Chief Executive Officer, appointed by the State Government to perform the functions of the District Panchayat. It is noteworthy that, since the enactment of the new Act, the State Government has not yet appointed a Chief Executive Officer in any District Panchayat, as evidenced by the letter No. 459/1284/6th

State Finance Commission/2024-25 dated July 01, 2025 **[Annexure 8 (11)]** of Director Panchayati Raj. It is also noteworthy that the post of Chief Executive Officer is not included in the Government Order on the structural framework of District Panchayats, as indicated in paragraph 14.4 above. **The Commission recommends that Chief Executive Officers be appointed in the District Panchayats immediately as described above. The Commission also advises that the Chief Development Officer of the district should be appointed as the ex officio Chief Officer/Chief Executive Officer of the District Panchayat in each district.**

14.9 **The Commission also recommends that as per the provisions of Section 113 (2) (VII) of the Uttarakhand Panchayati Raj Act, 2016, district level officers of all departments dealing with the subjects listed in Schedule XI of the Constitution should be made accountable to the concerned Zila Panchayat till such time the functions of the said Schedule are fully transferred to it along with the functionaries involved.**

14.10 Section 75 of the said Act does not specifically provide for the officers/employees of the Kshetra Panchayat and Section 36 of the Gram Panchayats, as in the case of the Zila Panchayats indicated above, yet Section 36(2) empowers the State Government to transfer, by general or special order, any employee or class of employees serving in connection with the affairs of the State to serve under the Gram Panchayat.

14.11 **The Commission recommends that district-level officers from various State Government departments and government/semi-government institutions at the district level, block-level officers from all departments at the development block level, and village-level officers/employees (as the case may be) from all departments at the Gram Panchayat level (assigned for the concerned village or for group of villages) should be appointed/designated by general or specific orders for the performance of the functions of the Panchayats at the respective level (equivalent level officers/employees in equivalent Panchayats). Similarly, general or specific arrangements should be made for equivalent level officers/employees from various government departments and government/semi-government institutions within the jurisdiction of all Municipal Corporations, Municipal Councils, and Nagar Panchayats making them accountable to the ULBs concerned. In this regard, necessary amendments should be made to the relevant Acts and appropriate amendments should be made to the existing rules. These arrangements should continue till all the functions listed in Schedules XI and XII are fully transferred to the PRIs and ULBs with the functionaries involved.**

14.12 According to Chapter 13, Section 75 of the Uttarakhand Panchayati Raj Act, the responsibilities of the Secretary of the Kshetra Panchayat are performed by the Block Development Officer of the respective Development Block. Since the jurisdiction of the Kshetra Panchayat and the Development Block are coterminous, and the headquarters of

the Kshetra Panchayat and the Development Block are the same, the responsibilities of the Kshetra Panchayat are performed by the Block Development Officer and his subordinate officers and employees. The Gram Panchayats do not have their own personnel structure, and although no separate posts are sanctioned for the performance of their duties, the post of the Gram Panchayat Development Officer has been created under the Panchayati Raj Department to perform the duties of the Secretary of the Gram Panchayat. According to information received from the Panchayati Raj Department, the status of district-wise sanctioned, working and vacant posts of the Gram Panchayat Development Officers in the State, and the average number of the Gram Panchayats per Gram Panchayat Development Officer, based on this basis, is as follows:

District wise status of Gram Panchayat Development Officer posts

S.N.	District	Number of Gram Panchayats	Sanctioned Posts	Working Posts	Vacant Posts	Average Number of Gram Panchayats per Gram Panchayat Development Officer	
						Sanctioned Post	Working Post
1	Uttarkashi	521	71	63	8	7.34	8.27
2	Tehri	1049	137	125	12	7.66	8.39
3	Chamoli	615	77	68	9	7.97	9.03
4	Pauri	1166	216	194	22	5.40	6.02
5	Rudraprayag	333	53	48	5	6.28	6.94
6	Dehradun	409	59	59	0	6.93	6.93
7	Haridwar	318	46	46	0	6.91	6.91
8	Nainital	475	72	64	8	6.64	7.47
9	U.S. Nagar	373	34	37	-3	11.00	10.11
10	Bageshwar	405	69	63	6	5.87	6.43
11	Pithoragarh	681	119	109	10	5.72	6.25
12	Almora	1160	178	165	13	6.52	7.03
13	Champawat	312	44	40	4	7.14	7.85
	Total-	**7817**	**1175**	**1081**	**94**	**6.66**	**7.24**

14.13 The geographical situation of Uttarakhand is such that seven districts are of entirely mountainous topography; four districts are partly mountainous and partly plain, while two districts are entirely plain. From this perspective, if we consider the population (2011) and area figures (population and area figures as provided by the Panchayati Raj Directorate and the Urban Development Directorate), the population and area figures for these three geographical regions are as follows:

S. N.	Geographical conditions category according to land structure	Number of districts	Total Rural Population (2011)	Percentage share of total rural population of the state	Total Rural Area (Sq. Km.)	Percentage share of total rural area of the state	Rural Population density per square kilometer
1	Completely mountainous	7	2499416	40.62	13294.85	57.73	188.00

S. N.	Geographical conditions category according to land structure	Number of districts	Total Rural Population (2011)	Percentage share of total rural population of the state	Total Rural Area (Sq. Km.)	Percentage share of total rural area of the state	Rural Population density per square kilometer
2	Partly mountainous and plain	4	1667314	27.10	6245.73	27.12	266.95
3	Completely plain	2	1986294	32.28	3488.72	15.15	569.35
	Total-	**13**	**6153024**		**23029.3**		**267.18**

14.14 The district-wise details of average population per Gram Panchayat and average population per Gram Panchayat Development Officer in relation to the rural population of the year 2011 are as follows:

S.N.	Districts	Total Rural Population	Total rural area sq. km.	Average population per Gram Panchayat	Average population per Gram Panchayat Development Officer
1	Uttarkashi	278597	2582.41	534.74	3923.90
2	Tehri	534815	1562.89	509.83	3903.76
3	Chamoli	308972	3244.59	502.39	4012.62
4	Pauri	457026	2661.68	391.96	2115.86
5	Rudraprayag	216364	549.34	649.74	4082.34
6	Dehradun	548851	1206.71	1341.93	9302.56
7	Haridwar	1124085	1519.51	3534.86	24436.63
8	Nainital	440375	1306.6	927.11	6116.32
9	U.S. Nagar	862209	1969.21	2311.55	25359.09
10	Bageshwar	224767	1022.02	554.98	3257.49
11	Pithoragarh	386944	2030.82	568.20	3251.63
12	Almora	548957	2302.78	473.65	3084.03
13	Champawat	221062	1070.74	710.81	5024.14
	Total-	**6153024**	**23029.30**	**787.13**	**5236.62**

14.15 It is noteworthy that various service cadre-wise norms for sanctioning of posts for three different categories of the ULBs along with the list of the Urban Local Bodies against them (as of that time) have been issued vide Government Order No. 756/IV(1)/2015-01(32)/2014 dated 12th June, 2015 **[Annexure 14(14)]** of Urban Development Section-1.

14.16 The norms of total number of posts (including outsourced positions) were approved at that time as detailed in the Government Order cited in the paragraph above. Till date, some Municipalities have been upgraded to Municipal Corporations, and some other Urban Local Bodies have been created or their boundaries have been expanded.

14.17 As per the information received from the Urban Local Bodies on the questionnaire formats of the Commission, the details regarding sanctioned, working and vacant posts that have come to the knowledge of the Commission are as follows.

Details of sanctioned, filled, and vacant positions in the Nagar Nigam.

District	Name of Nagar Nigam	Sanctioned Post		Working Post		Vacant Post	
		Regular	outsource	Regular	outsource	Regular	outsource
Almora	Nagar Nigam Almora	159	4	216	75	58	3
Dehradun	Nagar Nigam Dehradun	193	1305	91	2564	102	3
	Nagar Nigam Rishikesh	382	11	134	165	27	61
Haridwar	Nagar Nigam Haridwar	722	-	425	205	229	-
	Nagar Nigam Roorkee	42	98	26	124	16	1
Nainital	Nagar Nigam Haldwani	464	-	317	839	41	-
Pauri	Nagar Nigam Srinagar	84	155	22	83	62	72
	Nagar Nigam Kotdwar	136	328	74	313	62	18
Pithoragarh	Nagar Nigam Pithoragarh	197	69	80	150	142	11
U.S.Naga	Nagar Nigam kashipur	98	50	62	71	49	-
	Nagar Nigam Rudrapur	485	41	163	317	41	5
	All Nagar Nigams	**2962**	**2061**	**1610**	**4906**	**829**	**174**

Details of sanctioned, filled, and vacant positions in the Nagar Palika Parishad.

District	Nagar PalikaParishad	Sanctioned Post		Working Post		Vacant Post	
		Regular	outsource	Regular	outsource	Regular	outsource
Almora	Ranikhet-Chinianula	12	34	5	16	7	19
Bageshwar	Bageshwar	40	22	28	22	22	3
Chamoli	Gauchar	19	24	17	37	2	0
	Gopeshwar	25	68	14	90	18	9
	Joshimath	21	56	31	78	12	1
	Karnaprayag	32	23	26	14	6	9
Champawat	Champawat	22	30	15	51	7	3
	Lohaghat	12	0	7	0	5	0
	Tanakpur	13	58	15	26	3	29
Dehradun	Doiwala	37	167	20	167	23	3
	Harbertpur	24	39	19	45	5	0
	Mussoorie	38	95	204	110	6	61
	Vikas Nagar	114	58	102	57	14	1
Haridwar	Laksar	36	75	25	68	14	7
	Mangalore	74	105	60	73	14	0
	Shivalik Nagar	13	119	8	96	6	24
Nainital	Bhimtal	13	19	21	35	7	15
	Bhowali	8	1	7	8	3	0
	Kaladhungi	14	39	7	23	4	16
	Nainital	121	48	210	118	14	5
	Ramnagar	74	147	27	147	47	0
Pauri	Dugadda	30	50	19	53	20	1

District	Nagar PalikaParishad	Sanctioned Post		Working Post		Vacant Post	
		Regular	outsource	Regular	outsource	Regular	outsource
	Pauri	33	66	32	95	13	26
Pithoragarh	Berinag	50	67	12	49	38	16
	Dharchula	10	17	14	9	8	10
	Didihat	16	38	14	38	2	0
	Gangolihat	13	35	4	24	10	11
Rudraprayag	Rudraprayag	28	2	21	12	11	2
Tehri	Chamba	13	38	7	40	6	2
	Devprayag	19	20	9	2	10	18
	Munikireti-Dhalwala	44	139	36	213	26	7
	Narendranagar	12	13	23	24	3	0
	Tehri	93	0	87	15	12	0
U.S.Nagar	Bajpur	23	44	22	70	6	0
	Gadarpur	13	18	8	5	5	13
	Jaspur	160	0	194	90	14	0
	Khatima	13	53	46	83	6	15
	Kichha	20	0	40	121	6	0
	Mahuakheraganj	11	54	8	34	25	20
	Nagla	30	44	7	0	23	44
	Sitarganj	23	62	20	56	3	0
Uttarkashi	Barkot	15	37	15	37	4	0
	Chinyalisaur	11	38	6	36	4	2
	Purola	13	42	4	31	5	15
	Badahat	60	63	65	52	7	61
	All Nagar Palika Parishads	**1515**	**2167**	**1581**	**2470**	**506**	**468**

Details of sanctioned, filled, and vacant positions in the Nagar Panchayats.

District	Nagar Panchayat	Sanctioned Posts	Working Posts	Vacant Posts	Outsourced Staff		
					Sanctioned Posts	Working Posts	Vacant Posts
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
Almora	Bhikiyasen	6	1	3	16	18	0
	Chaukhutia	5	3	2	17	16	1
	Dwarahat	9	8	1	8	7	1
Bageshwar	Garur	10	4	6	18	0	0
	Kapkot	7	5	2	24	24	0
Chamoli	Badrinath	6	4	3	0	2	0
	Gairsain	6	3	3	29	28	1
	Nandanagar	6	0	6	13	0	13
	Nandaprayag	14	12	2	17	17	0
	Pipalkoti	6	4	2	19	27	1
	Pokhari	5	3	2	22	23	0
	Tharali	7	5	2	19	0	19
Champawat	Banbasa	6	4	2	22	22	0
	Pati	0	0	0	0	0	0
Dehradun	Selaqui	3	3	0	39	38	1
Haridwar	Sultanpur Adampur	11	3	7	48	37	11
	Bhagwanpur	11	6	5	56	56	0
	Dhandhera	2	1	1	32	32	0

District	Nagar Panchayat	Sanctioned Posts	Working Posts	Vacant Posts	Outsourced Staff		
					Sanctioned Posts	Working Posts	Vacant Posts
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
	Imli Kheda	11	2	7	34	36	6
	Jhabrera	11	13	4	33	47	0
	Landhaura	7	12	2	12	57	4
	Pandli Gujjar	12	1	11	65	36	29
	Pirankaliyar	7	7	0	10	48	0
	Rampur	11	3	8	34	34	0
Nainital	Lalkuan	5	6	0	30	30	0
Pauri Garhwal	Satpuli	6	5	1	19	9	10
	Swargashram (Jonk)	8	6	2	17	43	0
	Thalisain	6	1	5	7	3	4
Pithoragarh	Munsyari	0	0	0	0	0	0
Rudraprayag	Agastyamuni	5	4	1	24	29	3
	Guptkashi	5	0	5	13	0	13
	Kedarnath	11	5	6	13	0	13
	Tilwara	6	2	4	26	24	2
	Ukhimath	12	4	8	8	10	0
Tehri Garhwal	Chamiyaala	6	4	2	7	7	0
	Gaja	4	4	0	7	7	0
	Ghansali	5	4	1	8	6	2
	Kirtinagar	10	10	0	1	1	0
	Lambgaon	9	2	7	28	22	6
	Tapovan	5	2	3	15	30	1
Udham Singh Nagar	Dineshpur	12	8	4	36	36	0
	Garhi Negi	6	1	5	17	13	4
	Gularbhoj	6	5	1	8	8	0
	Kela Kheda	14	8	6	10	13	6
	Lalpur	12	8	4	17	17	0
	Mahua Dabra	7	4	3	8	8	0
	Nanakmatta	6	4	3	31	31	0
	Shaktigarh	9	5	4	16	16	0
	Sultanpur Patti	25	4	11	0	51	0
Uttarkashi	Gangotri	6	3	3	14	10	4
	Naugaon	6	6	0	21	41	0
	All Nagar Panchayats	**391**	**222**	**170**	**988**	**1070**	**155**

To summarize, the details of sanctioned, working and vacant posts Urban Local Body category-wise are as follows:

Urban Local body category	Number of Urban Local Body	Sanctioned Post		Working Post		Vacant Post	
		Regular	outsource	Regular	outsource	Regular	outsource
Nagar Nigam	11	2962	2061	1610	4906	829	174
Nagar Palika Parishad	46*	1515	2167	1581	2470	506	468
Nagar Panchayat	51	391	988	222	1070	170	155
Total	**108**	**4868**	**5216**	**3413**	**8446**	**1505**	**797**
*** Siraulikalan is still on paper only.**							

14.18 Based on the information received and discussions with the relevant local government units during the district visits, it was discovered that many posts, especially technical posts are vacant in various local self-government units. It was also discovered that the post of Junior Engineer is not sanctioned in many Nagar Panchayats. Some elected representatives/officers of these Bodies, pointing out that due to boundary expansion and need for proper execution of work made a suggestion during the Commission's districts visits to increase the number of Paryawaran Mitra from the current norm of two per thousand population to six per thousand population.

14.19 The Commission recommends that keeping in view the functions the ULBs perform and the geographical area under them, the adequacy of staffing them should be reviewed at the appropriate level and various technical and tax collection-related posts, including that of Junior Engineer, should be sanctioned in the Urban Local Bodies, while many other functions can be outsourced as provided under the Procurement Rules.

14.20 To empower, enable, and strengthen local government units, it is essential to have optimal number of employees with them, taking into account their functions and responsibilities being performed/discharged currently, their actual current needs, and (in the case of Urban Bodies specifically) their expanded areas and the corresponding population growth. It is equally important to have branch-wise adequate specialized employees. For proper accounting and financial management, the concerned body also requires trained and useful staff in the relevant field. During Commission's district/field visits, requests and suggestions were also made for permitting sanitation workers/Paryawaran Mitras in the Gram Panchayats. It was indicated to the Commission also that the day a village is converted to a Nagar Panchayat, some posts including those of sanitation workers, get created. **Therefore, the Commission recommends that, in view of these suggestions, the government should re-determine the minimum required number of posts for various Urban Bodies and Zila Panchayats, keeping in mind the area, population, and functions performed by the Bodies. Their functional domain should be gradually expanded in accordance with the functions/subjects indicated in Schedules XI and XII of the Constitution, and accordingly the number of posts should be increased/ approved as required.** Arrangements should also be made to procure sanitation, accounting, and related work, and other such functions, from external service providers under the Procurement Rules. **The Commission also recommends that the Gram Panchayats be permitted to employ a fixed number of 'Paryawaran Mitras', based on their population, on a part-time or fixed honorarium basis.**

CHAPTER 15

STATUS OF THE USE OF INFORMATION TECHNOLOGY AND AREAS FOR IMPROVEMENT

15.1 Modern era is the era of information technology, digital governance, and their use in every sector, including service delivery and the management and monitoring of projects, programmes and schemes. It is no longer limited only to performing tasks through computers but has become essential for real-time online task execution, information collection, ensuring transparency in work, improving processes, increasing accountability and efficiency, delivering services effectively to citizens, and enhancing quality of service. In this context, all types of services and operations—G2C, G2B, and G2G are carried out through various platforms. Thus, the use of information technology and digital governance tools for all such functions, even in the Urban Local Bodies and Panchayati Raj Institutions, will not only enhance their performance and efficiency but also improve transparency, accountability, accuracy, timeliness, autonomy, empowerment, and credibility of these local self-governing units.

15.2 In the State of Uttarakhand, adoption of information technology, digital governance, and related systems in both urban and rural local governance units is still at a very initial stage. There may be several reasons for this situation, including the absence of an integrated standardized software system, lack of centralized servers or data centers for data maintenance, preservation, and operational execution, indifference and lack of initiative among personnel, officials and elected representatives, insufficient training, and a general sense of discomfort or unfamiliarity with such systems.

15.3 According to the Study conducted by the State Institute of Urban Development, the status of information technology use for various services in Uttarakhand is as follows:-

Description	Status	Online link	The number of local bodies that are online
Property tax	Online	https://nagarsewa.uk.gov.in/common	7
Building plan approval system	Online	https://uhudaeaseapp.uk.gov.in/easeapp	107 (accessible)
Trade licence	Online	https://nagarsewa.uk.gov.in/common	11
Public Grievance Redressal	Online	https://cmhelpline.uk.gov.in	107
Fire NOC / Other NOC	Online	https://ukfireservices.com/uttarakhand_fire	107
Birth and Death certificates	Online	https://eservices.uk.gov.in	107
Water and sewerage services	Offline	-	-
Fecal sludge management (FSM)/ desludgingservices	Offline	-	-
User charges /	Offline	-	-

Description	Status	Online link	The number of local bodies that are online
miscellaneous collections			
Pet Registration	Offline	-	-
E-Waste Management	Offline	-	-
Community Hall / Venue Booking	Offline	-	-
Street Vendor	Offline	-	-
Advertisement	Offline	-	-
Financial and accounting management	Offline	-	-
Asset	Offline	-	-
Marriage registration	Online	https://ucc.uk.gov.in/portal/login	107

15.4 As shown in the above Table, the status of e-services being provided by the Urban Local Bodies/PRIs and the use of information technology—particularly in matters directly related to citizens—is not satisfactory by any standard. **It is evident that in the Urban Local Bodies/PRIs of Uttarakhand, information technology and other new technical knowledge and systems must be implemented immediately and rapidly in all areas of their activities. For this purpose, appropriate software and digital platforms should be developed and streamlined, including the use of GIS (Geographic Information System) and GPS (Global Positioning System) technologies.**

15.5 House/Property tax is a major source of own revenue for the Urban Local Bodies/ZPs. At present, identification, listing, and taxation of all houses/properties located within the jurisdiction of the Urban Local Bodies/ZPs have not been fully accomplished. As a result, the Urban Local Bodies/ZPs are unable to realize the full potential of revenue from property/house tax. **In this regard, a GIS-based system should be adopted for the identification and taxation of houses/ properties. This system should be introduced in all the Urban Local Bodies/ZPs by the year 2026–27 and, thereafter, updated annually.**

15.6 Solid waste management can be significantly improved by regular monitoring of scattered solid waste in and around the urban areas in open spaces, rivers and drains, doorstep waste collection and tracking of the movement of garbage vans, dumping site conditions, waste disposal and segregation status using technologies such as GPS, GIS, CCTV, and drone cameras. Similarly improvement can be achieved in case of every activity by using new technologies and management systems. It is notable that the State Government has decided to use drone cameras to monitor river mining and to equip vehicles with GPS-enabled chips. A drone policy of Uttarakhand State is also reported to be under consideration.

15.7 Through the use of information technology and digital platforms, significant improvements can also be achieved in areas such as the management and collection of house tax and other dues, as well as the timely issuance of information and notices.

15.8 Similarly, proper management and supervision can be ensured for activities related to periodic markets (haats), street vendors, and similar establishments at various locations.

15.9 The biggest challenge for the Urban Local Bodies is the compilation and collation of various certified types of information and data on daily basis. Similarly, there is a problem with the identification, verification, and management of lands and properties of Urban Local Bodies. The use of information technology and digital platforms and appropriate software and algorithms will help in preparing the Annual Balance Sheets of the Local Bodies and ensure real –time availability of all the related records of the Local Bodies to the accountants and auditors for verification and audit. Currently all this is acutely lacking, which can be addressed by using information technology, new digital technologies etc and this should be done without delay.

15.10 The availability of certified and audited financial accounts is highly important for any institution. Although the Uttarakhand Urban Accounting Manual applies to all the Urban Local Bodies, still there is no standard software for accounting that is used uniformly across all such bodies. This should be developed and implemented as soon as possible (latest by the year 2026–27).

15.11 The use of information technology in the Panchayati Raj Institutions is lagging behind considerably as compared to the Urban Local Bodies, and in fact, is almost non-existent. For schemes such as MGNREGA, financial information is uploaded on the portal as per Government of India guidelines and systems, but for other activities, there is no arrangement for the adoption of information technology in the Panchayats. The use of IT in the Panchayats, especially in GPs, is at best rudimentary. A lot needs to be done in this regard.

15.12 It would be appropriate for the Urban Local bodies to accomplish all tasks—such as meetings, sending notices for meetings, recording of proceedings, financial management, accounting, account maintenance, management of every construction activity, payments, monitoring of physical and financial progress, citizen services, and all other functions—via the e-Urban Local Body platform, and, for the Panchayats, via the e-Panchayat system. **Appropriate systems should be put in place by 2026–27. The use of information technology will ensure fast, real-time and transparent management, and transmission as well as timely compilation and safe storage of data.**

15.13 Use of information technology, as explained above, in all activities of all the functions of the District Panchayats and the Kshetra Panchayats in the Panchayati Raj Institutions has to be initiated immediately by establishing standard software and digital platforms.

15.14 Although many Gram panchayats in Uttarakhand have network availability, many villages in hilly areas and some in the plains still lack network coverage, or the network is weak and unreliable. Since network availability falls under the jurisdiction of the Government of India, the Central Government needs to take prompt and effective action to resolve this issue. This may even require high-tech solutions such as direct satellite-based network availability.

15.15 In terms of digital infrastructure, out of the 6,094 Panchayats in Uttarakhand, computers and printers are available in a ratio of 0.77 per panchayat on an average. Telephone connections/connectivity exists in only 108 Panchayats, on an average of 0.01 per Panchayat. Internet is available is only 1,624 Panchayats, on an average of 0.21 per Panchayat. Under the Rashtriya Gram Swaraj Abhiyan (RGSA), e-connectivity has been identified as one of the key objectives to ensure effective use of information technology down to the lowest level of all the Panchayats.

15.16 In Uttarakhand, several digital platforms have been adopted/used in the Panchayats, including accounting-related PRIA software, Plan Plus (planning), Action Soft (work monitoring), asset directories, Panchayat Profiler, grievance redressal, and training management. However, in terms of digital governance, Uttarakhand is lagging behind in terms of GIS integration, Panchayat Portal, state-developed software platforms/tools, and Service Plus is also not operational under which citizens have to be provided online services.

15.17 In the Workshop conducted by the Commission through Doon University, the importance of using virtual consultants for planning, capacity building, and training was highlighted, and it was suggested that their adoption be considered. Virtual consultants were described as cost-effective, time-saving, providing access to global-level experts, and useful for real-time guidance and problem-solving. In today's era of artificial intelligence, there is a need to make efforts to implement such technology-driven measures and tools at the level of all local governance units.

CHAPTER–16

STATUS OF ACTION TAKEN ON THE REPORTS OF PREVIOUS STATE FINANCE COMMISSIONS

16.1 Consequent upon the reorganization of the erstwhile undivided State of Uttar Pradesh under the Uttar Pradesh Reorganization Act, 2000, two successor States—Uttar Pradesh and Uttarakhand, came into existence on 9 November 2000. At the time of the formation of the State of Uttarakhand, the Panchayati Raj Institutions and the Urban Local Bodies of Uttarakhand were already getting financial transfers, during the period from November 2000 to March 2001, in accordance with the recommendations of the Uttar Pradesh State Finance Commission for the period 1996–2001. Since the State of Uttarakhand was created in November 2000, which was the final year (2000-2001) of the Award Period of the Uttar Pradesh State Finance Commission, and the First Uttarakhand State Finance Commission was constituted on 31 March 2001, the financial transfers to the Panchayati Raj Institutions and the Urban Local Bodies continued to be made, as per the decision of the erstwhile State of Uttar Pradesh on the recommendation of the Uttar Pradesh State Finance Commission, till March 2002, subject to the adjustments in accordance with the recommendations of the First State Finance Commission of Uttarakhand, for the financial year 2001–2002.

16.2 The First State Finance Commission of Uttarakhand was constituted for the period of five years from April 2001 to March 2006 (vide notification dated 31 March 2001) to make recommendations regarding financial transfers to the Panchayati Raj Institutions and Urban Local Bodies as well as other financial and administrative arrangements. Subsequently, the Second, Third, Fourth, and Fifth State Finance Commissions of Uttarakhand were constituted to make recommendations for the successive five-year periods: 2006–2011, 2011–2016, 2016–2021 and 2021–2026. The Reports/Recommendations of these Commissions have been `acted upon', mutatis mutandis, by the State Government.

16.3 The Commission has gone through the actions taken on the Reports/ Recommendations of the previous five State Finance Commissions. A brief summary of the actions taken on the Reports of these Commissions, as is evident from the Action Taken Report presented to the Legislative Assembly, is as follows:

Brief summary of the Action Taken on the Reports of previous State Finance Commissions

S.N	State Finance Commission	Award Period	Date of Constitution	Date of Submission of the Report to Hon'ble Governor	Date of Submission of Action Taken Report and Explanatory Memorandum in the Legislative Assembly	Remarks
1	First State Finance Commission	01-04-2001 to 31-03-2006	31.03.2001	29.06.2002	03.07.2004	-
2	Second State Finance Commission	01-04-2006 to 31-03-2011	30.04.2005	07.06.2006	05.10.2006 24.03.2011	The explanatory memorandum of the Commission's other administrative recommendations was presented on the floor

S.N	State Finance Commission	Award Period	Date of Constitution	Date of Submission of the Report to Hon'ble Governor	Date of Submission of Action Taken Report and Explanatory Memorandum in the Legislative Assembly	Remarks
						of the Legislative Assembly on 24.03.2011.
3	Third State Finance Commission	01-04-2011 to 31-03-2016	02.12.2009	13.06.2011	30.05.2012 16.03.2015	The explanatory memorandum of the Commission's other administrative recommendations was presented on the floor of the Legislative Assembly on 16.03.2015.
4	Fourth State Finance Commission	01-04-2016 to 31-03-2021	02.02.2015	31.05.2016	27.03.2017 23.09.2020	The explanatory memorandum of the Commission's other administrative recommendations was presented on the floor of the Legislative Assembly on 23.09.2020.
5	Fifth State Finance Commission	01-04-2021 to 31-03-2026	04.11.2019	14.06.2021	30.03.2022	-

16.4 A summary of the Action Taken on the Recommendations of the last five State Finance Commissions, as indicated by the details of Action Taken, can be seen in the Table below:

S.N.	Description	First State Finance Commission	Second State Finance Commission	Third State Finance Commission	Fourth State Finance Commission	Fifth State Finance Commission
1	Total Recommendations	28	57	56	59	43
2	Accepted recommendations as per the recommendation	20	25	47	44	19
3	Accepted recommendations with amendments	4	-	1	5	2
4	Rejected recommendations	2	9		3	
5	Recommendations held pending examination	1	-	-	-	2
6	Recommendations on which no action has been taken	1		8	3	
7	Those accepted recommendations which were scheduled for action by the administrative departments/bodies.	4	1	-	-	19
8	Recommendations for follow-up action	-	-	-	4	1
9	Recommendations pending for final decision	-	18	-	-	-
10	Recommendations not	-	4	-	-	-

S.N.	Description	First State Finance Commission	Second State Finance Commission	Third State Finance Commission	Fourth State Finance Commission	Fifth State Finance Commission
	requiring action					

16.5 The brief details of action taken on the Report/Recommendations of the Fifth State Finance Commission, along with follow-up action, are presented below-

(a) Details of action taken on the financial recommendations made by the Fifth State Finance Commissions (2021-2026)

S.N	Financial Recommendations made by the Commission	Action Taken in Pursuance of the Recommendations	Follow-up Action
	Recommendations related to financial transition:		
1	In view of the increased responsibilities due to the COVID pandemic, as well as increasing urbanisation and the growing need for quality civic services, the Commission recommends devolution of 11 of the State's own tax revenue (including GST compensation), to be divided in the ratio of 60:40 between urban local bodies and rural local bodies. (Chapter 8, Paragraph 8.8)	The state government implements various schemes for the development and welfare of the state's rural and urban local bodies through the budget, which involve significant financial expenditure. Additionally, the Government of India will provide GST compensation only until 2022-23. Due to the adverse impact of COVID-19, under the options provided for providing Goods and Services Tax (GST) compensation, it was decided to provide compensation to states through loans from the Central Government under special windows. Considering the State Government's committed obligations and limited resources, the amount of transfer should be kept to 10.50 percent of the state's own tax revenue (excluding GST compensation), which will be divided between urban local bodies and rural local bodies in a 60:40 ratio, as per the Commission's recommendations. The recommendation was accepted accordingly.	
2	The Commission have adopted the following principles for determining the mutual share of urban local bodies:-	The recommendation was accepted as is.	

