

TOPICS ON WHICH NOTES ARE REQUIRED

I. BASE AND RATES OF STATE TAXES, DUTIES ETC.

1 Land Revenue

- (a) Base and existing rates of land revenue as assessed on different categories of rural land. Information about the rates applicable to irrigated, unirrigated and partially irrigated land should separately be given.
- (b) In some States in addition to irrigation, there is a tax on commercial crops. Where the tax on commercial crops in any form is levied, details of it should be given separately.
- (c) The size of holdings- unirrigated and irrigated (once/twice a year) separately – exempted from payment of land revenue and position in this regard from time to time together with estimated loss of revenue.
- (d) Any cess on land revenue whether land revenue or any part of it is assigned to Panchayats.

2 Agricultural Income Tax

- (a) Base rates and existing rates (i.e. in 2010-11 of agricultural income tax on (a) plantations (tea, coffee, rubber, cardamom, etc.) and (b) non-plantation crops. Procedures for assessment and basis of collection (i.e. whether on returns of income or certain flat rates per acre/standard acre/hectare).
- (b) Changes made in the base rates during each of the last three years ending 2012-13, indicating the year wise yield.

3 Tax on Urban Land

- (a) Base and prevailing rates of tax from 2010-11 onward (year-wise) if any, on non-agricultural land in urban areas in the form of urban land tax or ground rent.
- (b) Rate of premium for conversion of agricultural land to non-agricultural uses (category wise for institutional, industrial, commercial etc.).
- (c) The base and tax rate of (a) & (b) above in 2010-11.
- (d) Base and prevailing rates of local taxation on land & buildings with brief account of procedure for valuation of property, assessment, appeal and revision against assessment and revenue from such taxation from 2007-08 to 2011-12.

4 Stamps and Registration

- (a) Brief note on prevailing rates of (i) stamp duties, and (ii) registration fees on important items/transactions (like conveyance deed) with a

brief description of arrangements for checking under-valuation of properties from evasion of stamp duty.

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

5 VAT/Sales Tax/Purchase Tax

- (a) Year of introduction of VAT and changes made in floor rates of VAT from 2007-08 to 2012-13.
- (b) Impact of introduction of VAT on the Revenue of the States;
- (c) Year wise compensation availed and impact on State finances;
- (d) Impact of changes in CST along with year wise loss of CST and details of compensation availed from the Centre.
- (e) VAT/Sales Tax rates on petroleum products (Petrol, Diesel, ATF, Kerosene, LPG etc.). Year wise from 2007-08 to 2012-13 and yearly collection thereof.

6 State Excise Duties

- (a) Base and prevailing rates (in 2012-13) of State Excise Duties. Present system under which excise revenue is collected. Role of the Government in manufacturing, distribution and pricing.
- (b) The present excise policy and changes during the last five years with financial implications, thereof

7 Taxes on motor vehicles, passengers and goods

- (a) Base and prevailing rates of taxation on motor vehicles and taxes on passengers and goods, including entry tax, road toll etc.
- (b) A note on rationalisation of motor vehicle taxes adopted in the recent past.
- (c) Pollution Control Measures adopted by the State, if any including levy of tax on pollution emitting vehicles.

8 Electricity Tax/Duties

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

9 **Entertainment Tax**

- (a) Base and prevailing rates of entertainment tax, betting tax, luxury tax, cinema/ show tax and cable tax etc.
- (b) Are any of these taxes assigned to Local Bodies? If yes, details thereof.

10 **Other Taxes and Duties**

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

11 **Cesses/Surcharges**

- (a) Particulars of cesses/surcharges levied by the State Govt. (such as mining cess, health cess, education cess, mandi charges & agricultural cess.) Basis and prevailing rates of each cess.
- (b) Are collections made from these deposited to the Consolidated Fund of the State or are they kept in separate fund?
- (c) Whether yield from any of these cesses/surcharges is transferred to local bodies (by way of grant or share and on what basis) or spent directly by the State Government on specific items.
- (d) Year-wise collection and budget head/fund to which any or all of the above is deposited may be given from 2007-08 to 2012-13.
- (e) What is the mechanism for incurring expenditure from these funds?

