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राज्य आकस्मिकता निधि, सिर्किंग फंड, स्टेट सिक्क्यूरिटी

विषय सूची

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2	सिर्किंग फंड योजना	No. 800(1)V.S.A./2001, dated--22 January, 2001	281-284
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4	उत्तरांचल आकस्मिकता निधि नियमावली, 2001	सं० 186 / वि०अनु०-1 / 2001, देहरादून, दिनांक-19 नवम्बर, 2001	287-298
5	उत्तरांचल आकस्मिकता निधि अधिनियम (संशोधन) अधिनियम, 2003	सं० 490 / विधायी एवं संसदीय कार्य / 2003, देहरादून, दिनांक 08 जनवरी, 2004	299-302
6	राज्य आकस्मिकता निधि से धनराशि का आहरण	सं० 35 / वि० अनु०-1 / 2004, देहरादून, दिनांक 15 दिसम्बर, 2004	303-304
7	कार्य नियमावली, 1975 के नियम-4(2) का अनुपालन सुनिश्चित किया जाना	सं० 54 / XXVII(1) / 2005, देहरादून, दिनांक-15 जनवरी, 2005	305-306
8	उत्तरांचल आकस्मिकता निधि में संचित धनराशि से कराये जाने वाले कार्यों के सम्बन्ध में प्रभावी दिशा-निर्देश	सं० 774 / XXVII(1) / 2006, देहरादून, दिनांक-26 जुलाई, 2006	307-310
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सरकारी गजट, उत्तरांचल

उत्तरांचल सरकार द्वारा प्रकाशित

असाधारण

विधायी परिशिष्ट
भाग-1, खण्ड (क)
(उत्तरांचल अधिनियम)

देहरादून, शनिवार, 20 जनवरी, 2001 ई०

पौष 30, 1922 शक सम्वत्

उत्तरांचल सरकार

विधायी एवं संसदीय कार्य विभाग

संख्या 12/वि० एवं सं० कार्य/2001

देहरादून, 20 जनवरी, 2001 ई०

अधिसूचना

विविध

भारत का संविधान के अनुच्छेद 200 के अधीन राज्यपाल महोदय ने उत्तरांचल विधान सभा द्वारा पारित उत्तरांचल आकस्मिकता निधि विधेयक, 2001 पर दिनांक 18 जनवरी, 2001 ई० को अनुमति प्रदान की और वह उत्तरांचल अधिनियम संख्या 2 सन् 2001 के रूप में सर्वसाधारण की सूचनार्थ इस अधिसूचना द्वारा प्रकाशित किया जाता है।

उत्तरांचल आकस्मिकता निधि अधिनियम, 2001

(उत्तरांचल अधिनियम संख्या 2 सन् 2001)

(जैसा उत्तरांचल विधान सभा द्वारा पारित हुआ)

उत्तरांचल राज्य के लिये आकस्मिकता निधि की स्थापना की व्यवस्था करने के लिए
अधिनियम

चूंकि भारत का संविधान के अनुच्छेद 267 के खण्ड (2) द्वारा राज्यों के विधान मंडल को अन्य बातों के अतिरिक्त यह भी शक्ति दी गई है कि वह अपने-अपने राज्य के लिये विधि द्वारा आकस्मिकता निधि की स्थापना कर सकें;

इसके लिये निम्नलिखित रूप में यह अधिनियम बनाया जाता है :

1-(1) इस अधिनियम का नाम उत्तरांचल आकस्मिकता निधि अधिनियम, 2001 होगा।

संक्षिप्त नाम और
प्रारम्भ

(2) यह 8 दिसम्बर, 2000 ई० को प्रवृत्त हुआ समझा जायेगा।

परिभाषाएं

2-इस अधिनियम में-

(क) "निधि" का तात्पर्य धारा-3 के अधीन स्थापित उत्तरांचल आकस्मिकता निधि से है;

(ख) "राज्यपाल" का तात्पर्य उत्तरांचल के राज्यपाल से है;

(ग) "राज्य" का तात्पर्य उत्तरांचल राज्य से है;

(घ) "राज्य सरकार" का तात्पर्य उत्तरांचल की राज्य सरकार से है।

निधि की स्थापना

3-इस अधिनियम के प्रारम्भ होने पर राज्य सरकार के लिए यह आवश्यक होगा कि वह राज्य में राज्य के लिये उत्तरांचल आकस्मिकता निधि के नाम से एक निधि स्थापित करे।

राज्य की संचित निधि से धनराशियों का निकाला जाना और उन्हें निधि में जमा करना

4-इस अधिनियम के प्रारम्भ होने पर राज्य सरकार के लिए यह आवश्यक होगा कि राज्य की संचित निधि में से पन्द्रह करोड़ रुपये की धनराशि निकाल कर इस निधि में जमा कर दे।

प्रयोजन जिनके लिये निधि का उपयोग किया जा सकता है

5-यह निधि उत्तरांचल के राज्यपाल के अधिकार में दी जायेगी और वे उस समय तक जब तक कि राज्य के अतिक्रम विधिविहित विनियोग द्वारा राज्य के विधान मंडल से प्राधिकृत न हो जाय, ऐसे व्ययों की पूर्ति के निमित्त समय-समय पर अग्रिम के रूप में रुपया देने के अतिरिक्त, इस निधि को और किसी काम में न लायेंगे और उपर्युक्त प्रयोजनों के लिये राज्यपाल द्वारा अग्रिम के रूप में जितना धन दिया गया होगा उतना ही धन ऐसी विधि के प्रवर्तन में आने के तुरन्त बाद इस निधि में जमा कर दिया गया समझा जायेगा और इस निधि में इस प्रकार संक्रामित धनराशि सब प्रयोजनों के लिये इस निधि का अंग समझी जायेगी।

नियम बनाने की शक्ति

6-राज्य सरकार, अधिसूचना द्वारा, इस अधिनियम के सभी या किन्हीं प्रयोजनों को कार्यान्वित करने के लिये नियम बना सकती है।

निरसन और अपवाद

7-(1) उत्तरांचल आकस्मिकता निधि अध्यादेश, 2000 एतद्वारा निरसित किया जाता है।

(2) ऐसे, निरसन के होते हुये भी, उपधारा (1) में निर्दिष्ट अध्यादेश के उपबन्धों के अधीन कृत कोई कार्य या कार्यवाही, इस अधिनियम के तत्समान उपबन्धों के अधीन कृत कार्य या कार्यवाही समझी जायेगी मानो इस अधिनियम के उपबन्ध सभी सारवान समय पर प्रवृत्त थे।

आज्ञा से,
इरशाद हुसैन,
सचिव।

No. 12 (i)/Vidhayee and Sansadiya Karya/2001
Dated Dehradun, January 20, 2001

In pursuance of the provisions of Clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttaranchal Contingency Fund Act, 2001 (Uttaranchal Adhiniyam Sankhya 2 of 2001).

As passed by the Uttaranchal Legislative Assembly and assented to by the Governor on January 18, 2001.

THE UTTARANCHAL CONTINGENCY FUND ACT, 2001

(UTTARANCHAL ACT NO. 2 OF 2001)

[As passed by the Uttaranchal Legislature]

AN
ACT

to provide for the establishment of a Contingency Fund for the State of
Uttaranchal

WHEREAS Clause (2) of Article 267 of the Constitution of India provides, *inter alia*, that the Legislature of a State may by law establish a Contingency Fund for the State;

It IS HEREBY enacted as follows :

1. (1) This Act may be called the Uttaranchal Contingency Fund Act, 2001. Short title and commencement
 (2) It shall be deemed to have come into force on December, 08, 2000.
2. In this Act-- Definitions
 - (a) "the Fund" means the Uttaranchal Contingency Fund established under section-3;
 - (b) "Governor" means the Governor of Uttaranchal;
 - (c) "the State" means the State of Uttaranchal;
 - (d) "State Government" means the State Government of Uttaranchal.
3. On the commencement of this Act, the State Government shall establish in and for the State a fund called the Uttaranchal Contingency Fund. Establishment of the Fund
4. The State Government shall, on the commencement of this Act, withdraw a sum of **Fifteen crores** of rupees out of the Consolidated Fund of the State and place it to the credit of this Fund. Withdrawal of sums out of the Consolidated Fund of the State and credit thereof to the Fund
5. The Fund shall be placed at the disposal of the Governor of Uttaranchal, who shall not expend it except for the purpose of making advances from time to time for meeting unforeseen expenditure of the State, pending authorization of such expenditure by the Legislature of the State under appropriations made by law and, immediately after the coming into operation of such law, an amount equal to the amount or amounts advanced by the Governor for the purposes aforesaid shall be deemed to have been placed to the credit of the Fund and the amount so transferred shall for all purposes be deemed to be a part of the Fund. Purpose for which the Fund may be utilized
6. The State Government may, by notification, make rules to carry out all or any of the purposes of the Act. Power to make rules
7. (1) The Uttaranchal Contingency Fund Ordinance, 2000 is hereby repealed. Repeal and savings
 (2) Notwithstanding such repeal anything done or any action taken under the provisions of the Ordinance referred to in sub-section (1) shall be deemed to have been done or taken under corresponding provisions of this Act, as if the provision of this Act were in force at all material times.

By Order,
IRSHAD HUSSAIN,
Sachiv.



