

TOPICS ON WHICH NOTES ARE REQUIRED

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

1 Stamps and Registration

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

2 VAT/Sales Tax/Purchase Tax/GST

- (a) Impact of introduction of SGST/IGST on the Revenue of the States;
- (b) Month-wise/Year-wise compensation due and received and impact on State finances;
- (c) Rates on petroleum products (Petrol, Diesel, ATF, Kerosene, LPG etc.). Year wise from 2010-11 to 2017-18 and yearly collection thereof.

3 State Excise Duties

- (a) Base and prevailing rates (in 2017-18) of State Excise Duties. Present system under which excise revenue is collected. Role of the Government in manufacturing, distribution and pricing.
- (b) The present excise policy and changes during the last five years with financial implications, thereof.

4 Taxes on motor vehicles, passengers and goods

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

5 Electricity Tax/Duties

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

6 Other Taxes and Duties

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

7 Cesses/Surcharges

- (a) Particulars of cesses/surcharges levied by the State Govt. (such as mining cess, health cess, education cess, mandi charges& agricultural cess.) Basis and prevailing rates of each cess.
- (b) Are collections made from these deposited to the Consolidated Fund of the State or are they kept in separate fund?
- (c) Whether yield from any of these cesses/surcharges is transferred to local bodies (by way of grant or share and on what basis) or spent directly by the State Government on specific items.
- (d) Year-wise collection and budget head/fund to which any or all of the above is deposited may be given from 2010-11 to 2017-18.
- (e) What is the mechanism for incurring expenditure from these funds?

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

- 9 Details of the outstanding loans against major categories – showing Principal, Interest as on 31.3.2017 as per the following table from 2010-11 to 2016-17 (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

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- (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.

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

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

V. NATURAL CALAMITIES

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

VI. ECONOMY MEASURES AND ADMINISTRATIVE REFORMS

- 14 A broad appraisal of economy measures implemented by the State government from 2010-11 onwards. Savings in expenditure achieved so far and expected there from in future may also be indicated.
- 15 Important measures of administrative re-organisation, if any, carried out from 2010-11 onwards, the basic objectives of such schemes of re-organisation and their impact on the finances and quality of the administration of the State Government with particular reference to identification and abolition of surplus posts/redeployment strategies. A detailed note on Voluntary Retirement Scheme (VRS), if introduced and implemented, may be given.
- 16 Innovations introduced by Departments/Agencies of the State Governments in the last five years, how these have impacted on improvements in service delivery, efficiency and cost reduction.
- 17 Are there any schemes to give incentives for innovation? If so what has been the impact.
- 18 Has business process reengineering been introduced in any of the Departments or agencies of the Government. If so what is the impact.

VII. SUBSIDIES

- 19
- (a) Please specify the subsidies of different types, the basis/rates, purpose/objective and beneficiaries to whom these subsidies are being paid.
 - (b) The form (whether in the form of concessional interest rates, prices/cheques for services/or outright grant) may also be indicated.
 - (c) Please indicate annual cost of budgeted subsidies, head-wise details of budgetary subsidies, direct or indirect, being paid/borne by the State Government from 2010-11 onwards.
 - (d) State whether any assessment(s), if any has been made as to their usefulness and quantification of the benefits flowing from these subsidies.

- (e) State initiatives, if any to move towards direct cash transfers whereby cash is provided to beneficiaries in lieu of subsidised products.

VIII. MANAGEMENT OF SRTC

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- (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 2010-11 to 2017-18.
- (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.

21 Please give the rate of Motor Vehicle Tax and Passenger Tax/Addl. Motor Vehicle Tax. Please indicate since when these rates have been applicable i.e. when the last revision in tax rates was undertaken and whether it was translated into a hike in the fares of the SRTCs. The increase in revenue on account of fare hike and the details in this regard during the period 2010-11 to 2017-18 may be given.

22 Please give a note on steps taken, if any, for improving the financial position of the Undertaking during the year 2010-11 to 2017-18 (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.

23 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 2010-11 to 2017-18 be given.

24 Please give a note on accounting systems in the State Road Transport Undertakings make explicit the types of subsidies, the basis for determining the extent of subsidies, and also the extent of reimbursement by State Governments as recommended by the 14th FC (Para:15.40).