<table>
<tr><th>S.N</th><th>Financial Recommendations made by the Commission</th><th>Action Taken in Pursuance of the Recommendations</th><th>Follow-up Action</th></tr>
<tr><td></td><td>(Chapter-8, Paragraph 8.11)</td><td></td><td></td></tr>
<tr><td>(i)</td><td>All Central Finance Commissions have adopted the principle of population criterion as the most important criterion reflecting the needs of residents, because it is a simple, neutral, and transparent indicator which has a significant equalizing impact and is free from any statistical bias. Since few of the urban local bodies, especially in hilly areas, have a meagre population, yet creation essential municipal services have to be provided, so we have assumed a minimum population of 10,000 for a Nagar Palika Parishad, 5,000 for a Nagar Panchayat, and 500 for a Gram Panchayat. (Paragraph 8.11)</td><td></td><td></td></tr>
<tr><td>(ii)</td><td>There is a wide discrepancy in the area data reported by various urban local bodies. We have assumed a maximum area for Gram Panchayats as 600 hectares, and the minimum as 200 hectares.
The minimum/maximum area criteria for Municipal Councils and Nagar Panchayats are as follows:
<table>
<tr><th>Name of local bodies</th><th>Minimum area (in sq. km)</th><th>Maximum area (in sq. km)</th></tr>
<tr><td>Nagar Palika Parishad</td><td>10</td><td>40</td></tr>
<tr><td>Nagar Panchayat</td><td>10</td><td>40</td></tr>
</table></td><td></td><td></td></tr>
<tr><td>(iii)</td><td>Distance from the nearest railhead is used as an indicator of remoteness, categorized as follows:
Municipal Councils and Nagar Panchayats
(i) 0-20 km, (ii) 21-80 km, (iii) 81-180 km, and (iv) more than 180 km.
District Panchayats and Kshetra Panchayats
(i) 0-50 km, (ii) 51-100 km, (iii) 101-150 km, and (v) more than 150 km.
Based on the distance from the nearest railhead, District Panchayats are given a weightage of 10 and Kshetra Panchayats and Gram Panchayats are given a weightage of 20. Here, the distance is the distance from the railhead to the District Panchayat and Development Block Headquarters. (Paragraph 8.11)</td><td></td><td></td></tr>
<tr><td>(iv)</td><td>The Commission has included tax effort as a parameter in the devolution formula. Importance must be given to the proof of evidence from the review of per capita tax and per capita collection on 50 weightage basis each (paragraph 8.11).</td><td></td><td></td></tr>
<tr><td>(v)</td><td>Special Arrangement: Some cities attract a large number of visitors in the form of floating population because they are 1) an important tourist destination, 2) district headquarters, 3) located on the pilgrimage route and 4) other offices and important institutions like Hon'ble High Court, Residential Schools etc. These have been provided in the devolution formula on the above basis by giving equal weightage to each factor and limiting it to Municipal Council and Nagar Panchayat. (Paragraph 8.11)</td><td></td><td></td></tr>
<tr><td>3</td><td></td><td></td><td></td></tr>
<tr><td>(1)</td><td>For rural local bodies, the mutual share between the District Panchayats, Kshetra Panchayats and Gram Panchayats will be 37.5, 17.5 and 45 respectively and the criteria for horizontal</td><td>The recommendation was accepted as is.</td><td></td></tr>
</table>

<table>
<tr><th>S.N</th><th>Financial Recommendations made by the Commission</th><th>Action Taken in Pursuance of the Recommendations</th><th>Follow-up Action</th></tr>
<tr><td></td><td>devolution is recommended as follows:- Table-8.3
<table>
<tr><th>S. N</th><th>Name of the Rural Local Body</th><th>Population</th><th>Area</th><th>Tax effort</th><th>Isolation</th></tr>
<tr><td>1</td><td>Zila Panchayats</td><td>60</td><td>20</td><td>10</td><td>10</td></tr>
<tr><td>2</td><td>Kshetra Panchayats</td><td>60</td><td>20</td><td>-</td><td>20</td></tr>
<tr><td>3</td><td>Gram Panchayats</td><td>60</td><td>20</td><td>-</td><td>20</td></tr>
</table>
The calculation of the share of the District Panchayats, Kshetra Panchayats and Gram Panchayats as per the above formula is given in Annexures 8.1, 8.2, 8.3 of the Commission's Report (Chapter 8, Paragraph 8.13).</td><td></td><td></td></tr>
<tr><td>(2)</td><td>The recommended share for urban local bodies is as follows:
Municipal Corporations - 40
Municipal Councils - 47
Nagar Panchayats - 13
(Chapter 8, Paragraph 8.13)</td><td>The recommendation was accepted as is.</td><td></td></tr>
<tr><td>(3)</td><td>It is recommended that the share be determined on the basis of the following considerations:
Table-8.4
<table>
<tr><th>S. N</th><th>Name of the Urban Local Body</th><th>Population</th><th>Area</th><th>Tax effort</th><th>isolation</th><th>Special dispensation</th></tr>
<tr><td>1</td><td>Nagar Nigam</td><td>60</td><td>20</td><td>10</td><td>10</td><td>-</td></tr>
<tr><td>2</td><td>Nagar Palika Parishad</td><td>65</td><td>10</td><td>15</td><td>5</td><td>5</td></tr>
<tr><td>3</td><td>Nagar Panchayat</td><td>65</td><td>10</td><td>15</td><td>5</td><td>5</td></tr>
</table>
Based on the above criteria and weightage, the respective share of Municipal Corporation, Municipal Council and Nagar Panchayat is given in Annexures 8.4, 8.5, 8.6 of the Commission's Report.
(Chapter-8, Paragraph 8.13)</td><td>The recommendation was accepted as is.</td><td></td></tr>
<tr><td>4</td><td>During the Commission's award period, newly created Municipal Councils and Nagar Panchayats should be provided with grants of ₹1.25 crore in the first year and ₹75.00 lakh per year in the remaining years. Of the total grant-in-aid amount in the first year, ₹50 lakh will be spent on items that are in the nature of capital works and initial items of revenue expenditure, but no staff car/jeep will be purchased from this grant.
(Chapter 8, Paragraph 8.14)</td><td></td><td></td></tr>
<tr><td>5</td><td>The amount of recommended as grants-in-aid to new Municipal Councils and Nagar Panchayats to be created during the award period of the Commission is not included in the formula or grants-in-aid recommended by the commission. Such amount shall be deducted from the total transfer amount admissible to their respective groups. (Chapter: 8 Para-8.15)</td><td>The recommendation has been accepted.</td><td></td></tr>
<tr><td>6</td><td>The following grants are recommended for assistance to the</td><td>Being Uttarakhand's</td><td></td></tr>
</table>

S.N	Financial Recommendations made by the Commission	Action Taken in Pursuance of the Recommendations	Follow-up Action
	three Nagar Panchayats: Badrinath ₹1 crore per year Kedarnath ₹0.50 crore per year Gangotri ₹0.50 crore per year. (Chapter 8, Paragraph 8.18)	importance religious and tourist destinations, each of these non-elected bodies will be given an annual grant of ₹2 crore. The recommendation was accepted with this amendment.	
7	The total amount of salary and pension arrears reported is ₹38.15 crore. The Commission recommends a grant of ₹38.15 crore for clearance of the arrears after due verification on the basis of audited accounts. (Chapter: 8, Paragraph 8.20)	The recommendation has been accepted.	
8	The Third State Finance Commission suggested a mechanism for electricity bill arrears, which the current Commission agrees with. According to this, 20 of the arrears, verified by the Director of Audit, should be paid as a grant in 2021-22, and the balance would be deducted from the following year (up to 50 from any additional amount available for transfer due to a general increase in State's tax revenue). A surcharge or cess should be imposed on electricity consumption in municipal areas. The proceeds of this could be collected by the Uttarakhand Power Corporation Limited along with the electricity bills, and used to pay the electricity bills. (Chapter: 8, Paragraph 8.23)	The recommendation was accepted. Appropriate action will be taken by the administrative department.	
9	Special Purpose Grant: Preparation of a GIS-based master plan after conducting a detailed survey. The Commission recommends a grant of ₹15 crore for this purpose. However, before releasing the grant, it must be ensured that it is used for those urban local bodies that are not funded for this purpose by any other scheme. A GIS-based comprehensive model for the city of Almora was prepared by the Centre in the Department of Geography, SSJ Campus, Kumaun University, which appears to be quite informative at first glance. It could be replicated for other locations after proper testing. (Chapter: 8, Paragraph 8.25)	The recommendation has been accepted.	
10	However, the Commission reiterates the Third Finance Commission's proposal to establish a State Urban Development Institute at the Uttarakhand Academy of Administration, Nainital, which is a cost-effective arrangement given the infrastructure and logistics are in place, it is recommended that the Institute be provided with an annual grant of ₹1 crore for training and research purposes and project-based funding may be provided under various schemes from the Action Plan on Urban Issues. (Chapter 8, Paragraph 8.25)	The recommendation has been accepted.	
11	For the ₹400 crore Solid Waste Management Project, which is to be funded 35 by the Government of India and 65 by the State, of which ₹80 crore has been released, the Commission recommends a grant of ₹180 crore for the State share for this purpose. (Chapter: 8 Para-8.25)	The recommendation has been accepted.	
12	₹25 crore has been proposed for replacing existing streetlights with LED lights and installing solar-based LED lights. Since	The recommendation has been accepted.	

S.N	Financial Recommendations made by the Commission	Action Taken in Pursuance of the Recommendations	Follow-up Action
	this is an energy-saving device, a grant of ₹25 crore is recommended. (Chapter 8, Paragraph 8.25)		
13	The Commission recommends the ₹20 crore proposed for setting up underground garbage bins, provided it is not funded by any other solid waste management project. (Chapter: 8, Paragraph 8.25)	The recommendation has been accepted.	
14	Most of the proposals received from urban local bodies lack any details regarding land availability, location, revenue modelling, etc. Therefore, the Commission recommends an untied grant of ₹100 crore for urban local bodies, primarily for creating assets that can increase income. This should be utilized for electric crematoriums as the COVID experience highlighted its need out of this untied grant, priority should be given to setting up of electric crematoriums in Dehradun, Haridwar, and Haldwani, once land is made available by the urban local bodies. Similarly, an untied grant of ₹20 crore is recommended for Gram Panchayats, Kshetra Panchayats, and Zila Panchayats. (Chapter: 8, Paragraph 8.26)	The recommendation has been accepted.	
15	These grants can be released from the second year onwards, subject to the condition of floor rates of property tax except those which have been newly and exempted for the period. Upon the expiry of the exemption period, it will apply to the exempted bodies also. The conditionality proposed by the 15th Finance Commission would apply for the release of grants to Rural Local Bodies. (Chapter 8, Paragraph 8.27)	The recommendation has been accepted.	

(b) Details of action taken on other recommendations made by the Fifth State Finance Commissions (2021-2026)

S.N	Financial Recommendations made by the Commission	Action Taken in Pursuance of the Recommendations	Follow-up Action
1	The challenge of re-emphasizing the public health and primary health care, health infrastructure, decentralized governance, financial planning, ICT (Information Communication Technology) and ICE (Information Communication and Education) measures, it will have to ensure positive health benefits along with a strong desire to improve community participation. (Chapter 4, paragraph 4.10).	The recommendation was accepted. The concerned administrative departments will ensure action at their level.	No information.
2	Economic activity in rural areas must be facilitated through micro-enterprises in both the primary sector and the service sector. The state will have to assume role as a planner as well as an enabler, introducing suitable and appropriate innovative technologies and practices, which **inertia** would require use of information technology and effective ICT measures to promote sustainable agriculture and allied activities, micro-enterprises in addition to other things. (Chapter 4, Paragraph 4.21)	The recommendation was accepted. The concerned administrative department will coordinate with the Information Technology Department and ensure action at its level.	No information.
3	While technological advancement is highly desirable, given the twin issues of water and soil conservation and productivity, any technology application requires a thorough cost-benefit analysis to be successful. Voluntary consolidation with a cluster approach, contract farming, linkage of processing industries, and technological investment should be reviewed from a micro-level perspective. (Chapter 4, Paragraph 4.28)	The recommendation was accepted. The concerned administrative departments will coordinate with each other and ensure action at their own level.	No information.

S.N	Financial Recommendations made by the Commission	Action Taken in Pursuance of the Recommendations	Follow-up Action
4	The first step should be a comprehensive review of all the institutions, production units, etc., established for agricultural and horticultural research and processing, production, marketing, etc., in terms of their actual performance and efficiency, etc., and if there are serious bottlenecks, necessary changes may be made, both in terms of institutional structure and strategies. (Chapter 4, Paragraph 4.30)	The recommendation was accepted. The concerned administrative departments will coordinate and review the matter and ensure necessary action at their level.	No information.
5	This will equally apply to sericulture, animal husbandry, dairy sector, fisheries, beekeeping, and other related activities. (Chapter 4, Paragraph 4.31)	The recommendation was accepted. The concerned departments will coordinate with each other and ensure necessary action at their level by obtaining technical assistance from the Technology Department to further strengthen the department.	No information.
6	The possibility of value addition in the dairy and fisheries sectors along with through modern marketing strategies and strategic partners from the private sector needs to be explored. (Chapter 4, Paragraph 4.32).	The recommendation was accepted. The Administrative Department, Dairy and Fisheries Department will ensure action to explore value addition possibilities through modern marketing strategies and coordination with strategic partners in the private sector.	No information.
7	This includes product diversification of sugar mills, both government-owned and cooperative, where the government shareholding is more than 90 (Chapter 4, Paragraph 4.35).	Government ownership is more than 90, action will be taken by the administrative department to include it in product diversification.	No information.
8	Waste management becomes crucial, especially in destinations with large tourist populations, as well as in rural areas. Another important issue will be the safe disposal of biomedical waste, such as masks and sanitizers. Bangkok has already taken an initiative in this regard through an awareness campaign (Chapter 4, Paragraph 4.38).	The recommendation was accepted. The concerned administrative departments, including tourism, health, and urban development, will coordinate with each other to ensure action.	No information.
9	The Uttarakhand Tourism Development Plan should be reconsidered and future plans and strategies should be formulated in the context of the changed circumstances. (Chapter 4, Paragraph 4.44)	The recommendation was accepted. The Uttarakhand Tourism Development Department will reconsider the plan and take action to formulate future plans and strategies in light of the changed circumstances.	No information.
10	A more localized plan, which would include, among other things, transport facilities and communication infrastructure based on district-wise micro-plans, needs to be prepared keeping in mind the obligation to provide employment to the local population for the future. (Chapter 4, Paragraph 4.45)	The recommendation was accepted. The concerned administrative departments will ensure action.	No information.

S.N	Financial Recommendations made by the Commission	Action Taken in Pursuance of the Recommendations	Follow-up Action
11	Expenditure control should also include phasing out subsidies where they have outlived their usefulness and better targeting based on affordability. State-owned and cooperative sugar mills, where the state government holds a majority stake (more than 90), are being subsidized through cane price payments, government grants, or non-recoverable loans. Such enterprises should be privatized or operated in a public-private partnership (PPP) mode, along with product diversification, such as ethanol from sugarcane juice. Subsidies in the power sector should be revisited and gradually phased out (Chapter 5, paragraph 5.36).	The recommendation was accepted. The concerned administrative departments will ensure action.	No information.
12	Departments need to be right-sized by eliminating positions that have been vacant for more than three years, except those providing essential services and those causing recruitment delays. Furthermore, departments with similar functions should be merged and overheads be reduced. (Chapter 5, Paragraph 5.37)	The recommendation was accepted. Necessary action will be taken by the Personnel Department.	No information.
13	A suitable voluntary retirement scheme should be formulated to getrid of redundancies which cannot be accommodated elsewhere. (Chapter 5, Paragraph 5.38)	The recommendation was accepted. The Personnel Department will take necessary action at its level.	No information.
14	A large expenditure incurred in educational and training institutions like schools, colleges, industrial training institutes, polytechnics etc. need to be scrutinized and institutions where the infrastructure is almost non-existent, student teacher ratio is very low should be closed down and merged with the neighbouring institutions to make it viable and in the interest of quality of education. (Chapter-5, Para 5.39)	The recommendation was accepted. The State Government's Education Department has issued instructions to merge schools and training institutions with low student numbers with nearby schools/institutions.	No information.
15	The recommendations of a committee constituted by the State Government for reorganization of departments may be acted upon so that expenditure on salaries, allowances, and pensions may reduce over a time period by a suitably designed commitment control system. At the same time resource mobilization measures be taken by pricing of services on a cost-plus basis, where at least operating expenses, cost of consumables, etc. are charged, with provision for price indexation so that user charges can be revised annually. Effective fee revision mechanisms should be in place for economic and social services such as irrigation, hospital services, drinking water, and other charges. (Chapter 5, Paragraph 5.40)	The recommendation was accepted. The Irrigation, Health, and Drinking Water Departments will take action at their own level to revise fees, etc.	No information.
16	The royalty collected from mining of minor minerals like sand, clay, stone etc. and forest produce should be closely monitored and the rates should be suitably revised and any leakage should be effectively plugged. (Chapter-5, Paragraph 5.41)	The recommendation was accepted. The administrative, mineral, and forest departments will closely monitor royalty rates and examine them to adjust the rates.	No information.
17	It is recommended that rents, user charges, etc., be reviewed periodically and while disbursing the untied grants for asset creation, the income from existing assets be reviewed and suitable commitment be obtained for periodical increases based	The recommendation was accepted. The concerned administrative departments will take action at their own	No information.

S.N	Financial Recommendations made by the Commission	Action Taken in Pursuance of the Recommendations	Follow-up Action
	on cost and price indices. (Chapter 6, Paragraph 6.51).	level.	
18	An important source of revenue for Urban Local Bodies could be by way of 'Value Capture Finance'. As betterment charges, development charges by various urban development authorities, and a portion of these charges may be earmarked for the urban local body in the jurisdiction and accordingly increased within reasonable limits. (Chapter 6, Paragraph 6.52)	The recommendation was accepted. The administrative departments will take action on their own.	No information.
19	The earlier commissions have recommended replacement of C&P tax by profession tax levied by the state government assigned to district panchayats and urban local bodies. This Commission endorsed the same view and recommends the levy of profession tax in above manner. Since tax efforts are given due weight in the devolution formula, this is likely to act as an incentive for increased revenue mobilization efforts. (Chapter 7, Paragraph 7.25)	The recommendation has been accepted.	No information.
20	The Kshetra Panchayats should ensure better expenditure efficiency by way of improved accounting, auditing and monitoring of work undertaken by them within their jurisdiction that caters to the needs of more than one Gram Panchayats. (Chapter 7, Paragraph 7.30)	The recommendation was accepted. Action will be taken by the Panchayati Raj Department.	No information.
21	Most Gram Panchayats face a shortage of personnel. Therefore, Gram Panchayat offices should be strengthened, both in terms of personnel and management. (Chapter 7, Paragraph 7.37)	The recommendation was accepted. Action will be taken by the Panchayati Raj Department.	
22	Earlier, the Fourth State Finance Commission noted in its report that when a Nagar Panchayat is upgraded to a Municipal Council or a Municipal Council to a Municipal Corporation, it creates a distortion in the relative share of the respective groups. The Commission recommended that the fixed relative share of the urban local body should not be changed and the upgraded urban local body should continue to receive the same amount of grant as it was receiving before its upgradation, during our Award Period. (Chapter 8, Paragraph 8.16 and Paragraph 8.17)	The recommendation has been accepted.	
23	An effective institutional arrangement is required to be put in place within the urban local bodies as a dedicated solid waste management department or cell staffed with technical and managerial expertise specific to solid waste management to manage the manuals of solid waste management. The personnel working in such cell can became familiar with the latest technologies and best practices. (Chapter: 9 Para-9.17)	The recommendation has been accepted.	No information.
24	The Third State Finance Commission recommended the establishment of a State Institute of Urban Development (SIUD), which perhaps has not been functional as yet. It is strongly recommended to have such an institute at the state level, which goes into various issues relating to urbanization and suggest measures to find suitable and appropriate solutions, keeping in view the local conditions and the viewpoints of various stakeholders. Since the State Academy of Administration in Nainital is logistically well-equipped for training purposes, it can with its present infrastructure sustain the State Institute of Urban Development without much	The recommendation has been accepted.	Dr. R.S. Tolia established and started 'State Institute of Urban Development' in Uttarakhand Academy of Administration.

S.N	Financial Recommendations made by the Commission	Action Taken in Pursuance of the Recommendations	Follow-up Action
	expenditure. (Chapter 10, Paragraph 10.37 and Paragraph 10.38)		
25	While it is highly desirable to set up an institute as proposed above is highly desirable, there is also a need to strengthen the Directorate of Urban Development to maintain a database for urban local bodies and monitor various schemes and programs related to urban development. Effective use of computerization and ICT and continuous updating of data are essential, and suggestions for corrective mechanisms play a vital role. The urban planning and provision of municipal services by various departments, such as housing, urban development, and water supply, go against the principle of convergence. There has to be at some stage a unified jurisdiction and control at some level, and efforts must begin to move in that direction along with increased decentralization with effective capacity-building measures. (Chapter: 10, Paragraph 10.39)	The recommendation has been accepted.	No information.
26	The Department of Geography at the Soban Singh Jeena Campus of Kumaun University, Almora, had done a GIS-based exercise by way of a case study for Almora town for urban governance, which contains a lot of useful data. Development of GIS infrastructure of Almora town for urban governance at town, municipal, and ward levels was done through high-resolution satellite data by working out the digital terrain model and digital surface model of the town, land use/land cover mapping, and providing the building data on a GIS platform, including building area, building height, and land use patterns, including linear features like roads and footpaths etc for municipal and ward level. Similar need to be done for all municipal corporations in the first phase, and for municipal councils in the second phase, and then for Nagar Panchayats. (Chapter: 11, Paragraph 11.13)	The recommendation has been accepted.	No information.
27	Computerization at the rural level should provide an effective system of coordination and convergence between various departments implementing rural development programmes in the broad sense, including agriculture, irrigation, water supply, etc. (Chapter 11, Paragraph 11.15)	The concerned administrative departments will coordinate with each other and take action.	No information.

16.6 The State Finance Commission has tried to examine the status of the follow-up action taken on the Recommendations made in the Reports of the previous State Finance Commissions. The Government has the authority to take decisions on the Recommendations made in the Reports of the respective State Finance Commission but even after the decision and directions of the State Government, the Departments concerned have, however, shown no interest in following up on these recommendations as the Commission has not received a single compliance Report. It seems, not a single recommendation has been taken up for consideration. The Departments have been disinterested, indifferent and apathetic to the recommendations.

CHAPTER 17

STATUS OF FINANCIAL AND ACCOUNTING MANAGEMENT OF LOCAL SELF-GOVERNMENT UNITS AND POINTS FOR REQUIRED IMPROVEMENT

17.1 Article 243-J of the Constitution of India provides for the maintenance of accounts of the Panchayats and, Article 243-Z, of the Municipalities and for the audit of their accounts by the State Government. The relevant Articles of the Constitution are reproduced below-

243J. Audit of accounts of Panchayats—The Legislature of a State may, by law, make provisions with respect to the maintenance of accounts by the Panchayats and the auditing of such accounts.

243Z. Audit of accounts of Municipalities—The Legislature of a State may, by law, make provisions with respect to the maintenance of accounts by the Municipalities and the auditing of such accounts.

17.2 Sections 142 to 145 of the Uttar Pradesh Municipal Corporation Act, 1959, as applicable and amended from time to time in Uttarakhand, contain provisions relating to the maintenance of accounts and audit of the Municipal Corporation, whereas Section 95(e) of the Uttar Pradesh Municipal Corporation Act, 1916, as applicable and as amended from time to time in Uttarakhand, provides for the maintenance of accounts and audit of the accounts of the Municipalities (Municipal Councils and Nagar Panchayats) in accordance with the rules made by the State Government.

17.3 Sections 45, 83, and 122 of the Uttarakhand Panchayati Raj Act, 2016, provide for the audit of accounts of the Gram Panchayats, Kshetra Panchayats, and Zila Panchayats, respectively. However, there are no clear provisions regarding the manner and format in which financial accounts should be prepared and maintained. Provisions relating to that effect in the Act, along with rules and manuals for their implementation, need to be immediately made. It is worth mentioning that an accounting manual for the maintenance of financial accounts of the Municipalities has been framed and is being followed. An accounting manual for the Panchayats is urgently needed.

17.4 The Audit Department has informed the Commission that the Uttarakhand Municipal Accounting Manual 2021 (UMAM 2021) is in place for the Urban Local Bodies of State according to which the accounts are to be maintained. According to this manual, Municipal Bodies are required to maintain financial accounts using the double-entry system on an accrual basis, but these Municipal Bodies are maintaining accounts using a cash-based accounting method. It is noteworthy that the Government of India has also made National Municipal Accounting Manual and accordingly the states had to make their own accounting manuals/systems for the Urban Local Bodies. **The adoption of cash-based accounting by the Municipal Bodies in the State, instead of the system provided in these accounting manuals is not only objectionable but also detrimental to transparency and accurate accounting of financial transactions.**

17.5 It has been further informed that the Audit Department has no information regarding the use of any software for the preparation of financial statements by the Urban Local

Bodies. It has also been informed that the Audit Department has no information regarding the current formats for financial accounting.

17.6 The Audit Department has also apprised that the Urban Local Bodies should prepare their Annual Financial Statements by June of each financial year so that they (the Audit Department) can conduct audits on time, as the audit year begins on July 1st. However, the Urban Local Bodies have not been preparing their Annual Financial Statements for any of the financial years by June of the following financial year. It is noteworthy that if a standard software is used for daily financial accounting, then the financial accounting system can be implemented uniformly by all Urban Local Bodies, and the Annual Financial Statements can be made available timely at the end of the financial year, allowing them to be submitted to the Board of the concerned Urban Local Bodies for timely financial verification and audits. This will ensure the availability of certified accurate daily and monthly accounting statements to the Municipalities. This will also facilitate the receipt of funds from the Central Finance Commission and the fulfillment of other requirements/obligations, including the timeliness and accuracy of financial accounting.

17.7 The Deputy Director of Audit, Uttarakhand has, on the request of the Commission, furnished year-wise status of audit and annual financial accounts of the Urban Local Bodies and Panchayati Raj Institutions as shown below:

(a) Urban Local Bodies:

Financial Year	Audit Types	Nagar Nigam			Nagar Palika Parishad			Nagar Panchayats		
		Total no. of Nagar Nigam	Audit	What Year Did	Total no. of Nagar Palika Parishad	Audit	What Year Did	Total no. of Nagar Panchayats	Audit	What Year Did
2019-20	Internal Audit	8	8	2020-21	39	26	2020-21	50	24	2020-21
	Financial Attestation (Verification) Audit	8	8	2022-23 (04) 2023-24 (04)	39	35	2022-23 (25) 2023-24 (10)	50	38	2022-23 (24) 2023-24 (14)
2020-21	Internal Audit	8	0	-	39	-	-	50	-	-
	Financial Attestation (Verification) Audit	8	6	2022-23 (03) 2023-24 (03)	39	29	2022-23 (18) 2023-24 (10) 2024-25 (01)	50	34	2022-23 (23) 2023-24 (11)
2021-22	Internal Audit	9	6	2022-23	41	30	2022-23	58	28	2022-23
	Financial Attestation (Verification) Audit	9	5	2024-25	41	26	2023-24 (18) 2024-25 (08)	58	38	2023-24 (35) 2024-25 (03)
2022-23	Internal Audit	11	-	-	-	-	-	-	-	-
	Financial Attestation (Verification) Audit	11	9	2024-25	45	43	2023-24 (23) 2024-25 (20)	52	42	2023-24 (32) 2024-25 (10)
2023-24	Internal Audit	-	-	-	-	-	-	-	-	-
	Financial Attestation (Verification) Audit	11	10	2024-25	45	34	2024-25	52	33	2024-25

(b) Rural Panchayats:

Financial Year	Audit Types	Zila Panchayat			Kshetra Panchayat			Gram Panchayat		
		Total no. of Zila Panchayat	Audit	Year of audit	Total no. of Kshetra Panchayat	Audit	Year of audit	Total no. of Gram Panchayat	Audit	Year of audit
2019-20	Financial Attestation (Verification) Audit	13	1	2020-21	95	0	-	7805	7805	2020-21 (2811) 2022-23 (4994)
2020-21	Financial Attestation (Verification) Audit	13	0	-	95	0	-	7807	7802	2021-22 2022-23
2021-22	Financial Attestation (Verification) Audit	13	13	2022-23	95	95	2022-23	7791	7762	2022-23
2022-23	Financial Attestation (Verification) Audit	13	13	2023-24	95	95	2023-24	7813	7795	2023-24
2023-24	Financial Attestation (Verification) Audit	13	13	2024-25	95	95	2024-25	7795	7793	2024-25

17.8 When queried about the financial audit, specifically the financial verification and audit of the Panchayati Raj Institutions and Urban Local Bodies, the Audit Department has reported that the Urban Local Bodies in the State are maintaining their financial accounts on cash-basis (single-entry accounting system) and that they do not maintain financial accounts in accordance with the Uttarakhand Municipal Accounting Manual. When the Commission sought information from Municipalities during district visits or on other occasions, it was informed that financial accounts are being maintained using 'Tally Accounting'. When the Audit Department was asked to clarify this contradictory position, it was revealed that the Municipalities maintain their financial accounts manually on cash-basis, but due to certain exigencies/circumstances, statements are also being prepared using 'Tally Accounting'.

17.9 It is noteworthy that in spite of the availability of the National Municipal Accounting Manual and the Uttarakhand Municipal Accounting Manual, the Municipalities are not maintaining financial accounting using the double-entry system, also known as accrual-based accounting system. Preparing financial accounts by each Municipality, only on their computer using the Tally accounting software available in the market not only means double-effort but is also objectionable as it is the non-adoption of the system as per the prescribed Rules. **It would be appropriate that the Urban Development Department with the assistance of the Urban Development Directorate develops standard software for financial accounting applicable to all the Municipalities, in accordance with the provisions of the Uttarakhand Municipal Accounting Manual, so that all the Urban Local Bodies carry out their financial accounting online on real-time basis. A Central Server/Data Centre should be established for carrying out financial accounting work of all the Municipal Bodies and for maintenance/preservation of all the related data so that financial accounting can be completed in an accurate, real-time and time-bound manner along with discharging all other financial functions and, the data/information can also be made available on a quick and regular basis at every level**.

17.10 **Similar to Para 17.9 above, provision should be made for the accounting work of the Panchayati Raj Institutions by making suitable amendments to the relevant Act and Rules together with developing an accounting manual, so that the accounts are maintained on the basis of Double-Entry Accounting System and by developing standard software for all Panchayats for accounting work as also arrangements for Server/Data centre**.

17.11 **As mentioned above, suitable amendments to the relevant Act and Rules, standard software and server/data centre arrangements for accounting work of Urban Bodies and Panchayati Raj Institutions should be completed and implemented in the financial year 2026-27 itself so that from the year 2027-28**, it is ensured that accounting work is done uniformly in all Bodies, on similar formats, online and real-time through standard software on Double-Entry Accounting System basis so that accurate information is available real-time.

CHAPTER 18

STATUS OF FISCAL TRANSFERS TO THE LOCAL SELF-GOVERNING UNITS AS PER THE AWARDS OF THE CENTRAL FINANCE COMMISSIONS

18.1 According to the details provided by the Finance Commission Directorate of the Finance Department of the State, the summary of the fiscal transfers on the recommendations of the Central Finance Commissions is as follows:

(Amount in Crores of Rupees)

S. N.	Description	12th Finance Commission (2005-10)		13th Finance Commission (2011-15)		14th Finance Commission (2016-20)		15th Finance Commission (2020-21)		15th Finance Commission (2021-25)	
		Recommended	Released	Recommended	Released	Recommended	Released	Recommended	Released	Recommended	Released
1	Receipts from Central Taxes,	5762.22	6374.45	16245.10	15964.85	41534.92	41534.92	6568.72	6568.72	47234.00	61696.00
2	Revenue Deficit Grant	5114.68	5114.68	-	-	-	-	5076.00	5076.00	28147.00	27972.00*
3	Health Grant	50.00	40.00	-	-	-	-	-	-	797.00	351.55
4	Education	0.00	-	-	-	-	-	-	-	-	-
5	Maintenance of Roads/Bridges	324.56	202.85	329.00	149.00	-	-	-	-	-	-
6	Maintenance of Buildings	98.60	73.20	-	-	-	-	-	-	-	-
7	Maintenance of Forests	35.00	35.00	-	-	-	-	-	-	-	-
8	Conservation of Heritage	5.00	1.25	-	-	-	-	-	-	-	-
9	State-Specific Requirement	240.00	185.73	7000.00	410.72	-	-	-	-	-	-
10	Local Body Grant	**196.00**	**139.80**	**781.30**	**523.22**	**2698.52**	**2378.40**	**852.00**	**852.00**	**3384.00**	**2703.70**
11	Disaster Relief	369.28	369.28	605.10	605.14	1158.00	1158.00	1041.00	1041.00	5752.00	5625.00
12	Performance Incentive	0.00	12.00	1000.00	1000.00	-	-	-	-	-	-
13	Primary Education	-	-	197.00	197.00	-	-	-	-	-	-
14	Judicial Reforms	-	-	102.20	48.24	-	-	-	-	-	-
15	Incentive for Unique Identification	-	-	36.00	3.60	-	-	-	-	-	-
16	District Innovation Fund	-	-	13.00	13.00	-	-	-	-	-	-
17	Numerical System Reforms	-	-	13.0	7.80	-	-	-	-	-	-

S. N.	Description	12th Finance Commission (2005-10)		13th Finance Commission (2011-15)		14th Finance Commission (2016-20)		15th Finance Commission (2020-21)		15th Finance Commission (2021-25)	
		Recommended	Released	Recommended	Released	Recommended	Released	Recommended	Released	Recommended	Released
18	Personnel and Pension Data Base	-	-	5.00	5.00	-	-	-	-	-	-
19	Forest	-	-	205.40	166.92	-	-	-	-	-	-
20	Water Resource Management	-	-	76.00	19.00	-	-	-	-	-	-
	MIR Incentive	-	-	171.69	171.69	-	-	-	-	-	-
	Renewable Energy	-	-	39.21	39.21	-	-	-	-	-	-
	Total	**12195.34**	**12548.24**	**20519.00**	**19324.39**	**45391.44**	**45071.32**	**13537.72**	**13537.72**	**85314.00**	**98348.25**

18.2 The details of the allocations received by the State on the recommendations of the previous Central Finance Commissions (excluding receipts from Central Taxes, Disaster Relief, and Revenue Deficit Grants) are as follows:

(Amount in Crores of Rupees)

S.N.	Details of Central Finance Commission	Grants for Local Governance Units		Other Grants	Total	Remark
		Recommended	Received			
1	12th Finance Commission	196.00	139.80	753.16	550.03	-
2	13th Finance Commission	781.30	523.22	9187.50	2231.18	₹1000 Crore Performance Incentive
3	14th Finance Commission	2698.52	2378.40	-	-	-
4	15th Finance Commission	-	-	-	-	-
	2020-21	852.00	852.00	-	-	-
	2021-22	634.00	627.70	797.00	351.55	Other Grants for Health
	2022-23	657.00	656.21	-	-	-
	2023-24	674.00	663.50	-	-	-
	2024-25	714.00	666.88	-	-	-
	2025-26	705.00	89.41	-	-	-

18.3 The above Table shows the gap between the amounts recommended and the amounts released. It is clear that the State has been deprived of a share of the recommended allocations which is not a healthy state of affairs for a cash-starved state. This is a serious lapse on the part of the Government. The Government needs to regularly review and monitor the action that need to be taken by various Departments/Utilities to submit proposals/projects etc or to fulfill the conditonalities of the allocations and release of the funds recommended by the Central Finance Commission. The non-performing Departments/Utilities will have to be taken to task for their failure to access the recommended allocations.