सरकारी गजट, उत्तरांचल

उत्तरांचल सरकार द्वारा प्रकाशित

असाधारण

देहरादून, सोमवार, २२ जनवरी, २००१ ई०

माघ ०२, १९२२ शक सम्वत्

Uttaranchal Shashan

Vitta Sansadhan Shakha (Finance Department)

The Governor is pleased to order the publication of the following English translation of notification no. 800(1)/V.S.A./2001, dated January 22, 2001 for general information.

No. 800(1)/V.S.A./2001

Dated Dehradun, January 22, 2001

NOTIFICATION

Scheme for Constitution and Administration of the Consolidated Sinking Fund of Government of Uttaranchal

- | | |
|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Title of the Scheme | 1. The Scheme shall be called "Consolidated Sinking Fund Scheme" (hereinafter referred to as the Fund) of the Government of Uttaranchal (hereinafter referred to as "the Government"). |
| Constitution of the Fund | 2. A "Consolidated Sinking Fund" will be constituted by the Government of Uttaranchal for redeeming its open market loans. |
| Objective of the Scheme | 3. The Consolidated Sinking Fund is to be utilised as an Amortisation fund for redemption of the open market loans of Government commencing from the financial year 2004-2005. |
| Commencement of Operation of the Scheme | 4. It shall come into force with effect from the financial year 2000-2001. |

Explanation:

(a) The interest accrued and accumulated in the Fund only will be utilised towards the redemption of the open market loans of the Government.

(b) The Fund shall not be utilised for any purpose other than redemption of open market loans of the Government.

- Contributions to the Fund** 5. The Government shall contribute and continue to contribute an amount equivalent to a minimum of 3 per cent of the outstanding open market loans as at the end of the previous year beginning with the financial year 2000-2001. It is open to the Government to increase the contributions to the Fund at its discretion.
- Relationship of the Fund with General Revenue** 6. The corpus of the Fund comprising the periodic Fund with General contributions as well as the income accruing to the Fund shall be kept outside the General Revenues of the Government. The Fund shall be utilised in the manner prescribed in this Scheme.
- Administration of Fund** 7. The Fund shall be administered by Central Account Section of Reserve Bank of India at Nagpur (hereinafter referred to as the Bank). Subject to such directions/instructions as the Government may issue from time to time.
- Investment of the corpus for the Fund** 8. The accretions to the Fund shall be invested in Government of India Securities of such maturities as the State Government may determine from time to time.

Explanation:

The accretions to the Fund shall include the periodic contributions and the income accruing to the Fund from investment thereof.

Account Transactions

9. (a) The Bank would arrange to raise a debit to the account of the Government maintained with it as per the advice of the State Governments.
- (b) The contributions to the Fund shall be invested by the Bank in Government of India Securities as indicated in paragraph 5. The periodic accretion to the Fund by way of interest income shall also be invested by the Bank in a similar manner.
- (c) No withdrawals will be allowed from the Fund until 2003-2004. The withdrawals thereafter may be allowed from out of the interest income accrued and accumulated in the Fund upto the financial year 2002-2003 towards the redemption of the internal debt of the Government as per its direction.

Explanation:

- (a) The debit to Government on account of the periodic instalments will be accounted under the major head 8222 (Reserve Funds). On the maturity of the loan, the balance outstanding under the head 8222 (sub-head Sinking Fund) is credited to the head 8660 (miscellaneous Government Account) ledger Balance Adjustment Account.
- (b) The Bank would scroll to the Government the debit on account of investment less the incidental charges in the usual course. However, in order to ensure that the investment transactions of the Fund do not get mixed up.
- (c) With other transactions, these will be indicated distinctly in separate scroll.
- (d) The Bank will arrange to collect interest on the investments and credit the same to the Fund on the due dates.
- (e) On the maturity of the securities, the Bank will arrange to redeem the securities and in case of premature disinvestments, to sell the securities at the ruling price and credit the amount realized less, less incidental charges to the Consolidated Sinking Fund Investment Account. As in the case of debit scrolls, the Bank shall use separate scrolls for the receipts.

(f) The provision for expenditure on account of the periodic contributions will be made in the Budget of the Government under the relevant head, the extent of expenditure to be financed from the Fund shall be withdrawn from the Fund by the disposal of the investment.

**Service charges for
administration of the Fund**

10. The Government will pay to RBI a commission at the rate of 1/8 per cent of the turnover of the Fund or at the rate to be mutually decided from time to time.

Accounts and Audit

11. The accounts of the Fund and the investments shall be maintained by the Accountant General of the State in the normal course, the Bank will maintain subsidiary accounts in such manner and detail as may be considered by the State Government in consultation with the Accountant General.

Savings

12. The State Government shall issue instructions relating to the provisions of the Scheme as may be considered from time to time to enable smooth functioning of the Scheme. In case of any difficulty in the operation of any provision of the Scheme, the Government, if satisfied may relax the provisions.

By Order,
(INDU KUMAR PANDE)
Secretary.



सरकारी गजट, उत्तरांचल

उत्तरांचल सरकार द्वारा प्रकाशित

असाधारण

विधायी परिशिष्ट
भाग-1, खण्ड (क)
(उत्तरांचल अधिनियम)

देहरादून, शनिवार, 05 मई, 2001 ई०

वैशाख 15, 1923 शक सम्वत्

उत्तरांचल शासन

विधायी एवं संसदीय कार्य विभाग

संख्या 5/विधायी एवं संसदीय कार्य/2001

देहरादून, 05 मई, 2001

अधिसूचना

विविध

“भारत का संविधान” के अनुच्छेद 200 के अधीन राज्यपाल महोदय ने उत्तरांचल विधान सभा द्वारा पारित उत्तरांचल आकस्मिकता निधि अधिनियम (संशोधन) विधेयक, 2001 पर दिनांक 5 मई, 2001 को अनुमति प्रदान की और यह उत्तरांचल अधिनियम संख्या : 5 सन् 2001 के रूप में सर्वसाधारण की सूचनार्थ इस अधिसूचना द्वारा प्रकाशित किया जाता है।

उत्तरांचल आकस्मिकता निधि अधिनियम (संशोधन) अधिनियम, 2001

उत्तरांचल राज्य के लिए आकस्मिकता निधि की जमा धनराशि में वृद्धि की व्यवस्था करने के लिए

अधिनियम

चूंकि भारत का संविधान के अनुच्छेद 267 के खण्ड (2) द्वारा राज्यों के विधान मण्डल को अन्य बातों के अतिरिक्त यह भी शक्ति दी गई है कि वह अपने-अपने राज्य के लिए विधि द्वारा राज्य आकस्मिकता निधि की व्यवस्था कर सकें:

भारत का गणतन्त्र के बावनवें वर्ष में उत्तरांचल विधान सभा एतद्वारा निम्नलिखित अधिनियमित करती है :-

- अधिनियम का नाम और संख्या अधिनियम
1. इस अधिनियम का नाम उत्तरांचल आकस्मिकता निधि अधिनियम (संशोधन) अधिनियम, 2001 कहा जायेगा।
 2. उत्तरांचल आकस्मिकता निधि अधिनियम, 2001 (अधिनियम संख्या 2 सन् 2001) की धारा 4 में शब्द "पन्द्रह" के स्थान पर शब्द "तीस" प्रतिस्थापित किया जाता है।
 3. इससे उत्तरांचल आकस्मिकता निधि (संशोधन) अध्यादेश (संख्या 03 सन् 2001) निरसित किया जाता है।

आज्ञा से,

पी० सी० पन्त
सचिव।

No. 5/Mdhayee And Sansadiya Karya/2001
Dated Dehradun, May 05, 2001

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttaranchal Contingency Fund Act (Amendment) Bill, 2001 (Uttaranchal Adhiniyam Sankhya 5 of 2001).

As passed by the Uttaranchal Legislative Assembly and assented to by the Governor on May 05, 2001.

THE UTTARANCHAL CONTINGENCY FUND ACT (AMENDMENT) ACT, 2001

to provide for the increase in the credit of the Contingency Fund for the State of Uttaranchal.

AN

ACT

WHEREAS clause (2) of Article 267 of the Constitution of India provides, inter alia, that the Legislature of a State may by law establish a Contingency Fund for the State;

In the fifty second year of Republic of India, Uttaranchal Vidhan Sabha hereby enacts as follows :-

Short title and commencement definitions

1. The Act may be called the Uttaranchal Contingency Fund Act (Amendment) Act, 2001.
2. In section 4 of Uttaranchal Contingency Fund Act, 2001 (Act no. 2 of 2001), word "thirty" is substituted for the word "fifteen".
3. The Uttaranchal Contingency Fund (Amendment) Ordinance (No. 03 of 2001) is hereby repealed.

By Order,

P. C. Pant

Sachiv.