25 Please give a note on setting up of independent regulators for the passenger road sector as recommended by the 14th FC (Para:15.41).

IX. POWER SECTOR

- 26 Has the State Electricity Regulatory Commission been setup? If yes, please provide a comparative statement of the award given by the SERC (including its assumptions) and the actual implementation.
- 27 Has the Electricity Act, 2003 suitably amended to facilitate levy of penalties for delays in payments of subsidy by State Governments as recommended by the 14th FC (Para:15.32).
- 28 The status of constitution of State Electricity Regulatory Fund as recommended by the 14th FC (Para:15.34).
- 29 The present status of unbundling of Power Utilities and improvement of governance through State Load Dispatch Centres. The format shall be filled for all the unbundled utilities separately. Details which are not relevant for a utility should be left blank. The details that are relevant for all the utilities, irrespective of whether they are generation, transmission or distribution utilities, should be filled in their respective formats. Statement 21 can be filled only for the Generation utilities and the Statement 22 only for Distribution utilities.
- 30 The details in the Statement 22 should be filled for different category of the tariff slabs as per the tariff order of the SERC or the tariff slabs in force in the State. In case, the tariff slabs have changed within the reporting period, separate format should be filled for years that have similar tariff slabs in force. An indicative list of the categories is given as a note in Statement 22.
- 31 The details of Subsidy provided by the Government should be shown as indicated in the Statement 23. Details of conversion of dues payables by utilities to the Government into grant (revenue or capital) or loan should be given as a separate statement with explanatory notes. Similarly, details of conversion of loan into equity may also be given.
- 32 With reference to works in progress a note may be given including details of the start-up dates of projects, their original costs, cost revisions, if any, implication of delay on interest burden, in terms of quantum by years.
- 33 Please give a note on the method of estimating the T&D losses. It should give the details of the measures taken to minimize them including metering and anti-theft measures. It may also be indicated if Energy Audits have been carried out. The method of estimation of Agricultural consumption should also be indicated giving the details of estimation for the reporting period.
- 34 Copies of the audited annual report, balance sheet and the profit & loss account and the cash flow statement of the each utility for the 2010-11 to 2016-17 may be sent. A separate note on the steps taken by the State to improve the financial position of the Utilities should be enclosed.

35

- (a) Please give outstanding liabilities and losses of power utilities? Are any steps being taken to reduce their liabilities? If yes, please give details and likely impacts on State's finances during the forecast period of 2020-21 to 2024-25.
- (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 2010-11 to 2017-18.

36 Please furnish a note on Ujwal DISCOM Assurance Yojana (UDAY) Bonds issued and impact on State finances.

X. FISCAL ENVIRONMENT AND FISCAL CONSOLIDATION ROADMAP:

37 Please furnish a detailed status note on revised fiscal deficit targets and annual borrowing limits for the States recommended by the 14th FC (Para:14.64).

38 Contingent Liabilities

- (a) Are there any rules covering the limits to which States Government guarantees may be given. If so, please indicate and give a copy of the rules.
- (b) The total outstanding State Government guarantees (Sector/ Department wise) as on 31.03.2018 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 2010-11 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?

XI. TAXATION EFFORTS:

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- (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.

XII. 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, Poverty etc.
- (c) Show inter-regional differences in per capita expenditure in State Budgets in some of the important services.
- (d) Efforts and progress made in moving towards replacement rate of population growth.

XIII. PENSION REFORMS INITIATIVE:

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- (a) Whether National Pension Scheme (NPS) has been implemented with regard to State Government Employees?
- (b) Whether National 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 National Pension Scheme (NPS). Is the contribution received from the subscriber being transferred to the National Pension Fund through the depositary or is it being retained in Public Account? If retained in Public Account, rate of interest paid annually? Is budget provision being made for credit of interest on annual basis? If yes, please give year wise details from 2010-11 onwards.
- (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.

XIV. PUBLIC EXPENDITURE AND FINANCIAL MANAGEMENT (PEFM):

42 What is the status of outcome budgeting. Has it been initiated? If so, number and name of departments covered. How is the outcome budget monitored? Whether any manual has been evolved and guidelines issued?

43 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 Public Financial Management System (PFMS) adopted by Government of India.