18.4 The Fifteenth Finance Commission had allocated a total of ₹8000 crore for establishing new cities and ₹450 crore for shared municipal services but Uttarakhand has not benefited from the grant for establishing new cities. However, it has received a total of ₹11.40 crore for shared municipal services. It is noteworthy that Urban Local Bodies in the State are unable to individually carry out some municipal functions/services due to various reasons. **In such cases, contiguous Urban Local Bodies (also contiguous Urban Bodies and village Panchayats) can collaborate and enter into a Memorandum of Understanding (MoU) to jointly establish infrastructure and provide services and facilities, by pooling resources and sharing revenues as has been elaborated earlier.**

18.5 The Central Finance Commission has laid down certain preconditions for the release of funds to the local governance units, chief among these are the audited accounts of the immediately preceding financial year and the year before that, and to upload them on an online public portal. Also holding timely elections to the Urban Local Bodies/Panchayats within the constitutionally prescribed period and ensuring the proper constitution of these bodies are mandatory for the release of grants. Furthermore, the Urban Local Bodies are required to fix a minimum rate for property taxes and align it with the State's Gross Domestic Product growth rate. **The State needs to pay special attention to fulfilling these conditions to fully benefit from the grants recommended by the Central Finance Commission.**

18.6 The details of the eligible and released grant amounts as per the Fifteenth Finance Commission's recommendations for Urban Local Bodies and Panchayati Raj Institutions are as follows:

S.N.	Year	Permissible Grant		Released Grant		Remarks
		Panchayati Raj Institutions	Urban Local Bodies	Panchayati Raj Institutions	Urban Local Bodies	
1	2020-21	574.00	278.00	574.00	278.00	-
2	2021-22	425.00	209.00	418.70	209.00	-
3	2022-23	440.00	217.00	439.21	217.00	-
4	2023-24	445.00	229.00	444.13	219.37	Due to non-fulfillment of entry-level conditions/non-completion of due elections, a lesser amount was released.
5	2024-25	471.00	243.00	470.18	196.70	Due to non-fulfillment of entry-level conditions/non-completion of proper elections, a reduced amount was released.
6	2025-26	458.00	247.00	89.41	-	Due to non-fulfillment of entry-level conditions, the amount was not received.

18.7 **The grant-amounts received from the Central Finance Commission have to be transferred to the Urban Local Bodies/ Panchayats within 10 working days. In case of any delay, interest is also required to be paid to these Bodies. Due to certain reasons, there was a delay in transferring funds to the Urban Local Bodies and**

Panchayati Raj institutions in the financial year 2023-24, resulting in a total interest payment of ₹92.98 lakh. This does not seem to be a happy situation.

CHAPTER- 19
RECOMMENDATIONS

(A) RECOMMENDATIONS RELATING TO FINANCIAL DEVOLUTION/ TRANSFERS / DISTRIBUTION

19.1 Articles 243 I and 243Y of the Constitution of India respectively provide that the State Finance Commission shall review the financial position of the Panchayats and Municipalities and recommend the principles and share of the net proceeds of taxes, duties, tolls and fees levied and collected by the State Government to be devolved to the Panchayats and Municipal Bodies at every tier /level.

19.2 The current Sixth State Finance Commission has been constituted through the Government of Uttarakhand (Finance Section-1) Notification no. 58/78489/FCD.IRFC/FSFC/10/2025 dated January 27, 2025. Under paragraph 4 of this Notification, the principles on which the Commission is to make recommendations regarding the financial transfers/distribution from the State Government to the local self-government units (Rural Panchayats and Urban Local Bodies) and the assignment of taxes/fees, etc. have been laid down as reproduced below:

"The State Finance Commission shall review the financial position of the Panchayats and the Municipalities and make recommendations to the Governor as to:

(a) **The Principles, which should govern-**

(i) the distribution between State, Gram/Kshetra/Zila Panchayats and Urban Local Bodies, of the net proceeds of taxes, duties, tolls and fees leviable by the State which are to be or may be divided amongst them under Part-IX and IX-A of the Constitution and the allocation between Panchayats and the Urban Local Bodies at all levels of their respective shares of such proceeds;

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

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

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

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

(1) The basis of financial transfers/distribution to the local government units.

19.3 At the time of the formation of Uttarakhand State, financial transfers/distribution to the local self-governing bodies of Uttarakhand, were being made in accordance with the recommendations of the Uttar Pradesh State Finance Commission, and as per the decision of the Government of the undivided State. This practice continued until March 2002 (subject to adjustments as per the accepted recommendations of the first State Finance Commission of Uttarakhand). After the formation of the State, in accordance with the provisions of Articles 243I and 243Y of the Constitution of India, the Uttarakhand State Government constituted a State Finance Commission every five years. Based on the recommendations made by the past five State Finance Commissions to the State Government regarding financial transfers/distribution to the Rural Panchayati Raj Institutions and Urban Local Bodies, the State Government has, ***mutatis mutandis***, ensured the transfers/distribution of funds to these bodies.

19.4 The items of State Government's revenue for financial transfers/ distribution to the State's local self-government units, as described in Articles 243I and 243Y of the Constitution,as also in the aforementioned Notification of the Government of Uttarakhand, are limited only to the net proceeds of taxes, duties, tolls, and fees levied by the State Government. The First State Finance Commission, following the recommendations of the State Finance Commission of the erstwhile undivided State of Uttar Pradesh and the decision taken by the Government of the undivided State, recommended the devolution/distribution of 11 percent of the State's Net Tax Revenue to the Panchayati Raj Institutions and Urban Local Bodies. The Second State Finance Commission, after due consideration, recommended the devolution/distribution of 10 percent of the State's Own Revenues (Both Tax and Non-Tax) (excluding interest receipts, dividends, profits, royalties on minerals, and sale proceeds of forest products) to the State's local self-government units. The Third, Fourth, and Fifth State Finance Commissions recommended the transfer/ distribution of 10.5, 11, and 11 percent, respectively, of the State's Gross Tax Revenue to these local self-government units. The recommendations of the previous State Finance Commissions regarding financial transfers/distribution from the State Government to the State's local self-government units (in brief) are as follows:

S. No.	State Finance Commission	Basis and Share of Financial Devolution to Local Government Units
1	First State Finance Commission	11 of the State's Own Net Tax Revenue
2	Second State Finance Commission	10 of the State's Own Revenues (Both Tax and Non-Tax), excluding interest receipts, dividends, profits, royalties on minerals, and revenue from sale of forest products
3	Third State Finance Commission	10.5 of the State's Own Gross Tax Revenue
4	Fourth State Finance Commission	11 of the State Government's Own Gross Tax Revenue
5	Fifth State Finance Commission	11 of the State Government's Own Gross Tax Revenue (including GST compensation)

19.5 The present Commission considered the principles adopted by the previous State Finance Commissions, including the provisions mentioned in Articles 243I and 243Y of the Constitution of India, and the revenue items (net proceeds of Taxes, Duties, Tolls, and Fees) referred to in paragraph 4(a)(i) of the aforementioned Notification dated January 27, 2025 in this regard. The Commission is of the opinion that although the State Government's Revenue Receipts are compiled item-wise, preparing year-wise statements of income from the State Government's Own Taxes, Duties, Tolls, and Fees is complex, and arriving at the Net Income from the related items is even more complex, as the State Government does not necessarily compile statements of Net Receipts for various revenue income items. The Commission also considers it its responsibility to recommend a simple method and formula for calculating the amount of financial transfer/distribution to the local self-government units vis-a-vis the State Government's Own Revenue Receipts, and to suggest appropriate arrangements to ensure quick determination and timely transfer/distribution of the allocated funds.

19.6 The Commission reviewed the data for the financial years 2018-19 to 2023-24 (including the revised estimates statement for the financial year 2024-25), with a view to determining the gross income from interest, dividends, royalties, and forest produce receipts included in the State's Own Non-Tax Revenue which is as follows:

(₹in crore)

Financial Year	Items	Total Receipts	Interest Receipts	Receipts from Profit / Dividend	Receipts from Royalties	Forest Produce Receipts	Total of Interest & Related Items under Non-Tax Revenue (4+5+6+7)	Remaining Non-Tax Revenue excluding Interest etc. (3–8)
1	2	**3**	**4**	**5**	**6**	**7**	**8**	**9**
2018–19	Gross Tax Revenue	**12,188.09**	—	—	—	—	—	**12,188.09**
	Gross Non-Tax Revenue	**3,309.88**	**55.7**	**18.69**	**480.86**	**368.73**	**923.98**	**2,385.90**
	Total	**15,497.97**	**55.7**	**18.69**	**480.86**	**368.73**	**923.98**	**14,573.99**
2019–20	Gross Tax Revenue	**11,513.45**	—	—	—	—	—	**11,513.45**
	Gross Non-Tax Revenue	**3,998.81**	**47.81**	**14.08**	**396.75**	**410.16**	**868.8**	**3,130.01**
	Total	**15,512.26**	**47.81**	**14.08**	**396.75**	**410.16**	**868.8**	**14,643.46**
2020–21	Gross Tax Revenue	**11,937.59**	—	—	—	—	—	**11,937.59**
	Gross Non-Tax Revenue	**4,170.57**	**98.52**	**40.02**	**506.41**	**512.27**	**1,157.22**	**3,013.35**
	Total	**16,108.16**	**98.52**	**40.02**	**506.41**	**512.27**	**1,157.22**	**14,950.94**
2021–22	Gross Tax Revenue	**14,176.12**	—	—	—	—	—	**14,176.12**
	Gross Non-Tax Revenue	**2,755.96**	**403.55**	**35.05**	**575.01**	**511.55**	**1,525.16**	**1,230.80**
	Total	**16,932.08**	**403.55**	**35.05**	**575.01**	**511.55**	**1,525.16**	**15,406.92**
2022–23	Gross Tax Revenue	**17,102.53**	—	—	—	—	—	**17,102.53**
	Gross Non-Tax Revenue	**4,366.55**	**759.04**	**25.07**	**472.13**	**474.93**	**1,731.17**	**2,635.38**
	Total	**21,469.08**	**759.04**	**25.07**	**472.13**	**474.93**	**1,731.17**	**19,737.91**
2023–24	Gross Tax Revenue	**19,244.97**	—	—	—	—	—	**19,244.97**
	Gross Non-Tax Revenue	**4,418.08**	**125.77**	**25.2**	**645.84**	**551.53**	**1,348.34**	**3,069.74**
	Total	**23,663.05**	**125.77**	**25.2**	**645.84**	**551.53**	**1,348.34**	**22,314.71**

Financial Year	Items	Total Receipts	Interest Receipts	Receipts from Profit / Dividend	Receipts from Royalties	Forest Produce Receipts	Total of Interest & Related Items under Non-Tax Revenue (4+5+6+7)	Remaining Non-Tax Revenue excluding Interest etc. (3–8)
1	2	**3**	**4**	**5**	**6**	**7**	**8**	**9**
2024–25 (Provisional)	Gross Tax Revenue	**20878.72**	—	—	—	—	—	**20878.72**
	Gross Non-Tax Revenue	**4181.52**	**165.71**	**21.10**	**1040.59**	**579.91**	**1807.31**	**2374.21**
	Total	**25060.24**	**165.71**	**21.10**	**1040.59**	**579.91**	**1807.31**	**23252.93**

19.7 It is evident from the Table indicated in paragraph 19.6 that, on an average, approximately 33% of the State's Own Non-Tax Revenue is derived from interest, dividends, royalties, and forest produce, while approximately 67% comes from other Non-Tax items. Thus, the Non-Tax Revenue Receipts, excluding interest, dividends, royalties, and forest produce, constitute, on an average, approximately 18% of the Total Tax Revenue. Details in this regard are shown below:

(₹in crore)

Financial Year	Total Receipts of Own Tax Revenue	Total Non-Tax Revenue Receipts	Receipts from Interest, Dividend, Royalties& Forest Produce	Remaining Non-Tax Revenue Receipts excluding Interest, Dividend, Royalties & Forest Produce	Share of Interest, Dividend, Royalties& Forest Produce in Total Non-Tax Revenue (%) Column 4/ as of Column 3	Share of Remaining Gross Non-Tax Revenue to Gross Tax Revenue (%) Column 5 as of Column 2	Share of Gross Non-Tax Revenue to Gross Tax Revenue (%) Column 3 as of Column 2
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
2018–19	12,188.09	3,309.88	923.98	2,385.90	27.92	19.58	27.16
2019–20	11,513.45	3,998.81	868.8	3,130.01	21.73	27.19	34.73
2020–21	11,937.59	4,170.57	1,157.22	3,013.35	27.75	25.24	34.94
2021–22	14,176.12	2,755.96	1,525.16	1,230.80	55.34	8.68	19.44
2022–23	17,102.53	4,366.55	1,731.17	2,635.38	39.65	15.41	25.53
2023–24	19,244.97	4,418.08	1,348.34	3,069.74	30.52	15.95	22.96
2024–25 (provisional)	20878.72	4181.52	1807.31	2374.21	43.22	11.37	20.03
Average (2018–19 to 2023–24)	15291.64	3885.91	1337.43	2548.48	35.16	17.63	25.41

19.8 Based on the Table in Paragraph 19.7, and considering that approximately 33 percent of the State Government's Non-Tax Revenue consists of income from interest, dividends, and royalties etc, the remaining Non-Tax Revenue Receipts are estimated to be approximately 18 percent of the Total Tax Revenue Receipts. Although royalties on minerals and forest produce are a form of fee, and, as per the relevant constitutional provisions and the terms of reference of this Commission, a portion of the net proceeds of fees as determined by the Commission has to be transferred to the Local Bodies, there appears to be no obstacle/hurdle in including this in the divisible amount. However, after due consideration, the Commission deems it appropriate to recommend financial transfers to the local government units based solely on a share of the State's Total Tax Revenue Receipts, **excluding** the State Government's Non-Tax Revenue Receipts for the purpose of

distribution/devolution to the local government units. **For the purpose of this Report, the Commission has interpreted the Divisible Pool as the portion /part of the State's Annual Revenue out of which the financial devolution to the ULBs and PRIs has been determined /fixed. The Commission has accordingly taken the State's Annual Gross Tax Revenue as the Divisible Pool for the purpose of financial devolution to the ULBs and PRIs.** However, it would be appropriate to adopt a system of providing additional amounts from the State Government's Consolidated Fund for Grants-in-Aid to the Local Bodies.

(2) Share of total financial allocation for local government units

19.9 The question is what percentage of the State Government's Total Tax Revenue should be recommended for financial transfers to the local self-government units. In this regard, the Commission, while taking into account the percentage shares recommended by previous State Finance Commissions as indicated in paragraph 19.4, also considered that in order to make the local government units financially and functionally autonomous, competent, strong, and accountable to the citizens, it would be appropriate to transfer adequate and sufficient functions/responsibilities to them along with higher financial transfers. In this connection, the Memorandum submitted by the State Government to the Sixteenth Finance Commission contains the following details of the State Government's Total Tax and Non-Tax Revenue Receipts and the Projected Financial Transfers from the State Government to the local self-government units vis-a-vis the Total Tax Revenue Estimates:

Details as per the Memorandum submitted to the Sixteenth Finance Commission (amounts in crores of rupees)

Item	Financial Year							
	2023–24 (Actual)	2024–25 (Provisional)	2025–26 (Estimated)	2026–27 (Projected)	2027–28 (Projected)	2028–29 (Projected)	2029–30 (Projected)	2030–31 (Projected)
State's own tax revenue receipts	19,245	20,754	22,727	24,912	27,332	29,905	32,746	35,885
State's own non-tax revenue receipts	4,418	4,063	4,395	4,835	5,319	5,850	6,435	7,079
Grants to Local Government Units	2,557	2,708	3,968	4,563	5,248	6,035	6,940	7,981
Share of grants to Local Government Units as a percentage of total tax revenue	13.29	13.05	17.46	18.32	19.2	20.18	21.19	22.24

Note: Provisional Tax Revenue for 2024-25 is 20878.72 crore and Non-Tax Revenue is 4181.52 crores.

19.10 Considering the details indicated in Paragraphs 19.8 and 19.9, and after due deliberation, **the Commission recommends that at least 12.5 of the State Government's Own Gross Tax Revenue should be transferred/devolved to the State's local self-government units (Panchayati Raj Institutions and Urban Local Bodies) in the first year of the Commission's Award Period, i.e., in 2026-27.** Since it will take at least one year for the Urban Local Bodies and Panchayati Raj Institutions to build their capacity, and for the State Government to effect transfer of sufficient and appropriate functions to the ULBs

and PRIs, **the Commission also recommends that thereafter (i.e., after the first year), this share of financial transfer/devolution should be gradually increased annually, reaching 13% in 2027-28 and then increasing by 1% per year, culminating in 16% in the final year of the Commission's Award Period, i.e., in 2030-31.** It is noteworthy that the Commission is excluding the income derived from the State Government's Own Non-Tax Revenue in toto, including the income from royalties, dividends, interest, sale of forest produce, etc., they fall in the category of Fee, hence divisible, which neutralizes the difference between the Gross and Net Tax Revenues, from the distribution/devolution formula. This is a kind of trade-off, which offsets the difference between the Gross Tax Revenue and Net Tax Revenue, and the total income from royalties, dividends, interest, sales of forest produce. This is the only judicious option available before this Commission, in the absence of the data on State's Own Net Tax Revenue. **However, the Grants-in-Aid to be transferred to the Local Bodies will be in addition to the proposed devolution amount.**

19.11 The Commission has gone through the State Government's budget documents, the forecasts indicated in the Memorandum submitted to the Sixteenth Finance Commission and the forecasts indicated in the Study conducted by the 'SETU Aayog' regarding the State Government's Tax Revenue Receipts for the Commission's recommendation period, which are as follows:

State government's Own Tax Revenue collection forecast (amount in crores)

S. No.	Year	As per Budget Documents	As per Memorandum Submitted to the Sixteenth Finance Commission	As per Study Conducted through SETU Aayog
1	2023–24 (Actual)	19,244.97	19,245	18,556.94
2	2024–25 (Revised Estimates)	22,134.14	20,754	21,850.42
3	2025–26 (Budget Estimates)	24,014.81	22,727	25,425.01
4	2026–27 (Projections)	27,136.74	24,912	29,294.46
5	2027–28 (Projections)	30,664.51	27,332	33,752.80
6	2028–29 (Projections)	34,650.90	29,905	38,889.66
7	2029–30 (Projections)	—	32,746	44,808.31
8	2030–31 (Projections)	—	35,885	51,627.71
9	Total for the period 2026–27 to 2030–31	—	1,50,780	1,98,372.94
10	Average per year during 2026–27 to 2030–31	—	30,156	39,674.59
Note: As per the provisional figures for the financial year 2024–25, the total tax revenue of the State Government is₹20,878.72 crore.				

19.12 It is evident from the above details that the State Government's projections of Tax Revenue Receipts, as presented in the Memorandum submitted to the Sixteenth Finance Commission, are conservative. Therefore, the Commission deems it appropriate to accept these projections (i.e. projections made to the Sixteenth Finance Commission) as a prudent approach regarding assessment of Tax Revenue Receipts.

19.13 As indicated in paragraph 19.11 above, the projected average Annual Tax Revenue for the five-year period from financial year 2026-27 to 2030-31, which is the Award Period of the Sixth State Finance Commission, is estimated to be Rs. 30,156 crore. The Total Revenue Receipts of the State Government for the financial year 2024-25 are Rs. 20,878.72 crore (provisional figure), which is slightly higher than the estimate of Rs. 20,754 crore submitted to the 16th Finance Commission. Therefore, **this Commission**, taking the Annual Average Gross Tax Revenue to be Rs. 30,156 crore, and assuming it to be a minimum of Rs 24,000 crore, the median amount to be Rs 27,000 crore and the maximum amount to be Rs 30,000 crore, **recommends a financial transfer/ devolution of 12.5 of the Gross Tax Revenue to the local self-government bodies in the first year,** based on a projected Gross Tax Revenue of Rs. 24,000 crore of the State Government in the financial year 2026-27. This is based on the Commission's conservative estimate of the State's Annual Average Gross Tax Revenue. **The total amount for the year-wise financial transfers/devolution will be determined based on the percentage shares indicated below.**

S. No.	Year	Recommendations of the 6th State Finance Commission	As per the Memorandum submitted to the 16th Finance Commission
1	2026-27	**12.50**	18.32
2	2027-28	**13.00**	19.20
3	2028-29	**14.00**	20.18
4	2029-30	**15.00**	21.19
5	2030-31	**16.00**	22.24

19.14 Estimates of the projections of grants to the local self-government units as indicated in the State's Memorandum to the 16th Finance Commission as the share out of State's Own Tax Revenue Receipts as calculated and depicted in the Table under Paragraph 19.9 above are higher than what they were as per the 5th SFC recommendations. In this regard, Secretary Finance, Government Uttarakhand, in his latest interactions with the Commission, has said that these figures are inclusive of the CFC grants to the local self-government units. The position being so, the 6th SFC, based on the recommendations of the 16th CFC, tried to make a correlation in this regard. The following Table depicts that even after factoring in the fact of the 16th CFC grants to the local self-government units being included in the proposed financial devolution to them (LSGUs), there is still a cushion of 4.34% in the projected Gross Tax Revenue of the State Government, on an annual basis, over the next five years, meaning thereby that there is still a gap of Rs 1308.80 crore (in absolute terms) per year on the higher side. The Commission's recommendations for devolution are thus well below what was indicated in the Memorandum of the State Government, submitted to the 16th CFC.

Grants to Local Bodies to that of Projected Grants to them (Rs in Crore)								
S.N.	**Particulars**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**Total for five years**	**Annual Average**
1	Projected Gross Tax Revenue	24912.00	27332.00	29905.00	32746.00	35885.00	150780.00	30156.00
2	Projected Grants to Local Government Units (As per Memorandum 16th CFC)	4563.00	5248.00	6035.00	6940.00	7981.00	30767.00	6153.40
3	Share of Grants to Local Government Units as a Percentage of Total Tax Revenue	18.32	19.20	20.18	21.19	22.24	-	20.23
4	Recommended Share (6^{th} SFC)	12.50	13.00	14.00	15.00	16.00	-	14.10
5	Recommended Amount as per above (6^{th} SFC).	3114.00	3553.16	4186.70	4911.90	5741.60	21507.36	4301.47
6	Difference	1449.00	1694.84	1848.30	2028.10	2239.40	9259.64	1851.93
7	Percentage Difference	5.82	6.20	6.18	6.19	6.24	-	6.13
8	Total Recommended amount of 16th CFC	-	-	-	-	-	6544.00	1308.80
9	Annual Average percent share of projected annual average gross tax revenue	-	-	-	-	-	-	4.34

19.15 The following Table depicts the allocations from the Government of India on the recommendations of the 15^{th} FC, those recommended by the 16^{th} FC and heads under which nil or reduced allocations have been recommended by the 16^{th} FC:

(Rs in crore)

S.N.	Particulars	Amount during 2021-22 to 2025-26 (15^{th} CFC award period)	Amount during 2026-27 to 2030-31 (16^{th} CFC award period)	Difference (+/-)
1	Share in central taxes	47234	110631.57	63397.57
2	Revenue deficit grants	28147	-	-28147
3	State specific grants	797	-	-797
4	Disaster Management	5178	3962.70	-1215.30

5	Grants to local bodies	3384	6544	3160
	Total	**84740**	**121138.27**	**36398.27**
	Total excluding grant to local bodies	81356	114594.27	33238.27

The above Table clearly indicates that the State of Uttarakhand is to receive at least Rs 36398.27 crores (including the grants to the Local Bodies) or Rs 33238.27 crores (excluding the grants to the Local Bodies) in the five year period from 2026-27 to 2030-31 over and above the 15th FC Award of Rs 84740 crores (including the grants to the Local Bodies) and Rs 81356 crores (excluding the grants to the Local Bodies); even after the denial of the Revenue Deficit Grant and State Specific Grants for the years 2026-27 to 2030-31 and the reduction in Disaster Management Grant from the Government of India.

19.16 Since the data certified by the Comptroller and Auditor General of India for a financial year is available only sometime in the second half of the following financial year, and although the minimum estimated amount of average annual financial devolution to local government units, as mentioned in paragraph 19.13, has been described illustratively with respect to the first year of this Commission's Award Period, i.e. in 2026-27, the actual financial devolution to local government units will be based on the year-wise recommended proportion described above, relative to the Total Tax Revenue Receipts of the State Government in the relevant financial year. **Accordingly, the Commission recommends that the financial transfers/devolution to the local self-government units in any financial year be made in proportion to the Total Tax Revenue of the State Government in that financial year, not against the Total Tax Revenue of the preceding financial year.**

19.17 While considering the need to increase the percentage share of financial devolution/transfers from the State Government's Gross Tax Revenue to the local self-government units, the Commission has focused special attention on the following points:

1) During the period covered by the recommendations of the Fifth State Finance Commission, the state government **upgraded** three Municipal Councils as Municipal Corporations, and four Nagar Panchayats as Municipal Councils, and also constituted two new Municipal Councils and five new Nagar Panchayats. In addition, it has also expanded the boundaries of some Urban Local Bodies.

2) The Panchayati Raj Institutions are now performing the sanitation-related functions with their own resources at the direction of the High Court. The honoriums paid to certain elected Panchayat representatives is another head of expenditure. These also justify enhancement in their allocations.

3) In the Memorandum submitted by the State Government to the 16th Central Finance Commission, the proposed transfers/distribution of the State's Gross Tax Revenue has been indicated as 18.32, 19.20, 20.18, 21.19, and 22.20 respectively for the five-year

period from 2026-27 to 2030-31, which also corresponds to the Award Period of the Sixth State Finance Commission.

4) The Own Revenue Receipts of all Urban Local Bodies (except Dehradun Municipal Corporation, which alone is able to cover salary payments only from its own income) are insufficient to cover their salaries and pension expenses; in fact, their salary expenses alone far exceed their Own Revenue Income, as is evident from the Tables indicated in Chapter 10.

5) During visits to the districts and through their representations, all local government units have demanded an increase in the funds to be allocated to them on the recommendations of the State Finance Commission.

6) Financial autonomy is a key factor in developing local self-government units into empowered, capable, strong, and autonomous local institutions.

7) The SETU Aayog has recommended to the State Government that the subjects listed in Schedule 12 of the Constitution be transferred to Urban Local Bodies.

8) Urban Local Bodies and Panchayati Raj Institutions have been demanding that the subjects listed in Schedules 11 and 12 of the Constitution be transferred to them.

9) The Hon'ble Chief Minister has recently announced that the work of the Swachh Bharat Mission will be entrusted to the Panchayati Raj Institutions.

10) The Central Government has also been emphasizing the empowerment and strengthening of local self-governing units, especially Urban Local Bodies, through various reforms in different central programmes/schemes.

11) The pace of urbanization in the state is rapid.

19.18 The Commission has also calculated the share of devolution/distribution of funds actually disbursed to the local government units in previous years, the details of which are as follows:

Financial status of local bodies (Panchayats and Urban Local Bodies) in recent years, based on the recommendations of the State Finance Commissions (in crore rupees)

S. No.	Particulars	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Provisional	2025-26 Budget Estimates
1	State's Own Total Tax Revenue	10164.93	12188.09	11513.45	11937.59	14176.12	17102.53	19244.97	20878.72	24014.81
2	State's Own Total Non-Tax Revenue	1769.53	3309.88	3998.81	4170.57	2755.96	4366.54	4418.08	4181.52	4395.48
	State's Total Tax and Non-Tax Revenue	11934.46	15497.97	15512.26	16108.16	16932.08	21469.07	23663.05	25060.24	28410.29
3	Total Devolution to Local Bodies (Excluding Specific Grants)	929.91	962.68	967.13	976.26	988.76	1492.17	1794.93	2020.00	2192.27
i	Share of Devolution to Local Bodies	**9.15**	**7.90**	**8.40**	**8.18**	**6.97**	**8.72**	**9.33**	**9.67**	**9.13**

S. No.	Particulars	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Provisional	2025-26 Budget Estimates
	from State's Own Total Tax Revenue (Percentage)									
ii	Share of Devolution to Local Bodies from State's Own Total Tax and Non-Tax Revenue (Percentage)	**7.79**	**6.21**	**6.23**	**6.06**	**5.84**	**6.95**	**7.59**	**8.06**	**7.72**

19.19 The details indicated in paragraph 19.18 suggest that the funds disbursed to the local self-government units were well below the percentage recommended by the State Finance Commissions and also as accepted by the State Government. This is clearly a matter of concern as the State government has a solemn responsibility to give due importance to its commitment to the local self-government units in order to strengthen and empower them by devolving adequate funds, functions and functionaries.

(3) Share of financial transfers from the State Government to the local self- government units.

19.20 Having proposed/recommended the share of local self-government units in the Total Tax Revenue of the State Government as mentioned in Para 19.13, the next question that arises is, what should be the ratio of inter-se financial distribution between the ULBs and PRIs on the one hand and among each levels/tiers of these self-government units on the other? In this regard, the Sixth State Finance Commission first reviewed the recommendations of the previous State Finance Commissions. The previous State Finance Commissions recommended this in two ways, the first being the vertical financial distribution between Urban Local Bodies and Panchayati Raj Institutions-a summary of which is as follows:

State Finance Commission	Share of Financial Devolution to Local Self-Government Institutions (in percentage)	With reference to the total distributable share the recommended shares for local government institutions (%)	
		Share Recommended for Panchayati Raj Institutions (in of total recommended devolution)	Share Recommended for Urban Local Bodies (in of total recommended devolution)
First State Finance Commission	11 of the State's total net tax revenue	42.23	57.77
Second State Finance Commission	10 of gross tax and non-tax revenue	60	40
Third State Finance Commission	10.5 of own tax revenue	50	50
Fourth State Finance Commission	11 of own tax revenue (10.5, as accepted by the State Government)	45	55
Fifth State Finance Commission	11 of own tax revenue (including GST compensation) (10.5, as accepted by the State Government)	40	60

19.21 It is evident from the Table in Paragraph 19.20 that the proportion of funds recommended for devolution to local self-government units within the State has varied between the Panchayati Raj Institutions and Urban Local Bodies, as per the recommendations of the previous State Finance Commissions. The Second State Finance Commission recommended the largest share (60%) for the Panchayati Raj Institutions, while in the Award Periods before and after the 2nd SFC period, the recommended share for the Panchayati Raj Institutions (42.23%, 50%, 45% and 40% as recommended by the First, Third, Fourth and Fifth State Finance Commissions respectively) has been lower compared to that recommended for the Urban Local Bodies.

19.22 Further, the distribution of funds allocated by previous Commissions to the Urban Local Bodies and Panchayati Raj Institutions and the recommendations that have been made regarding the vertical distribution of these funds among the three tiers/levels of the bodies have also been considered. A summary of the recommendations made by the previous Commissions in this regard is as under:

S. No.	State Finance Commission	Share of distribution as per State Finance Commission recommendation	Share as per decision of U.P. State Government (%)	Share of Panchayati Raj Institutions in total distribution (%)	Share of Urban Local Bodies in total distribution (%)	Share among Panchayati Raj Institutions (%)			Share among Urban Local Bodies (%)		
						District Panchayat	Block Panchayat	Gram Panchayat	Nagar Nigam	Nagar Palika Parishad	Nagar Panchayat
1	2	3	4	5	6	7	8	9	10	11	12
1	U.P. State Finance Commission 1996–2001	10% of the State's total net tax revenue (Panchayats 3+ Urban Local Bodies 7)	11 (4 + 7)	4 (of total net tax revenue) (36.36)	7 (of total net tax revenue) (63.64)	20 (0.8)	–	80 (3.2)	3.12 (44.57)	3.12 (44.57)	0.76 (10.86)
2	First State Finance Commission 2001–2006 (Recommendation for 2001–06; distribution for four years 2002–06; adjustment of 2001–02 restricted)	11% of the State's total net tax revenue	11	42.23	57.77	15.47	9.35	75.18	21.65	68.94	9.14
3	Second State Finance Commission 2006–2011	10% of gross tax and non-tax revenue (excluding interest receipts, dividends, profits, mineral royalties and forest produce sale proceeds)	10	60	40	20	30	50	20.17	64.97	14.86
4	Third State Finance Commission 2011–2016	10.5% of own tax revenue	10.50	50	50	30	20	50	25	60	15
5	Fourth State Finance Commission 2016–2021	11% of own tax revenue	10.50	45	55	35	30	35	40	45	15
6	Fifth State Finance Commission 2021–2026	11% of own tax revenue (including GST compensation)	10.50	40	60	37.5	17.5	45	40	47	13

19.23 Before considering the determination of vertical financial distribution of the devolution between the Urban Local Bodies and Panchayati Raj Institutions, and among the three types of the Urban Local Bodies and the three tiers of the Panchayati Raj Institutions, the Commission examined the data on the population and area of districts and Local Bodies,

as also the status of urbanization in the State. It also examined the district-wise Gross Domestic Product (GDP) in relation to the Gross State Domestic Product (GSDP), as well as the difference between the state GDP and the district GDP (in terms of deprivation). Details in this regard are as follows:

District-wise population (based on 2011 data) details

S. No.	District	Urban Population (excluding non-elected ULBs)	Share in State's Total Urban Population	Rural Population	Share in State's Total Rural Population	Total Rural & Urban Population	Share in State's Total Population
1	Almora	55,435	0.015	5,48,957	0.089	6,04,392	0.062
2	Bageshwar	35,637	0.010	2,24,767	0.037	2,60,404	0.027
3	Chamoli	83,327	0.023	3,08,972	0.050	3,92,299	0.040
4	Champawat	50,526	0.014	2,21,062	0.036	2,71,588	0.028
5	Dehradun	10,49,328	0.288	5,48,851	0.089	15,98,179	0.163
6	Haridwar	7,10,629	0.195	11,24,085	0.183	18,34,714	0.187
7	Nainital	4,25,477	0.117	4,40,375	0.072	8,65,852	0.088
8	Pauri	2,12,956	0.059	4,57,026	0.074	6,69,982	0.068
9	Pithoragarh	1,00,617	0.028	3,86,944	0.063	4,87,561	0.050
10	Rudraprayag	24,974	0.007	2,16,364	0.035	2,41,338	0.025
11	Tehri	95,611	0.026	5,34,815	0.087	6,30,426	0.064
12	Udham Singh Nagar	7,38,932	0.203	8,62,209	0.140	16,01,141	0.163
13	Uttarkashi	56,465	0.016	2,78,597	0.045	3,35,062	0.034
	Total	**36,39,914**	**1**	**61,53,024**	**1**	**97,92,938**	**1**

Source – Information received from the Directorates of Urban Local Bodies and Panchayati Raj.