सरकारी गजट, उत्तरांचल

उत्तरांचल सरकार द्वारा प्रकाशित

असाधारण

देहरादून, सोमवार, 19 नवम्बर, 2001 ई०

कार्तिक 28, 1923 शक सम्वत्

उत्तरांचल सरकार

वित्त अनुभाग

संख्या 186/वि० अनु०-1/2001

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उत्तरांचल आकस्मिकता निधि नियमावली

2001 ई० का उत्तरांचल आकस्मिकता निधि अधिनियम (उत्तरांचल अधिनियम संख्या-2, 2001 ई०) की धारा 6 द्वारा प्राप्त अधिकारों का प्रयोग करके उत्तरांचल के राज्यपाल निम्नलिखित नियमावली बनाते हैं :-

- 1— (1) यह नियमावली, उत्तरांचल आकस्मिकता निधि नियमावली, 2001 कहलायेगी।
(2) यह नियमावली 1 नवम्बर, 2001 से प्रचलित होगी।

2— उत्तरांचल आकस्मिकता निधि, राज्यपाल की ओर से तथा उनके नाम से, सचिव उत्तरांचल सरकार, वित्त विभाग, द्वारा प्रशासित होगी।

3— इस निधि से अग्रिम धन ऐसी सेवाओं के केवल अप्रत्याशित व्यय (अनफोरसीन एक्सपन्डीचर) को पूरा करने के लिये दिया जायगा, जिन पर वार्षिक विनियोग अधिनियम (एनुअल एप्रोप्रिएशन ऐक्ट) द्वारा यथा प्राधिकृत व्यय अपर्याप्त पाया जाय या उस दशा में दिया जाय जब चालू वित्तीय वर्ष में पूरक या अतिरिक्त नये व्यय या किसी नई सेवा या योजना पर व्यय, जो उस वर्ष के वार्षिक वित्तीय विवरण-पत्र में अपेक्षित (कण्टेम्प्लेटेड) न हो, की आवश्यकता उत्पन्न हो जाय। इस प्रकार का जो अप्रत्याशित व्यय विधि द्वारा किये गये विनियोग के अधीन विधान मंडल द्वारा प्राधिकृत किये जाने तक, स्वीकृत किया जाय, वह ऐसे आपाती प्रकार (इमोरजेण्ट कैरेक्टर) का होना चाहिये कि उसका स्थगन प्रशासनिक रूप से या तो संभव ही न हो अथवा उसके स्थगन से जन सेवा को भारी असुविधा या भारी हानि अथवा क्षति होने का संभावना हो।

4— इस निधि से अग्रिम धन के लिये प्रस्ताव उत्तरांचल सरकार के सम्बद्ध प्रशासकीय विभाग के सचिव को प्रस्तुत किया जायगा और जब वह प्रशासकीय विभाग द्वारा अनुमोदित हो जाय तो वित्त विभाग यह सुनिश्चित करने के लिये उनका परिनिरीक्षण करेगा कि नियम तीन में दी गई शर्तें पूर्णतः पूरी कर दी गई हैं। प्रशासकीय विभाग, ऐसे प्रस्ताव को वित्त विभाग को भेजने के समय, एक स्वतः पूर्ण टिप्पणी (सेल्फ कण्टेण्ड नोट) तैयार करेगा, जिसमें निम्नलिखित बातें होंगी :—

(1)— कितना व्यय होगा इसका संक्षिप्त ब्योरा,

(2)— वे परिस्थितियां जिनके कारण वार्षिक बजट में व्यय की व्यवस्था न की जा सकी, या लेखा अनुदान (वोट आन एकाउन्ट) में पर्याप्त व्यवस्था न की जा सकी,

(3)— विनियोग अधिनियम (एप्रोप्रियेशन ऐक्ट) के माध्यम से विधान मंडल द्वारा इसके प्राधिकृत किये जाने तक व्यय का स्थगन प्रशासकीय रूप से क्यों संभव नहीं हैं,

(4)— वर्ष या उसके भाग के लिये, जैसी भी दशा हो, निधि से दिये जाने के लिये अपेक्षित धनराशि और प्रस्ताव के कारण होने वाला पूरा व्यय, और

(5)— अनुदान या विनियोग जिसके अन्तर्गत अन्ततः कोई अनुपूरक व्यवस्था प्राप्त करनी होगी।

प्रस्ताव से वित्त विभाग के सहमत हो जाने के बाद प्रशासकीय विभाग संबद्ध मंत्री का अनुमोदन प्राप्त करेगा। तत्पश्चात्, अग्रिम धन स्वीकृत करने का आदेश जारी करने के पूर्व वित्त विभाग के मंत्री तथा मुख्यमंत्री का अनुमोदन आवश्यक होगा :

प्रतिबंध यह है कि जब अग्रिम धन डिफ्री की धनराशि का, जो 25,000 रुपये से अधिक न हो, भुगतान करने के लिये अपेक्षित हो, तो वित्त मंत्री तथा मुख्यमंत्री का अनुमोदन आवश्यक न होगा,। परन्तु वित्त विभाग ऐसे अग्रिम धन के किसी विशेष मामले को वित्त मंत्री तथा मुख्यमंत्री को प्रस्तुत कर सकता है यदि उस मामले से कोई ऐसी असामान्य बात प्रकट होती हो जिस पर उसकी राय में, उनका (मंत्रियों का) ध्यान आकृष्ट किया जाना चाहिये।

5— अग्रिम धन स्वीकृत करने के आदेश की एक प्रति, जिसमें धनराशि, वह अनुदान या विनियोग जिसके संबंध में यह हो, निर्दिष्ट होंगे, जिसमें मुख्य शीर्षक, उप मुख्य शीर्षक, लघु शीर्षक (माइनर हेड्स), उप शीर्षक और व्यय की विनियोग इकाइयों के विवरण दिये होंगे (लेखा शीर्षक के 15 डिजिट कोड के विवरण में), वित्त विभाग द्वारा महालेखाकार, उत्तरांचल को भेजी जायेगी।

6— उक्त निधि से दिये गये अग्रिम धनों से किया गया वास्तविक व्यय, महालेखाकार, उत्तरांचल, द्वारा निधि से संबंधित उस लेखे में अभिलिखित किया जायगा, जिसे वह उन ब्योरों सहित रखेगा, जो ऐसी दशा में दिखाये जाते यदि व्यय संचित निधि से किया गया होता।

7— ऐसे व्यय के सभी देयकों (बिल्स) पर प्रमुख रूप से यह अंकित किया जायेगा कि वे आकस्मिकता निधि संबंधी हैं और उनमें उस आदेश को उद्धृत किया जायेगा जिसके अनुसार (आकस्मिकता) निधि से अग्रिम धन स्वीकृत किया गया है और संवितरण अधिकारी (डिसबर्सिंग आफिसर) इन देयकों पर संदैव व्यय का सामान्य वर्गीकरण लिखेंगे।

8— उस दशा को छोड़कर जब नियम 10 के अधीन व्यवस्था की गई हो, निधि वित्त पोषित सभी व्यय के अनुपूरक अनुमान शीघ्र से शीघ्र विधान मंडल के समक्ष प्रस्तुत किये जायेंगे। ऐसा कोई भी अनुमान या तो उस पूरे अनुमानित व्यय के बराबर धनराशि के लिये हो सकता है जिसके लिये निधि से अग्रिम दिया गया है या कम की गई (रिड्यूस्ड) धनराशि के लिये हो सकता है, जिस (कमी) का कारण संबद्ध अनुदान या प्रभूत विनियोग के अन्तर्गत उपलब्ध बचते हों, या जिसका कारण यह हो कि अग्रिम स्वीकृत करने के समय व्यय का जो अनुदान किया गया था बाद में यह आवश्यकता से अधिक पाया गया हो, या केवल प्रतीक धनराशि के लिये हो सकता है, यदि अन्तर्ग्रस्त व्यय सम्बद्ध अनुदान या प्रभूत विनियोग में होने वाली बचतों से ही पूर्णतः पूरा किया जा सकता हो।

टिप्पणियाँ— (1) निधि से वित्त पोषित व्यय के अनुपूरक अनुमानों को राज्य विधान मंडल के समक्ष रखने के समय ऐसे अनुमानों से संबंधित व्याख्यात्मक स्मृति-पत्र निम्नलिखित आशय की टिप्पणी दी जायेगी :-

“ उत्तरांचल आकस्मिकता निधि से अग्रिम के रूप में.....रुपया दिया गया है और उक्त निधि में प्रतिदान के लिये उतनी ही धनराशि अपेक्षित है।”

(2) यदि कोई ऐसा नया व्यय, या नई सेवा या योजना पर व्यय, जो वार्षिक वित्तीय विवरण-पत्र में अपेक्षित न हो और जिसके लिये आकस्मिकता निधि से अग्रिम स्वीकृत किया गया हो, प्राधिकृत विनियोग में उपलब्ध बचतों से पूर्णतः या अंशतः पूरा किया जा सकता है, तो प्रस्तुत किये गये अनुमान से संलग्न टिप्पणी निम्न रूप में होगी :-

“व्यय, नयी मद या नई सेवा या योजना के संबंध में है।----- रुपये की अग्रिम धनराशि आकस्मिकता निधि में से दी गई है और उक्त निधि में प्रतिदान के लिये इतनी ही धनराशि अपेक्षित है। यह धनराशि, अर्थात्-----रुपये अनुदान/भारित विनियोग में बचत के पुनर्विनियोग से उपलब्ध हो सकती है और शेष धनराशि अर्थात्-----रुपये के लिये अब केवल प्रतीक स्वीकृति अपेक्षित है/स्वीकृति अपेक्षित है/केवल व्यवस्था की गई है/व्यवस्था की गई है।”