II. **USER CHARGES:**

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- (a) Sector-wise rates of user charges and present collection system together with present user charges as percentage of O&M Cost
- (b) Whether any users association has been formed? If yes, effectiveness of this users association in collection of arrears and charges.

III. **LOANS DUE TO GOVERNMENT**

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

Table-A: Statement of Loans and Advances made by the State Government
(Rs. In lakh)

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

Table-B: Statement of outstanding loans against major categories showing Principal and Interest
(Rs. In lakh)

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

IV. STATE BUDGETARY POSITION

14

- (a) List of the funds, if any, such as Chief Minister's Housing/Welfare Fund which is maintained outside the Public Account.
- (b) Are appropriations made from the Revenue Account to any of these funds? If yes, appropriations made to each of these funds with the year in which made, pattern and procedure of voting for the purpose, may be indicated. The procedure for utilization of available fund may be provided.

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

V. NATURAL CALAMITIES (Modified TopicNotes)

16

- (a) Please give a note on the major calamities, areas affected, total assistance provided (calamity-wise and area-wise), and kind of assistance, source of funding (Central, State and other assistance). Kindly give details on the systems of assessing the damage (life and property) being adopted by the State.
- (b) What is the status of merger of Calamity Relief Fund (CRF) into State Disaster Response Fund (SDRF) and transfer of existing balances from CRF to the new fund (SDRF)? A copy of the notification may be provided (Para 11.78, 11.79, 11.82 and 11.93 of 13th FC Report).

- (c) The status of setting up of District Disaster Response Fund (DDRF) as per the Disaster Management Act as recommended by the 13th Finance Commission (Para 11.96).

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

VI. STATE PLAN

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

19 Please give a note on important social security schemes introduced by the State Government (other than or in addition to Central Schemes) - rate, coverage and since when introduced with changes in pattern, rates and coverage from time to time, annual expenditure (Plan and Non-Plan separately) incurred on each since 2007-08.

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

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

22

- (a) The details of funds going from Centre to State beyond the Treasury Route for various schemes (e.g. SSA, NRHM etc.)
- (b) The scheme wise details of the percentage of State plan spent towards the State share of Centrally Sponsored Schemes (2007-08 onwards, each financial year separately).

VII. ECONOMY MEASURES AND ADMINISTRATIVE REFORMS

- 23 A broad appraisal of economy measures implemented by the State government from 2007-08 onwards. Savings in expenditure achieved so far and expected therefrom in future may also be indicated.
- 24 Important measures of administrative re-organisation, if any, carried out from 2007-08 onwards, the basic objectives of such schemes of re-organisation and their impact on the finances and quality of the administration of the State Government with particular reference to identification and abolition of surplus posts/redeployment strategies. A detailed note on Voluntary Retirement Scheme (VRS), if introduced and implemented, may be given.
- 25 Innovations introduced by Departments/Agencies of the State Governments in the last five years, how these have impacted on improvements in service delivery, efficiency and cost reduction.
- 26 Are there any schemes to give incentives for innovation? If so what has been the impact.
- 27 Has business process reengineering been introduced in any of the Departments or agencies of the Government. If so what is the impact.
- 28 The status of implementation of Performance Monitoring and Evaluation System (PMES). How many departments have prepared Results-Framework Document (RFD)? Copy of the guidelines issued on RFD may be enclosed.
- 29 How is the District Innovation Fund being implemented as per 13th FC Report (Para 12.92 and 12.96)? What have been the major improvements carried out since 2010-11? What are the suggestions of the State Government to improve its design and implementation?