District-wise Area Details

S. No.	District	Urban Area (sq. km)	Share of Total Urban Area	Rural Area (sq. km)	Share of Total Rural Area	Total Urban & Rural Area (sq. km)	Share of Total State Area
1	Almora	30.72	0.022	2302.78	0.100	2333.50	0.096
2	Bageshwar	16.63	0.012	1022.02	0.044	1038.65	0.043
3	Chamoli	88.66	0.064	3244.59	0.141	3333.25	0.137
4	Champawat	30.63	0.022	1070.74	0.046	1101.37	0.045
5	Dehradun	367.36	0.266	1206.71	0.052	1574.07	0.064
6	Haridwar	134.25	0.097	1519.51	0.066	1653.76	0.068
7	Nainital	134.13	0.097	1306.60	0.057	1440.73	0.059
8	Pauri	130.10	0.094	2661.68	0.116	2791.78	0.114
9	Pithoragarh	39.19	0.028	2030.82	0.088	2070.01	0.085
10	Rudraprayag	25.04	0.018	549.34	0.024	574.38	0.024
11	Tehri	99.18	0.072	1562.89	0.068	1662.07	0.068

S. No.	District	Urban Area (sq. km)	Share of Total Urban Area	Rural Area (sq. km)	Share of Total Rural Area	Total Urban & Rural Area (sq. km)	Share of Total State Area
12	Udham Singh Nagar	234.33	0.169	1969.21	0.086	2207.72	0.090
13	Uttarkashi	53.32	0.039	2582.41	0.112	2635.73	0.108
	Total	**1383.54**	**1.000**	**23029.30**	**1.000**	**24417.02**	**1.000**

Source – Information received from the Directorates of Urban Local Bodies and Panchayati Raj.

Gross State Domestic Product (GSDP) and District Domestic Product (DDP) at Current Prices for 2021-22 (Base Year: 2011-12)

(Amount in crore)

S. No.	District	District Domestic Product (2021-22)	Share of District Domestic Product in Gross State Domestic Product	Difference from Gross State Domestic Product	Share of Difference in Gross State Domestic Product
1	Almora	8606	0.034	246360	0.081
2	Bageshwar	3226	0.013	251740	0.083
3	Chamoli	6270	0.025	248696	0.082
4	Champawat	3805	0.015	251161	0.083
5	Dehradun	50687	0.199	204279	0.067
6	Haridwar	85636	0.336	169330	0.056
7	Nainital	23464	0.092	231502	0.076
8	Pauri	9680	0.038	245286	0.081
9	Pithoragarh	7272	0.029	247694	0.081
10	Rudraprayag	2839	0.011	252127	0.083
11	Tehri	8245	0.032	246721	0.081
12	Udham Singh Nagar	57579	0.226	197387	0.065
13	Uttarkashi	4488	0.02	250478	0.082
Gross State Domestic Product – 254,966					

Source – From the publications of the Directorate of Economics & Statistics, Uttarakhand

District-wise Population Details by Geographical Area (Based on 2011 Census)

S. No.	District	Total Rural and Urban Population	Urban Population excluding non-elected ULBs	Share of Urban Population in Total Population	Rural Population	Share of Rural Population in Total Population
1	**2**	**3**	**4**	**5**	**6**	**7**
	Entirely Mountainous Districts					
1	Almora	604392	55435	0.09	548957	0.91
2	Bageshwar	260404	35637	0.14	224767	0.86

S. No.	District	Total Rural and Urban Population	Urban Population excluding non-elected ULBs	Share of Urban Population in Total Population	Rural Population	Share of Rural Population in Total Population
1	2	3	4	5	6	7
3	Chamoli	392299	83327	0.21	308972	0.79
4	Pithoragarh	487561	100617	0.21	386944	0.79
5	Rudraprayag	241338	24974	0.10	216364	0.90
6	Uttarkashi	335062	56465	0.17	278597	0.83
7	Tehri	630426	95611	0.15	534815	0.85
	Total	**2951482**	**452066**	**0.15**	**2499416**	**0.85**
	Partially Mountainous and Plains Districts					
1	Champawat	271588	50526	0.19	221062	0.81
2	Dehradun	1598179	1049328	0.66	548851	0.34
3	Nainital	865852	425477	0.49	440375	0.51
4	Pauri	669982	212956	0.32	457026	0.68
	Total	**3405601**	**1738287**	**0.51**	**1667314**	**0.49**
	Entirely Plains Districts					
1	Haridwar	1834714	710629	0.39	1124085	0.61
2	Udham Singh Nagar	1601141	738932	0.46	862209	0.54
	Total	**3435855**	**1449561**	**0.42**	**1986294**	**0.58**
	Grand Total	**9792938**	**3639914**	**0.37**	**6153024**	**0.63**

Source – Information received from the Directorates of Urban Local Bodies and Panchayati Raj

District-wise Area Details by Geographical Region

S. No.	District	Total Rural and Urban Area (Sq km)	Urban Area excluding non-elected ULBs (Sq km)	Share of Urban Area in Total Area (Sq km)	Rural Area (Sq km)	Share of Rural Area in Total Area (Sq km)
1	2	3	4	5	6	7
	Entirely Mountainous Districts					
1	Almora	2333.50	30.72	0.01	2302.78	0.99
2	Bageshwar	1038.65	16.63	0.02	1022.02	0.98
3	Chamoli	3333.25	88.66	0.03	3244.59	0.97
4	Pithoragarh	2070.01	39.19	0.02	2030.82	0.98
5	Rudraprayag	574.38	25.04	0.04	549.34	0.96
6	Uttarkashi	2635.73	53.32	0.02	2582.41	0.98
7	Tehri	1662.07	99.18	0.06	1562.89	0.94
	Total	**13647.59**	**352.74**	**0.03**	**13294.85**	**0.97**
	Partially Mountainous and Plains Districts					
1	Champawat	1101.37	30.63	0.03	1070.74	0.97
2	Dehradun	1574.07	367.36	0.23	1206.71	0.77
3	Nainital	1440.73	134.13	0.09	1306.6	0.91
4	Pauri	2791.78	130.10	0.05	2661.68	0.95

S. No.	District	Total Rural and Urban Area (Sq km)	Urban Area excluding non-elected ULBs (Sq km)	Share of Urban Area in Total Area (Sq km)	Rural Area (Sq km)	Share of Rural Area in Total Area (Sq km)
1	2	3	4	5	6	7
	Total	**6907.95**	**662.22**	**0.10**	**6245.73**	**0.90**
	Entirely Plains Districts					
1	Haridwar	1653.76	134.25	0.08	1519.51	0.92
2	Udham Singh Nagar	2207.72	234.33	0.11	1973.39	0.89
	Total	**3861.48**	**368.58**	**0.10**	**3492.90**	**0.90**
	Grand Total	**24417.02**	**1383.54**	**0.06**	**23033.48**	**0.94**

Source – Information received from the Directorates of Urban Local Bodies and Panchayati Raj

Population and Area Details of Urban Local Bodies (excluding non-elected ULBs)

(A) Population Details

S. No.	Urban Local Bodies	Population	Share in Total Urban Population as
1	**Nagar Nigam**	2254687	62.0
2	**Nagar PalikaParishad**	1004676	27.6
3	**Nagar Panchayat**	380551	10.4
	Total	**3639914**	**100**

(B) Area Details

S. No.	Urban Local Bodies	Area (sq. km)	Share in Total Urban Area as
1	**Nagar Nigam**	546.46	39.50
2	**Nagar Palika Parishad**	611.61	44.20
3	**Nagar Panchayat**	225.47	16.30
	Total	**1383.54**	**100.00**

*__Note:__ Excluding the three non-elected Nagar Panchayats, the total population is 380,551 and the total area is 225.47 sq. km.

(C) Details of the shares of urban population and area

S. No.	Urban Local Bodies	Population	Urban Area
1	**Nagar Nigam**	62.0	39.50
2	**Nagar PalikaParishad**	27.6	44.20
3	**Nagar Panchayat**	10.4	16.30

Source: As per the details received from the Directorate of Urban Development

(D) Population and area details of Panchayati Raj Institutions.

S. No.	Panchayat details	Population	Area (sq. km)
1	Zila Panchayat	6153024	23029.30
2	Kshetra Panchayat	6153024	23029.30
3	Gram Panchayat	6153024	23029.30

Source: As per the details received from the Directorate of Panchayati Raj.

(E) Details relating to the State and the local self-government bodies under it

S. No.	Local self-government bodies	Population (2011)	Area (sq. km)	Urban population and area as of ULBs		Urban population and area as of LSGs (ULBs+PRIs)	
				Population Share	Area Share	Population Share	Area Share
1	**Nagar Nigam**	2254687	546.46	62.0	39.50	23.02	2.24
2	**Nagar PalikaParishad**	1004676	611.61	27.6	44.20	10.26	2.51
3	**Nagar Panchayat**	380551	225.47	10.4	16.30	3.39	0.92
	All Urban Local Bodies	**3639914**	**1383.54**	**100**	**100**	**37.17**	**5.67**
4	**Zila Panchayat**	6153024	23029.30	-	-	62.83	94.33
5	**Kshetra Panchayat**	6153024	23029.30	-	-	62.83	94.33
6	**Gram Panchayat**	6153024	23029.30	-	-	62.83	94.33
7	**State**	9792938	24412.84	-	-	100	100

Source: As per the information received from the Directorates of Urban Development and Panchayati Raj.

The above description makes it clear that there is no difference in total districts-wise population and area among of the Panchayati Raj Institutions, since all three tiers of Panchayats have distinct graded jurisdiction, from the Gram Panchayat to Zila Panchayat- the population of GPs feeding into KPs and like-wise the population of the KPs feeding into ZPs. However, there are variations in population and area among the Urban Local Bodies.

Local Self-Government body-wise population/area ranges are as shown below. In case of Kshetra Panchayat and Gram Panchayat, district wise details are given in **Annexures 15(19)** & **16(19).**

Population and Area range of Local Government Bodies

Local Government Bodies	Population		Area (sq km) (GP in Hect)	
ULBs	**Minimum**	**Maximum**	**Minimum**	**Maximum**
Nagar Nigam	Almora 34125	Dehradun 571312	Pithoragarh 12	Dehradun 196.45
Nagar Palika Parishad	Dugadda 2422	Khatima 76176	Ranikhet Chinyanaula 0.62	Mussoorie 64.75
Nagar panchayat	Lambgaon 1061	Rampur 27364	Ghansali 0.52	Imli Kheda 15.91
PRIs				
Zila Panchayat	Rudraprayag 216364	Haridwar 1124085	Rudraprayag 549.51	Chamoli 3244.60
Kshetra Panchayat	Khirsu 21009	Badarabad 320309	Ekeshwar 60.71	Joshimath 2291.53
Gram Panchayat	Oliyagaon 42	Bhagatanpur Abidpur 20306	Raiwala 4.73	Neeti (Chamoli) 47545.57

19.24 The Commission also considered the option of first distributing/apportioning the financial resources district-wise and then recommending the vertical and horizontal distribution among the Local Bodies within each district. This option involved examining the total population, urban population, rural population, and the rural and urban areas of each district, along with the district's domestic product and its share in the Gross State Domestic Product, as well as indicators of disparity/deprivation, for the purpose of district-wise fund allocation. It is important to note that there are significant variations among districts in terms of urbanized population and the types and number of the Urban Local Bodies, as is evident from the Table below. Due to these variations, the Commission found that determining the share/amount of financial devolution/distribution district-wise in the first stage and then transferring funds among the Local Bodies within the district would not be appropriate from the perspective of equity/uniformity/equivalence. Therefore, the Commission thinks that the method of district-wise vertical financial distribution is not practically feasible. Under the circumstances, the Commission deems it appropriate and recommends that, in the first stage, the vertical financial distribution be calculated at the state level from the State's Annual Gross Tax Revenue among the various types of Local Bodies (all three types of Urban Local Bodies and all three tiers of Panchayati Raj Institutions). Thereafter, as the next step, the horizontal financial distribution has to be determined, calculated and distributed among each body within the respective type of the Local Body, such as Municipal Corporations, Municipal Councils, Nagar Panchayats, Zila Panchayats, Kshetra Panchayats, and Gram Panchayats.

District wise details of urbanization status based on the 2011 population census.

S. No.	District	Urban population percentage	Rural population percentage	Number of urban local bodies			
				Nagar Nigam	* Nagar PalikaParishad	** Nagar Panchayat	Total
1	Almora	9	91	1	1	3	5
2	Rudraprayag	10	90	-	1	4	5
3	Bageshwar	14	86	-	1	2	3
4	Tehri	15	85	-	5	6	11
5	Champawat	19	81	-	3	2	5
6	Uttarkashi	17	83	-	4	1	5
7	Chamoli	21	79	-	4	6	10
8	Pithoragarh	21	79	1	4	1	6
9	PauriGarhwal	32	68	2	2	3	7
10	Haridwar	39	61	2	3	9	14
11	Nainital	49	51	1	5	1	7
12	Udham Singh Nagar	46	54	2	9	9	20
13	Dehradun	66	34	2	4	1	7
	Uttarakhand (13)	**37.17**	**62.83**	**11**	**46**	**48**	**105**

***Siroli kalan under district Udham Singh Nagar is included.**
*** Non-elected Nagar Panchayats are not included under "Nagar Panchayats."**

19.25 In the state, revenue expenditure, including salaries and establishment costs, service delivery, and asset maintenance, primarily occurs in the Urban Local Bodies and District Panchayats, which are the only types/tiers of local government bodies that also generate their own revenue. In Kshetra Panchayats and Gram Panchayats, both self-generated revenue and revenue expenditure related to salaries/establishment costs are negligible. Details in this regard are provided in **Annexures 17(19), 18(19), 19(19), 20(19), 21(19), 22(19), 23(19), 24(19), 25(19), 26(19), & 27(19)** and a brief summary is given below:

Revenue income and expenditure statements of local self-governing bodies (in lakhs of rupees)

S. No.	Type of local body	Annual average for four years from 2021–22 to 2024–25			Projected annual average for five years from 2026–27 to 2030–31		
		Own revenue income	Total revenue expenditure	Difference	Own revenue income	Total revenue expenditure	Difference
1	**Nagar Nigam**	11563.41	74002.18	-62438.77	20306.00	76888.00	-56582.00
2	**Nagar PalikaParishad**	5607.80	44462.42	-38854.62	10398.46	46901.33	-36502.87
3	**Nagar Panchayat**	566.42	10201.86	-9635.44	1718.57	10539.53	-8820.96
	All Urban Local Bodies	17737.63	128666.45	-110928.83	32423.03	134328.86	-101905.83
4	**Zila Panchayat**	4709.64	9161.83	-4452.19	7812.93	14359.34	-6546.41
5	**Kshetra**	-	-	-	-	-	-

S. No.	Type of local body	Annual average for four years from 2021–22 to 2024–25			Projected annual average for five years from 2026–27 to 2030–31		
		Own revenue income	Total revenue expenditure	Difference	Own revenue income	Total revenue expenditure	Difference
	Panchayat						
6	**Gram Panchayat**	-	-	-	-	-	-

***Non-elected Nagar Panchayats are not included.**

The details of the average annual per capita State Finance Commission grant, average annual per capita revenue gap, and average annual per capita revenue gap forecast for 5 years period from 2026-27 to 2030-31 of the concerned bodies (excluding Kshetra Panchayats and Gram Panchayats) are as follows:

(Amount in Rupees)

S. No.	Type of local body	Per capita annual average State Finance Commission grant for five years from 2021–22 to 2025–26	Per capita average difference between own revenue and revenue expenditure for four years from 2021–22 to 2024–25	Per capita projected average difference between own revenue and revenue expenditure for five years from 2026–27 to 2030–31
1	**Nagar Nigam**	2019.31	-2769.29	-2509.53
2	**Nagar PalikaParishad**	4154.92	-3867.38	-3633.30
3	**Nagar Panchayat**	2781.26	-2531.97	-2317.94
	Total Urban Local Bodies	**2688.44**	**-3047.57**	**-2799.68**
4	**Zila Panchayat**	358.34	-72.36	-86.04

Three non-elected Nagar Panchayats are not included.

19.26 Considering the aforementioned financial performance status and the point indicated in Paragraph 19.17 that in the past, several Urban Local Bodies were upgraded, many new bodies were formed, and some had their boundaries expanded, resulting in a decrease in the number of Gram Panchayats, although an increase in the share of the Urban Local Bodies in the distribution of funds could be considered, this Commission, for its Award Period, deems it appropriate not to recommend any increase in the share of the Urban Local Bodies, mainly because their share has been consistently higher during the previous Award Periods except the second one and these bodies have to generate their own revenue by tapping all resources to attain financial autonomy. **The Commission therefore, recommends maintaining the vertical financial distribution ratio between the Urban Local Bodies and Panchayati Raj Institutions at 60:40, as recommended by the Fifth Finance Commission.**

19.27 The previous State Finance Commissions have recommended financial devolution formulae for different types and tiers of the local self-government units, taking into account various factors and weightages justly and equitably assigned to them. A brief description of the formulae adopted by various State Finance Commissions for this purpose is as follows:

Details of the factors and their weightages assigned to them by the previous State Finance Commissions for financial devolution.

S. No.	State Finance Commission (tenure)	Factors adopted for financial distribution	Share
1	**First State Finance Commission of undivided Uttar Pradesh (1996–2001)**	Population	80 Percent
		Area (For Gram Panchayats, based only on population)	20 Percent
2	**First State Finance Commission (2001–2006)**	Gram Panchayat Five categories based on distance of Gram Panchayats from the nearest railway station to their Block headquarters: 0–49 km 50–99 km 100–149 km 150–199 km 200 km and above Additionally, villages more than 10 km from a motorable road or more than 50 km from the Block headquarters were considered isolated Gram Panchayats**.** Fund distribution was on a per capita basis at the rate of Rs. 30, 45, 60, 75, and 90 for the above categories respectively, with isolated Gram Panchayats receiving an additional Rs. 15. Kshetra Panchayat For a population up to 50,000: Rs. 3 lakh For a population above 50,000: Rs. 5 lakh Zila Panchayat Similar to Gram Panchayats, five categories based on distance from the district headquarters to the nearest railway station. 70 of the total calculated amount was distributed initially, and the remaining 30 was released based on financial and democratic	

S. No.	State Finance Commission (tenure)	Factors adopted for financial distribution	Share
		performance.	
3	**Second State Finance Commission (2006–2011)**	Population	50 Percent
		Area	15 Percent
		Remoteness (distance from railway station) – Four categories 0–25 km 26–75 km 76–150 km Above 150 km	15 Percent 15 Percent 35 Percent 60 Percent 100 Percent } Out of 15%
		Backwardness index	10 Percent
		Tax effort	10 Percent
			Gram Panchayats were allocated based on population (80) and area (20), with a minimum population of 300 considered for each Gram Panchayat.
4	**Third State Finance Commission (2011–2016)**	Among Nagar Nigams	
		Population	75 Percent
		Area	10 Percent
		Tax effort	10 Percent
		Special circumstances	05 Percent
		Among Nagar Palika Parishads	
		Population	65 Percent
		Area	10 Percent
		Per capita own revenue	15 Percent
		Special circumstances	10 Percent
		Among Nagar Panchayats	
		Population	60 Percent
		Area	10 Percent
		Per capita own revenue	15 Percent
		Special circumstances	15 Percent
		A minimum population of 5,000 was considered for local urban bodies (Nagar Palika/Nagar Panchayat).	
		Area categories Nagar Palika Parishad (4 categories)	
		0–10 sq. km	50 Percent
		11–20 sq. km	70 Percent
		21–30 sq. km	85 Percent
		Above 30 sq. km	100 Percent
		Nagar Panchayat (3 categories)	
		0–10 sq. km	65 Percent
		11–20 sq. km	95 Percent
		Above 20 sq. km	100 Percent
		ZilaPanchayat	
		Population	50 Percent
		Area	20 Percent

S. No.	State Finance Commission (tenure)	Factors adopted for financial distribution	Share			
		Remoteness (4 categories) 0–25 km 26–75 km 76–150 km Above 150 km	15 Percent 15 Percent 35 Percent 60 Percent 100 Percent } Out of 15%			
		Tax effort	15 Percent			
		Kshetra Panchayat				
		Population	60 Percent			
		Area	15 Percent			
		Remoteness (4 categories) 0–25 km 26–75 km 76–150 km Above 150 km	15 Percent 15 Percent 35 Percent 60 Percent 100 Percent } Out of 15%			
		Number of Gram Panchayats	10 Percent			
		Gram Panchayat				
		Population	80 Percent			
		Area Minimum is 200 Hector Maximum is 600 Hector	20 Percent			
5	**Fourth State Finance Commission (2016–2021)**	Zila Panchayat				
		Population	50 Percent			
		Area	20 Percent			
		Remoteness	15 Percent			
		Tax effort (50 levying taxes & 50 tax collection)	15 Percent			
		Kshetra Panchayat				
		Population	50 Percent			
		Area	30 Percent			
		Remoteness	20 Percent			
		Gram Panchayat				
		Population	60 Percent			
		Area	20 Percent			
		Remoteness Five categories based on distance from Block headquarters to the nearest railway station: 0–49 km 50–99 km 100–149 km 150–199 km Above 200 km	20 Percent (KPs and GPs) 15 Percent (ZPs)			
		Urban local bodies	Population	Area	Tax effort	Floating population
		Nagar Nigam	50%	20%	20%	10%
		Nagar Palika Parishad	60 %	10%	20%	10%
		Nagar Panchayat	60 %	20%	20%	-

S. No.	State Finance Commission (tenure)	Factors adopted for financial distribution	Share				
		Minimum area of Nagar Palika/Nagar Panchayat – 2 sq. km					
6	**Fifth State Finance Commission (2021–2026)**	Basis for horizontal distribution - Population, area, remoteness, tax effort and collection					
		Minimum population: Nagar Palika Parishad: 10,000 Nagar Panchayat: 5,000 Gram Panchayat: 500					
		Area Minimum: Gram Panchayat: 200 hectare Nagar Palika Parishad:10 sq. km Nagar Panchayat:10 sq. km Maximum: Gram Panchayat: 600 hectare Nagar Palika Parishad: 40 sq. km Nagar Panchayat: 40 sq. km					
		Remoteness categories – Nagar Palika Parishad /Nagar Panchayat (4 categories) 0–20 km 21–80 km 81–180 km Above 180 km					
		District Panchayat /Kshetra Panchayat (4 categories) 0–50 km 51–100 km 101–150 km Above 150 km					
		Tax effort 50 based on per capita tax 50 based on per capita tax collection					
		Floating population Tourist sites, district headquarters, travel routes, other offices (High Court, residential schools, etc.)					
		Distribution among Panchayati institutions	Population	Area	Tax effort	Remoteness	
		Zila Panchayat	60%	20%	10%	10%	
		Kshetra Panchayat	60%	20%	-	20%	
		Gram Panchayat	60%	20%	-	20%	
		Distribution among urban local bodies	Population	Area	Tax effort	Remoteness	Special provisions
		Nagar Nigam	60%	20%	10%	10%	-
		Nagar PalikaParishad	65%	10%	15%	5%	5%
		Nagar Panchayat	65%	10%	15%	5%	5%

19.28 The Commission duly considered various factors and the weightages to be assigned to them for determining the share of financial devolution among the local self-government bodies. After due consideration, the Commission recommends the following factors and weightages to be assigned to each of them:

(1) Regarding Urban Local Bodies

(i) In a democracy, population is the most important factor, the more so, for the purpose of providing civic services, amenities and physical and social infrastructure entailing financial resources; therefore, considering population as the primary factor, it deserves to be given 76.50% weightage for financial devolution. A population threshold or a minimum population of 10,000 has to be considered for the Municipal Councils, each with a population below 10,000. Similarly, a population threshold or a minimum population of 5,000 for the Nagar Panchayats, each with a population below 5000, for the purpose of financial transfers/devolution.

(ii) The area of a Local Body is also an important factor in this context; therefore, it merits to be given a weightage of 13.50%. For the Municipal Councils and Town Panchayats, a criterion of minimum area of 10 square kilometers and a maximum area of 40 square kilometers, for those having smaller or larger areas respectively, has to be considered for financial devolution.

(iii) The Urban Local Bodies incur higher expenditure, particularly capital expenditure, on construction materials. Therefore, to provide for some additional funds to them based on their distance from the nearest railway station, in addition to the transfers based on their population and area, the following categories and corresponding points need to be assigned relative to the total 4% weightage-based amount:

(a) 0 to 30 km -	**Zero**	of 4% weightage-based amount
(b) 31 to 60 km -	**2 %**	
(c) 61 to 100 km -	**4 %**	
(d) 101 to 150 km -	**6 %**	
(e) 151 to 200 km -	**8 %**	
(f) More than 201 km -	**10 %**	

(iv) The transient/floating population places additional pressure on the responsibilities and expenditure burden of certain Urban Local Bodies. In this regard, some identified Urban Local Bodies have to be allocated an additional financial resources out of 2% weightage- based amount as below:

(a) Haridwar, Rishikesh, Muni Ki Reti, Tapovan, Swargashram-Jonk, where tourists/pilgrims visit throughout the year -

5 % (of 2% weightage- based amount)

(b) Major tourist destinations, identified major sites on the Char Dham pilgrimage route (Mussoorie, Nainital, Srinagar and Uttarkashi) -

3 % (of 2% weightage- based amount)

(c) Other identified sites on pilgrim/tourist routes (Barkot and Joshimath) -

2 % (of 2% weightage- based amount)

(d) Other identified sites on pilgrim/tourist routes (Haldwani, Almora and Tanakpur) - **1 % (**of 2% weightage- based amount)

(v) Apart from the factors of population and area as well as other above factors ,an additional share in transfers/devolution for Taxation Effort is to be determined out of 4% weightage-based amount as follows:

(a) Implementation of all tax and non-tax revenue items -
Maximum 1 % (of 4% weightage based amount)

(b) Application of standard rates for tax and non-tax revenue items -
Maximum 2 % (of 4% weightage based amount)

(c) Collection efficiency of all tax and non-tax revenue items (with reference to actual demand and arrears) -
Maximum 4 % (of 4% weightage based amount)

Below 70 %	-	**Nil**
70 to 80 %	-	**1 %**
81 to 90 %	-	**2 %**
Above 90 %	-	**4 %**

(d) Maintenance of financial accounts online through software as per the **Uttarakhand Municipal Accounting Manual** -
1 % (of 4% weightage based amount)

(e) Completion of audit of the previous year's financial accounts (applicable to installments of the latter half of the year) -
1 % (of 4% weightage based amount)

(f) Achievement of a **10 % increase** in tax/non-tax revenue every year -
1 % (of 4% weightage based amount)

(The total score, based on progress under all sub-factors out of total 4% weightage, shall be a maximum of 10 % or less, as applicable.)

Note: The responsibility for submitting the claim along with proof of fulfillment of the conditions attached to this factor shall rest with the concerned body, and the amount admissible shall be released to them only after compliance with these conditions are duly established and certified.

(2) Regarding Panchayati Raj Institutions

(i) Population – a weightage of 76 % in case of Zila Panchayats and Kshetra Panchayats whereas for the Gram Panchayats it will be 70.60%; for the Gram Panchayats, the minimum population criterion shall be 200.

(ii) Area – a weightage of 14%; for the Gram Panchayats, the criterion for minimum and maximum areas shall be 200 hectares and 600 hectares respectively.

(iii) Environmental constraints /opportunity cost– considering the greater impact of environmental constraints and loss of economic opportunities on and for the Gram Panchayats in the hills, in particular, 9.40% share out of the total share of all Gram Panchayats (4.37% out of total share for PRIs) will be allocated exclusively to the Gram Panchayats of fully hilly Development Blocks**.**

(iv) Remoteness: for remoteness, a weightage of 6% is to be given to the ZPs and GPs whereas in the case of KPs, a weightage 10% has been fixed. Weightage-based allocation on remoteness factor shall be provided to all levels of the Panchayats according to the distance criterion adopted for the Urban Local Bodies; however, for the Gram Panchayats, the financial transfer under this factor shall be based on the distance of their Block/Kshetra Panchayat headquarters from the nearest rail head.

(v) Taxation effort- additional financial devolution under taxation effort shall be provided only to the District Panchayats, in accordance with the criterion prescribed for the Urban Local Bodies. For this, a weightage of 4% has been fixed.

(Note: No additional financial transfer is being recommended for the Panchayati Raj Institutions on the basis of floating (migrant/transient) population).

Brief summary of factors and the weightage percentages assigned to them is being given below:

Urban Local Bodies

Local self-government Bodies	Population	Area	Remoteness	Tax effort	Floating Population	Total
Nagar Nigams	76.50	13.50	4.00	4.00	2.00	100
Nagar Palika Parishads	76.50	13.50	4.00	4.00	2.00	100
Nagar Panchayats	76.50	13.50	4.00	4.00	2.00	100
ULBs	**76.50**	**13.50**	**4.00**	**4.00**	**2.00**	**100**

Panchayati Raj Institutions

Local self-government Bodies	Population	Area	Remoteness	Tax effort	Environmental constraint/ opportunity cost	Total
Zila Panchayats	76.00	14.00	6.00	4.00	-	100
Kshetra Panchayats	76.00	14.00	10.00	-	-	100
Gram Panchayats	70.60	14.00	6.00	-	9.40	100
PRIs	**73.49**	**14.00**	**6.74**	**1.40**	**4.37**	**100**

19.29 After due consideration, the Commission recommends that for the **five-year period from the financial year 2026–27 to 2030–31, financial devolution between the Urban Local Bodies and the Panchayati Raj Institutions, and among each Urban Local Body / Panchayati Raj Institution,** shall be made **as follows:**

1. Out of the amount calculated for financial devolution from the State Government's Gross Tax Revenue in accordance with the year-wise recommended percentage share mentioned in Points 19.10 and 19.13 above, **60% shall be earmarked for the Urban Local Bodies** and **40% for the Panchayati Raj Institutions.**

2. The **60 % amount earmarked for the Urban Local Bodies** shall be distributed among the **Municipal Corporations, Municipal Councils, and Nagar Panchayats** in the ratio of **24, 27.6, and 8.4 % respectively (total 60% share for ULBs out of the total devolution amount to all Local Bodies).** This distribution works out to be **40 % for the Municipal Corporation, 46 % for Municipal Councils, and 14 % for the Nagar Panchayats, amongst them respectively as against the share of the ULBs in the financial devolution.**

3. For the **horizontal distribution among all the Urban Local Bodies of each category**, the distributable amount shall be calculated for each of the factors with the corresponding weightage percentages as mentioned in point 19.28 and the Table given therein. The amount assessed for **taxation effort** shall be released to the concerned Urban Local Body **only upon the submission of a duly substantiated claim along with supporting evidence**, and **only to the extent** that the prescribed conditions have been fully complied with by them.