9— यदि, किसी दशा, में, नियम 5 के अनुसार आकस्मिकता निधि से अग्रिम धन देने की स्वीकृति दिये जाने का आदेश जारी किये जाने के पश्चात् और नियम 8 के अनुसार कार्यवाही किये जाने के पूर्व, यह पाया जाय कि स्वीकृत अग्रिम का पूर्णतः या अंशतः उपयोग न हो पायेगा तो स्वीकृत करने वाले प्राधिकारी को उक्त स्वीकृत रद्द या परिष्कृत करने, जैसी भी दशा हो, के लिये प्रार्थना-पत्र दिया जायगा।

10— विनियोग (लेखा अनुदान) अधिनियम में सम्मिलित किसी सेवा के लिये की गई व्यवस्था से अधिक (इन एक्सेज) व्यय को पूरा करने के लिये निधि से स्वीकृत सभी अग्रिम धन की, पूरे वर्ष के लिये सेवाओं पर किये गये व्यय के संबंध में, जिसके अन्तर्गत निधि से दिये गये अग्रिम से पूरा किया गया अतिरिक्त व्यय भी है विनियोग अधिनियम (एप्रोप्रियेशन ऐक्ट) के पारित होते ही निधि में प्रतिपूर्ति कर दी जायेगी।

11— जैसे ही राज्य विधान मंडल व्यय को अनुपूरक विनियोग अधिनियम से सम्मिलित करके उसे अधिकृत कर दे, वैसे ही निधि से दी गई अग्रिम की निधि में प्रतिपूर्ति की जायेगी और महालेखाकार, उत्तरांचल द्वारा लेखे में आवश्यक समायोजन कर लिया जायेगा।

12— विनियोग अधिनियम के अधिनियमित हो जाने के फलस्वरूप जैसे ही निधि में से दिये अग्रिम की निधि में प्रतिपूर्ति कर दी जाय, वैसे ही प्रशासकीय विभाग, वित्त विभाग के माध्यम से महालेखाकार, उत्तरांचल को इसके बारे में सूचना देगा जिसमें वह उन आदेश की संख्या तथा दिनांक लिखेगा जिसमें मूल अग्रिम धन दिया गया था। वित्त विभाग विनियोग अधिनियम की एक प्रति महालेखाकार को भेजगा।

13— नियंत्रण/संवितरण अधिकारी, आकस्मिकता निधि से दिये गये अग्रिम के व्यय के संबंध में सभी व्यवहारों का एक पृथक अभिलेख उसी प्रपत्र या उन्हीं प्रपत्रों में रखेंगे, जो संचित निधि से लिये गये व्यय के अभिलेख रखने के लिये प्रयुक्त किये जाते हैं और मुख्य लेखा शीर्षक तथा लघु शीर्षक, उप शीर्षक, व्योरेवार शीर्षक और विनियोग की इकाइयों के संबंध में उतने ही ब्योरे देंगे जितने उस दिशा में दिये जाते यदि व्यय संचित निधि से किया गया होता। ऊपर अभिदिष्ट प्रपत्र या प्रपत्रों को इस प्रकार विस्तृत किया जा सकता है कि नियंत्रण अधिकारी आकस्मिकता निधि से दिये गये अलग-अलग अग्रिम धन के तथा उसमें से होने वाले व्यय पर निगाह रख सकें और जब उन अग्रिम धनों की निधि में प्रतिपूर्ति की जाय तो उनके संबंध में ब्योरे का अभिलेख भी रख सकें।

14— जब आकस्मिकता निधि से दिये गये अग्रिम की प्रतिपूर्ति उक्त निधि में अग्रिम लिये जाने वाले वर्ष के बाद वाले वर्ष में की जाय तो उस अग्रिम में से किये गये व्यय की धनराशि वस्तुतः संचित निधि में उस वर्ष के नामे डाल दी जायगी जिस वर्ष ऐसी प्रतिपूर्ति की जाय। नियंत्रक अधिकारीगण तदनुसार आकस्मिकता निधि से किये गये व्यय से सम्बद्ध लेखे और संचित निधि से किये गये व्यय से संबद्ध लेखे के बीच आवश्यक समायोजन प्रविष्टियां करेंगे।

15— उस दशा को छोड़कर जब नियम 10 के अधीन व्यवस्था की गई हो, अग्रिम धनराशियों की प्रतिपूर्ति के लिये अनुपूरक अनुमान विधान मंडल के समक्ष यथासंभव संबद्ध वित्तीय वर्ष की समाप्ति के पूर्व प्रस्तुत किये जायेंगे। किन्तु यदि किसी कारणवश निधि से वित्त पोषित व्यय की प्रतिपूर्ति करना, वित्तीय वर्ष की समाप्ति के पूर्व संभव न हो, तो उस व्यय के लिये, जिसकी प्रतिपूर्ति न हुई हो, आवश्यक धनराशि की व्यवस्था, वास्तविक (सब्सटेंटिव) या प्रतीक (टोकन) धनराशि, जैसी भी दशा हो, के लिये अनुपूरक अनुमानों द्वारा अनुवर्ती वर्ष में की जानी चाहिये।

16— यदि किसी वर्ष की बचतों का उपयोग पिछले किसी वर्ष में आकस्मिकता निधि से लिये गये किसी अग्रिम की प्रतिपूर्ति के लिये किया जाय, तो नियंत्रक अधिकारी यह सुनिश्चित करेगा कि आवश्यक, पुनर्विनियोग ऐसे प्राधिकारी द्वारा स्वीकृत कर दिया गया है जो संगत नियमों के अधीन ऐसा करने के लिए सक्षम हो।

17— विनियोग लेखे के प्रयोजनार्थ वर्ष का कुल व्यय संचित निधि से पूरा किया गया व्यय तथा आकस्मिकता निधि से दिये गये ऐसे अग्रिम धन, ऐसी अग्रिम धनराशियों से पूरा किया गया व्यय होगा जिसकी प्रतिपूर्ति वित्तीय वर्ष की समाप्ति पर उक्तनिधि में न हुई हो।

टिप्पणी :— (1) महालेखाकार, उत्तरांचल, प्रत्येक वित्तीय वर्ष की समाप्ति के पश्चात् यथासंभव शीघ्र, वित्त विभाग को एक विवरण-पत्र भेजगां जिसमें आकस्मिकता निधि से दी गई ऐसी अग्रिम धनराशियों में से, जिनकी प्रतिपूर्ति 31 मार्च, तक न हुई हो, किया गया व्यय दिखाया जायगा।

टिप्पणी :— (2) यह सुनिश्चित करने के लिये कि आकस्मिकता निधि से स्वीकृत किये गए अग्रिम धनों की कुल धनराशि किसी भी समय, निधि में जमा धनराशि से अधिक न हो जाय, वित्त विभाग एक पृथक रजिस्टर में इस नियमावली से संलग्न प्रपत्र में, उक्त निधि से स्वीकृत की गई अग्रिम धनराशियों की एक सूची रखेगा। उक्त निधि से अग्रिम धनराशियों को स्वीकृत करने वाले सभी आदेशों की प्रतियां सम्बद्ध प्रशासकीय विभागों द्वारा वित्त विभाग को पृष्ठांकित की जायेंगी। अग्रिम धन स्वीकृत करने वाला कोई भी आदेश तब तक जारी न किया जायगा जब तक कि वित्त विभाग को यह समाधान न हो जाय कि अग्रिम धन दिये जाने के लिये निधि में पर्याप्त धनराशि मौजूद है।

प्रपत्र

(देखिये नियम 17 के नीचे टिप्पणी (2))

उत्तरांचल आकस्मिकता निधि :

निधि की धनराशि _____ रु०

क्र० सं०	अनुदान एवं विनियोग का लेखाशीर्षक संख्या तथा नाम	आदेश की संख्या तथा दिनांक	प्रयोजन	अग्रिम दी गई धनराशि	अतिरिक्त व्यय की व्यवस्था के लिये अनुपूरक विनियोग अधिनियम	लौटाई गई धनराशि	प्रत्येक व्यवहार के पश्चात् शेष धनराशि	आवधायक अधिकारी के हस्ताक्षर	अभ्युक्ति
1	2	3	4	5	6	7	8	9	10
				रु०		रु०	रु०		

टिप्पणी :- प्रत्येक व्यवहार के पश्चात् धनराशि का शेष (बैलेंस) निकाला जाना चाहिये।

इन्दु कुमार पाण्डे,
सचिव, वित्त।

No. 186/Vitta Anu.-1/2001
Dated Dehradun, November 19, 2001

UTTARANCHAL CONTINGENCY FUND RULES

In exercise of the powers conferred by section- 6 of the Uttaranchal Contingency Fund Act, 2001 (Uttaranchal Act no. II of 2001), the Governor of Uttaranchal is pleased to make the following rules :

1. (i) These rules may be called the Uttaranchal contingency Fund Rules, 2001.
(ii) They shall come into force on November 1, 2001.
2. The Uttaranchal Contingency Fund shall be administered by the Secretary to Government, Uttaranchal, Finance Department, on behalf of and in the name of the governor.
3. Advances from the Fund shall be made only to meet unforeseen expenditure for such services, the expenditure on which, as authorized by the Annual Appropriation Act, is found to be insufficient or where a need has arisen during the current financial year for supplementary or additional new expenditure or expenditure on some new service or scheme, not contemplated in the annual financial statement for that year. The unforeseen expenditure to be sanctioned pending its authorization by the Legislature under appropriation made by law must be of such an emergent character that its postponement would either be not administratively possible or would involve serious inconvenience or serious loss or damage to public service.
4. A proposal for an advance from the Fund shall be submitted to the Secretary to government, Uttaranchal, in the Administrative Department concerned and on approval by the Administrative Department shall be scrutinized by the Finance Department with a view to ensuring that the conditions contained in rule 3 are fully satisfied. The Administrative Department shall, while referring such a proposal to the Finance Department, prepare a self-contained note indicating –
 - (i) brief particular of the expenditure involved,
 - (ii) the circumstances in which provision for the expenditure could not be made in the annual budget, or adequate provision could not be made in the vote on Account.
 - (iii) why postponement of expenditure till its authorization by the Legislature through an Appropriation Act is not administratively possible,
 - (iv) The amount required to be advanced from the Fund with full cost of the proposal for the year of part of the year, as the case may be, and

- (v) The grant or appropriation under which any supplementary provision will eventually have to be obtained.