VIII. SUBSIDIES

30

- (a) Please specify the subsidies of different types, the basis/rates, purpose/objective and beneficiaries to whom these subsidies are being paid.
- (b) The form (whether in the form of concessional interest rates, prices/cheques for services/or outright grant) may also be indicated.
- (c) Please indicate annual cost of budgeted subsidies, head-wise details of budgetary subsidies, direct or indirect, being paid/borne by the State Government from 2007-08 onwards.

- (d) State whether any assessment(s), if any has been made as to their usefulness and quantification of the benefits flowing from these subsidies.
- (e) State initiatives, if any to move towards direct cash transfers whereby cash is provided to beneficiaries in lieu of subsidised products.

IX. NORMS FOR MAINTENANCE OF CAPITAL ASSETS

31

(A) IRRIGATION

- (a) Please indicate the prevailing norms, if any, which the State Government have prescribed or follow in the regulation of expenditure on the maintenance (wage and non-wage component separately) for various types of irrigation. Please give an appraisal of these norms indicating since when these norms are in force and the procedure for their revision from time to time. Have these norms been a subject of study/review recently. If so, the results thereof and Government's decision thereon.
- (b) Please indicate the liability, if any, of the beneficiary of Irrigation for maintenance of field channels under the Legislation in force and if these charges are actually being realised or not. Please indicate the amounts realised if any, in each year since 2007-08.
- (c) Please indicate the prevailing norms for the maintenance of flood embankment, if any, which the State government have prescribed or follow in the regulation of expenditure on the maintenance (wage and non-wage component separately) of these norms indicating since when these norms are in force, and the procedure for their revision from time to time. Have these norms been a subject of study/review recently? If so, result thereof and government decision thereon.

(B) ROAD AND BUILDINGS

- (a) Please indicate the prevailing norms, if any, which the State Government have prescribed or follow in the regulation or expenditure on the maintenance (wage and non-wage component separately) for various types of roads & buildings. Please give an appraisal of these norms indicating since when these norms are in force and the procedure for their revision from time to time. Have these norms been a subject of study/review recently. If so, the results thereof and Government's decision thereon.
- (b) Please indicate the liability, if any, of the beneficiary of roads & buildings for maintenance of roads & buildings under the Legislation in force and if these charges are actually being realised or not. Please indicate the amounts realised if any, in each year since 2007-08.

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

X. MANAGEMENT OF SRTC

32

- (a) Please give information regarding the name and number of State Road Corporation Undertakings (i.e. Corporations, Municipal Undertakings, Govt. Departments, and Companies) that are run by the State.
- (b) Please state whether tourist contract carriage permit operators are allowed to ply on routes on which the State Road Transport Undertaking has exclusive right of operation. If yes, please give in percentage terms and in Km terms the routes on which the tourist contract carriage permit operators are allowed to ply for the period from 2007-08 to 2011-12.
- (c) Please give the percentage share of passengers carried by the SRTC and those carried by the Private operators, in case where parallel operations are allowed.

33 Please give the rate of Motor Vehicle Tax and Passenger Tax/Addl. Motor Vehicle Tax. Please indicate since when these rates have been applicable i.e. when the last revision in tax rates was undertaken and whether it was translated into a hike in the fares of the SRTCs. The increase in revenue on account of fare hike and the details in this regard during the period 2007-08 to 2011-12 may be given.

34 Please give a note on steps taken, if any, for improving the financial position of the Undertaking during the year 2005-06 to 2012-13 (e.g. (i) for better and efficient management of men and materials; (ii) revision of tariffs to increase profitability, (iii) Voluntary Retirement Scheme (VRS); (iv) any plans for undertaking expansion; (v) any MOU signed for the said period and (vi) any other steps.

35 Please furnish a list of guarantees given by the State Government along with the guidelines for giving such guarantees, in respect of loans obtained by SRTC to the various parties/purposes. Position of Guarantees outstanding at the beginning of each year from 2007-08 to 2011-12 be given.