4. With regard to the **40 % amount earmarked for the Panchayati Raj Institutions**, the share of each level of PRIs, i.e., ZPs, KPs and GPs will be worked out in the ratio 14, 7.40 and 18.16 respectively. For horizontal distribution among each of these levels of the PRIs shall be made as per the factors and corresponding weightage percentages

mentioned in Point 19.28 above and the corresponding Table. This distribution works out to be **35% for the Zila Panchayats, 18.50% for Kshetra Panchayats and 46.50% for the Gram Panchayats, amongst them respectively as against the share of the PRIs in the financial devolution.**

5. For the **assessment and release of the amount to be distributed to the Urban Local Bodies and the District Panchayats, under the taxation effort factor,** the following procedure shall be adopted:

Description	Percentage Share of the Portion Earmarked for Taxation Effort	Note
Implementation of all tax and non-tax revenue items	Maximum 1	The **list of tax/non-tax revenue items to be implemented** and the **relevant standard rules/bye-laws** will be issued by the State Government for each body.
Application of standard rates to all tax and non-tax revenue items	Maximum 2	**Standard rates** for all tax/non-tax revenue items will be determined by the State Government for each body.
Collection efficiency of all tax and non-tax revenue items (with reference to actual demand and arrears) 1. Below 70% collection 2. 70–80% collection 3. 81–90% collection 4. Above 90% collection	Maximum 4 0 1 3 4	
Maintain Financial accounts online through software as per applicable accounting manual	1	
Completion of audit of the previous financial year's accounts	1	

Description	Percentage Share of the Portion Earmarked for Taxation Effort	Note
Achieving 10% increase per year in tax and non-tax revenue collection	1	

19.30 In pursuance of the above recommendations, taking the illustrative assumption that the **State Government's Gross Tax Revenue in the financial year 2026–27 is at least ₹24,000 crore**, the **category-wise estimated amounts** calculated in accordance with the aforesaid formula are as follows.

Total gross tax revenue of the State in FY 2026–27**:** **₹24,000 crore**
Recommended share for distribution to Local Government Bodies**:** **12.50%**
Estimated amount for distribution to Local Government Bodies, on the above basis**:** **₹3,000 crore**

(A) Out of the amount recommended for distribution to Local Government Bodies as stated above:

(1) Earmarked share for Urban Local Bodies (60%) — **₹1,800 crore**

(2) Earmarked share for the Panchayati Raj Institutions (40%)— **₹1,200 crore**

(B) Details of the financial distribution share/amount among the three categories of Urban Local Bodies

(₹in crore)

S. No.	Type of Urban Body	Total Distribution Share %	Factor wise weightages and distribution amounts										Total share	Total amount
			Population		Area		Remoteness		Tax Effort		Floating Population			
			(%)	Amount	(%)	Amount	(%)	Amount	(%)	Amount	(%)	Amount		
1	Nagar Nigam	24	76.5	550.8	13.5	97.2	4.00	28.8	4.00	28.8	2.00	14.4	100	720
2	Nagar Palika Parishad	27.6	76.5	633.42	13.5	111.78	4.00	33.12	4.00	33.12	2.00	16.56	100	828
3	Nagar Panchayat	8.4	76.5	192.78	13.5	34.02	4.00	10.08	4.00	10.08	2.00	5.04	100	252
	ULBs	**60**	**76.5**	**1377**	**13.5**	**243**	**4.00**	**72**	**4.00**	**72**	**2.00**	**36**	**100**	**1800**

(C) Details of the financial distribution share/amount among the three tiers of Panchayati Raj Institutions:

(₹ in crore)

S. No.	Type of PRIs	Total Distribution Share %	Factor wise weightages and distribution amounts										Total share	Total amount
			Population		Area		Remoteness		Tax Effort		Environment constraints /opportunity cost			
			(%)	Amount	(%)	Amount	(%)	Amount	(%)	Amount	(%)	Amount		
1	Zila Panchayats	14	76	319.2	14	58.8	6.00	25.2	4.00	16.8	-	-	100	420
2	Kshetra Panchayats	7.4	76	168.72	14	31.08	10.00	22.2	-	-	-	-	100	222
3	Gram Panchayats	18.6	70.6	393.95	14	78.12	6.00	33.48	-	-	9.4	52.45	100	558
	PRIs	**40**	**73.49**	**881.87**	**14**	**168**	**6.74**	**80.88**	**1.4**	**16.8**	**4.37**	**52.45**	**100**	**1200**

(D) Year-wise financial transfer /distribution to the local self government bodies during 6th SFC Award Period:

Out of the total amount for transfer /distribution to the local self government bodies in a specific year of the Award Period of the 6th SFC, calculated as per the recommended total share of the Gross Tax Revenue of the State Government in accordance with Para 19.10 and 10.13 above, financial transfer /distribution shares of different types /levels of local self government bodies and the share for distribution among each types/levels of local self government bodies for that financial year will be done on the basis of the amounts calculated in accordance to the recommended shares for factors and their weightages, mentioned in Para 19.26, 19.27, 19.28 and 19.29, in that financial year. In this regard local body wise financial transfer /distribution amounts will be calculated and distributed as per the distribution indexes in **Annexures 28 (19), 29 (19), 30 (19), 31 (19), 32 (19) and 33 (19).**

19.31 Although, under the formula adopted by the Commission, almost all Urban Local Bodies are receiving a higher amount than the total allocation made to them in the final year of the Fifth State Finance Commission's Award Period (i.e. in 2025–26), nevertheless, it was noticed, that in 2026–27, Mussoorie, Devprayag and Rudraprayag Nagar Palika Parishads, and among Nagar Panchayats, Jhabrera, Landaura, Swargashram–Jonk, and Lalkuan, are to receive a lower amount than what they would receive in 2025-26. In view of this situation, **the Commission makes an adjustment by notionally adjusting the population of these Urban Local Bodies, so that the distortion occasioned by the above formula is neutralized. Accordingly, the notional population is: 45,000 for Mussoorie Nagar Palika Parishad, 12,000 for Devprayag Nagar Palika Parishad, 11200 for Rudraprayag Nagar Palika Parishad 16,000 for Jhabrera NagarPanchayat, 20,500 for Landaura Nagar Panchayat, 5,700 for Swargashram–Jonk Nagar Panchayat, and 9,800 for Lalkuan Nagar Panchayat.This will ensure that the above mentioned ULBs are not financially disadvantaged vis-à-vis their allocation in the last year of the previous Award Period.**

19.32 A brief comparative statement (by way of illustration)of the financial devolution to Local Self-Government Bodies as a proportion of the State Government's Gross Tax Revenue, comparing the final year of the Fifth State Finance Commission's recommendation period (i.e., 2025–26) with the first year of the Sixth State Finance Commission (i.e., 2026–27), is given below for reference.

Comparative Statement (Summary) of Financial Devolution to Local Bodies

Recommended Percentage Share of Gross Tax Revenue for Distribution		
Fifth State Finance Commission		Sixth State Finance Commission
Recommended by 5th	Approved by State	Recommended

SFC	Government	
11	10.5	12.5 (for the first year)

For the Financial Year 2026–27 (Illustrative Example) (Rs in Crore)

S. No.	Type of Local Body	Amount in Final Year of Fifth SFC Recommendation Period (2025–26)	% Share of total amount to be distributed to local bodies	Amount in First Year of Sixth SFC Recommendation Period (2026–27)	% Share of total amount to be distributed to local bodies	Difference Between the Two
1	Nagar Nigam	526.14	24	720	24	193.86
2	Nagar PalikaParishad	618.22	28.2	828	27.6	209.78
3	Nagar Panchayat	170.99	7.8	252	8.4	81.01
	Total Urban Bodies	**1315.35**	**60**	**1800**	**60**	**484.65**
5	Zila Panchayat	328.83	15	420	14	91.17
6	(Kshetra) Panchayat	153.46	7	222	7.40	68.54
7	Gram Panchayat	394.6	18	558	18.60	163.40
	Total Panchayats	**876.89**	**40**	**1200**	**40**	**323.11**
	Grand Total	**2192.24**	**100**	**3000**	**100**	**807.76**

19.33 In the State, **three Nagar Panchayats—namely Badrinath, Kedarnathand Gangotri — are non-elected bodies**. The **annual fund allocation to these three bodies have to be made through the Grants-in-Aid mode of assistance in the following manner-**

S. No.	Body	As per Fifth State Finance Commission Recommendation	As per Action by State Government	As per Sixth State Finance Commission Recommendation
1	**Badrinath Nagar Panchayat**	**₹1.00 crore per year**	**₹2.00 crore**	**₹3.00 crore per year**
2	**Kedarnath Nagar Panchayat**	**₹0.50 crore per year**	**₹2.00 crore**	**₹2.75 crore per year**
3	**Gangotri Nagar Panchayat**	**₹0.50 crore per year**	**₹2.00 crore**	**₹2.25 crore per year**
	Total	**₹2.00 crore**	**₹6.00 crore**	**₹8.00 crore per year**

19.34 The **State Government does not receive its revenue in a lump-sum in each financial year**, but as a **regular inflow**, and accordingly, expenditures are made. From a **financial management perspective**, it is essential for the State Government to **continuously keep its fiscal position under control**. Therefore, the Commission **recommends that the financial devolution to the Local Government Units also be considered for phased disbursement in four quarterly installments as follows**.

S. No.	Installment Details	Scheduled Date for Release	Note
1	First Installment	First week of April	The amount earmarked for **taxation effort** shall be released **only after the concerned body submits a verified and substantiated claim, along with evidence, confirming the achievement of the prescribed targets.**
2	Second Installment	First week of July	
3	Third Installment	First week of October	
4	Fourth Installment	First week of January	
Note: For bodies located at very high altitudes, where the population does not reside during the winter—such as **Mana Gram Panchayat** and **Badrinath Nagar Panchayat etc.**—permission should be granted to **utilize the amount of the final quarterly installment in the next financial year**.			

Devolution and Distribution Formulae at a Glance

The Commission has decided to determine the combined devolution share of the Urban Local Bodies and Panchayati Raj Institutions based on the State's Annual Gross Tax Revenue as per the discussions, analysis and observations made in the preceding paragraphs.

Devolution as %age of State's Annual Gross Tax Revenue

Financial Year	Year-wise recommended % share of Divisible Pool i.e. State's Gross Tax Revenue
2026-27	**12.5%**
2027-28	**13.0%**
2028-29	**14.0%**
2029-30	**15.0%**
2030-31	**16.0%**

Vertical Devolution

(A) ULBs 60%

(B) PRIs 40%

(A) Urban Local Bodies

Local self-government Bodies	Population	Area	Remoteness	Tax effort	Floating Population	Total
Nagar Nigams	76.50	13.50	4.00	4.00	2.00	100
Nagar Palika Parishads	76.50	13.50	4.00	4.00	2.00	100
Nagar Panchayats	76.50	13.50	4.00	4.00	2.00	100
ULBs	**76.50**	**13.50**	**4.00**	**4.00**	**2.00**	**100**

(B) Panchayati Raj Institutions

Local self-government Bodies	Population	Area	Remoteness	Tax effort	Environmental constraint/ opportunity cost	Total
Zila Panchayats	76.00	14.00	6.00	4.00	-	100
Kshetra Panchayats	76.00	14.00	10.00	-	-	100
Gram Panchayats	70.60	14.00	6.00	-	9.40	100
PRIs	**73.49**	**14.00**	**6.74**	**1.40**	**4.37**	**100**

Note: for details, the relevant para`s of the recommendations may be referred to.

(B) Recommendations regarding Grants-in-Aid

19.35 One of the Terms of Reference of this Commission for making recommendations for the Grants-in-Aid to the PRIs and ULBs is as under:-

"4(a) (iii) the principles which should govern the grant-in-aid to the Gram/Kshetra/Zila Panchayats or Urban Local Bodies from the Consolidated Fund of the State."

The amount recommended for the projects, schemes or items for Grant-in-Aid will, therefore, be in addition to the amounts recommended for the local self-government bodies by way of financial devolution for the Award Period.

19.36 During the Award Period of the Sixth State Finance Commission, covering five years from 2026–27 to 2030–31, **an annual Grant-in-Aid of ₹8.00 crore, or a total of Rs 40 crore for the entire Award Period, is recommended for the State's three non-elected Nagar Panchayats, namely Badrinath, Kedarnath and Gangotri, the major pilgrimage destinations in the country,** in the manner indicated in Paragraph 19.33 of this Chapter.

19.37 The State Government, taking into account the urbanization scenario in the State, has, from time to time, constituted several new Urban Local Bodies, upgraded some of the previously established Urban Local Bodies, and expanded the boundaries of some of the existing Urban Local Bodies. In this context, the State Government has given general exemption from property/house tax for the rural areas included/incorporated within the boundaries of these Urban Local Bodies for a period of 10 years without any compensatory regime/mechanism. According to the information available with the Commission, the revenue foregone due to such exemptions amounts to approximately ₹25.20 crore annually for a total of 34 Urban Local Bodies. Therefore, **the Commission strongly recommends that, the amount of revenue loss arising from the property/house tax exemptions be reimbursed to the affected Urban Local Bodies as Grant-in-Aid every year, for the period of exemption, after obtaining verified and certified details from the concerned Urban Local Bodies. This would total to ₹ 126 crore for the Award Period.**

19.38 In accordance with the recommendations of the earlier State Finance Commissions, a "State Institute of Urban Development (SIUD)" was established at Dr. R.S. Tolia State Academy of Administration, Nainital, and it is currently operational. The Institute has submitted proposals for the provision of Grants-in-Aid as follows:

1. **For the execution of the Institute's regular annual activities** – ₹835.50 lakh (for 2026–27 to 2030–31). This amount is to be provided on an annual basis (₹151.98 + ₹170.88 +₹170.88 +₹170.88 +₹170.88 = ₹835.50 lakh).
2. **Establishment of Urban Data Centre and its recurring requirements** – ₹60 + ₹225 = ₹285 lakh.

3. **For the establishment of the Climate Adaptation and Mitigation Cell** – ₹400 lakh (for training, workshops, documentation, research, and knowledge resource centre, etc.).

Since the Institute is functioning well and is useful for training, research and studies related to urban development**, the Commission recommends that an annual Grant-in-Aid of ₹1.50 crore (Rs 7.50 crore for the entire Award Period) be provided to this Institute until the Administrative Department in the State Government makes appropriate provisions within its budget or arranges for other mechanism of financial support.** The remaining proposals of the Institute should be considered and appropriately acted upon by the concerned administrative departments at their level.

In addition to the above, the Institute should also be provided with such annual grants as may be necessary for conducting regular training programmes for elected representatives and officers of the Urban Local Bodies.

19.39 The Commission obtained details of outstanding liabilities, the issue having come up during consultations in the districts, as on 31 March 2025 from the District Panchayats and all Urban Local Bodies. The details received by the Commission are given in **Annexures 34(19), 35(19), 36(19) & 37(19)** and a summary of the information received in this regard is as follows:

Details of Liabilities of the Local Self Government Bodies (Amount in ₹ lakh)

S.N	Type of Urban Local Body	Electricity Dues	Drinking Water Dues	Salaries and Allowances	Pension Contributions	Pension / Retirement Benefits	Group Insurance	Others	Total Liabilities
1	Nagar Nigam	4911.18	582.70	1669.49	1261.30	600.00	90.00	5080.10	14194.77
2	Nagar Palika Parishad	1455.13	14.91	690.73	93.63	0.00	9.00	1695.09	3958.49
3	Nagar Panchayat	851.24	2.38	355.93	12.90	0.00	0.00	597.38	1819.83
	Total (ULBs)	**7217.55**	**599.51**	**2716.15**	**1367.83**	**600.00**	**99.00**	**7372.57**	**19973.09**
4	Zila Panchayat	16.35	2.53	458.63	18.14	64.97	0.06	14.36	575.05
	Grand Total (LSGB)	**7233.90**	**602.04**	**3174.78**	**1385.97**	**664.97**	**99.06**	**7386.93**	**20548.14**

As per the above detail, the outstanding committed liabilities of the Urban Local Bodies total to approximately ₹126.00 crore and that of ZPs is approximately ₹5.61 crore. These figures of liabilities are neither verified nor certified. In this regard, although the concerned bodies were requested to furnish accurate details but to no avail. **The Commission however recommends that after obtaining verified and certified, audited if necessary, figures of the outstanding accumulated liabilities relating to salaries, pension contributions, electricity bills, water bills, pension/retirement benefits, group life insurance, and building rent and taking into account only those liabilities which have not been or cannot be cleared by the concerned Urban Local Bodies/ZPs, the actual outstanding amount be released to them as Grants-in-Aid in the year 2026–27. The total amount of this grant is not expected to exceed ₹132 crore.** Any other liability as shown in the column `Others` above cannot be considered. However, with the release of this Grant-in-Aid, it should be ensured that in the future, liabilities under these heads should not accumulate; instead, they should be paid regularly by the concerned ULBs/ZPs

on priority basis. It is noteworthy that payments under the heads of salaries, pensions, and group life insurance are given priority.

19.40 The Haldwani-Kathgodam Municipal Corporation has submitted details of accumulated outstanding liabilities relating to building, road and drainage construction works, as well as accumulated liabilities pertaining to solid waste collection, disposal and management for grant-in-aid, as shown below:

Outstanding Liabilities (Amount in ₹ lakh)

S.N.	Type of Liability	Recurring	Non-Recurring
1	Building Construction	-	49.47
2	Road and Drainage Construction, etc.	-	1950.53
3	Solid Waste Management	794	700
	Total	**794**	**2700**

The Commission has deliberated on the issue. It is evident that the first two items of the above outstanding liabilities pertain to capital expenditure for which administrative and financial approvals must have been accorded by the competent authority. This being the case, the Commission is reluctant to go into the issue of whether the sanctions were accorded as per rules or not and if the sanctions were accorded as per rules why the payments were not made. Besides, the Commission does not wish to promote among the ULBs the practice of incurring of advance liabilities or create a precedent of this nature in anticipation of financial sanctions later. As for the third item above, it is the regular function of the ULB concerned for which a grant-in-aid proposal is not justified. Hence, the Commission does not find any merit in the proposal. The Municipal Corporation may however, approach the Government for financial sanction etc.

19.41 The Haldwani–Kathgodam Municipal Corporation runs two inter-colleges in Kathgodam, one for girls and the other for boys. For the boys' inter-college, the Municipal Corporation has submitted a brief estimate of expenditure amounting to ₹314.29 lakh for the construction of a computer lab, library, smart classrooms, school office, playground, and auditorium, for which it has requested for a grant-in-aid, stating that the Corporation does not have sufficient financial resources and that it already has other accumulated liabilities. **Therefore, the Commission after due consideration recommends that an amount of ₹314.29 lakh be sanctioned as a grant-in-aid for the said inter-college in the year 2026–27, the funds for which may be released as a grant-in-aid over a period of two years, from 2026–27 to 2027–28, under the condition that the sanction for the works and equipments will be granted as per the departmental norms of the School Education Department and financial rules.**

19.42 The Commission has received the following grant-in-aid proposals from the Local Self Government Bodies. The Commission's recommendations/opinion are indicated in the relevant column:

List of Other Proposals Submitted Regarding Grants-in-Aid

S.N.	Name of the Body	Details of Grant Requested	Amount (in ₹ lakh)	Commission's Opinion/Recommendation
(A)	**Urban Local Bodies (ULBs)**			
1-	District Nainital			
	1- Nagar Palika Parishad, Nainital	1. Repair and painting works of the Nagar Palika Parishad office	23.58	Details not available. The work should be carried out by the Municipality from its own municipal funds.
		2. Repair and maintenance works of the Nursery School, Mall Road, Nainital.	**3.44**	Details are not available. **As the matter pertains to education, it is being referred to the State Government for appropriate action.**
		3. Repair and maintenance works of Ashdale School, Nainital.	44.95	Details are not available. This school is managed by a trust.
		4. Supply of vehicles, equipment, and LED lights for sanitation and street lighting in the town.	455.63	Details are not available. The issue of garbage /dumper trucks and waste disposal and landfills is being dealt with separately.
		5. Construction of a multi-storey shopping complex / parking facility at the Ashok Cinema site.	3000.00	Details are not available. The Urban Local Body may consider the project under the PPP (Public–Private Partnership) mode.
		6. Procurement of vehicles for solid waste management	270.77	The recommendation for dumper vehicles is being dealt with separately.
	2- Nagar Nigam Haldwani–Kathgodam	1. Construction of a shopping complex at Mangal Padav, Haldwani.	1834.00	Details are not available. Currently, the property is being used for commercial purposes, which the Corporation intends to redevelop. The property has been reported as owned by the Corporation. It would be appropriate for the Municipal Corporation to develop it under the Public–Private Partnership (PPP) mode.
		2. Expansion of the office building of Haldwani Nagar Nigam.	694.00 **(500.00)**	The Commission during its district level consultations made a site visit and had discussion with the Mayor and the

S.N.	Name of the Body	Details of Grant Requested	Amount (in ₹ lakh)	Commission's Opinion/Recommendation
				Municipal Commissioner. Though details of the project are not available but **it recommends a grant-in-aid of Rs 5.00 crore for the construction of the additional office building with the condition that the space on the ground floor would be utilized commercially leading to generation of revenue on a regular basis.**
		3. Construction of 100 km of roads and drains in the newly merged areas.	9000.00	Details are not available. Besides, the Corporation should plan and sanction the work with its own resources.
		4. Maintenance and repair of 200 km of roads and drains in the newly incorporated area.	3500.00	The Corporation should plan and sanction the work with its own resources.
		5. Supply of required vehicles for solid waste management.	270.77	Details are not available. The recommendation for dumper vehicles is being dealt with separately.
		6. Construction of sewer lines and STP in areas remaining uncovered by sewer lines in the newly incorporated area.	35000.00	Details are not available. The State Government is advised to prepare externally assisted project proposals for necessary infrastructure works in all Urban Local Bodies and take necessary action for their financing.
2-	District Uttarkashi			
	1- Nagar Palika Parishad, Purola	1. Additional funds required in view of the higher floating population.	40.00	This situation is more or less prevalent in almost all Urban Local Bodies. The Commission has recommended some additional financial allocation to certain identified Urban Local Bodies based on the floating population (Purola not included as it does not lie on the major pilgrim route).
		2. Request for monthly	10.00	Details are unclear/not available;

S.N.	Name of the Body	Details of Grant Requested	Amount (in ₹ lakh)	Commission's Opinion/Recommendation
		allocation of funds for solid waste management, drains, etc.		should be considered under the Urban Local Body's own funds.
		3. Construction of Gaushala (Cowshed).	45.00	Details are not available. The grant for this item is **being considered separately.**
		4. Construction of roads and streets.	1000.00	Details are not available. Besides, this has to be done by the ULB with own financial resources.
		5. Construction of night shelters.	120.00	Details are not available. The grant for this item is **being considered separately.**
		6. Construction of marriage hall (Baraat Ghar).	100.00	Details are not available. The Urban Local Body may consider the project under the Public–Private Partnership (PPP) mode.
		7. Construction work for a helipad.	100.00	Details are not available. Information regarding the availability of land is also not provided. The matter is referred to the State Government for consideration under the relevant departmental plan.
		8. Construction of an open gym park.	80.00	Details are not available.
		9. Construction of a stadium.	200.00	Details are not available. The matter is referred to the State Government for consideration under the relevant departmental scheme.
		10. Library	50.00 **(30.00)**	Details are not available. The library was found under construction (in its final stage) within the Municipal Office premises. **An Rs 30.00 lakh grant for the purchase of books and equipments is recommended.**
		11. Construction of permanent shops in Ward No. 4.	600.00	Details are not available. The Municipality may consider the project under the Public–Private

S.N.	Name of the Body	Details of Grant Requested	Amount (in ₹ lakh)	Commission's Opinion/Recommendation
				Partnership (PPP) mode.
		12. Solid Waste Management Centre	200.00	Details are not available. The issue of **dumper trucks and landfills is being dealt with separately.**
		13. Street Lighting System	100.00	Details are not available.
		14. Affordable housing for economically weaker families.	1000.00	Details are not available. **The matter is referred to the Government for consideration under the Pradhan Mantri Awas Yojana.**
		15. Construction/Provision of Public Toilet	100.00	Details and information on land availability have not been submitted. **For the construction of public toilets, there is a separate recommendation.**
		16. Construction of an artificial lake in the Kamal River.	7000.00	Details are not available. The matter is referred to the Government for consideration under the relevant departmental scheme, subject to vetting by the Irrigation Department for utility and feasibility.
		17. Construction of a crematorium.	150.00	**Electric crematorium is being dealt with separately.**
		18. Construction of pedestrian bridges over Kumola Khad.	500.00	Details are not available.
		19. Construction of culverts and flood protection works.	1000.00	Details are not available.
		20. Multipurpose Building	500.00	Details are not available.
		21. Construction of drainage system.	5000.00	Details are not available.
		22. Construction of a Multi-Storey Parking Facility	5000.00	Details are not available. PPP mode is the way forward.
		23. Taxi stand and bus station works.	5000.00	Details are not available.
		24. Infrastructure development and beautification works.	25.00	Details are not available.
	2- Nagar Palika Parishad, Barahat	1. Lighting arrangements and development works.	-	Details are not available.

S.N.	Name of the Body	Details of Grant Requested	Amount (in ₹ lakh)	Commission's Opinion/Recommendation
	(Uttarkashi)			
		2. Construction work for a 100-seat library.	-	Details are not available.
		3. Construction of parking facility for 400 vehicles.	-	Details are not available.
		4. Construction of a shopping complex with 200 shops.	-	Details are not available. The Urban Local Body may undertake the work under the Public–Private Partnership (PPP) mode.
3	Tehri Garhwal			
	1- Nagar Palika Parishad, Tehri	1. Reconstruction of 28 km of damaged internal roads in the town.	50.00	Details are not available. The Urban Local Body should carry out the work with its own funds.
		2. Reconstruction of damaged/blocked drains along the roads in the town.	20.00	Details are not available. The Urban Local Body should execute the work with its own funds.
		3. Construction works for prevention and control of stray dogs in the town.	5.00	Details are not available. The ULB should follow the comprehensive plan of the Government in partnership with the Animal Husbandry department. However **the issue is being dealt with separately.**
		4. Extension of the marriage hall (Baraat Ghar) constructed at Ramleela Ground and construction of a hall and rooms on the first floor.	10.00	Details are not available.
		5. Reconstruction of parks constructed in various wards of the town.	10.00	Details are not available.
		6. Construction of vehicle parking facilities in various wards of the town.	50.00	Details are not available.
		7. Construction of damaged bridges/ culverts in the town.	10.00	Details are not available.
		8. Construction of high-tech toilets in Koti Colony, Khand Khal, Bhagirathipuram, and Bauradi.	10.20	Details are not available. **Public toilets are being dealt with separately.**

S.N.	Name of the Body	Details of Grant Requested	Amount (in ₹ lakh)	Commission's Opinion/Recommendation
4	District Udham Singh Nagar			
	1- Nagar Panchayat, Nanakmatta	1. The allocation of funds for development works should be increased.	120.00	This has been noted.
	2- Nagar Nigam Rudrapur	1. Construction of 7 additional vending zones in Rudrapur.	500.00	Details are not available.
		2. Removal of encroachment and construction of drains, footpath and road widening related expenditure in compliance of order dated 20.06.2016 in PIL and order dated 05.03.2018 in contempt petition.	1070.00	Nagar Nigam may refer the matter to the State Government.
5-	Bageshwar			
	1- Nagar Palika Parishad, Bageshwar	1. Beautification and construction of a mini stadium at Numayish Khet (used for sports competitions, weddings, Ramleela, Durga Puja, Uttarayani Mela, meetings, etc.).	**500.00**	The Commission during its district level consultation made a site visit. Though, the financial and technical details are not available, **the Commission recommends a grant not exceeding Rs 5.00 crore or the amount finally vetted based on technical and financial appraisal of DPR.**
		2. For the construction of a two-storey parking near Garud Motor Road Police Station, the DPR estimates Rs. 212 lakh, against which Rs. 50 lakh is available and Rs. 47.92 lakh from the State Finance Commission, indicating a total expenditure of Rs. 97.92 lakh, with a demand for a grant of Rs. 200 lakh.	200.00	The ULB may send the proposal to the administrative department as per rules.
		3. Provision of an annual grant for the conduct of the Uttarayani Fair.	50.00 (per year)	The Government may consider.
6-	District Almora			
	1- Nagar Nigam,	1. Drainage system in each ward.	-	Details are not available.

S.N.	Name of the Body	Details of Grant Requested	Amount (in ₹ lakh)	Commission's Opinion/Recommendation
	Almora			
		2. Construction of sewer lines in each ward.	-	Details are not available.
		3. Renovation of main roads and construction of two-wheeler/four-wheeler parking facilities.	-	Details are not available.
		4. Street lighting.	-	Details are not available.
		5. Conservation and beautification of ancient and historic buildings/ heritage sites.	-	Details are not available.
		6. Provision of six small hydraulic pickup vehicles.	-	Details are not available. **The issue of dumper vehicles is being dealt with separately.**
		7. LED lights / high-mast lighting works.	500.00	Details are not available.
		8. Ropeway from Mallamahal to Syahidevi, Kasar Devi, and Vanani Devi.	-	Details are not available.
		9. Twenty-five underground dustbins.	-	Details are not available.
		10. Arrangements for the preservation of ancient Nauls (traditional water structures).	-	Details are not available.
7-	District Haridwar			
	1- Nagar Panchayat, Piran Kaliyar	1. Market area / complex development.	-	Details are not available.
		2. Establishment of a sewer system, public toilets, and a waste disposal facility.	-	Details are not available. **The issue of public toilets and sanitation is being dealt with separately.**
	2- Nagar Panchayat, Sultanpur–Adampur	1. Demolition of the old building near the Cooperative Society and construction of a modern library.	200.00	Details are not available.
		2. Construction of commercial shops on the roof of the Barati Ghar near the Janta Inter College.	80.00	Details are not available. The local body may consider undertaking the project under the PPP (Public–Private Partnership) mode.

S.N.	Name of the Body	Details of Grant Requested	Amount (in ₹ lakh)	Commission's Opinion/Recommendation
		3. Grant for public dustbins.	50.00	Details are not available.
		4. Construction of a commercial wedding site at Ismailpur Road.	250.00	Details are not available. PPP mode should be the way forward.
		5. Installation of solar power plants on the rooftops of the office building and the Barat Ghar.	300.00	Details are not available. The ULB should approach UREDA.
		6. Procurement of a vehicle equipped with a sky lift machine for working at heights.	15.00	Details are not available.
		7. Procurement of one crane, one tipper truck, one tractor–trolley, and four Tata Ace vehicles for solid waste collection and transportation.	95.00	Details are not available. **The issue of dumper trucks is being dealt with separately.**
		8. Beautification and construction works over empty drains for proper water drainage.	370.00	Details are not available.
		9. Grant for installation of two National Flags of 100 feet height at two locations, and construction of welcome gates at all entry points of the Nagar Panchayat.	40.00	Details are not available.
		10. Grant for beautification of the Ramlila Ground and all graveyards, including earth filling and construction of boundary walls.	220.00	Details are not available.
		11. Grant for installation of high-mast lights in the Nagar Panchayat.	50.00	Details are not available.
	3-Nagar Nigam, Roorkee	1. Construction of drains at various locations for water drainage.	5000.00 **(1000.00)**	The Commission visited some of the sites and opines that this is a serious problem that needs to be addressed. Though the details are not available, **the Commission recommends a grant of Rs 10 crore which may be release after full**

S.N.	Name of the Body	Details of Grant Requested	Amount (in ₹ lakh)	Commission's Opinion/Recommendation
				technical and financial vetting of DPR.
		2. Construction of office/multipurpose building.	500.00	Details are not available. The Municipal Corporation may consider undertaking the project under the PPP (Public–Private Partnership) mode.
		3. Construction of parking at the Paadaw (rest area).	500.00	Details are not available. The Municipal Corporation may consider undertaking the project under the PPP (Public–Private Partnership) mode.
(B)	Panchayati Raj Institutions			
1	Zila Panchayat, Champawat	1. Construction of a new multipurpose/guest house on vacant land of the District Panchayat at Barakot	300.00	Details are not available. The local body may consider construction and operation of the project under the PPP (Public–Private Partnership) mode.
		2. Construction of Barati Ghar / Dak Bungalow and commercial complex, etc., within the premises of the old Dak Bungalow (Central School) of the District Panchayat at Lohaghat.	750.00	Details are not available. The local body may consider undertaking the construction and operation of the project through the PPP (Public–Private Partnership) mode.
		3. Construction of a commercial complex, parking facility, and reconstruction of the Dak Bungalow at the District Panchayat Dak Bungalow on Lohaghat Degree College Road.	250.00	Details are not available. The local body may consider undertaking the construction and operation of the project through the PPP (Public–Private Partnership) mode.
		4. New construction/ expansion of the Dak Bungalow on vacant land near the District Panchayat Dak Bungalow at Dhunaghat.	100.00	Details are not available. The local body may consider undertaking the construction and operation of the project through the PPP (Public–Private Partnership) mode.
		5. Construction of tourist guest houses and a destination wedding center on District	150.00	Details are not available. The local body may consider undertaking the construction and operation of the project through

S.N.	Name of the Body	Details of Grant Requested	Amount (in ₹ lakh)	Commission's Opinion/Recommendation
		Panchayat land at Sukhi Dhang.		the PPP (Public–Private Partnership) mode.
		6. Expansion of the District Panchayat multipurpose building at Tamli.	150.00	Details are not available. The local body may consider undertaking the construction and operation of the project through the PPP (Public–Private Partnership) mode.
		7. Extension of the District Panchayat Rest House at Boom in the Shri Purnagiri Fair Area.	150.00	Details are not available. The local body may consider undertaking the construction and operation of the project through the PPP (Public–Private Partnership) mode.
		8. Construction of residential buildings in Devidhura for Barati Ghar, commercial complex, multipurpose building, library, and fair-related arrangements	500.00	Details are not available. The local body may consider construction and operation of the project under the PPP (Public–Private Partnership) mode, or the matter may be referred to the Government.
		9. Construction of Barat Ghar, multipurpose building, library, and commercial complex on Zila Panchayat land at Khetikhan	500.00	Details are not available. The local body may consider undertaking the construction and operation of the project under the PPP (Public–Private Partnership) mode.
2	Zila Panchayat, Dehradun	1. Construction of commercial buildings on the properties of the Z Panchayat located in the development blocks.		
		(1) Kalsi	370.00	Details are not available. The local body may consider undertaking the project under the PPP (Public–Private Partnership) mode.
		(2) Kalsi (Sahiya–Nevi)	295.00	Details are not available. The local body may consider undertaking the project under the PPP (Public–Private Partnership) mode.