After the Finance Department has agreed to the proposal, the Administrative Department has agreed to the proposal, the Administrative Department shall obtain the approval of the minister concerned and thereafter the approval of the Minister in the finance Department and of the Chief Minister shall be necessary before issuing the order sanctioning the advance :

Provided that where the advance is required for payment of a decretal amount not exceeding Rs. 25000, the approval of the Minister of Finance and the Chief Minister shall not be necessary. Any individual case involving such advance may, however, be submitted by the Finance Department to the Minister of Finance and the Chief Minister, if it discloses any unusual feature which, in its opinion, deserves to be brought to their notice.

5. A copy of the order sanctioning the advance, which shall specify the amount, the grant or appropriation to which it relates and particulars by Major head, sub major head, minor heads, sub-heads and units of appropriation of the expenditure (15 digit Heads of Account code) shall be forwarded by the Finance Department to the Accountant General, Uttaranchal
6. Actual expenditure incurred against advances from the Fund shall be recorded by the Accountant General, Uttaranchal, in the Account relating to the fund, which shall be maintained by him with the same details, which would have been shown if it had been incurred out of the Consolidated Fund.
7. All bills for such expenditure shall conspicuously be labeled as pertaining to the Contingency Fund, quoting the order sanctioning the advance from the Fund, and the usual classification of expenditure on the bills shall also invariably be given by the disbursing officers.
8. Except as provided under rule 10, supplementary estimates for all expenditure financed from the Fund shall be presented to the Legislature at the earliest opportunity. Such an estimate can either be for the amount equal to the full estimated expenditure for which an advance has been made from the Fund or for a reduced sum owing to certain savings being available within the grant or charged appropriation concerned or because of the estimate of expenditure at the time of sanctioning an advance having been subsequently found to be in excess of requirements or for a token sum only where expenditure involved can be met entirely by savings in the grant or charged appropriation concerned.

Notes.- (i) While presenting to the State Legislature, supplementary estimates for expenditure financed from the Fund, a note to the following effect shall be made in the explanatory memoranda relating to such estimates:

"A sum of Rs.....has been advanced from the Uttaranchal Contingency Fund and an equivalent amount is required to enable repayment to be made to that Fund."

(ii). If any new expenditure or expenditure on a new service or scheme not contemplated in the annual financial statement for which an advance from the Contingency Fund has been sanctioned can be met wholly or partly from saving available within the authorized appropriation, the note appended to the estimate submitted shall be in the following form:

"The expenditure is on a new item/service or scheme. A sum of Rs.....has been advance from the Contingency Fund and an equivalent amount is required to enable repayment to be made to the Fund. The amount, namely Rs.....can be found by re-appropriation of savings within the grant/charged appropriation and a token vote only is now required/vote is required provision has only been made/provision has been made for the balance, that is Rs.....only,"

9. If, in any case, after the order sanctioning an advance from the Contingency Fund has been issued in accordance with rule 5 and before action is taken in accordance with rule 8, it is found that the advance sanctioned will remain wholly or partly unutilised, an application shall be made to the sanctioning authority for cancelling or modifying the sanction, as the case may be.
10. All advances sanctioned from the Fund to meet the excess of the provision for any service included in an Appropriation (Vote on Account) Act shall be recouped to the Fund as soon as the Appropriation Act in respect of the expenditure on the services for the whole year, including the excess met from the advances from the Fund, has been passed.
11. As soon as the State Legislature has authorised the expenditure by including it in a Supplementary Appropriation Act, the advance made from the Fund shall be recouped to the Fund and necessary adjustment made in the accounts by the Accountant General, Uttaranchal.
12. As soon as the advance made from the Fund has been recouped to the Fund, consequent on the enactment of the Appropriation Act, the Administrative Department, shall inform the Accountant General, Uttaranchal, through the Finance Department, about it, indicating the number and date of the order under which the original advance was made. A copy of the Appropriation Act shall be forwarded to the Accountant General by the Finance Department.

13. The Controlling/Disbursing Officers shall maintain a separate record of all transactions connected with the expenditure out of the advances from the Contingency Fund in the same form or forms as are used for the maintenance of records of expenditure out of the Consolidated Fund and in similar details in respect of major and minor heads and units of appropriation as would have been operated upon had the expenditure been incurred out of the Consolidated Fund. The form or forms referred to above may, however be so amplified as to enable the controlling officers to keep a close watch on the progress of expenditure from and out of individual advances from the Fund as also to keep a record of the details in respect of recoupment, when made, of those advances to the Fund.
14. Where an advance from the Contingency Fund is recouped to that Fund in a year subsequent to the one in which the advance was taken, the actual debit in respect of the expenditure incurred out of that advance will fall on the Consolidated Fund in the year in which such recoupment is made. The controlling officers shall accordingly make necessary adjustment entries between the account relating to the expenditure incurred from the Contingency Fund and that in respect of expenditure from the Consolidated Fund.
15. Except as provided under rule 10, supplementary estimates shall be presented to the Legislature for the recoupment of advances, as far as possible, before the close of the financial year concerned . But if for any reason it does not become possible to recoup the expenditure financed from the Fund before the end of the financial year, necessary provision for expenditure remaining unrecouped should be made through a supplementary estimate for a substantive or a token sum, as the case may be, in the subsequent year.
16. Where the Savings of the year are utilised for the recoupment of advance from the contingency Fund taken in a previous year the controlling officer shall ensure that necessary re-appropriation is

sanctioned by such authority as may be competent to do so under the relevant rules.

17. For purposes of Appropriation Account, the total expenditure in the financial year will be the expenditure met from the consolidated Fund plus the expenditure met out of the advance (S) from the Contingency Fund remaining unrecouped to that Fund at the close of the financial year.

Notes-(i) The Accountant General, Uttaranchal, will furnish the Finance Department as early as possible after the close of each financial year, with a statement showing expenditure incurred out of advances from the Contingency Fund remaining unrecouped on March 31.

(ii) With a view to ensuring that the total amount of advances sanctioned out of the Contingency Fund does not, at any time exceed the amount placed at the credit of the Fund, a list of the advances sanctioned out of the Fund shall be maintained by the Finance Department in a separate register in the Form annexed to these rules. Copies of all orders sanctioning advances from the Fund shall be endorsed by the administrative departments concerned to the Finance Department. No order sanctioning the advance shall issue unless the Finance Department is satisfied that balance in the fund is sufficient for the advance to be made.

FORM

[See note (ii) below rule 17]

UTTARANCHAL CONTINGENCY FUND

Amount of the Fund Rs.

S. No.	Number and name of grant and Head of Account of appropriation	Number and date of order	Purpose	Amount Advanced	Supplementary Appropriation Act providing for additional expenditure	Amount resumed	Balance after each transaction	Initials of officer incharge	Remarks
1	2	3	4	5	6	7	8	9	10
				Rs.		Rs.	Rs.		

Note- The balance should be struck after each transaction.

INDU KUMAR PANDE,
Secretary, Finance.

पी०एस०यू० (आर०ई०) 25 वित्त/829-2001-100 (कम्प्यूटर/रिजियो)।



सरकारी गजट, उत्तरांचल

उत्तरांचल सरकार द्वारा प्रकाशित

असाधारण

विधायी परिशिष्ट
भाग-1, खण्ड (क)
(उत्तरांचल अधिनियम)

देहरादून, बृहस्पतिवार, 08 जनवरी, 2004 ई0
पौष 18, 1925 शक सम्वत्

उत्तरांचल शासन

विधायी एवं संसदीय कार्य विभाग

संख्या 490/विधायी एवं संसदीय कार्य/2003

देहरादून, 08 जनवरी, 2004

अधिसूचना

विविध

“भारत का संविधान” के अनुच्छेद 200 के अधीन राज्यपाल महोदय ने उत्तरांचल विधान सभा द्वारा पारित उत्तरांचल आकस्मिकता निधि अधिनियम (संशोधन) विधेयक, 2003 पर दिनांक 06-01-04 को अनुमति प्रदान की और वह उत्तरांचल अधिनियम संख्या 22, सन् 2003 के रूप में सर्व-साधारण की सूचनार्थ इस अधिसूचना द्वारा प्रकाशित किया जाता है :

उत्तरांचल आकस्मिकता निधि अधिनियम (संशोधन) अधिनियम, 2003
(उत्तरांचल अधिनियम संख्या 22, सन् 2003)

