

# Topics on which Notes are Required form State Government

## I. BASIS AND RATES OF STATE TAXES, DUTIES ETC.

### (i) Land Revenue

1.

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

### (ii) Agricultural Income Tax

2.

- (a) Basis and existing rates (i.e. in 1997-98 of agricultural income tax on (a) plantations (tea, coffee, rubber, cardamom, etc.) and (b) non-plantation crops. Procedures for assessment and basis of collection (i.e. whether on returns of income or certain flat rates per acre/standard acre/hectare).
- (b) Changes made in basis/rates during each of the last three years ending 2002-03, indicating the likely yield in the year of change and the full year.

### (iii) Tax on Urban Land

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

### (iv) Local taxation on land and buildings.

4. Basis and prevailing rates of local taxation on land & buildings with brief account of procedure for valuation of property,

assessment and appeal and revision against assessment and revenue from such taxation from 1997-98 to 2002-03.

**(v) Stamps and Registration**

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

**(vi) Sales Tax/Purchase Tax**

6.

- (a) Prevailing rates, exemptions and annual turn-over limits, together with a descriptive note on the salient point or sales tax system in force in the State - single point or multi-point or both-together with a brief account of the reviews, if any,
- (b) ~~Whether for operations have been made for time~~ introduction of Value Added Tax (VAT) w.e.f. 1.4.2003. Whether revenue neutral rate has been determined and the basis for its determination. A detailed note on the anticipated effect on revenue after introduction of VAT may be given.

**(vii) State Excise Duties**

7.

- (a) Basis and prevailing rates (in 2002-03) of State Excise Duties. Present system under which excise revenue is collected. Role of the Government in manufacturing, distribution and pricing
- (b) The present excise policy and changes during the last five years with financial implications, thereof.

**(viii) Taxes on motor vehicles, passengers and goods**

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

**(ix) Electricity Duties**

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

**(x) Entertainment Tax**

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

**(xi) Other Taxes and Duties**

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

**(xii) Cesses/Surcharges**

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

**II. RATES AND TARIFFS**

**13. Forest Produce**

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

**III. LOANS DUE TO GOVERNMENT**

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

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

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

**IV. STATE BUDGETARY POSITION**

17. List of the funds, if any, like Chief Minister's Housing/Welfare Fund, maintained outside the Public Account, but to which appropriations

were made from the Revenue Account - appropriations made to each of these funds with the year in which made, pattern and procedure of voting for the purpose, may be indicated.

## **V. NATURAL CALAMITIES**

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

## **VI. STATE PLAN**

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

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

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

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

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

## **VII. ECONOMY MEASURES AND ADMINISTRATIVE REORGANSIATION**

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

24. Important measures of administrative re-organisation, if any, carried out during the years from 1997-98 onwards, the basic objectives of such schemes of re-organisation and their impact on the finances and quality of the administration of the State Government with particular reference to identification and abolition of surplus posts/redeployment strategies. A detailed note on Voluntary Retirement Scheme (VRS), if introduced and implemented, may be given.

## **VIII. SUBSIDIES**

25.

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

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

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

## **IX. NORMS FOR MAINTENANCE OF CAPITAL ASSETS**

26.

**(a)** Please indicate the prevailing norms, if any, which the State Government have prescribed or follow in the regulation of expenditure on the maintenance (wage and non-wage component separately) of various types of irrigation. Please give

are in force and the procedure for their revisions from time to time. Have these norms been a subject of study/review recently. If so, the results thereof and Government's decision thereon.

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

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

## **X. MANAGEMENT OF SRTC**

27.

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

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

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

28.

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

**(b)** Please give the rates of concession granted to students, handicapped, freedom fighters, journalists, M.Ps., Members of

State Legislature and any other categories. Information may be given separately for each category (1997-98 to 2003-04).

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

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

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

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

## **XI. STATE ELECTRICITY BOARD**

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

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

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

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

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

37. Average revenue in paise per unit (kwh) realised from power sold

- (a) Within the State; and
- (b) Outside the State

For each of the years from 1997-98 to 2003-04 .

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

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

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

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

## **XII. PUBLIC SECTOR ENTERPRISES**

42.

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

**(b)** Brief description of their functions and activities;

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

- (d)** Extent of privatization done/proposed to be done in these enterprises and realizations expected as a result of privatizations;
- (e)** Data on capital base, budgetary support extended by the State Government and the amount of interest/dividend accrued/actually paid;
- (f)** Financial results of each undertaking;
- (g)** Turnover per unit of capital invested in each year from 1997-98 to 2004-05.

43.

- (a)** A note on initiatives taken on disinvestment. The amount already raised on account of disinvestment and the future strategies for disinvestment.
- (b)** A detailed note on Voluntary Retirement scheme (VRS), if introduced and implemented, indicating the amount of money earmarked for the Scheme and the number of employees who have benefited from it may be given.

### **XIII. FISCAL REFORM FACILITY**

44.

- (a) Kindly indicate whether Medium Term Fiscal Restructuring Policy/Programme (MTFRP) has been drawn up by the State Government and if yes, please furnish a copy of it alongwith medium term forecast consistent with MTFRP.
- (b) Whether MOU has been signed with the Central Government and a copy thereof.
- (c) Kindly indicate the actual amount obtained from the Fiscal Reform Facility, separately for Part A and Part B from the Incentive Fund.
- (d) A note on actual reforms undertaken in relation to MTFRP or otherwise relating to
  - (i) Fiscal Objectives and Norms;
  - (ii) Power Sector Reforms;
  - (iii) Public Sector Restructuring;
  - (iv) Budgetary Reforms;
  - (v) Long term sustainability of Debt.
 as specified in the guidelines issued in the document on States'

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

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

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

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

#### **XIV. TAXATION EFFORTS**

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

#### **XV. INTRA-STATE REGIONAL DISPARITIES**

46.

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

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

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