S.N.	Name of the Body	Details of Grant Requested	Amount (in ₹ lakh)	Commission's Opinion/Recommendation
		(3) Chakrata (Manthat)	85.00	Details are not available. The local body may consider undertaking the project under the PPP (Public–Private Partnership) mode.
		(4) Chakrata (Kavakheda)	444.00	Details are not available. The local body may consider undertaking the project under the PPP (Public–Private Partnership) mode.
		(5) Chakrata (Abkari Mohalla)	26.00	Details are not available. The local body may consider undertaking the project under the PPP (Public–Private Partnership) mode.
		(6) Vikas Nagar (Shopping Complex, Herbertpur)	700.00	Details are not available. The local body may consider undertaking the project under the PPP (Public–Private Partnership) mode.
		(7) Sahaspur (Selakui Kanji House / Anganwadi)	88.76	Details are not available; however, **the matter is referred to the Government for consideration of providing a supplementary grant, subject to the submission of the required details.**
		(8) Sahaspur (Jhajhra)	78.25	Details are not available. The local body may consider undertaking the construction and operation of the project under the PPP (Public–Private Partnership) mode
		(9) Sahaspur (Market Post Office / Former Pound Land)	432.81	Details are not available. The local body may consider undertaking the construction and operation of the project under the PPP (Public–Private Partnership) mode
		(10) Raipur (Majra)	57.00	Details are not available. The local body may consider undertaking the construction and

S.N.	Name of the Body	Details of Grant Requested	Amount (in ₹ lakh)	Commission's Opinion/Recommendation
				operation of the project under the PPP (Public–Private Partnership) mode
		(11) Raipur (Natthanpur)	70.00	Details are not available. The local body may consider undertaking the construction and operation of the project under the PPP (Public–Private Partnership) mode
		(12) Raipur (Raipur Chowk)	90.00	Details are not available. The local body may consider undertaking the construction and operation of the project under the PPP (Public–Private Partnership) mode
		(13) Doiwala (Noratuwala – Bhogpur)	1599.00	Details are not available. The local body may consider undertaking the construction and operation of the project under the PPP (Public–Private Partnership) mode
		(14) Doiwala (Viviwala – Gumanivala)	836.48	Details are not available. The local body may consider undertaking the construction and operation of the project under the PPP (Public–Private Partnership) mode
		2. Construction of a multi-storey parking at Kyarkuli Bhatta.	1606.10	The local body may consider the project through the PPP (Public–Private Partnership) mode, in partnership with the Gram Panchayat. It is informed that the Fifth State Finance Commission had recommended Rs. 7.31 crore for this parking facility. No details of the progress of the Project have been made available.
		3. Construction of Barat Ghar at GP Chilhaad (KP Chakarata)	70.00	Estimate made available. PPP mode advisable.
3	Zila Panchayat,	1. Sanitation arrangements,	30.00	Details are not available. **Issue**

S.N.	Name of the Body	Details of Grant Requested	Amount (in ₹ lakh)	Commission's Opinion/Recommendation
	Rudraprayag	street lighting, public toilets, and related works on Badrinath Road.		**of public toilets and dumper trucks is being dealt separately.**
		2. Expansion of the District Panchayat office building, including construction of parking, shops, and other facilities.	149.55	DPR made available.
		3. Shed construction for waste dumping and disposal	33.50	Detailed estimate made available.**Issue of waste dumping is being dealt separately.**
4-	Zila Panchayat, Chamoli	1- Development of tourist-oriented buildings, guest house, parking facilities, and markets in the old dilapidated properties of the Zila Panchayat.	500.00 (approx)	Details are not available.
5-	Zila Panchayat, Almora	1- Maintenance of the dilapidated buildings of the Zila Panchayat and construction of Barati Ghar, parking areas, shops, rest houses, etc., on vacant lands.	-	Details are not available.
6-	Zila Panchayat, Haridwar	1- Construction of office building/meeting hall and residences in the allotted land.	1000.00	Details are not available.
		Total	**104203.79**	

In view of the Commission's observation and recommendations indicated in the above Table, a total of Rs 20.3344 crore for Items 1-1(2), 1-2(2), 2-1(10), 5-1(1), and 7-3(1) is accordingly recommended as grants-in-aid.

19.43 Based on the Commission's wide-ranging consultations/discussions with the elected representatives and officers of the ULBs and PRIs and district officials, site visits in several districts and demands from many ULBs and PRIs on sanitation and waste disposal and in view of the universality of maintaining sanitary conditions being a sine qua non for healthy and disease- free life and Uttarakhand being an ecologically sensitive State for which a higher standard of sanitary conditions is non- negotiable even from the point of view of the downstream States and population as many interstate rivers rise in this State and the need to revamp and improve the sanitation and waste disposal functions of the local self-government units, **the Commission recommends an amount of Rs 80 crore**

for the purchase of well –equipped 233 garbage dumper trucks- ninety five for thirteen Zila Panchayats to be deployed in every Development Block (95), five each for the Municipal Corporations of Dehradun, Haldwani and Haridwar, three each for the Municipal Corporations of Rudrapur, Kashipur, Rishikesh and Roorkee, two each for the Municipal Corporations of Kotdwar, Srinagar, Almora and Pithoragarh, two each for the six Municipal Councils (NPP) with a population over fifty thousand (50000), one each for the forty remaining Municipal Councils (NPP) and one each for fifty one Nagar Panchayats (NPs) of the State. Dumper Trucks are available in different sizeses and consequently the cost of the Trucks varies as per the size of the Trucks. The Commission had examined the Truck requirement as small size for a Block, medium size for NPPs, NPs and NNs of the hills, and big size for NNs of the plains. The ULBs and PRIs should ensure the operation maintenance of these vehicles as per the Government's latest rules, guidelines or instructions on cost- recovery (user charge) mode.

Secondly**,** the standard of waste disposal and landfills is also far from satisfactory. In many ULBs and PRIs, there are no landfill sites. It was noticed that those who have these sites, are not being properly managed. At many sites proper segregation and disposal of the solid waste are lacking. **The Commission, accordingly, after due deliberation, recommends an amount of Rs 100 crores for the landfills and waste disposal purposes.** This amount will be allocated upon the receipt of proposals from the concerned local bodies. Arrangements may also be made to allow large Gram Panchayats to submit proposals in this regard. In this context, either the land should be available with the concerned local body, or its availability should be ensured through pooling and cost/revenue-sharing arrangement with a nearby Urban Local Body/Gram Panchayat.

19.44 **The Commission recommends an amount Rs 7 crore for twenty one (21) electric crematoriums** as gradual transition to electric cremation is the need of the hour, due to the concerns of environmental degradation and depleting forest cover. The electric crematoriums should be constructed at locations identified by the concerned Municipal Corporations, Municipal Councils, and District Panchayats. In the Urban Local Bodies where land availability is a problem, land arrangements may also be made through an appropriate Memorandum of Understanding with nearby Gram Panchayats or ULBs as the case may be. A total of 21 electric crematoriums: one each for the Municipal Corporations of Dehradun, Haridwar, Haldwani, Roorkee, Kashipur, Srinagar, Rishikesh and Rudrapur, one each for the 13 ZPs. Operation & Maintenance of the crematoriums through PPP mode is recommended.

19.45 **The Commission recommends an amount Rs 6 crore for ninety five mortuary vans,** to be positioned for deployment in each Development Block and operated and maintained by the Zila Panchayats on cost recovery basis. The unit cost of a mortuary van is assumed as Rs 6.5 lakhs (approx).

19.46 **The Commission recommends an amount Rs 11 crore for fifty five school vans for eleven hill districts** of the State. Each of the eleven (11) hills-based ZPs will be granted five school vans each. These vans will be operated and maintained by the Zila Panchayats by locating the vans in a dispersed manner, to cover the entire geographical area of the district. In doing so, the ZPs will realize user charges to ferry school children to and fro their schools wherever the schools are located at a distance. Girl- children will be accorded priority. The unit cost of a 25 seater mini bus which is to be operated as a school van is assumed as Rs 20 lakhs (approx).

19.47 **The Commission recommends an amount Rs 15 crore for one hundred medical ambulances,** one for each Development Block to be operated and maintained by the Zila Panchayat of every district and the remaining five (5) by Nagar Nigams Dehradun, Haldwani, Haridwar, Rudrapur, Srinagar on cost recovery basis. The Zila Panchayats and Nagar Nigams concerned can consider pooling these ambulances with the existing **108 emergency service fleet** in their districts. The unit cost of a well–equipped medical ambulance is assumed as Rs 15 lakhs (approx).

19.48 **The Operation & Maintenance of vehicles - Dumper Trucks (mentioned in Para 19.43); Mortuary Vans (mentioned in Para 19.45); School Vans (mentioned in Para 19.46) and Medical Ambulances (mentioned in Para 19.47) has to be on PPP mode. The Private Operator chosen by the ULB/PRI has to provide the services of Vehicle Driver also for the entire contract period.**

19.49 **The Commission recommends an amount Rs 25 crore for twenty five Gaushalas /cowsheds** to be operated and maintained by all the thirteen (13) Zila Parishads and eleven (11) Nagar Nigams. Haridwar Nagar Nigam will operate and maintain one extra Gaushala. For operation and maintenance of the Gaushalas, the ZPs and NNs may enter into PPP agreements with the reputed voluntary and charitable institutions/ organizations already doing commendable work in this sphere. A unit cost Rs 1 crore is estimated to setup a Gaushalas catering for 100 animals.

19.50 **The Commission recommends an amount Rs 5.5 crore for fifty five Animal Care shelters**. All eleven Nagar Nigams and forty two (42) Nagar Palika Parishads are being a grant of Rs 10 lakhs each to set up one Animal Care Shelter in their area. Dehradun Nagar Nigam is being provided two (2) additional Animal Care Shelters. These are to be operated on PPP mode. The unit cost per Animal Care shelter is assumed as Rs 10 lakhs.

19.51 **The Commission recommends an amount of Rs 65 crore for thirteen Old Age Care Homes**, one for each district, to the concerned Zila Panchayats. A sum of Rs 5 crore is being granted to each district for this purpose. The PPP model is advocated for operation and maintenance of these homes.

19.52 **The Commission recommends an amount of Rs 15 crore for fifteen Shelter Homes,** one each to be operated and maintained by every Nagar Nigams Dehradun, Haridwar,

Rudrapur, Haldwani, Almora, Pithoragarh, Kashipur, Roorkee and Srinagar, one each by the Municipal Councils (NPP) of the district headquarters of the remaining districts (Uttarkashi, Tehri, Rudraprayag, Chamoli, Bageshwar and Champawat). A sum of Rs 1 crore is allocated for setting up one such item in each of the Nagar Nigam and Nagar Palika Parishad areas. The facility be operated on PPP mode.

19.53 **The Commission recommends an amount of Rs 20 crore for four Working Women's Hostels** one each for Municipal Corporations of Dehradun, Haridwar, Haldwani and Rudrapur to be operated and maintained on cost recovery basis. A sum of Rs 5 crore is being allotted for setting up one working women's hostel to cater to fifty (50) inmates each. The facility be operated on PPP mode.

19.54 **The Commission recommends an amount of Rs 50 crore for the mapping of Public Utilities** in all ULBs and PRIs by ITDA. This will help plan future development of infrastructure better in the State. With urbanization on the rise, one notices a phalanx of networks – water pipelines, sewage networks, drains, underground electric cables, telecom copper cables, optical fiber cables of telecom and internet service providers, gas pipelines etc; in addition to the road networks of various categories. Often enough the different agencies, do not work in tandem, and roads are dug up frequently for repair/maintenance or laying augmentation lines. The probability of lines intersecting with one another, causing public nuisance and public health concerns cannot be ruled out. In the modern age we need to deploy technology as an aid to enhancing the quality of life all around. For this it is imperative that all assets of utilities in a local body, are properly mapped, and the respective local body – ULBs of various categories, the GPs, the KPs and ZPs have access to the entire data. This will enable the Local body deliver its services to the local inhabitants in a more responsive manner, and grant permission to the concerned agency to carry out any operations by effectively communicating with the public on the disruption hours, and ensure that cross-connections of a hazardous nature do not occur among the various utilities. There are specific codes with each agency, as to the process to be followed, and underground depth at which activity can be carried out. These codes need to be shared with the Municipal and Panchayat authorities, in order to have effective social audit. This is an onerous task, and the Sixth SFC opines that only a Technical Agency with capability and complete knowledge of all IT related tools could deliver this. **ITDA** is a professional technical body of the State Govt, which can deliver, in co-operation with multiple agencies. A sum of **Rs 50** crore is allocated for this exercise, which has to cover all ULBs, all Panchayats [GPs, KPs & ZPs]. Needless to add that both U-COST and ITDA have to work in close co-ordination, as they supplement and complement one another's work.

19.55 **The Commission recommends an amount of Rs 50 crore for five years for the comprehensive training, capacity building and refresher courses** for the elected

representatives and officials of the ULBs and PRIs. The focus of these institutions be as under:

(i). Uttarakhand Institute of Rural Development and Panchayati Raj to work out annual calendar to impart comprehensive training to elected representatives of all the PRIs (GP, KP, ZP) and the officials working at the GP, KP and ZP levels.

(ii). State Institute Of Urban Development functioning within Dr. R. S. Tolia Uttarakhand Academy of Administration, Nainital to work out annual calendar to impart comprehensive training to elected representatives of all the ULBs (NP, NPP and NN) and the officials working at the NP, NPPand NN levels.

(iii). Pandit Deendayal Upadhyaya Centre for Training and Research in Financial Administration (PDUCTRFA) which is located at Dehradun to work out comprehensive Finance, Accounts, Budget and Audit components of training to be imparted to elected representatives of all PRIs and ULBs.

The Dr. R.S. Tolia Uttarakhand Academy of Administration Nainital will be the institute to ensure harmonized training at all levels of all the institutions identified for this purpose. The following amount is to be allocated:

1.	Dr. R. S. Tolia Uttarakhand Academy of Administration, Nainital–	**15 crore**
2.	Uttarakhand Institute of Rural Development and Panchayati Raj, Rudrapur–	**20 crore**
3.	Pandit Deendayal Upadhyaya Centre for Training and Research in Financial Administration (PDCTRFA)–	**15 crore**
	Total:	**50 crore**

Directorate of Panchayati Raj&Directorate of Urban Local Bodies, are to coordinate with the training institutions in order to ensure that the empowerment and capacity building of elected representatives of the PRIs and ULBs is carried out in a coordinated manner

19.56 **The Commission recommends an amount of Rs 20 crore for the ZPs for setting up Garhwal and Kumaon Rasoi** throughout the pilgrim and major tourist routes to be run by **Women Self Help Groups** with the ultimate aim of establishing these Rasois as Brand Names for Uttarakhand cuisines using local produce and tastes and flavors. This will cover the Char Dham Yatra route traversing through Haridwar, Dehradun, Uttarkashi, Tehri Garhwal, Pauri Garhwal, Rudraprayag and Chamoli District. ZPs of Haridwar and Dehradun are allocated Rs 1 Crore each. The other five ZPs of Uttarkashi, Tehri Garhwal, Pauri Garhwal, Rudraprayag and Chamoli are allocated Rs 2 Crore for setting up the Garhwal rasoi chain of self help group outlets offering local cuisine. Like-wise in Kumaon Division the ZPs of Udham Singh Nagar and Nainital are allocated Rs 1 crore each. The ZPs of Almora, Bageshwar, Pithoragarh and Chapawat are allocated Rs 1.5 Crore each for setting up the Kumaon Rasoi chain of self help group outlets offering local cuisine, along the tourist routes /circuits.

Planning for these activities is conducted with assistance of UTDB (Uttarakhand Tourism Development Board) and IHM (Institute of Hotel Management). UTDB can work out the Yatra concentration points, in order that the Garhwal Rasoi SHG locations and Kumaon Rasoi SHG locations can be decided and necessary physical infrastructure standardized. IHM to offer guidance on standard cuisine conforming to the local area and in consonance with FSSAI standards.

19.57 **The Commission recommends an amount of Rs 13 crore (Rs 1 Crore to each ZP) for the maintenance and development of Heritage sites**. This is with the objective of restoring and maintaining those neglected sites which are not under the care and supervision of the Archaeological Survey of India or under the State's Culture Department. The assistance of INTACH may be availed for this purpose. ZPs to consult with the concerned departments of the State Government to implement conservation activities in order to promote remote area tourism.

19.58 **The Commission recommends an amount of Rs 30 crore for the construction of public toilets** along all pilgrim and tourist routes and at the district headquarters. These facilities are to be operated and maintained on user- charge basis. The sum for construction of toilet is to be granted to the hill area ZPs on Char Dham routes and Manas Khand routes. UTDB to work in coordination with the concerned ZPs for locating the public toilet facilities, in a spatially dispersed manner, so that Yatris have access to these public conveniences. A sum of Rs 3 Crores is being allocated to each of the 10 hill area ZPs (Uttarkashi, Chamoli, Pithoragarh, Tehri Garhwal, Pauri, Rudraprayag, Nainital, Almora, Bageshwar, and Champawat).

19.59 **The Commission recommends an amount of Rs 55 crore for the Disaster Emergency Fund** to be placed at the disposal of the hill Gram Panchayats as the first responders to be utilized in the immediate aftermath of a disaster to meet the contingencies of rescue and relief when funds from the Disaster Management Authority /Department are not available or are not reimbursable. This fund be non- lapsable. The finance department to make direct allocation of **Rs 5** Crore through each of the District Disaster Management Authority (DDMA) of the **11** hill districts (Except Haridwar and Udham Singh Nagar), in order that the money goes directly to the GPs identified as vulnerable from disaster point of view.

19.60 **The Commission recommends an amount of Rs 50 crore for Urban and Area Planning** to be done by U-COST. This should cover the entire State- covering all ULBs and PRIs.The nodal authority U-COST to confer and consult with expert institutions (CTCP, SPA, USAC, IIT Roorkee, NIUA etc.) and all stakeholders including Development Authorities, ULBs and PRIs. These exercises ought to constitute the basis for harmonized Urban Development and Rural Development, thereby leading the State on the path to Viksit Bharat.

19.61 **The Commission recommends an amount of Rs 50 crore for the conduct of pre-feasibility study for RRTS,** in the Districts of Udham Singh Nagar and Nainital (covering Rudrapur, Kashipur, Ramnagar, Tanakpur, Haldwani and Moradabad and in the Districts of Dehradun and Haridwar (covering Dehradun, Rishikesh, Haridwar, Roorkee and Saharanpur).

19.62 **The Commission recommends an amount of Rs 150 crore for setting up three Global Capability Centers (GCCs).** The GCC be set up as a joint venture of a Zila Panchayat and the nearest Nagar Nigam. The Commission has identified the following joint ventures**:-**

(i) **Rudrapur GCC-** Zila Panchayat Udham Singh Nagar and Nagar Nigam Rudrapur/Kashipur.

(ii) **Haridwar GCC-** Zila Panchayat Haridwar and Nagar Nigam Haridwar/Roorkee.

(iii) **Dehradun GCC-** Zila Panchayat Dehradun and Nagar Nigam Dehradun.

Each of the three joint ventures to collaborate with SIDCUL, and an educational institution (GBPUAT Pant Nagar for District Udham Singh Nagar, IIT Roorkee for District Haridwar, AIIMS Rishikesh and Doon University for District Dehradun).

The State Government to invite prominent private players, to these Districts, on the strength of assured and adequate power availability. In each of the cases an SPV could be set up to operate the GCC. The Local Body concerned (ZPs/NNs) would have equity in the SPV, in the form of land/equity amount. **The objective herein is to promote 4P-PPPP (Public Private Panchayat Partnership); in order to shore up revenues of the concerned ZP/NN.**

Each of the GCC could address a specific area of AI applications (Amrit Krishi- AI in Indian Agriculture with the assistance of GBPUAT, Pant Nagar; Amrit Arogya- AI in Indian Healthcare with the assistance of AIIMS Rishikesh; Amrit Udyog- AI in Indian Manufacturing with the assistance of IIT Roorkee; Amrit Vidya- AI in Indian Education with the assistance of Doon University; Amrit Niti- AI in Indian Financial Services with the assistance of SETU AAYOG and Banking Institutions).

19.63 **Accessing Urban Challenge Fund:** Government of India has recently announced the launch of Urban Challenge Fund in order to address current challenges in Urban Local Bodies. State Government needs to have a cohesive strategy to access funds for ULBs in the State. This could be in the nature of counterpart funding for major projects indicated above (RRTS and GCCs).

19.64 **The State Government may consider the remaining proposals/projects (not recommended for funding by the 6th SFC for lack of details etc.) submitted by the ULBs /PRIs after vetting them for sanction. Such projects/proposals may be sanctioned upto approximately Rs 855 crores. Thereby the total grant-in-aid of**

proposals sanctioned (including Rs 1145 crores as per Table below) will be Rs 2000 crores in all.

GRANTS-IN-AID RECOMMENDATIONS AT A GLANCE

S.NO	PROPOSAL/PROJECT / SCHEMES/PROGRAMME RECOMMENDED	AMOUNT RECOMMENDED (Rs In Crore)
1	Annual Grant-in-aid to three un-elected NPPs of Badrinath Kedarnath and Gangotri @ Rs 3 cr, Rs 2.75 cr & 2.25 cr respectively for 5 years.	40.00
2	Annual Grant-in-aid of Rs 25.20 cr for 35 ULBs for House Tax Exemption for 5 years.	126.00
3	Annual Grant-in-aid to State Institute of Urban Development(SIUD), @ Rs 1.5 cr for 5 years	7.50
4	One-time Grant-in-aid for ULBs and ZPs against their outstanding committed liabilities	132.00
5	One-time Grant-in-aid for Haldwani Municipal Corpn. Boys Inter College Building .	3.15
6	One-time Grant-in-aid for Municipal Corpn. Haldwani for Building Expansion	5.00
7	One-time Grant-in-aid for NPP Purola for purchase of Books/Equipments for its library.	0.30
8	One-time Grant-in-aid for NPP Bageshwar for beautification, construction etc. of Numaishkhet Mini Statidium	5.00
9	One-time Grant-in-aid for NN Roorkee for Drainage Work	10.00
10	One-time Grant-in-aid for ULBs and PRIs for purchase of 233 Garbage Dumper Trucks	80.00
11	One-time Grant-in-aid for ULBs and PRIs for landfills and Waste Disposal	100.00
12	One-time Grant-in-aid to ULBs/ ZPs for 21 Electric Crematoriums	7.00
13	One-time Grant-in-aid for ULBs/ ZPs for 95 Mortuary Vans	6.00
14	One-time Grant-in-aid for 11 Hill ZPs for 55 School Vans	11.00
15	One-time Grant-in-aid to ZPs and NNs for 100 Medical Ambulances	15.00
16	One-time Grant-in-aid for 13 ZPs and 11 NNs Gaushalas	25.00
17	One-time Grant-in-aid to NNs and 42 NPPs for 55 Animal Care Shelters	5.50
18	One-time Grant-in-aid to ZPs for 13 Old-age Care Homes	65.00
19	One-time Grant-in-aid to NNs/NPPs for 15 Shelter Homes	15.00
20	One-time Grant-in-aid for NNs Dehradun , Haridwar, Haldwani and Rudrapur for 4 Working Women`s Hostels	20.00
21	One-time Grant-in-aid to ITDA for Mapping Public Utilities in all	50.00

S.NO	PROPOSAL/PROJECT / SCHEMES/PROGRAMME RECOMMENDED	AMOUNT RECOMMENDED (Rs In Crore)
	ULBs/PRIs	
22	One-time Grant-in-aid for Training Capacity Building and Refreshers Courses for ULBs and PRIs	50.00
23	One-time Grant-in-aid for Garhwal & Kumaun Rasois for ZPs	20.00
24	One-time Grant-in-aid for ZPs for the maintenance and development of Heritage Sites	13.00
25	One-time Grant-in-aid for to 10-Hill ZPs for the construction of Public Toilets	30.00
26	One-time Grant-in-aid for Hill GPs for Disaster Emergency Fund	55.00
27	One-time Grant-in-aid for U-Cost for Urban and Area Planning	50.00
28	One-time Grant-in-aid for Pre-feasibility Study for RRTS	50.00
29	One-time Grant-in-aid for Establishment of GCCs	150.00
		1146.45
Note - For details, relevant Paras may be referred to.		

C. Other Recommendations

19.65 **Reform, Perform, and Transform**, the trifecta for realizing the vision of "**Viksit Bharat**" as propounded by Hon'ble Prime Minister, constitute an important mantra for any system of governance, whether at the central, state, or local level. The responsibility of translating these mantras into concrete reality—so as to make the State's Local Bodies capable, empowered, self-reliant, autonomous, robust, accountable, and transparent, and to ensure that they meet citizens' expectations while also providing them with a safe, comfortable, and healthy environment and requisite services—rests not only with the State Government but also with the Urban Local Bodies and Panchayati Raj Institutions at the local level. For this purpose, they should not only take the initiative but should also strive to achieve rapid progress in this direction to achieve the vision of "**Viksit Bharat**". It would be appropriate for the State Government to identify the targets/milestones for achieving the goals of these mantras, if they are not already set, both at its own level and for each relevant category of local self-government institutions, and to lay down a definite timeline for achieving the same.

19.66 It goes without saying that the salaries, pensions and allowances paid by the ULBs and PRIs are the first charge on the incomes of these institutions; the more so, on the financial transfers flowing to them on the recommendations of the State Finance Commission. The Commission has been apprised that an amount of Rs 5,66,11,808 is the annual pension liability with regard to the retired employees of centralized service cadres of all ULBs in the State. The previous Commission had recommended that 2% of the total annual financial transfers to the ULBs should be diverted into a corpus to be set up at the state level for regular pension disbursement of the Centralized Service Cadres. We are told that this recommendation has been acted upon. **We reiterate that this practice should be continued**. The Commission has not received any information or representation in this regard about the PRIs. It is presumed that there are no similar issues or any difficulties about the PRIs in this regard. **However, the Government may adopt the practice mentioned above for the Centralized Cadres of the PRIs as well.**

19.67 The State of Uttarakhand has limited revenue resources and immense pressures and pulls of demand on these resources, which are likely to continue in the future. There is, therefore, a specific need for the State Government to **augment its own resources and exercise control over expenditures.** Accordingly, to prevent unnecessary duplication of works, ensure long-term optimal utilization of assets created by establishing robust arrangements for proper operation, maintenance, and

upkeep—along with ensuring quality at the time of creating such assets—and reduce avoidable and unproductive revenue and capital expenditures, regular evaluation and utility-based studies/research of various schemes, programmes, and executed works should be undertaken. For this purpose, the existing system of technical appraisal/audit and evaluation should be ramped up through the Planning Department, including the provision of independent evaluation/audit through third-party agencies. We understand that a mechanism in this regard was in place in the erstwhile State Planning Commission. **The SETU AAYOG`s in-house expertise and domain knowledge, therefore must be leveraged/utilized for this purpose. Hiring of independent third-party agencies can be done involving the SETU AAYOG which can coordinate and moderate with the executing departments and agencies for the follow-ups as well.**

19.68 Although nearly 32 years have elapsed since the implementation of the 73rd and 74th Constitutional Amendments, a substantial part of the functions, responsibilities, and duties to be performed/discharged by the ULBs and PRIs, as envisaged under the Eleventh and Twelfth Schedules of the Constitution still remains to be devolved to these local self-governing institutions in the State. Even the functions and responsibilities that have been assigned to them are not being discharged and performed effectively, as these institutions are not yet sufficiently empowered, capable and robust. In this regard, while the State Government needs to establish a clear framework and take concrete steps towards transferring, as required, the necessary functions, duties, responsibilities, and resources to these institutions, it is equally essential to carry out regular assessments/evaluation of their performance. **It is suggested that the State Government should get these local self-governing institutions assessed, evaluated and studied at the interval of every two years through the departmental supervisory tiers and through independent third-party agencies as recommended in the preceding paragraph, and, based on such assessments, evaluations and findings, take appropriate corrective (even punitive) measures.** Under this arrangement, the performance of Rural Panchayats, Urban Local Bodies, as well as Government Agencies/Instrumentalities that are carrying out constitutionally mandated subjects/functions on behalf of the Rural Panchayats and Urban Local Bodies, should be assessed/evaluated and, on the basis of the findings/observations, **a comparative ranking/benchmarking be carried out.** This responsibility may be assigned to the State Institute of Urban Development (SIUD) Nainital, in the case of the ULBs and to the Uttarakhand Institute of Rural Development and Panchayati

Raj (UIRD & PR) Rudrapur for the Rural Panchayats, or it can be done through Universities located within the State or other independent institutions.

19.69 In urban areas, various service delivery and infrastructure development works are undertaken through multiple financial sources and by different implementing agencies. Due to the lack of coordination in their implementation timelines, it is often observed that the same road is dug up and rebuilt multiple times. This not only leads to unnecessary expenditure and duplication of works but also causes repeated inconvenience to the general public. Although directions currently exist at the level of the concerned District Magistrate to address such situations, they have either proved ineffective or the implementing agencies lack the necessary will or sense of responsibility in this regard. It would be appropriate for all departments/implementing agencies to submit the timelines of works proposed to be undertaken in the forthcoming year—during the last three months of the preceding financial year—to the District Magistrate and the concerned Urban Local Body, as well as to the Secretary of the District Planning Committee, clearly indicating the period from commencement to completion of each work. The concerned District Magistrate, along with the local body and the Secretary of the District Planning Committee, should compile the timelines and details of such works so received and issue permissions for execution in a manner that avoids duplication of works and wastage of funds, while ensuring optimal and well-considered utilization of financial and local resources.

19.70 Until a few years ago, development expenditure in the State Government's budget was presented under two heads, namely Plan and Non-Plan. It is noteworthy that after India's independence, with the establishment of the Planning Commission and the conceptualization of Five-Year Plans, priority areas for the country's development for each five-year period were predetermined and prioritized and implemented accordingly. In recent years, the 'Planning Commission' has been replaced by the 'NITI Aayog', and instead of the Five-Year Plan framework, a system has been adopted under the vision of a "**Viksit Bharat**" to give concrete shape to development works and to the pace and direction of national development. NITI Aayog is the Government of India's principal policy think tank, providing both directional and policy-related inputs, and supports the Government of India in initiatives aimed at transforming the nation. Similarly, the Government of Uttarakhand has established the 'SETU AAYOG' (State Institute for Transforming and Empowering Uttarakhand Commission) to regularly provide the State Government with directional and policy guidance for the transformation and empowerment of Uttarakhand. With these changes, under the existing accounting

framework and budget heads of the State Government, the system of showing and accounting for receipts and expenditures in Plan and Non-Plan form has been discontinued, and they are now shown and accounted for only as Revenue and Capital receipts/expenditures. The State Government thus no longer centrally defines, for any particular year or for the medium/long term, the economic sectors and specific activities on which, higher expenditure ought to be focused, nor does it set policy-based expenditure targets for various activities/subjects. Instead, departments are formulating schemes and arranging budget provisions according to their own requirements or preferences. Such a situation does not augur well for a State with limited resources and difficult geographical and economic features. **Therefore, it is suggested that, in line with the policy and directional proposals to be prepared by the 'SETU AAYOG' and adopted by the State Government, a system of determining department-wise priorities be set and annual and medium-term/long-term outlays be indicated, and the State Government's annual budget should be prepared accordingly.** In line with this, the selection/identifications and implementation of various departmental development works/schemes also be undertaken. It may be noted that a similar arrangement exists in some form under the District Planning process.