[भारत गणराज्य के चौवनवें वर्ष में राज्यपाल द्वारा प्रख्यापित]

उत्तरांचल राज्य की आकस्मिकता निधि की जमा धनराशि में वृद्धि की व्यवस्था करने के लिए

अधिनियम

चूंकि “भारत का संविधान” के अनुच्छेद 267 के खण्ड (2) द्वारा राज्यों के विधान मण्डल को अन्य बातों के अतिरिक्त यह भी शक्ति दी गई है कि वह अपने-अपने राज्य के लिए विधि द्वारा राज्य आकस्मिकता निधि की व्यवस्था कर सकें;

और चूंकि, उत्तरांचल राज्य की आकस्मिकता निधि में जमा धनराशि में वृद्धि की व्यवस्था करना समीचीन हो गया है;

अतः भारत गणराज्य के चौवनवें वर्ष में उत्तरांचल विधान सभा द्वारा एतद्वारा निम्नलिखित अधिनियम अधिनियमित किया जाता है :-

संक्षिप्त नाम और प्रारम्भ

1. (1) यह अधिनियम उत्तरांचल आकस्मिकता निधि (संशोधन) अधिनियम, 2003 कहा जायेगा।

(2) यह अध्यादेश प्रख्यापित होने की तिथि से प्रभावी समझा जायेगा।

मूल अधिनियम की धारा 4 में संशोधन

2. उत्तरांचल आकस्मिकता निधि अधिनियम, 2001 (अधिनियम संख्या 02, सन् 2001) की धारा 4 में शब्द "तीस" के स्थान पर शब्द "पचासी" प्रतिस्थापित किया जाता है।

निरसन और अपवाद

3. (1) उत्तरांचल आकस्मिकता निधि अधिनियम (संशोधन) अध्यादेश, 2003 (अध्यादेश संख्या 9, सन् 2003) निरसित किया जाता है।

(2) ऐसे निरसन के होते हुए भी उपधारा (1) में विनिर्दिष्ट अध्यादेश के अधीन कृत कोई कार्य या कार्यवाही इस अधिनियम के अधीन कृत कार्य या कार्यवाही समझी जायेगी मानो इस अधिनियम के सभी उपबन्ध सारवान समय पर प्रवृत्त थे।

आज्ञा से,
बी0 लाल,
सचिव।

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of The Uttaranchal Contingency Fund Act (Amendment) Bill, 2003, Uttaranchal Adhinyam Sankhya 22 of 2003.

As passed by the Uttaranchal Legislative Assembly and assented to by the Governor on 06 January, 2004.

No. 490/Vidhayee and Sansadiya Karya/2003

Dated Dehradun, January 08, 2004

NOTIFICATION

Miscellaneous

THE UTTARANCHAL CONTINGENCY FUND ACT (AMENDMENT)

ACT, 2003

(UTTARANCHAL ACT NO. 18 OF 2003)

to provide for the increase in the credit of the Contingency Fund for the State of the Uttaranchal

AN

Act

WHEREAS, clause (2) of Article 267 of the Constitution of India provides, inter alia, that the Legislature of a State may, by law, establish a Contingency Fund for the State;

AND WHEREAS, it has become expedient to provide for the increase in the credit of the Contingency Fund of the State of Uttaranchal;

THEREFORE it is hereby enacted by the Uttaranchal Assembly in the Fifty-fourth Year of Republic of India as follows :--

Short title and Commencement

1. (1) This Act may be called The Uttaranchal Contingency Fund (Amendment) Act, 2003.

(2) It shall be deemed to have come into force from the date of promulgation of the ordinance.

2. In section 4 of The Uttaranchal Contingency Fund Act, 2001 (Act no. 02 of 2001), the word "Thirty" is substituted by the word "Eighty five".

Amendment in
section 4 of the
principal Act

3. (1) The Uttaranchal Contingency Fund Act (Amendment) Ordinance, 2003 (Ordinance no. 9 of 2003) is hereby repealed;

Repeal and
Savings

(2) Notwithstanding such repeal anything done or any action taken under the ordinance referred to in sub-section (1) shall be deemed to have been done or taken under this Act were in force at all material times.

By Order,
BHAROSI LAL,
Secretary.

प्रेषक,

इन्दु कुमार पाण्डे
प्रमुख सचिव,
उत्तरांचल शासन।

सेवा में,

समस्त प्रमुख सचिव/सचिव
उत्तरांचल, शासन।

वित्त अनुभाग-1

देहरादून, दिनांक: 15 दिसम्बर, 2004

विषय:- राज्य आकस्मिकता निधि से धनराशि का आहरण।

महोदय,

उपरोक्त विषय के सम्बन्ध में मुझे यह कहने का निदेश हुआ है कि उत्तरांचल आकस्मिकता निधि नियमावली, 2001 के अनुसार आकस्मिकता निधि से अग्रिम के आहरण का प्रस्ताव केवल उन मामलों में किया जा सकता है जिनकी प्रकृति इमरजेन्ट नेचर की हो, कण्टेम्प्लेटेड न हो तथा जिसके स्थगन से जनसेवा को भारी असुविधा, भारी हानि तथा क्षति की सम्भावना हो। राज्य आकस्मिकता निधि से धनराशि के अग्रिम आहरण का प्रस्ताव वित्त विभाग को प्रेषित किये जाने के सम्बन्ध में प्रक्रिया नियमावली के नियम-4 में स्पष्ट है। परन्तु उक्त प्रक्रिया का अनुपालन सुनिश्चित न किये जाने के कारण कतिपय प्रकरणों में राज्य आकस्मिकता निधि से धनराशि की स्वीकृति दे दी गयी जबकि विभाग के अनुदान में बचतें उपलब्ध थी तथा इन उपलब्ध बचतों से धनराशि पुनर्विनियोग से स्वीकृत की जा सकती थी। इस सम्बन्ध में भारत के नियंत्रक तथा महालेखा परीक्षक की रिपोर्ट में इस सम्बन्ध में आडिट पैरा भी बना है।

अनुरोध है कि उत्तरांचल आकस्मिकता निधि नियमावली में निहित उक्त प्रक्रिया का अनुपालन सुनिश्चित करने हेतु राज्य आकस्मिकता निधि से धनराशि अग्रिम के प्रस्ताव में यह भी स्पष्ट रूप से इंगित किया जाय कि विभाग के अनुदान में कोई बचतें उपलब्ध नहीं हैं तथा पुनर्विनियोग से धनराशि स्वीकृत नहीं की जा सकती है तथा राज्य आकस्मिकता निधि से अग्रिम आहरण ही एक मात्र एवं अन्तिम विकल्प है तभी ऐसे प्रस्ताव पर विचार किया जायेगा।

कृपया उपरोक्त आदेशों का कड़ाई से अनुपालन सुनिश्चित किया जाय।

भवदीय

इन्दु कुमार पाण्डे
प्रमुख सचिव।

संख्या 35(1)/वि0अनु0-1/2004 तददिनांक।

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. महालेखाकार, उत्तरांचल।
2. आयुक्त गढ़वाल एवं कुमाऊं मण्डल, उत्तरांचल।
3. स्टाफ आफिसर-मुख्य सचिव, उत्तरांचल शासन।
4. स्टाफ आफिसर-अपर मुख्य सचिव, उत्तरांचल शासन।
5. समस्त जिलाधिकारी, उत्तरांचल।
6. समस्त विभागाध्यक्ष एवं प्रमुख कार्यालयाध्यक्ष, उत्तरांचल।
7. समस्त वरिष्ठ कोषाधिकारी/कोषाधिकारी, उत्तरांचल।
8. समस्त मुख्य वित्त नियंत्रक, मुख्य वित्त अधिकारी, वरिष्ठ वित्त अधिकारी, वित्त अधिकारी, उत्तरांचल।
9. सचिवालय के समस्त अनुभाग।
10. निदेशक, एन.आई.सी. राज्य एकक, उत्तरांचल देहरादून।

आज्ञा से

टी0एन0 सिंह
अपर सचिव।

प्रेषक,

आर०एस०टोलिया
मुख्य सचिव,
उत्तरांचल शासन।

सेवा में,

समस्त प्रमुख सचिव/सचिव,
उत्तरांचल शासन।

वित्त अनु०-1

देहरादून, दिनांक 15 जनवरी, 2005

विषय: कार्य नियमावली, 1975 के नियम-4(2) का अनुपालन सुनिश्चित किया जाना।

महोदय,

उत्तर प्रदेश कार्य नियमावली, 1975 जो सम्प्रति उत्तरांचल राज्य में लागू है, के नियम-4(2) के उप नियम क, ख, ग तथा घ में निम्नवत् व्यवस्था है :-

4(2)- जब तक कि मामला वित्त विभाग से दिये गये किसी सामान्य या विशेष आदेश द्वारा प्रदत्त व्यय स्वीकृत करने या निधियों का विनियोग या पुनर्विनियोग करने की शक्ति से पूर्णतया समावृत न हो, तब तक कोई भी विभाग वित्त विभाग की पूर्व सहमति के बिना कोई ऐसा आदेश जारी नहीं करेगा-