XI. POWER SECTOR

- 36 Has the State Electricity Regulatory Commission been setup? If yes, please provide a comparative statement of the award given by the SERC (including its assumptions) and the actual implementation.
- 37 The present status of unbundling of Power Utilities and improvement of governance through State Load Dispatch Centres on the recommendation of 13th Finance Commission (Para 7.116). The format shall be filled for all the unbundled utilities separately. Details which are not relevant for a utility should be left blank. The details that are relevant for all the utilities, irrespective of whether they are generation, transmission or distribution utilities, should be filled in their respective formats. Statement 37 can be filled only for the Generation utilities and the Statement 38 only for Distribution utilities.
- 38 The details in the Statement 38 should be filled for different category of the tariff slabs as per the tariff order of the SERC or the tariff slabs in force in the State. In case, the tariff slabs have changed within the reporting period, separate format should be filled for years that have similar tariff slabs in force. An indicative list of the categories is given as a note in Statement 38.
- 39 The details of Subsidy provided by the Government should be shown as indicated in the Statement 39. Details of conversion of dues payables by utilities to the Government into grant (revenue or capital) or loan should be given as a separate statement with explanatory notes. Similarly, details of conversion of loan into equity may also be given.
- 40 With reference to works in progress a note may be given including details of the start-up dates of projects, their original costs, cost revisions, if any, implication of delay on interest burden, in terms of quantum by years.
- 41 Please give a note on the method of estimating the T&D losses. It should give the details of the measures taken to minimize them including metering and anti-theft measures. It may also be indicated if Energy Audits have been carried out. The method of estimation of Agricultural consumption should also be indicated giving the details of estimation for the reporting period.
- 42 Copies of the audited annual report, balance sheet and the profit & loss account and the cash flow statement of the each utility for the 2007-08 to 2011-12 may be sent. A separate note on the steps taken by the State to improve the financial position of the Utilities should be enclosed.
- 43
- (a) Please give outstanding liabilities and losses of power utilities? Are any steps being taken to reduce their liabilities? If yes, please give details and likely impacts on State's finances during the forecast period of 2015-16 to 2019-20.
 - (b) Please give a list of Guarantees given by the State Government for the loans raised by the utilities, the amount of guarantees at the opening of every year, fresh guarantees given during the year and the reduction in amount outstanding during the year due to repayment of loans (or otherwise) for the years 2007-08 to 2012-13.

XII. PUBLIC SECTOR ENTERPRISES

44

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

XIII. DEBT CONSOLIDATION AND RELIEF FACILITY(DCRF) :

45

- (a) Whether FRBM Act has been passed? If yes, please specify the date of enactment. A copy of the Act may be enclosed.
- (b) Whether FRBM Rules have been framed? If yes, a copy of the rules may be enclosed.
- (c) Whether the annual targets specified under FRBM Act and Rules are adhered, details of implementation be provided.
- (d) If Fiscal Correction Path (FCP) has been drawn up for the period 2005-06 to 2012-13, a copy of the FCP/revised FCP may be furnished.
- (e) Kindly indicate the actual amount of incentive fund obtained from the Ministry of Finance under the Fiscal Reforms Facility (2000-01 onwards) along with year and the amount drawn under Part A & B of the Fund separately.
- (f) Please indicate whether the benefit of the consolidation of the central loan has been availed under DCRF? If yes, please furnish information as per the following table :

(Rs. In Crore)

Year	Annual repayment schedule prior to consolidation	Interest payment due prior to consolidation	New amortization schedule after consideration	Schedule of interest payment after reset of interest at 7.5% per annum
2005-06				
2006-07				
2007-08				
2008-09				
2009-10				
2010-11				
2011-12				
2012-13				

(g) Details of debt write-off available

(Rs. in crore)

Year	Whether actual / RE / BE	Base year ratio Revenue Deficit	Revenue Deficit	Reduction of Revenue Deficit from the base year/ previous year	Fiscal Deficit	Amount of debt waiver received
2005-06						
2006-07						
2007-08						
2008-09						
2009-10						
2010-11						
2011-12						
2012-13						

- (h) Please give a note on corrective measures together with assumptions adopted by the State Government in drawing up the Fiscal Correction Path. Please indicate the impact of the Fiscal Correction Measures with factual information on public health, nutrition, child care, drinking water supply, primary education and overall capital outlay of the State.
- (i) Whether the State Government has enjoyed any debt relief in addition to above since 1.4.2000, if so, details thereof.