19.71 Under Article 243W, Schedule XII of the Constitution, urban planning/town planning is listed as the first subject. At present, in Uttarakhand, this function is being handled by 13 district-level Development Authorities constituted under the Uttarakhand (earlier Uttar Pradesh) Urban Planning and Development Act, 1973, currently in force in the State, as well as by the Uttarakhand Housing and Urban Development Authority, while the preparation of urban Master Plans is undertaken by the Uttarakhand Town and Country Planning Department. During district visits, the Commission was informed by the public representatives that the preparation of Master Plans is not being undertaken for towns with less than one lakh population. It is noteworthy that cities are continuously expanding, and due to the absence of Master Plans, cities, their extended areas, and the surrounding regions are developing in an unplanned manner. The Uttarakhand Town and Country Planning Department functions under the Uttarakhand Housing Department. **The Commission considers it appropriate that, after the 74th Constitutional Amendment, the previously existing Urban Planning and Development Act should be replaced by a new Act in accordance with the constitutional framework. Such an Act should provide that the Master Plans for all towns/Urban Local Bodies be prepared either individually or for the clusters of more than one local body, using the latest appropriate technologies, in an**

integrated manner. These Master Plans should include surrounding rural areas that fall within the peri-urban zone and are likely to develop, in the near or long term (within a time horizon of 20 to 30 years), as groups of urban areas and urban corridors. It would also be appropriate that-

1. **The Housing Department and the Urban Development Department in the State of Uttarakhand should be merged, and a unified Uttarakhand Housing and Urban Development Department should be established.**
2. **The Town and Country Planning Department should be placed under this integrated department. Further, the Urban Development Directorate should be reconstituted and established as the Housing and Urban Development Directorate.**
3. **The existing Urban Planning and Development Act should be replaced by a new "Uttarakhand Urban and Rural Planning and Development Act", in which the role and participation of Local Urban Bodies are appropriately and clearly incorporated, in accordance with the urban/town planning functions, as envisaged under the Twelfth Schedule of the Constitution. The Act should also ensure active participation of all the Urban Local Bodies and the concerned Gram Panchayats falling within the area covered by a Master Plan in the preparation and approval process of the Master Plan, and the proposals should be duly approved by the concerned ULBs or Panchayats.**

   The above set of recommendations falls in the category of Administrative-cum-Governance reform.

19.72 Although the boundaries of towns are defined at the time of their constitution or expansion, the peri-urban areas—located in the rural regions surrounding towns/cities—are also witnessing rapid population growth and haphazard development. However, these areas often remain deprived of, or neglected in terms of, adequate infrastructure development and civic services/facilities. When such areas are later merged into urban areas or constituted as new Urban Local Bodies, problems arise due to earlier neglect of planned development and due to high population density, narrow roads, and the lack of parks and parking spaces. **Therefore, such areas, as well as clusters of two or more Urban Local Bodies, should be planned in advance by preparing long-term urban plans/Master Plans using new technologies such as GIS. These plans should integrate the surrounding and intervening rural areas, including urban corridors that are developing, or have developed, or are likely to develop in the future.** During a meeting in Champawat district, the Commission was informed by the District

Magistrate that, district-level planning is being undertaken with the assistance of the Uttarakhand Council of Science and Technology (U-COST), the School of Planning and Architecture New Delhi, and the Space Applications Centre, among others. **The Commission suggests that U-COST should be designated as the nodal agency for this work, as it can coordinate with all relevant institutions—such as the Uttarakhand Space Applications Centre, the School of Planning and Architecture, the National Institute of Urban Affairs, and the Indian Institute of Remote Sensing—to facilitate the preparation of comprehensive and realistic long-term Master Plans. It is further suggested that, in accordance with the above, for the purpose of preparing Master Plans for larger areas and area clusters, and for undertaking map approvals and related procedures in urban planning, one or more appropriate branches of the concerned Development Authority (along with the relevant staff) should function under the control of concerned Urban Local Body. Under this arrangement, a portion of the revenue generated from the concerned area (approximately 20 to 30 percent) should be shared with the concerned Development Authority.**

This is a recommendation that falls in the category of Administrative Reform.

In **peri-urban areas,** line departments, corporations, and parastatals should provide civic services that are currently not being provided by the existing Panchayati Raj Institutions. In this regard, District Development Authorities and Mandi Parishads/Committees should play a higher role and the office of the District Magistrate should ensure the co-ordination efforts.

This is a recommendation in the genre of Governance Reform.

19.73 **Keeping in view the availability of the latest technologies and work processes, the Urban Development Department should prepare a standard staff structure for Nagar Panchayats, Municipal Councils, and Municipal Corporations on the basis of population and area, clearly specifying, branch-wise designations and pay scales of posts at various levels. Similarly, the Panchayati Raj Department should prepare a standard staff structure for District Panchayats. This recommendation is in the nature of Administrative Reform.**

19.74 In cases where computer-based accounting and related systems based on new technologies have not been implemented in the Urban Local Bodies, the usual justification given is the shortage of staff or trained staff. **It would be appropriate that all Urban Local Bodies and District Panchayats carry out their accounting work through computer-based systems using a uniform standard software prescribed for this purpose (two separate software systems—one for**

Urban Local Bodies and another for Panchayati Raj Institutions), by engaging the services of Chartered Accountants from external sources. This would ensure that, on the one hand, accounting is maintained in a timely and proper manner, and on the other hand, the existing staff is also trained in the process. An accounting manual is available for the Urban Local Bodies. Similarly, an accounting manual should be prepared and prescribed for the Panchayats as well. In this regard, the double-entry system of accounting should be made mandatory in the Urban Local Bodies and Panchayats.

This recommendation is in the nature of Administrative Reform.

19.75 During the district level consultations and visits of the Commission, the issue of surveying, identifying, measuring and handing over the **possession of the public lands** situated within the limits of the ULBs was raised prominently by almost all concerned elected representatives and officials. Most of the ULBs, especially the newly-created and upgraded, were clueless about the lands that should be transferred to them. Needless to emphasize that land is the most essential asset/resource that the ULBs should have and leverage to provide civic services and generate revenue. **It is therefore recommended that a joint team comprising the officers of the Revenue Department, other Government Departments owning lands, and the Local Body concerned should conduct a survey and identification of all public lands that should be handed over to the Local Body concerned and the transfer process of the land identified should be ensured in a special drive.**

A comprehensive drive should be undertaken to survey and identify land of each and every ULB and PRI, and Land Bank for each Local Body be prepared and recorded in the Asset Register of the concerned Local Body. This would constitute the LAND BANK of the ULBs and PRIs.

The above recommendation falls in the category of both Administrative Reform and promotion of Good Governance.

19.76 As on 1 April 2024, approximately 66,847 posts across various departments of the State Government were lying vacant, the category-wise details of which are given below. Filling these posts would lead to an increase in the State Government's salary and related expenditure. In recent years, the State Government has created administrative units at various levels under different departments. With the use of new technologies and modern systems, there is no longer the need for unnecessary expansion in the number of administrative units and posts, particularly when, through the use of information technology, various services are being delivered directly to citizens. Although several administrative units (for example, tehsils, etc.) have been created as mentioned above, the posts created therein have

remained unfilled for a long time. This naturally results in difficulties in good governance and in the timely execution of work. Accordingly, **the Commission recommends that such constituted administrative units be merged with nearby units so as to reduce their number. This will also ensure optimal utilization of manpower and economy in financial outgo in this regard.**

S.N.	Post Category	Total Sanctioned Posts			Total Filled Posts	Total Vacant Posts
		Permanent	Temporary	Total		
1	Category-A	9277	343	9620	6123	3497
2	Category-B	13349	914	14263	9554	4709
3	Category-C	161153	1605	162758	120280	42478
4	Category-D	34441	17671	52112	35949	16163
	Total-	**218220**	**20533**	**238753**	**171906**	**66847**

Source: Details received from the Finance Department, Government of Uttarakhand.

19.77 Based on the provisions of the Acts related to Urban Local Bodies and Panchayati Raj Institutions in the State, and in light of the functions/subjects assigned to the local self-governing institutions constituted under these Acts, as well as their performance and overall weak position relative to expectations, the Commission has observed that the State Government needs to take prompt and appropriate measures to make these institutions strong, robust, autonomous, capable, transparent, and accountable to citizens. The Commission therefore recommends that the Government of Uttarakhand should take the following actions:

1. **A Unified Act along with corresponding rules should be enacted/ made for all categories of Urban Local Bodies after due consultation with and obtaining suggestions from all stakeholders. The Act should include adequate provisions covering all aspects related to functions, functionaries, finance, transparency, and accountability. For the assignment of functions/subjects, the Act should incorporate not only the functions/subjects listed under Article 243W of the Constitution of India and the Twelfth Schedule, but also other local-level functions/subjects.** Since local-level functions and activities in the State directly affect not only local citizens but also contribute to the achievement of Sustainable Development Goals, development of **"विकसित स्थानीय निकाय;** (Developed Urban Bodies)," a **"विकसित राज्य;** (Developed State)," and ultimately a **"विकसित राष्ट्र** (Developed Nation)," citizens' effective participation has to be ensured. Additionally, as various departments of the State Government and/or different governmental/semi-governmental institutions are currently engaged in basic

infrastructure development, its maintenance, and the delivery of various services, **the new Act should clearly provide that such departments and institutions will carry out these works under the control of the relevant Urban Local Body. At each stage—preparation of annual plans, site/beneficiary selection, procurement processes/tenders, implementation, payments, monitoring and evaluation, and social audit—appropriate proposals should be approved by the respective Urban Local Body before execution. To make this even clearer, the Act should provide that at the State level, the Government will ensure a uniform system for all Urban Local Bodies for policy, guidelines, accounting systems, technical evaluation, external audit of works and performance, online and real-time monitoring of execution, payments, receipts, transparency, and accountability. Similarly, regarding taxation, the Act should provide that the State Government will centrally prepare sample/standard regulations for types of taxes, standard tax rates, tax determination systems, periodic (e.g., five-yearly) tax reassessment, types of non-tax revenue and their standard rates, and types of user charges and their standard rates. Regarding functions/subjects to be assigned to Urban Local Bodies, the Act should provide that the State Government, through notifications, clearly maps (function-wise) the activities to be assigned to each tier of the Urban Local Bodies for all plans and programs—district plans, state plans, and centrally sponsored schemes—including preparation of annual plans, site selection, beneficiary identification, formation of committees, tendering, contracting, implementation, monitoring, payment, and social audit. All activities assigned to the Urban Local Bodies have to be executed by the concerned government departments, governmental/semi-governmental institutions, and development authorities only under the supervision and approval of the respective Urban Local Body. In this regard, the existing arrangement in Development Blocks/ Panchayats, of all matters relating to salaries, establishment, and service conditions of officers and staff of the concerned departments/government or semi-government institutions should continue to be under the respective department/institution. This arrangement of control and supervision by the ULBs/ Panchayats, as the case may be, should also be applicable to the Development Authorities, Special-Purpose Vehicles/ Units, Project Implementation Units and similar Institutions, created and responsible for**

implementing, executing Externally Aided and CSS Projects/Schemes, subject to the consent of the concerned funding agency.

2. Although the **Panchayati Raj Act, 2016** has been in force in the State for the Panchayati Raj Institutions, for compliance with **Article 243G** and **the Eleventh Schedule of the Constitution of India**, **this Act should either be suitably amended or updated to ensure, as indicated in point (1), that functions/subjects listed in the Eleventh Schedule are assigned to all three-tiers of Rural Panchayats. For these functions/subjects, a clear function-wise mapping should be done for all plans and programmes, including district plans, state plans, and centrally sponsored schemes, so that the assigned activities are executed/performed by all government departments, governmental or semi-governmental institutions, special-purpose vehicles/ units/institutions, and development authorities under the supervision and approval of the respective Panchayati Raj Institutions only. At the same time, matters related to salaries, establishment, and service conditions of officers and staff of the concerned departments/institutions should continue to be the respective department/institution as before- the dual control system is not something new. This arrangement of control and supervision by the Panchayats should also be applicable to the Development Authorities, Special-Purpose Vehicles/Units, Project Implementation Units and similar Institutions, created and responsible for implementing, executing Externally Aided and CSS Projects/Schemes, subject to the consent of the concerned funding agency.**

3. Currently, the accounting system and financial transaction maintenance of the Panchayati Raj Institutions are being carried out on a single-entry, cash-based system, and there is no separate manual or rules for accounting, financial verification, audit, and performance appraisal. The District Panchayats and Kshetra Panchayats, are staffed for accounting and financial works, at the Gram Panchayat level, there is no dedicated personnel for finance and accounting work. **In such a situation, a proper accounting manual should be prepared for the Panchayati Raj Institutions, similar to the Uttarakhand Municipal Accounting Manual (tentatively named Uttarakhand Panchayat Accounting Manual), which should provide for double-entry accounting, i.e., accrual-based accounting system.** The current software/system prescribed by the Government of India for utilization certificates and transmission of information should continue to be used

alongside this system until it is changed/ replaced. The department of Panchayati Raj should have a panel of Chartered Accountants to be deployed to every Gram Panchayats (GPs) for maintaining their accounts. The CA firms duly selected will visit the allotted Gram Panchayats on a fixed day every month, and in coordination with the Gram Panchayat Development Officer and the Gram Pradhan, will ensure carrying out accounting work according to the prescribed formats in the manual. By the end of the financial year, the firms will prepare complete accounting along with comparative statements for the financial year, to be approved/ passed by the Gram Panchayat and Gram Sabha in their meetings and submitted on time to the Prescribed Authority, District Panchayat, and Panchayati Raj Directorate.

19.78 The primary functions of the Panchayats are related to overall rural development including infrastructure development and the delivery of various services. Many of the Panchayat level functions are also currently performed by various departments, governmental and semi-governmental institutions/parastatals, and other existing bodies—such as District Development Authorities and special-purpose units/authorities—who also carry out infrastructure construction and maintenance, service delivery, and other functions in rural areas. **The Commission recommends that the Rural Development Department and the Panchayati Raj Department be integrated to form the Uttarakhand Rural Development and Panchayati Raj Department, under which the Uttarakhand Rural Development and Panchayati Raj Directorate should be established. The unified Directorate should lay down appropriate guidelines for financial management, accounting, performance monitoring, and service delivery of the Rural Panchayats and develop integrated and standardized software for real-time transmission of status and maintenance of these functions. With the integration of the two departments, the existing positions of Gram Panchayat Development Officer and Gram Vikas Adhikari in the Gram Panchayats can be merged. This will ensure a sufficient number of personnel to serve as Panchayat Secretaries, with at least one Panchayat Secretary available for every three to four Gram Panchayats.**

This recommendation is in the nature of Administrative Reform.

19.79 According to the Commission, sanitation, cleanliness, and environmental protection and enhancement are areas of the highest priority. For a city to be truly "Clean and Green," its image should be presented through actual performance rather than through advertising hoardings, slogans, or displays such as **"I love Mussoorie, Nainital etc."** In this regard, certain functions/subjects are particularly important,

including: the proper management of solid waste, ensuring the collection of all types of solid waste from any city or village and its scientific disposal; the collection and scientific treatment of wastewater; and afforestation, environmental improvement, and enhancement, which are among the most important and paramount priorities.

In the Urban Local Bodies, the segregation of waste into biodegradable and non-biodegradable components, that is, wet and dry waste, is largely neglected, and the general public is not sufficiently aware of this practice. As a result, Urban Local Bodies are struggling with a lack or unavailability of waste storage/disposal sites face a major challenge in waste management. Since 100% household-level segregation is not being achieved, the Urban Local Bodies are forced to expend additional time, personnel, and funds on waste segregation. At the same time, revenue potential from composting and the sale of dry waste (such as plastics, paper, cans, etc.) is not realized. Some Urban Local Bodies are managing this work to some extent, but the situation in most of these bodies remains deplorable. During the Commission's visit to Karnataka, it was observed that even Gram Panchayats there practise waste segregation, separating different types of solid waste (including plastics) for sale. In a meeting with Almora Municipal Corporation, the former Chairman of the erstwhile Almora Municipal Council suggested considering the use of a high-capacity incineration plant for waste disposal in Almora city due to a lack of available space. While the Commission does not comment on this suggestion and considers it appropriate to leave the matter for the consideration and decision by the State Government and the concerned Urban Local Bodies, **it strongly recommends that a comprehensive and regular public awareness campaign be conducted to ensure citizens are adequately informed and made responsible, and that 100% household-level waste segregation is given the highest priority.**

The Urban Local Bodies in the State are also unable to collect waste from households on a 100% and regular basis for various reasons, which often results in waste being scattered or dumped on streets, public spaces, vacant private land, and drains. In some cases, certain individuals collect household waste without proper approval or authorization from the concerned Urban Local Body, and no standard operating procedure or system exists for this purpose. As a result, such individuals often dispose of the waste in drains, vacant plots, along roadsides, or into rivers. **Where household, commercial, or industrial complexes do not practise waste segregation, the Urban Local Bodies should adopt a system of levying substantial fines on the violators, and appropriate provisions for this should be**

included in the regulations. Furthermore, if household or institutional waste is not collected regularly, regulations should provide for a progressive reduction in user charges if there is a delay of more than two days, with strict enforcement. Additionally, in cases where waste is found scattered in public areas, drains, or similar spaces, a procedure should be devised to impose financial penalties on the concerned sanitation inspectors responsible for those areas.

19.80 In the State, the Uttarakhand Solid Waste Management Policy, 2017 and the Solid Waste Management Rules, 2016 are in force for Panchayats. In addition, the Uttarakhand Plastic and Other Non-Biodegradable Waste (Use and Disposal Regulation) Act, 2013, and the Uttarakhand Waste-to-Energy Policy, 2019 are also effective. **Now the Ministry of Environment, Forest and Climate Change, Government of India, has notified 'the Solid Waste Management Rules 2026, superseding the 2016 Rules. The new rules are to be effective from 1st April, 2026.** According to the new rules, four- stream segregation of solid waste at source is mandatory. **The Commission recommends that the State Government and local bodies (all Urban Local Bodies and Panchayats at all levels) should work on these matters with priority, on a war-footing, and continuously. For this purpose, the following steps are essential regarding solid waste management:**

1. **Ensure the segregation of solid waste/garbage at each and every household or establishment into four distinct categories- Wet (kitchen waste etc.), Dry (plastic, paper, metal, glass), Sanitary (diapers, napkins etc.) and Special Care Waste (bulbs, batteries, medicines).**
2. **Local bodies cannot achieve 100% door-to-door waste segregation on their own. For this, 100% participation of citizens is essential, along with their awareness and vigilance. Therefore, the Government and local bodies should not only continue public awareness programmes and initiatives at all levels and of all types on a sustained basis, but should also make provisions for imposing and recovering heavy monetary penalties from those households/establishments that do not segregate waste in all three categories of the Local Bodies in the prescribed manner.**
3. **After 100% household-level waste segregation, it is the responsibility of the concerned local body to collect all waste from households on a daily basis. If waste is not collected daily from 100% of households, then in cases where collection is delayed by more than two days, the Local Body should have a system to compensate the affected households. To ensure household waste collection, complaints received from households, including CCTV camera footage, should be accepted as evidence. For segregated Wet (biodegradable) Waste, households/establishments should dispose of it within their premises in a**

pit, converting it into organic compost. Where households do not have land, the local body should, until a designated dumping or waste disposal site is available, dispose of such waste in pits prepared for composting on the nearest available public land. In villages, since households are likely to have land available, there may not be a need for collection of such waste. The Local Body should identify, declare, and display public land for this purpose as needed, and ensure that pits of adequate size and number are constructed for composting.

4. **The collection, aggregation, densification, and sale of Dry (non-biodegradable) Waste must be carried away by the concerned Local Body on a 100% basis. In this process, different types and categories of materials and products—such as thick plastic sheets, plastic wrappers, plastic containers/bottles, tins, and other metal items—should be segregated into separate piles or bundles and sold accordingly.**
5. **Sanitary and Special Care Waste should be segregated and collected at the household/establishment level by the residents, while the collection and disposal on a 100% basis should be the responsibility of the concerned Local Body.**
6. With the implementation of the above measures, the actual quantity of residual solid waste requiring disposal will significantly be reduced, allowing for proper arrangements for its scientific disposal, sale, or recycling, and also reducing the need for land or space for dumping. It is noteworthy that in Uttarakhand, the unavailability of land is a major constraint/problem in solid waste disposal.
7. In rural areas, waste collection is managed at the level of the District Panchayat or Block (Kshetra) Panchayat, and inorganic waste is transported to the densification units assigned for each development block. The number of vehicles and densification units available for waste collection in the blocks is currently limited. **The Commission recommends that, considering the number of Gram Panchayats under each block, the number of vehicles and densification units/sites should be optimally increased.**
8. **The Commission also recommends that in Urban Local Body areas, individuals who scavenge waste and those who collect waste from households/establishments should be mandatorily registered by the Municipal Bodies, and standard guidelines and standard operating procedures should be prescribed by the State Government for them. This will ensure that at no level, the waste management responsibility is allowed to be deviated from proper procedure.**
9. **Instead of discharging wastewater into public drains, it should be disposed of in a pit constructed in-situ of each household (where space is available). Where this is not possible, it may be disposed of through a sewer line, or, until such arrangements are made, it should be disposed of in appropriately-sized pits at designated public sites.**

10. **Under no circumstances should wastewater be discharged into drains or rivers in cities or villages, and solid waste should not be dumped into these drains/rivers. If waste is found in drains or rivers in any area, there should be a system to impose financial penalties on the Sanitation Inspector of that area and collective penalties on the residents of the area, along with measures to prevent such dumping in the future.**

19.81 During meetings held at the district level, the Commission was informed that Panchayats—especially Gram Panchayats—have requested approval for employing sanitation workers (पर्यावरण मित्र) for solid waste management. In some Gram Panchayats, it was pointed out that as soon as a Gram Panchayat is upgraded to a Nagar Panchayat, multiple positions, including sanitation workers, are immediately created. There was also a request for approval/permission to set higher staffing norms for sanitation workers in the Urban Local Bodies, instead of the current fixed standard, based on sanitation workers per thousand persons in a ULB. Since the problem of inorganic waste, its door-to-door segregation, and its scientific disposal are crucial for environmental management, **the Commission recommends that the State Government consider approving/authorizing the number of sanitation workers for the Gram Panchayats on the basis of population (part-time/through external service providers) and, similarly, reassess the number of sanitation workers in urban areas per thousand population.**

19.82 Many Nagar Panchayats, Municipal Councils, and Gram Panchayats have a very small population. The financial position of an institution is influenced by its size, and according to the principle of "Economies of Scale", the per capita expenditure burden of the institution is also affected. Due to extremely low population, the per capita revenue expenditure of such Urban Local Bodies becomes very high, making them heavily dependent on financial aid/grants, while their own per capita income remains quite low. Moreover, for planned urban development, it is more useful and appropriate to form a larger Urban Local Body instead of several smaller neighbouring bodies. In the case of Gram Panchayats with extremely low population, even after elections, many positions of Members or Heads remain vacant, preventing the effective formation of such Gram Panchayats for long periods. Therefore, **the Commission's strong recommendation is that—**

1. **Multiple neighboring Gram Panchayats should be merged to form a larger Gram Panchayat. This will also limit the number of Gram Panchayats per Gram Panchayat Secretary (Gram Panchayat Development Officer) position.**
2. **Nagar Panchayats or Municipal Councils should not be formed for areas with extremely low population. At the same time, existing nearby Urban Local Bodies should be merged to form a larger Urban Local Body.**

This recommendation is in the nature of Administrative Reform.

19.83 The pace of urbanization in the State is rapid, not only in terms of urban population but also in terms of the number and category of Urban Local Bodies. For this reason, over the

Award Periods of the last five State Finance Commissions, the financial share allocated to the Urban Local Bodies has gradually increased, and they currently receive 60% of the financial devolution. **The pace of urbanization is likely to continue to be rapid, which will result in relatively lower financial shares for the Panchayati Raj institutions. The State Government will also only be able to increase/transfer financial allocations up to a certain limit. Therefore, the Commission strongly recommends that: on the one hand, to strengthen the financial position of the Urban Local Bodies, the types of taxes, their coverage, tax rates, and the rates of user charges for various services should be determined and fixed; and it should avoid granting exemptions in tax collection; on the other hand, a similar system should be ensured for the District Panchayats, and the Gram Panchayats should also be provided with a proper framework to generate their own revenue income. It is noteworthy that even in rural areas, there are numerous establishments and firms—such as businesses, shops, resorts, hotels, and other economic activities—from which taxes, fees, and user charges can be easily collected.**

19.84 The State Government has arranged for the appointment of 5,765 village watchmen (Gram Prahari/ Chowkidar) on a monthly honorarium basis, currently receiving ₹2,000 per month per person, with the budget provision under the Home (Police) Department. These village watchmen/ Praharis have now been officially recognized as "Gram Rakshaks" (Village Guards). They are appointed by the Superintendent of Police of the respective district, but the exact role of the Gram Panchayat in relation to them, and their accountability to the Gram Panchayat, is not clear. **The Commission recommends that the State Government define the relationship of the Gram Rakshaks with the respective Gram Panchayats.**

This recommendation is in the nature of Administrative Reform.

19.85 The State has a system of **Van Panchayats**, through which forest- and environment-related activities under the Panchayati Raj system have traditionally been carried out. Naturally, this system is useful for afforestation, forest management and environmental protection. Currently, the Van Panchayats function under the Uttarakhand Van Panchayat Rules, exercising powers granted under Section 76 read with Section 26 of the Indian Forest Act. In the 11th Schedule of the Constitution, Item 6 includes social forestry and farm forestry, and Item 12 includes fuel and fodder. Thus, these functions are mandatorily delegated to the Panchayats, ensuring public participation in key local activities. **The Commission is of the view that the Van Panchayats should work under the respective Gram Panchayats. Accordingly, the Commission recommends amending the Van Panchayat Rules so that the Van Panchayats are suitably redesignated as the Forest and Environment Committee of the Gram Panchayat and function in that capacity.**

This recommendation is in the nature of Administrative Reform.

19.86 In the meetings of the Gram Panchayats, Block/Kshetra Panchayats, District Panchayats, and Urban Local Bodies, the officers/employees from various departments or institutions

who are responsible for activities at the respective local level are often absent. As a result, active public participation in matters relating to the functions carried out by departments/institutions, in accordance with the 11th and 12th Schedules of the Constitution, and the requirements of the Panchayats/Urban Local Bodies, remains limited if not neglible. **The Commission recommends that this must be ensured. To achieve this, clear instructions should be issued to all local officers and personnel of each department, government, and semi-government institutions who are responsible for work within the jurisdiction of the respective Panchayat or Urban Local Body, stating that:**

1. **By the end of September of each year, or latest by the first week of October, the Department should provide the concerned Local Body with a complete list of works (both ongoing and new) planned for the next financial year, with the name of the work, location, cost, current progress, targeted completion date, and source/mode of financing.**
2. **The departmental works/plans for the next financial year should be presented for approval in the relevant local body meeting held in October of the previous year.**
3. **While getting the annual development plan of the Local Body (for the next financial year) approved, the Department should ensure that its own works (including details of financing sources, cost, etc.) are also approved. Over time, these works should be incorporated into the district plan (or the applicable plan).**
4. **The Department should provide updates on the progress of works/plans (both physical and financial) to the concerned Local Body, and ensure participation in its meetings.**
5. **Upon completion of a work, its assets should be recorded in the Asset Register of the concerned Local Body and transferred to them. In such cases, the maintenance of these assets should continue to be managed by the Department until an alternative arrangement is made.**

The above recommendation falls in the category of promoting good governance.

19.87 Under Article 243-ZD of the Constitution of India, there is a provision for constituting a **District Planning Committee** at the district level to prepare a draft development plan for the district as whole consolidating the annual plans prepared by the Panchayats and ULBs. Under the Uttarakhand Panchayati Raj Act, the preparation of development plans at three levels—Gram Panchayat Development Plan (Section 28), Block/Area Panchayat Development Plan (Section 68), and District Panchayat Development Plan (Section 105)—is mandated. The plans of the Gram Panchayats are first consolidated into the Block/Kshetra plans and the Development Plans of the integrated and consolidated Blocks Panchayats and are finally into the District Panchayat Development Plan. Similarly, under the Uttar Pradesh Municipal Act, Section 127-B mandates the preparation of an annual

development plan by the Municipality and its submission to the District Planning Committee for consolidation. Likewise, under Section 383-C of the Uttar Pradesh Municipal Corporation Act, Municipal Corporations are required to prepare their development plans and submit them to the District Planning Committee. **The State Government of Uttarakhand has issued a booklet titled "Uttarakhand Three-Tier Panchayat Model Plan",** which provides detailed guidelines on the timelines, process, and approval mechanism for preparation of the Annual Development Plans at all three levels of the Panchayats, their consolidation into higher-level plans, and final incorporation into the District Plan. The Commission has observed that the preparation of Annual Development Plans by the Panchayats and Urban Local Bodies, and their consolidation into the District Plan, **is not yet being effectively carried out. The Commission recommends that this process must be ensured under all circumstances. For this purpose: The District Economics And Statistics Officer (Joint Secretary of the District Planning Committee) and the Secretary of the District Planning Committee (Chief Development Officer of the district) should be made responsible for ensuring that the Annual Development Plans of all Panchayats and Urban Local Bodies of the District are consolidated and included while preparing the District Plan. It should also be explicitly instructed that before considering the draft District Plan, the District Planning Committee must ensure that all Annual Plans of the Panchayats and Urban Local Bodies have been fully consolidated into the District Plan.**

Currently, the Minister in-charge of the District is designated as the Chairperson of the District Planning Committee. **The Commission recommends that The District Panchayat President should be appointed as the Chairperson of the District Planning Committee. The Mayor of the Municipal Corporation in the district should be appointed as the Vice-Chairperson. The District Collector should also be designated as the Co-Chairperson, while the Chief Development Officer should serve as the Member Secretary of the Committee.**

After the compilation and consolidations of the District Plan and its approval, and the subsequent regular review/monitoring of its implementations, progress and expenditures should be carried out by the District Magistrate of the District. Centrally funded, state-funded, externally assisted, and funded by other sources, or works undertaken by State Government agencies, are ultimately executed for local development and service delivery. Therefore, **the Commission recommends that for the preparation, approval, and progress review/monitoring of the District Plan—including schemes/works funded through various sources and allocations on the recommendations of the State Finance Commission and Central Finance Commission, and approved works—the District Magistrate should carry out regular periodic reviews and monitoring.**

The above recommendation falls in the category of promoting good governance.

19.88 The Government of India, under the vision **of "Viksit Bharat 2047"**, has launched initiatives focused on four pillars: youth, the poor, women, and farmers, to promote economic growth, social progress, and sustainability. For a **"Viksit Bharat"**, there is a need for **"Viksit Rajya"**, and for a **"Viksit Rajya"**, it is essential to have **"Viksit Swashasi Sthaniya Nikay"**. Accordingly, all levels of Local Bodies must align their plans to build targets that are achievable over the next 20–25 years and implement them through their Annual Plans. Individual local governance units, due to various reasons, may neither be in a position to achieve these targets alone nor is it feasible for them to do so. Therefore, local bodies should adopt mutual collaboration mechanisms—such as panchayat-to-panchayat-public, panchayat-urban body-public, or panchayat-private-public partnerships—to leverage each other's strengths, address weaknesses, and overcome challenges collectively to achieve development targets and attract investments. For this purpose, they should utilize GIS and other modern technologies and methodologies. Similarly, in urban master planning, such technologies should be employed to cluster nearby Urban Bodies and surrounding rural areas, and master plans should be prepared for **a long-term horizon of 25–30 years.**

19.89 In view of the rapid urbanization in the state, new cities are coming into existence along with the expansion of existing cities, and this pace/process is naturally expected to accelerate further. In this context, several **urban corridors** have already developed or are under development in the State. Among these, the following **two major corridors** are particularly prominent and appear to require **Regional Rapid Transit Systems (RRTS)**:

1. **Shivalik Quadrilateral** – Consider developing rapid transit system between the cities of **Dehradun, Rishikesh, Haridwar, and Roorkee**, along with the densely populated and developing areas in-between. While doing so extending connectivity from **Roorkee to Saharanpur** is desirable as it forms a vital part of the socio-economic growth corridor.
2. **Kumaun Gateway** – Consider rapid transit system for the corridor **between Kashipur, Rudrapur, and Tanakpur**, as well as the branches connecting **Rudrapur to Haldwani and having a link to Moradabad-Kashipur-Ramnagar** section, as this forms a contiguous socioeconomic corridor.
3. The State Government can engage with Government of India to extend that Delhi-Meerut-Muzaffarnagar RRTS upto Haridwar.

The Commission is in favour of providing funds for conduct of a pre-feasibility study for the above.

19.90 Elected representatives and officials of the Urban Local Bodies and Panchayati Raj Institutions should be provided training immediately after elections and periodically thereafter, so that they can perform their duties efficiently and effectively. Currently, the State Institute of Urban Development is established and operational at Nainital, and the Uttarakhand Institute Rural Development and Panchayati Raj at Rudrapur. Additionally,

the Pandit Deen Dayal Upadhyay Centre for Training and Research in Financial Administration at Suddhowala, Dehradun is also available. **The Commission recommends that training for the Urban Local Bodies be conducted through the State Institute of Urban Development, and training for Panchayati Raj Institutions be conducted through the Uttarakhand Institute of Rural Development and Panchayati Raj, Rudrapur. Moreover, arrangements should be made for joint training programmes for Panchayats and Urban Local Bodies. Both institutes should be provided with adequate financial resources to support these activities. In addition, the Financial Administration, Research and Training Institute at Suddhowala, Dehradun can also be utilized for the training of the Urban Local Bodies and Rural Panchayats.**

The above recommendation falls in the category of promoting good governance.