- (क) जिसमें राजस्व का परित्याग सन्निहित हो या कोई ऐसा व्यय सन्निहित हो जिसके लिये विनियोग अधिनियम में कोई उपबन्ध न किया गया हो,
- (ख) जिसमें भूमि का कोई अनुदान या राजस्व का अभ्यर्पण या खनिज या वनज या जलशक्ति अधिकार का अनुमोदन, अनुदान, पट्टा या अनुज्ञप्ति या ऐसे अनुमोदन के संबंध में कोई सुखाचार या विशेषाधिकारी सन्निहित हो,
- (ग) जो पदों की संख्या या श्रेणी, या किसी सेवा की सदस्य संख्या, या सरकारी सेवकों के वेतन या भत्ते या उनकी सेवा की किन्हीं अन्य शर्तों से संबंधित हो, जिसमें वित्तीय मामला निहित हो या,
- (घ) जो अन्यथा वित्त से संबंधित हो, चाहे उसमें व्यय सन्निहित हो या नहीं,

उक्त से स्पष्ट है कि वित्तीय उपाशय के समस्त प्रकरण तथा वे प्रकरण भी जिनमें व्यय सन्निहित न हो परन्तु अन्यथा वित्त विभाग से संबंधित हो पर वित्त विभाग की पूर्व सहमति के बिना कोई आदेश प्रशासनिक विभाग द्वारा जारी नहीं किया जायेगा। कार्य नियमावली की उक्त स्पष्ट व्यवस्था के बावजूद प्रायः यह देखा जा रहा है कि प्रशासनिक विभागों द्वारा पदों के सृजन, वेतनमान राशोधन, राज्य आकस्मिकता निधि से धनराशि के अग्रिम आहरण तथा अन्य प्रकरणों जिनमें वित्तीय उपाशय निहित होता है पर वित्त विभाग के परामर्श एवं पूर्व सहमति के बिना माननीय मुख्यमंत्री जी का सीधे अनुमोदन प्राप्त कर लिया जाता है। इससे जहां एक ओर कार्य नियमावली में उल्लिखित व्यवस्थाओं का उल्लंघन होता है वहीं दूसरी ओर वित्तीय अनुशासन लागू करने में कठिनाई होती है। उच्च स्तर से अनुमोदन के

बाद यदि प्रस्ताव के औचित्य पर वित्त विभाग द्वारा स्थापित प्रक्रिया/नियम के परिवेश में सहमति न दिया जाता तब असमंजस की स्थिति का सामना करना पड़ता है।

कार्य नियमावली की नियम 4(2) की व्यवस्थाओं के अनुरूप वित्तीय उपाशय के समस्त प्रकरण तथा वे प्रकरण जो अन्यथा वित्त से संबंधित हो पर माननीय मुख्यमंत्री जी का अनुमोदन प्राप्त करने के पूर्व उस पर वित्त विभाग का परामर्श एवं सहमति पहले अनिवार्य रूप से प्राप्त की जाय।

राज्य आकस्मिकता निधि से अग्रिम आहरण करने से पूर्व अथवा अनुपूरक मांग के प्रस्ताव करते समय इस आशय का भी परीक्षण कर लिया जाय कि जिन मदों का बजट में पहले से विवरण उपलब्ध है, में पुनर्विनियोग से प्राविधान किया जाना संभव है अथवा नहीं तथा राज्य आकस्मिकता निधि या अनुपूरक मांग के प्रस्ताव में इस आशय का स्पष्ट प्रमाण पत्र दिया जाये कि उक्त मदों में पुनर्विनियोग से धन की उपलब्धता संभव नहीं है।

प्रशासनिक विभाग द्वारा निर्गत किये जाने वाले उपरोक्त विषयक शासनादेशों में वित्त विभाग के सहमति संबंधी आदेश संख्या एवं दिनांक स्पष्ट रूप से उल्लेख न किये जाने पर ऐसे आदेशों का क्रियान्वयन किया जाना संभव नहीं होगा तथा ऐसे प्रकरण में किसी भी प्रकार के विलम्ब एवं अनियमितता हेतु प्रशासनिक विभाग का संबंधित अधिकारी उत्तरदायी होंगे।

कृपया उक्त आदेश का अनुपालन कड़ाई से सुनिश्चित किया जाय।

भवदीय,

आर०एस०टोलिया
मुख्य सचिव।

संख्या- 54 (1) / XXVII(1) / 2005 एवं तददिनांक

प्रतिलिपि निम्नांकित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित :-

- 1- महालेखाकर, उत्तरांचल।
- 2- आयुक्त, गढ़वाल एवं कुमाऊँ मण्डल, उत्तरांचल।
- 3- स्टाफ आफिसर-मुख्य सचिव, उत्तरांचल शासन।
- 4- स्टाफ आफिसर-अपर मुख्य सचिव, उत्तरांचल शासन।
- 5- समस्त जिलाधिकारी, उत्तरांचल।
- 6- समस्त विभागाध्यक्ष एवं प्रमुख कार्यालयाध्यक्ष, उत्तरांचल।
- 7- समस्त वरिष्ठ कोषाधिकारी / कोषाधिकारी, उत्तरांचल।
- 8- समस्त मुख्य वित्त नियंत्रक, मुख्य वित्त अधिकारी, वरिष्ठ वित्त अधिकारी, वित्त अधिकारी।
- 9- सचिवालय के समस्त अनुभाग।
- 10 - निदेशक 2003/30/सी०, राज्य एवं उत्तरांचल देहरादून

आज्ञा से,

(इन्दु कुमार पाण्डे)
प्रमुख सचिव, वित्त।

उत्तरांचल शासन
वित्त अनुभाग - 1
संख्या- 774/XXVII(1)/2006
देहरादून, दिनांक : 26 जुलाई, 2006

विषय :-उत्तरांचल आकस्मिकता निधि में संचित धनराशि से कराये जाने वाले कार्यों के सम्बन्ध में प्रभावी दिशा-निर्देश।

कार्यालय ज्ञाप

राज्य आकस्मिकता निधि से धनराशि स्वीकृति हेतु भेजे जाने वाले अधिकांश मामलों में यह देखने में आया है कि उत्तरांचल राज्य आकस्मिकता निधि नियमावली, 2001 में की गई व्यवस्था/ अंकित नियमों के प्रति आवश्यक सावधानी न बरतने के कारण महालेखाकार द्वारा इस सम्बन्ध में टिप्पणियां की गई हैं। कतिपय मामलों में प्रकरण माननीय विभागीय मंत्री तथा माननीय मुख्यमंत्री जी के अनुमोदन के उपरान्त वित्त विभाग के संज्ञान में आता है और उस समय वित्त विभाग द्वारा नियमावली के प्राविधानों की ओर विभाग की अन्यमनस्कता इंगित करना उद्देश्यपरक नहीं रह जाता और अनावश्यक ही विलम्ब होता है। राज्य आकस्मिकता निधि नियमावली, 2001 के नियम संख्या - 3 तथा 4 की व्यवस्था सुस्पष्ट है और तद्वै अनुपालन अपेक्षित है; नियमों के उद्घरण सुगम सन्दर्भ हेतु नीचे दिया जा रहा है :-

3. इस निधि से अग्रिम धन ऐसी सेवाओं के केवल अप्रत्याशित व्यय (अनफोरसीन एक्सपन्डीचर) को पूरा करने के लिये दिया जायेगा, जिन पर वार्षिक विनियोग अधिनियम (एनुअल एप्रोप्रियेशन ऐक्ट) द्वारा यथा प्राधिकृत व्यय अपर्याप्त पाया जाय या उस दशा में दिया जाय जब चालू वित्तीय वर्ष में पूरक या अतिरिक्त नये व्यय या किसी नई सेवा या योजना पर व्यय, जो उस वर्ष के वार्षिक वित्तीय विवरण-पत्र में अपेक्षित (कण्टेम्प्लेटेड) न हो, की आवश्यकता उत्पन्न हो जाय। इस प्रकार का जो अप्रत्याशित व्यय विधि द्वारा किये गये विनियोग के अधीन विधान मंडल द्वारा प्राधिकृत किये जाने तक, स्वीकृत किया जाय, वह ऐसे आपाती प्रकार (इमरजेण्ट कैरेक्टर) का होना चाहिये कि उसका स्थगन

प्रशासनिक रूप से या तो संभव ही न हो अथवा उसके स्थगन से जन सेवा को भारी असुविधा या भारी हानि अथवा क्षति होने की संभावना हो।

4. इस निधि से अग्रिम धन के लिये प्रस्ताव उत्तरांचल सरकार के सम्बद्ध प्रशासकीय विभाग के सचिव को प्रस्तुत किया जायेगा और जब वह प्रशासकीय विभाग द्वारा अनुमोदित हो जाय तो वित्त विभाग यह सुनिश्चित करने के लिये उनका परिनिरीक्षण करेगा कि नियम तीन में दी गई शर्तें पूर्णतः पूरी कर दी गई हैं। प्रशासकीय विभाग, ऐसे प्रस्ताव को वित्त विभाग को भेजने के समय, एक स्वतः पूर्ण टिप्पणी (सेल्फ कण्टेण्ड नोट) तैयार करेगा, जिसमें निम्नलिखित बातें होंगी :-