46 **Contingent Liabilities**

- (a) Are there any rules covering the limits to which States Government guarantees may be given. If so, please indicate and give a copy of the rules.
- (b) The total outstanding State Government guarantees (Sector/Department wise) as on 31.03.2013 may be given.
- (c) If there have been any defaults on guaranteed loans and budgetary interventions have had to be made, the details may be given from 2007-08 onwards.
- (d) What are the liabilities of the State on award of PPP projects (annuitized value) year wise up to the period of the agreement?

XIV. TAXATION EFFORTS:

47

- (a) Kindly furnish a note indicating the taxation efforts taken by the States for improving tax GSDP ratio during the last five years.
- (b) Whether any organised system has been put in place for tax policy analysis and revenue forecasting as a tool to informed decision making of the State Government? If so, details.

XV. INTRA-STATE REGIONAL DISPARITIES

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- (a) Please give a note on different aspects of intra-State regional disparities relating to sectors like Agriculture, Industries and Services and important publicly provided services like Education, Health, Water Supply, Sanitation and other Social Services. Inter-regional and Inter-district wise profile may be given in this regard.
- (b) Show disparities with objective indicators like literacy rate, dropout rate, IMR, MMR etc.
- (c) Show inter-regional differences in per capita expenditure in State Budgets in some of the important services.

XVI. PENSION REFORMS INITIATIVE:

49

- (a) Whether New Pension Scheme (NPS) has been implemented with regard to State Government Employees?
- (b) Whether New Pension Scheme (NPS) has been implemented with regard to State Public Sector Enterprises and Autonomous Bodies Employees?
- (c) A detailed note on fund management system of New Pension Scheme (NPS). Is the contribution received from the subscriber being transferred to the New Pension Fund through the depository or is it being retained in Public Account? If retained in Public Account, rate of interest paid annually? Is budget provision being made for credit of interest on annual basis? If yes, please give year wise details from 2004-05 to 2012-13.
- (d) A note on the status of setting up database of employees and pensioners may be provided.
- (e) Whether any other pension reforms have been initiated? If so, the date and details of the reform initiative.

XVII. PUBLIC EXPENDITURE AND FINANCIAL MANAGEMENT (PEFM):

- 50 What is the status of outcome budgeting. Has it been initiated? If so, number and name of departments covered. How is the outcome budget monitored? Whether any manual has been evolved and guidelines issued?
- 51 Brief note on:
- (a) Status of computerization of treasuries.
 - (b) Whether any initiatives towards departmentalisation of accounts. If so, whether Principal Accounts, Pay & Accounts Office have been set up in departmentalised Ministries/Departments.
 - (c) Status of computerisation of the tax administration. Is there a state wise network for financial management to trace real time transactions?
 - (d) Status of debt and guarantee recording and management.
 - (e) Whether any system being followed to track transfers and expenditures on the lines of Central Plan Scheme and Monitoring System (CPSMS) adopted by Government of India.
 - (f) What is the status of implementation of specific grants recommended by the 13th FC on the following:
 - i. Incentivising UID programme (Para 12.70).
 - ii. Incentive for reducing IMR (Para 12.75).
 - iii. Improvement of Administration of Justice.
 - iv. Setting up a Centre for Innovation in Public Systems (CIPS) and District Innovation Fund.
 - v. Enhancing quality of statistical system.
 - vi. Grant for setting up of an employees and pensioners data base.