19.91 Waterlogging is a persistent problem in urban and rural areas, particularly in Haridwar district (Roorkee region). Therefore, a drainage/water management master plan should be developed with the assistance of the Indian Institute of Technology Roorkee, the Uttarakhand Space Application Centre, and U-COST. Various financial resources, including centrally sponsored schemes and state-funded schemes, should be utilized for its implementation. It would also be beneficial to seek assistance from the National Institute of Hydrology, Roorkee, in this regard.

19.92 Assets are created in urban and rural areas through various means, including state and central government funding. However, due to a lack of maintenance or attention, these assets often do not remain useful for long. Therefore, the concerned bodies should be mandated to record all assets created through all funding sources in their respective asset registers and to ensure their regular maintenance. They should also be authorized to carry out these tasks. Furthermore, consideration should be given to designating the District Panchayat for rural areas and the nearest Municipal Corporation or Municipal Council, as the case may be, for urban areas, as the Nodal Body for Asset Management.

All ULBs and PRIs need to be recognized as **Public Asset Management Institutions (PAMIs)**. This is necessary in order that the resources from various sources could be optimally utilized for the maintenance of these assets. **From a long-term perspective, it is important that a fixed percentage of the asset value is provided for annually as a maintenance component**. This arrangement alone will provide for Asset Maintenance in a rational manner. This recommendation is being made in order to enable the State Government to have a comprehensive view of assets created from various sources in its local self-government units.

19.93 In this era of Information Technology, it is now possible to provide citizens with information and services near their homes through Common Service Centers (CSCs). However, CSCs are still not available in all villages. **It is therefore suggested that Common Service Centers be established in the Panchayat Bhawan or within its**

premises. This will ensure that the Citizens can access services conveniently near their homes, and the Gram Panchayat can also utilize the CSC for information exchange and other administrative tasks.

With automation and ICT pervading everywhere, it is felt that NIC (National Informatics Center), a Government of India institution, needs to extend its reach down to the Development Blocks (Kshetra Panchayat). Currently NIC is present at district level as DIC (District Informatics Center). **It is now time for the setting up of BICs (Block Informatics Centers)**. It is eminently desirable that BICs are strengthened infrastructurally with Data Centers. The evolving AI-driven applications necessitate this.

This recommendation is in the category of both administrative reform and good governance.

19.94 Although many municipalities in the country are raising capital investment through **"Municipal Bonds"** or other means and carrying out infrastructure development projects, the financial position of the Urban Local Bodies and Panchayati Raj Institutions (District Panchayats) in Uttarakhand is not strong enough to attract such investments. Therefore, **the Commission suggests that the State Government consider enabling Uttarakhand's Urban Local Bodies and Panchayats to obtain loans through multilateral financing (World Bank, ADB, AIIB etc.) to meet their infrastructure requirements. A SYNDICATED LOAN of the order of USD 1 Bn be availed of by the State Government, by accessing funds from multiple sources including multilateral financing.** The State Government may in turn pass on this amount as **a loan** to the **ULBs and ZPs** for their infrastructure requirements that will prop up their revenue sources. **In order to inculcate the loan availing mechanism, in these ULBs and ZPs, the State Government can ensure recovery of this loan passed on to these institutions, by offsetting their loan amount and interest thereof, against their future devolution amounts, to which they are entitled.** The State Government may consider the above recommendations and if in agreement, work out guidelines in this regard to ensure fiscal responsibility on the part of the ULBs and ZPs. The pattern of soft loan recovery mechanism followed by international development institutions may be adopted in this case.

19.95 Currently, the elected representatives at various levels of the Panchayats receive allowances, while in some cases they are not entitled to any allowance. **During public hearings in the districts, there were demands to grant allowances to the elected representatives and to increase the sanctioned allowance rates. Since this is a matter at the government level, the Commission refers it to the State Government for consideration and decision.** It was also informed during district-level hearings that a significant portion of grants received from the State Finance Commission is spent on paying allowances, leaving insufficient funds for developmental works. It was further stated that there is no provision for immediate contingencies/requirements arising from disasters or other urgent situations. **The Commission's view is that the funds for**

allowances should be treated separately from the grants allocated under the State Finance Commission's recommendations, and a separate budget should be made available for this purpose. Additionally, the State Government should also consider making appropriate arrangements for emergency works/tasks related to disaster management and other urgent needs, the ULBs/PRIs being at the forefront of the response system.

19.96 It was suggested/demanded that representatives of the Urban Local Bodies and Rural Panchayats should also be allocated funds similar to MLA, MP funds. The Commission does not have an opinion on this issue and marks it for the consideration of the State Government.

19.97 Even after almost 32 years since the 73rd and 74th Amendments of the Constitution came into effect, the local governance units in the state—in terms of finance, functional responsibilities, personnel, their performance, and borrowing capacity—have not become strong, empowered, capable, and effective. To achieve the goal of a **"Viksit Bharat"**, it is essential to work towards "**Viksit Gram** (Developed Villages)", "**Viksit Nagar** (Developed Cities)", and consequently "**Viksit Staniya Nikay** (Developed Local Governance Bodies)". The State of Uttarakhand has constituted a State Finance Commission regularly for every five-year recommendation period, and most of its recommendations have been accepted by the government, with action taken in many cases. However, the Commission has also observed that in several instances, despite acceptance, follow-up action has not been carried out. For example, based on recommendations of the former Uttar Pradesh State Finance Commission, in six District Panchayats of the Kumaun division, where Circumstance and Property Tax was not levied, the erstwhile Uttar Pradesh Government had issued orders, and the first Uttarakhand State Finance Commission also recommended their implementation. Although the Government approved it, this tax has still not been levied by all District Panchayats (Pithoragarh and Champawat ZPs are striking examples). Similarly, the Third State Finance Commission recommended the imposition of professional/business tax, and the matter was referred to the Panchayati Raj Department for action, but it is still pending. Hence, **the Commission strongly recommends the formation of a "State Local Governance Council" under the Chairmanship of the Finance Minister, with the Ministers for Panchayati Raj and Rural Development as Members, and the Secretary (Finance) as the Secretary of this Council. The Council may invite Secretaries or Heads of Departments concerned with subjects listed in Schedules 11 and 12 for the Urban Local Bodies and Rural Panchayats, as needed. Additionally, it should include one nominated Chairperson each from all three types of Urban Local Bodies (Municipal Corporations, Municipal Councils, Nagar Panchayats) and all three tiers of Rural Panchayats (District, Block, and Gram Panchayats) from both Kumaon and Garhwal Divisions—a total of 12 representatives. At the district level, a "District-Level Local Governance Council" should be formed under the**

Chairmanship of the District Panchayat President, with the Chief Development Officer as Member Secretary, and district-level officials of the Panchayati Raj and Rural Development Departments as Members. Each District Council should include two representatives from each Urban and Rural Body (Municipal Corporation, Municipal Council, Nagar Panchayat, Block Panchayat, and Gram Panchayat), totaling 10 nominated representatives. Both the State and District-level Councils should hold at least two meetings annually (March and October) to ensure that the Annual Development Plans of each Urban Local Body and Rural Panchayat are prepared by October-November, to be consolidated by the District Planning Committee and fully incorporated into the district plan. These Councils will also monitor timely action on the recommendations of State Finance Commissions. Furthermore, the State Council shall advise the Government on measures to strengthen, empower, and enhance the capacity of local governance units, including augmenting their financial position and own revenue sources, and provide recommendations for merging nearby Urban Bodies or forming new urban local bodies in the State.

The above recommendation falls in the category of promoting good governance.

19.98 **To monitor the expeditious implementation of the decisions taken by the State Government on the recommendations of the State Finance Commission and the above-mentioned "State Local Governance Council," a "State Monitoring Committee" should be constituted under the Chairmanship of the Chief Secretary, with the Secretary (Finance) assigned the role of Member Secretary. In addition, this Monitoring Committee should also oversee the timely and full receipt as well as utilization of grants/allocations recommended by the Central Finance Commission.**

19.99 Chapter IX of the Uttar Pradesh Municipal Corporation Act, under Section 172(1), provides for mandatory taxes to be levied by the Municipal Corporations, and under Section 172(2), for optional taxes that may be levied. Similarly, Section 128 of Chapter V of the Uttar Pradesh Municipalities Act contains provisions regarding taxes to be levied by Municipalities (Municipal Councils and Nagar Panchayats). **In accordance with these provisions, all types of taxes prescribed should be levied in all Urban Local Bodies in Uttarakhand, and the standard rates and procedures for such taxation should be prescribed by the State Government. For example, consideration may be given to fixing the rate of property tax at 12% of the annual assessed value for the Municipal Corporations, and 10% for the Nagar Panchayats and Municipal Councils.** This would ensure uniform taxation and collection through a common method and procedure across all Urban Local Bodies, and would also enable comparative assessment of their performance capacity. **Similarly, for the District Panchayats, the types of taxes and their standard rates should also be prescribed by the State Government. In addition, the types of non-tax revenue and user charges, along with their standard rates,**

should likewise be determined by the State Government for all local bodies. It is noteworthy that in several Urban Local Bodies and District Panchayats, the decline in tax and/or non-tax revenue compared to previous years is a matter of concern.

19.100 As per the Uttar Pradesh Municipal Corporation (Ward Committee) Rules, 2014, there is a provision for the constitution of **Ward Committees** in Municipal Corporations having a population of more than 3.00 lakh, comprising elected Councilors and 10 other nominated/selected members. **A similar provision should also be adopted in Uttarakhand, so as to ensure comprehensive public participation in Urban Local Governance.**

19.101 During the Commission's district level consultations/visits, a demand/suggestion was raised that the Gram Panchayats and Urban Local Bodies should be given a share of the revenue generated from mining activities. In view of the observations made by the Commission in Chapter 19, Paragraph 19.8 of this Report, it is clear that income from royalties on mining and forest produce can be utilized/ channelised as grants-in-aid to be given to the Local Bodies from the Consolidated Fund. Further, the State Government should consider authorizing the concerned Panchayats (primarily Gram Panchayats/Urban Local Bodies)—within whose geographical jurisdiction mining extraction, forest produce collection takes place, or through which minerals/forest produce are transported, as well as the Panchayats/Urban Local Bodies located in the vicinity of mining/forest produce sites—to levy and collect environment/amenity charges, at rates prescribed by the State Government, from the transporting vehicles and extracting firms/individuals. Additionally, schemes related to afforestation, construction/improvement of roads, rainwater harvesting/storage and groundwater recharge, drainage, protection/rejuvenation of drinking water sources, erosion control, and soil conservation, etc., to be funded through the District Mineral Foundation Trust and the State Government, should be approved in consultation with and with the consent of the concerned Panchayats/Urban Local Bodies having territorial jurisdiction.

19.102 The Fifteenth Central Finance Commission had stipulated that, for Rural Local Bodies, 60 percent of the grants shall be tied and 40 percent untied. Accordingly, 60 percent of the grants received by these bodies, from the Central Finance Commission, has been earmarked for sanitation and maintenance of Open Defecation Free (ODF) status, and for strengthening and reinforcing drinking water, rainwater harvesting, and water recycling facilities. The remaining 40 percent untied grants may be utilized for works/schemes related to the 29 subjects. During district visits and meetings held on such occasions, representatives of the Panchayats demanded a reduction in the proportion of tied grants of the Central Finance Commission on the ground that it creates difficulties in utilization of the grant amount, particularly since drinking water–related works are being undertaken by the Government under the "**Jal Jeevan Mission**". In Pithoragarh district, a Panchayat representative suggested reducing the tied grant from 40 percent to 30 percent and further

demanded that the remaining 10 percent amount be allowed for use towards immediate local needs. In this regard, the Commission is of the view that the financial year 2025–26 is the final year of the Fifteenth Finance Commission period; therefore, any modification in the said ratio, as raised before the Commission during district-level meetings, does not now appear to be necessary or useful.

19.103 A demand has been raised for providing Panchayats (particularly Gram Panchayats) with some funds to enable them to act as first responders during disaster situations and to meet immediate local needs. Disaster management–related functions, along with the prescribed norms and procedures, are determined at the level of the Central Government, and at the State level these functions are carried out by the Disaster Management/Revenue Department. In such a situation, although the Commission does not consider it appropriate to make a specific recommendation on this point, it does find some justification in the demand of the Panchayats that certain resources should be made available to them to ensure immediate rescue and relief measures and to restore access/connectivity. **In this regard, the Commission identifies this issue for consideration by the State Government, suggesting that it may, at its own level and, as required, in consultation with/with the approval of the Central Government, consider taking action to provide appropriate resources to the Panchayats as first responders**. The Commission has made a separate recommendation in Para 19.58 under grants-in-aid category.

19.104 The problem of stray animals and street dogs exists in many Urban Local Bodies and is particularly severe in certain areas. In the Tanakpur Municipal area, this problem was observed to be quite serious, where a large number of bovine animals were found standing or sitting on main roads (including the Tanakpur–Pithoragarh road) and at major intersections, causing traffic obstruction and, on many occasions, accidents. In Srinagar, despite the establishment and operation of Gaushala (cow shelter) by the Municipal Corporation, bovine animals are still seen on the roads. In Uttarkashi, it came to the notice of the Commission that, despite the existence of a Kanji House (Cattle Pound), it is not being utilized. This issue is handled not only by the Urban Local Bodies but also by the Animal Husbandry Department. However, the responsibility for resolving this problem will primarily rest with the Urban Local Bodies, which should receive necessary cooperation and support from the Animal Husbandry Department. The Srinagar Municipal Corporation has also indicated a plan to make arrangements for stray dogs along with the Gaushala it has established. **It would be appropriate for all Urban Local Bodies to establish Gaushalas and shelters for stray dogs, and where existing Gaushalas face space constraints, to undertake their expansion. Consideration may also be given to operating and maintaining Gaushalas and dog shelters through suitable institutions.** In this regard the ongoing Supreme Court hearing is noteworthy.

19.105 For the proper operation and maintenance of the assets and public amenities created upon completion of the works under the Kedarnath Reconstruction Project and the

projects being implemented under the Badrinath Master Plan, planning should be undertaken well in advance. At the same time, adequate budgetary provisions should also be made for the operation and maintenance to be done by the concerned agency. Since non-elected Nagar Panchayats have been constituted and are functioning in these areas, it would be appropriate to take timely decisions regarding the transfer of the created assets and public amenities to these bodies, their responsibility for operation and monitoring, enhancement of their capacities, and the year-wise allocation of funds required for these purposes. **The Commission also recommends that the Non-elected Nagar Panchayats of Badrinath and Kedarnath be upgraded to the status of Nagar Palika (albeit as a non-elected body) and the areas suitably expanded to encompass the entire townships**.

19.106 The Commission had sought information from the Urban Local Bodies and District Panchayats, through questionnaires sent to them, regarding their annual income and expenditure, projections of income and expenditure for the next five years, and details of outstanding liabilities. However, the information received by the Commission was neither found to be reliable, accurate, nor authentic, nor did the concerned bodies pay due attention to the errors or deficiencies found in the data before submitting it. Outstanding liabilities include salaries, pensions, pension contributions, life insurance contributions, as well as electricity and water bills, in addition to pending liabilities related to construction works. It is noteworthy that there are established priorities for the payment of liabilities, wherein dues payable to the government, salaries, pensions, pension contributions, and life insurance contributions, etc., are accorded priority. In most Bodies, despite the total funds, available from their own sources as well as grants received from the State Finance Commission, being adequate, the continued pendency of these dues is not only a matter of concern but also smacks of negligence, apathy, and disregard of established rules and standards on the part of the concerned Executive Officers/Municipal Commissioners and Finance Officers. Undertaking construction works without ensuring the availability of funds and subsequently showing liabilities as pending is also highly objectionable. **The Commission recommends that responsibility be fixed on the Executive Officers/Municipal Commissioners and Finance Officers/Financial Controllers of such Bodies and that appropriate action be ensured**. **Further, for the future, strict directions and standard operating procedures in this regard should be issued. Additionally, on a monthly basis, the financial data of the Urban Local Bodies and District Panchayats—such as income from own sources, amounts received from other sources, total receipts, revenue expenditure (item-wise), and capital expenditure (item-wise)—should be regularly monitored by the Urban Development Department, the Panchayati Raj Department, and the Finance Department.**

The Urban Local Bodies have a tendency to keep electricity bills (particularly those related to street lighting) pending on the assumption that the State Government will make some arrangement or provide grants for this purpose. This practice should be discouraged.

Clear instructions should be issued to the Urban Local Bodies to ensure the payment of electricity dues, including street lighting bills, on a monthly billing basis.

19.107 In the State, three non-elected Urban Local Bodies—namely Nagar Panchayat Badrinath, Nagar Panchayat Gangotri, and Nagar Panchayat Kedarnath—have been established and are functioning. The area included within Nagar Panchayat Kedarnath is quite limited and is apparently confined only to the area lying between the rivers flowing on both sides of the Kedarnath Temple and their confluence. **The Commission strongly recommends that the boundaries of Nagar Panchayat Kedarnath be expanded immediately to include the entire area of the township as a whole.** It has come to the notice of the Commission that out of these three non-elected Nagar Panchayats, the Executive Officers and some other staff of Gangotri and Kedarnath Nagar Panchayats do not reside there regularly during the pilgrimage season, and that there is a lack of proper office buildings as well as adequate/suitable residential accommodation for the staff. **Therefore, the Commission recommends that in all three of these Urban Local Bodies, arrangements should be made for an office building, residential accommodation for employees/the Executive Officer, and also a small guest house. The Commission further recommends that in these non-elected Urban Local Bodies, a few stakeholder-representatives should be nominated from local temple committees, traders'/shopkeepers' associations, horse–mule operators' associations, etc., and in this manner a coordination committee should be constituted so that the Urban Local Body may utilize the suggestions and views of the concerned stakeholders in the planning and execution of its functions.**

19.108 Many functions relating to the services and facilities provided to local citizens by Local Self-Government Institutions are currently being handled by various government departments/agencies. In the context of the 73rd and 74th Constitutional Amendments, **the Commission is of the view that, in a phased manner (for example, on an annual basis over the next five years), all functional subjects relating to Urban Local Bodies and Panchayats—including those listed in the Eleventh/Twelfth Schedule—should be fully transferred to these institutions. Simultaneously, corresponding and proportionate enhancement should also be made in their human resource structure, financial resources/fund availability, and institutional capacity.(Chapter 12, para 12.3/12.18)**

19.109 In view of the rapid pace of urbanization in the State, the Commission recommends that, with the help of the Uttarakhand Space Application Centre and using the latest satellite imagery, all peri-urban areas that have developed or are developing around existing Urban Local Bodies, as well as those rural areas where settlements have already assumed an urban character or are in the process of doing so, should be identified. Such areas should be included within the existing Urban Local Bodies through appropriate boundary expansion and up-gradation, or alternatively,

consideration should be given to the constitution of new Urban Local Bodies. The Commission further recommends that, with the assistance of the Uttarakhand Space Application Centre, other Urban Local Bodies located very close to or in the close vicinity of the existing Urban Local Bodies should be identified and considered for merger and integration with the nearest larger Urban Local Body. It is noteworthy that due to very low population in many Urban Local Bodies and the large number of such bodies, particularly the Municipal Councils and Nagar Panchayats, per capita own-source revenue in these Urban Local Bodies is low, while per capita revenue expenditure is high. Even in the Municipal Corporations with very small populations, higher per capita revenue expenditure is natural. As per the principle of "economies of scale," the per-unit cost is inherently higher in smaller units. There are a few Urban Local Bodies in the State, located in the close proximity of one or more Urban Local Bodies/rural Panchayats of other district/districts. **The Commission** therefore, **recommends that such Urban Local Bodies, which share boundaries with the ULB /ULBs or Panchayats of the same or another district, should be considered for merger and integration with the Urban Local Body of the highest category among them.** In such cases, the remaining administrative jurisdictions of the concerned districts shall remain unchanged and intact. Devprayag Nagar Palika Parishad is a perfect lone example of such arrangement which has not reported any difficulty in its functioning as a multi-district ULB. **Until such contiguous inter-district Urban Local Bodies/Panchayats are merged and constituted as integrated Urban Local Bodies, all such Urban Local Bodies should work through mutual cooperation and Memorandums of Understanding (MoUs)**—which may be revised or expanded from time to time as required—for purposes such as urban and town planning, infrastructure development, utilization of local resources and land including assets, preparation and implementation of plans, and sharing of revenue and costs, keeping in view each other's strengths and weaknesses. The Commission also recommends that similar cooperation through MoUs should be undertaken between Urban Local Bodies and the surrounding Gram Panchayats to enhance the pace of development as well as financial strengthening of both. It is noteworthy that some good work and better performance are visible through such an MoU arrangement between Nagar Panchayat Badrinath and Gram Panchayat Mana, yielding positive results for both. During district visits, several problems and requirements were highlighted at the level of individual Urban Local Bodies and Gram Panchayats in relation to storm water and sewage disposal, solid waste management, parking, and the creation of other essential and financially productive assets. Resolution of such diverse issues and fulfillment of these requirements can be achieved more easily through mutual cooperation under MoUs, which would not only address these challenges effectively but also provide financial benefits to both parties.

The Commission further recommends that, in continuation of the recommendation mentioned in the preceding part of this point, the State Government should not constitute areas that are fast becoming urban or have already assumed an urban

character and are located in or near existing Urban Local Bodies, as separate Urban Local Bodies. Instead, such areas should be merged with the nearest existing Urban Local Body and notified as part of a larger Urban Local Body. Similarly, existing nearby Urban Local Bodies should also be integrated with the larger Urban Local Body and this ULB can be upgraded. (Chapter 13, Para 13.13)

This recommendation is in the nature of Administrative Reform.

19.110 The Commission recommends that appointments of Chief Officers /Chief Executive Officers (CEOs) in District Panchayats should be made immediately. The Commission also advises that the Chief Development Officer of the district should be designated as Ex-Officio Chief Officer /Chief Executive Officer of the concerned District Panchayat (Chapter 11, Para 11.15 and Chapter 14, Para 14.8)

The above recommendation falls in the category of promoting good governance.

19.111 The Commission recommends that, in accordance with the provisions of Section 113(2)(vii) of the Uttarakhand Panchayati Raj Act, 2016, all district-level officers of departments related to the subjects listed in the Eleventh Schedule of the Constitution should also be associated with and accountable to the concerned District Panchayat. (Chapter 14, Para 14.9)

19.112 The Commission recommends that, at the district level, district-level officers of various State Government departments and Government/semi-Government institutions; at the development block level, block-level officers of all departments; and at the Gram Panchayat level, village-level officers/employees of all departments (appointed for the concerned village or for a group of villages, as the case may be) should be designated/assigned, through general or specific orders, for the execution of work of the Panchayats at the corresponding levels (with officers/employees of equivalent rank for equivalent Panchayats). Similarly, for all Municipal Corporations, Municipal Councils, and Nagar Panchayats, officers/employees of equivalent level from various Government departments and Government/semi-Government institutions within their jurisdiction should also be assigned through general or specific arrangements. For this purpose, necessary amendments should be made to the relevant Acts and suitable amendments should be made to the existing rules. **(Chapter 14, Para 14.11). This recommendation is being made in order to ensure that the field level government officials (at all levels) performing the functions related to the Panchayats and ULBs are made accountable to the Local Body in whose jurisdiction they operate.**

The above recommendation falls in the category of promoting good governance.

19.113 The Commission recommends that, in Urban Local Bodies, adequate posts should be sanctioned branch-wise, and that various technical posts including Junior Engineers, as well as posts related to tax collection, should be sanctioned. However, functions

such as sanitation operations, and other similar activities should be outsourced through appropriate contracts in accordance with the procurement rules. **(Chapter 14, Para 14.19)**

19.114 **The Commission recommends that, for various Urban Local Bodies and District Panchayats, the Government should re-determine and prescribe the standard number of personnel for the minimum required posts, post-wise and branch-wise, taking into account the area, population, and the nature and extent of functions being performed by the respective bodies.** Along with the gradual expansion of their functional domain in line with the subjects listed in the Eleventh and Twelfth Schedules of the Constitution, the required posts should also be increased/ sanctioned as necessary. Arrangements should also be made to obtain sanitation, accounting, and related services, as well as other similar services, from external service providers under the extant procurement rules. The Commission further recommends that the Gram Panchayats be permitted to engage a prescribed number of Paryavaran Mitras (environmental volunteers) on a part-time basis with fixed honorarium or through outsourcing, based on population norms. **(Chapter 14, Para 14.20)**

19.115 **The Commission suggests that the State Government should ensure that there is no delay in the conduct of Panchayat and ULBs elections under any circumstance. In this regard, processes such as delimitation and reservation should be completed well in advance of the scheduled election dates,** in accordance with constitutional provisions. Whenever Panchayat /ULBs election dates are likely to coincide with or fall close to the dates of Lok Sabha or Legislative Assembly elections, or in any other similar situation, consideration should be given to holding Panchayat/ ULBs elections somewhat earlier. **(Chapter 11, Para 11.20/11.21)**

19.116 **The Commission recommends that Urban Local Bodies and Panchayati Raj Institutions should not work in isolation. Instead, they should collaborate and function jointly through mutual agreements (as required) to carry out their responsibilities. (Chapter 11, Para 11.2**1)

The above recommendation falls in the category of promoting good governance.

19.117 **The Commission recommends that Urban Local Bodies should be reimbursed for revenue losses incurred due to exemptions granted by the Government in house/property tax. This reimbursement should be provided in addition to the financial transfers they receive as per the recommendations of the State Finance Commission, based on the decisions of the State Government.** For this purpose, each Urban Local Body should submit annually verified and certified statements, and reimbursement should be made accordingly. **(Chapter 10, Para 10.29)**

19.118 **The Commission recommends that the State Government should establish an annual audit system for revenues collected under taxes and user charges to ensure that actual receipts match the projected demand. Additionally, a task force should be set**

up to explore possibilities for increasing tax and user charge revenue and to take measures to enhance the corresponding revenue collections. (Chapter 7, Para 7.17)

19.119 The Commission recommends that the types of taxes levied by all District Panchayats and their corresponding minimum standard rates for all District Panchayats should be fixed. Similarly, action should also be taken regarding user charges. This system should also be applied in the case of user fees. Despite the recommendations of the State Finance Commission and the approval given by the State Government, the Pithoragarh and Champawat District Panchayats have still not implemented the CP (circumstance and property) tax. It is noteworthy that under Chapter 22, Section 123 of the Uttarakhand Panchayati Raj Act, provisions exist for levying taxes, fees, and charges by District Panchayats; however, there is no arrangement for determining the items of various taxes and their standard rates. Therefore, the Commission further recommends that necessary amendments should be made in the said Act and the relevant rules/regulations accordingly. (Chapter 9, Para 9.14)

19.120 The Urban Local Bodies of the State have reported that, as on 31.03.2025, liabilities to the tune of approximately Rs 72.34 crore, on account of electricity dues relating to street lighting is outstanding. It is worthwhile to mention here that Urban Local Bodies generally are not inclined to pay electricity dues arising out of street lighting claiming that their financial position is week as also that the Uttarakhand Power Corporation Ltd. (UPCL) does not pay rent to them for substations/electric poles etc. installed within their areas. For the resolution of this issue, the Second State Finance Commission had recommended that, for street lighting, the State Government should levy a cess (up to 2 percent of the energy charge) on the electricity tariff paid by all consumers, which would be collected by the UPCL, along with the electricity charges to be retained by it in lieu of street lighting electricity dues. The Power Department was required to obtain a decision from the State cabinate in this regard and make necessary amendments to the relevant existing laws and rules. However, no action was taken in this regard. Similar recommendation was also made by the successive State Finance Commissions, but till date no action has been taken on this recommendation which is deplorable. In the wake of the recommendation of the Fourth State Finance Commission on the same issue, the State Government agreed to levy a- one percent surcharge on all electricity consumers instead of 2 percent. Even so, no compliance has been made till date. Therefore, an important issue and a valuable revenue source remain unresolved and untapped respectively because of the apathetic attitude of the Power Department. It is pertinent to mention hear that under Section 46(18) of the Uttarakhand Panchayati Raj Act, 2016, the Gram Panchayats have powers to levy taxes for road cleaning, lighting, and sanitation, and under Section 84(b), the Kshetra Panchayats are vested with the power to levy taxes for providing or maintaining lighting on public roads and public places. However, no such provision exists in respect of these functions performed by the Urban Local Bodies. After due and careful consideration, **the**

Commission strongly recommends that the relevant laws governing the Urban Local Bodies, should immediately be amended to incorporate the enabling provisions in line with those prescribed for the Gram Panchayats and Kshetra Pandayats, as described just before, in the first half of the financial year 2026-27, and simultaneously, standard rates and a standard regulatory framework should be prescribed and implemented for the said purpose. It is noteworthy that street lighting and cleaning of public roads are works of high priority and essential nature, for which adequate arrangements for generating sufficient financial resources for the Urban Local Bodies must necessarily be in place. All the Urban Local Bodies in the State are already making arrangements for cleanliness and street-lighting of public roads and public places.

19.121 Several Urban Local Bodies (such as Municipal Corporation Rudrapur /Municipal Council Mahua Khera Ganj /Nagar Panchayat Selaqui, etc.) have industrial areas/estates located within or on the periphery of their jurisdictions, where sanitation and solid waste management services are being provided by the concerned Urban Local Bodies. However, in the most of cases, they are not getting any revenue from these areas in the form of house/ property tax, other taxes, fees, or user charges. **The Commission recommends that appropriate legal and/or procedural arrangements be ensured immediately to authorize the concerned Urban Local Bodies in this regard. Further, for ensuring coordination and harmonization among the Urban Local Bodies, Development Authorities, and Industrial Estates, a standard template in the form of a Memorandum of Understanding (MoU) should be formalized and implemented for execution of such agreements so that the civic services are provided to such industrial estates/areas and the ULBs concerned get revenues without any hindrance. It is also recommended that the government offices, establishments and other buildings situated within the jurisdictions of the ULBs must pay municipal dues for which each and every department must make annual budget provisions.**

19.122 The Commission recommends that the District Magistrate (DM) & Collector should be the Nodal Officer, at the district level, as the bridge between the Government and the ULBs and PRIs for the timely allocation of funds on the recommendations of the State and Central Finance Commissions and their proper utilization as also for resolving the issues that may crop up or create hurdles in the utilization of allocated funds.

The Urban Development Department does not have Nodal Officers in the districts which gives rise to a lot of difficulty and coordination-related issues. **It is therefore necessary that the District Magistrate (DM) or Additional District Magistrate (ADM) under the overall control of the DM should be designated as the Nodal Officer for the Urban Local Bodies within their districts.**

CHAPTER- 20

ISSUES FOR THE SEVENTEENTH FINANCE COMMISSION

The Govt of Uttarakhand presented its Memorandum to Fifteenth FC [in July 2020 – a Revised Memorandum] and to the Sixteenth FC [in May 2025].
The key recommendations are:

1. Revenue Deficit Grants be enhanced. [This occurred due to overestimation of Uttarakhand's own-tax revenue, and underestimation of expenditure by the previous UFC]
2. Vertical devolution to all States be increased from 41% to 50%.
3. Horizontal devolution to all States to take into cognizance, area under Forest Cover, area under Snow & Glaciers, and being a border state sharing two international borders. Compensate for these externalities.
4. Devolution to Local Bodies - give a higher weightage to Area, so that hilly areas are not disadvantaged.
5. Incentivize States for constituting SFCs in time and for implementing their recommendations.
6. Recognize Himalayas as Water Tower of the Indo-Gangetic belt and accord additional sum for preserving it.
7. Quantum of assistance to the State for Special Projects is enhanced.
8. State and Sector specific grants are accorded for better targeting of specific needs.
9. Compensation be given wherein needs of large transitory population have to be catered for [Mela Administration & Char Dham Pilgrimage Administration].
10. Reward States for adhering to Fiscal discipline.

Key Recommendations of the Fifteenth Finance Commission:

1. The Rural: Urban Local Bodies weightage be 90 :10
2. State-specific grants are not to be used for payment of government-owned land.
3. Constitution of a High-Level Committee to monitor the proper utilization of UFC grants.
4. Grants to Local Bodies are to be released in 2 Installments in June & October.

The following issues have been identified by the Sixth SFC. These may be submitted as recommendations by the Government of Uttarakhand to the 17th Union Finance Commission, for its consideration.

1. An incentivization mechanism can be put in place for rewarding States that devolve and transfer functions, functionaries and funds to the local bodies in their jurisdiction.
2. Recognize all ULBs and PRIs as Public Asset Management Institutions (PAMIs).
3. (a) Assistance to be given to all ULBs and PRIs, to map their assets and create assets registers, in each local body.

(b) A sum equivalent to 2 to 3% of asset value to be sanctioned for the maintenance of assets on an annual basis. A benchmark may be evolved for proper assessment of assets across the country. While doing so, there may be adherence to a uniform pattern for similar geographies.

4. The three non-elected Local Bodies located at Badrinath, Kedarnath and Gangotri be allocated special grant directly from Union Finance Commission (UFC). The criterion of having elections is not applicable to these three local bodies, as they function seasonally and have only floating population for the Yatra period. It is pertinent to point out that several lakh pilgrims visit each of these holy shrines every year.



(N. Ravi Shanker)
Chairman



(Dr. M.C. Joshi)
Member



(P.S. Jangpangi)
Member