- (1) कितना व्यय होगा इसका संक्षिप्त ब्यौरा,
- (2) वे परिस्थितियां जिनके कारण वार्षिक बजट में व्यय की व्यवस्था न की जा सकी, या लेखा अनुदान (वोट आन एकाउन्ट) में पर्याप्त व्यवस्था न की जा सकी,
- (3) विनियोग अधिनियम (एप्रोप्रियेशन ऐक्ट) के माध्यम से विधान मंडल द्वारा इसके प्राधिकृत किये जाने तक व्यय का स्थगन प्रशासकीय रूप से क्यों संभव नहीं है,
- (4) वर्ष या उसके भाग के लिये, जैसी भी दशा हो, निधि से दिये जाने के लिये अपेक्षित धनराशि और प्रस्ताव के कारण होने वाला पूरा व्यय, और
- (5) अनुदान या विनियोग जिसके अन्तर्गत अन्ततः कोई अनुपूरक व्यवस्था प्राप्त करनी होगी।

प्रस्ताव से वित्त विभाग के सहमत हो जाने के बाद प्रशासकीय विभाग संबद्ध मंत्री का अनुमोदन प्राप्त करेगा। तत्पश्चात्, अग्रिम धन स्वीकृत करने का आदेश जारी करने से पूर्व वित्त विभाग के मंत्री तथा मुख्यमंत्री का अनुमोदन आवश्यक होगा :

प्रतिबंध यह है कि जब अग्रिम धन डिक्री की धनराशि का, जो 25,000 रुपये से अधिक न हो, भुगतान करने के लिये अपेक्षित हो, तो वित्त मंत्री तथा मुख्यमंत्री का अनुमोदन आवश्यक न होगा। परन्तु वित्त विभाग ऐसे अग्रिम धन के किसी विशेष मामले को वित्त मंत्री तथा मुख्यमंत्री को प्रस्तुत कर सकता है यदि उस मामले से कोई ऐसी असामान्य बात प्रकट होती हो जिस पर उसकी राय में, उनका (मंत्रियों का) ध्यान आकृष्ट किया जाना चाहिये।

विगत वर्षों में महालेखा परीक्षक द्वारा उत्तरांचल आकस्मिकता निधि के अन्तर्गत निर्गत की गई स्वीकृतियों के संबंध में की गयी गम्भीर आपत्तियों के दृष्टिगत शासन द्वारा सम्यक विचारोपरान्त यह निर्णय लिया गया है कि उत्तरांचल आकस्मिकता निधि से दी जानी वाली स्वीकृतियों के प्राथमिक

प्रस्ताव पर वित्तीय सलाहकार के स्तर से उच्चादेश प्राप्त करने हेतु अपनी सहमति उसी स्थिति में प्रदान की जाय जब प्रशासकीय विभागों से प्राप्त प्रश्नगत प्रस्ताव उत्तरांचल राज्य आकस्मिकता निधि नियमावली, 2001 के उक्त वर्णित नियम - 3 तथा 4 की परिधि में आता हो तथा उससे आच्छादित होता हो एवं प्रशासकीय विभागों के प्रस्ताव के संबंध में उनके सचिव/प्रमुख सचिव व्यय की अपरिहार्यता तथा धन की त्वरित आवश्यकता की मांग से स्वयं संतुष्ट हो और पत्रावली पर उन्होंने इस आशय का प्रमाण-पत्र निम्न प्रारूप में दिया हो :-

प्रमाण - पत्र

प्रमाणित किया जाता है कि प्रश्नगत प्रस्ताव उत्तरांचल आकस्मिकता निधि नियमावली, 2001 के नियम - 3 एवं 4 की परिधि में आता है तथा उससे आच्छादित है। प्रश्नगत कार्य को कराया जाना अपरिहार्य है तथा इसके लिए मांगी जा रही धनराशि की त्वरित आवश्यकता है।

ह0
प्रमुख सचिव/सचिव
..... विभाग,
उत्तरांचल शासन

कृपया तदानुसार प्रश्नगत प्रकरण में आवश्यक कार्यवाही सुनिश्चित किया जाय।

इन्दु कुमार पाण्डे
प्रमुख सचिव, वित्त

संख्या (1)/XXVII(1)/2006 एवं तददिनांक

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित :-

1. समस्त प्रमुख सचिव/सचिव, उत्तरांचल शासन।
2. निदेशक, कोषागार एवं वित्त सेवायें, उत्तरांचल, देहरादून।
3. वित्त विभाग के समस्त अनुभाग।
4. गार्ड बुक।

आज्ञा से,

(टी0एन0 सिंह)
अपर सचिव, वित्त



सरकारी गजट, उत्तरांचल

उत्तरांचल सरकार द्वारा प्रकाशित

असाधारण

देहरादून, बुधवार, २७ दिसम्बर, २००६ ई०

पौष ०६, १९२८ शक सम्वत्

GOVERNMENT OF UTTARANCHAL
Finance Section--1

No. 1774/XXVII(1)2006

Dated Dehradun, December 27, 2006

NOTIFICATION

REVISED MODEL SCHEME FOR CONSTITUTION AND ADMINISTRATION OF THE GUARANTEE REDEMPTION FUND OF GOVERNMENT OF UTTARANCHAL

1--Title of the Scheme :

The Scheme shall be called 'Guarantee Redemption Fund Scheme' (hereinafter referred to as 'the Fund').

2--Constitution of the Fund :

A 'Guarantee Redemption Fund' shall be constituted by the Government of Uttarakhand (hereinafter called the Government) for meeting its obligations arising out of the Guarantees issued on behalf of State level bodies.

The Fund shall be constituted in the Public Account and classified under the head "8235- General and other Reserve Funds- 117 Guarantees Redemption" in the accounts of the Government.

3--Objective of the Scheme :

The Fund shall be utilised for meeting the payment/obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Level Undertakings or other bodies and invoked by the 'beneficiaries'.

Explanation--

- (a) The accumulations in the Fund shall be utilised only towards the payment of the guarantees issued by the Government and invoked by the beneficiary and not paid by the institution on whose behalf guarantee was issued :

Provided that the net incremental annual investment of States (i.e. outstanding balance over and above the level in the corresponding period of the previous year) shall be eligible for availing Special ways and means advances (Special WMA) from the Reserve Bank of India (hereinafter referred to as the Bank) such that the availment of Special WMA under this provision does not exceed the Normal WMA limit fixed by the Bank.

4--Commencement of the Operation of the Scheme :

It shall come into force with effect from the financial year 2006-07.

5--Contributions to the Fund :

- (a) The Fund shall be set up by the Government with an initial contribution of Rs. 10.00 crore determined on the basis of guarantees invoked during the preceding 3 to 5 years. The balance in the Fund shall be increased with contributions made annually or at lesser intervals, so as to reach the level deemed sufficient to meet the amount of anticipated guarantees devolving on the Government as a result of the likely invocation of outstanding guarantees in the succeeding 5 years.

- (b) During each year the Government shall contribute an amount equivalent at least to 1/5th of the outstanding invoked guarantees plus an amount of guarantees likely to be invoked as a result of the incremental guarantees issued during the year.

- (c) It is open to the Government to increase the contributions to the Fund at its discretion.

In order to enable transfer of the total amount of contribution to the Fund, the Government would make suitable Budget provision on the expenditure side of their budget under the head "2075- Relief on Account of Guarantees invoked-..... Guarantees Redemption Fund-- 797 Transfer to Reserve Fund and Deposit Account-Guarantees Redemption Fund".

- (d) The Government shall not Fund its contribution to the Fund out of borrowings from the Bank.

6--Relationship of the Fund with General Revenues/Public Account :

- (a) The corpus of the Fund comprises an initial amount demarcated by the Government, annual or other contributions made by the Government thereto as also periodic accretions by way of Guarantee Commission collected from the institutions in respect of whose bonds/obligations, the Government had issued the guarantee, in addition to the income accruing to the Fund.

- (b) The Fund shall be kept outside the General Revenues of the Government and shall be utilised only in the manner prescribed in this scheme.

7--Administration of the Fund :

The Fund shall be administered by Central Accounts Section of the Bank, subject to such directions/instructions as the Government may issue from time to time.

8--Investment of the corpus of the Fund :

The accretions to the Fund shall be invested in Government of India Securities of such maturities as the Bank may determine from time to time in consultation with the Government. The Bank shall make available the securities for investment either from its own investment portfolio or by acquiring the securities from the secondary market, without loading any charge other than that indicated in paragraph 11.

9--Accounting of Transactions :

- (a) The responsibility for the administration of the Fund will rest with the Government. The Government will decide all matters connected with the investment of the corpus of the Fund, reinvestment/dis-investment, obligations and application of the Fund, etc.

- (b) The Government will, from time to time, issue instructions to the Bank. The Bank will immediately arrange to make the necessary investment. The Bank would scroll to the Government the debit on account of the investment and other incidental charges like brokerage, commission etc. in the usual course. However, in order to ensure that the investment transactions of the Fund do not get mixed up with other transactions, these may be indicated distinctly in separate scrolls.
- (c) On receipt of the scrolls the investment transactions would be accounted for under the head "8235- General and Other Reserve Funds-120 Guarantees Redemption Fund Investment Account". However, the incidental charges like brokerage, commission etc. shall be accounted for as a charge on the Fund.
- (d) The Bank will arrange to collect interest on these securities and credit the same to the Fund on due date. Further, these would require to be invested as in the case of the contributions by the Government, i.e. in accordance with the investment norms prescribed in para 8 above. On maturity of the securities, the proceeds will be collected and credited to the account of the Government or reinvested on the basis of instructions received from the Government, i.e. in accordance with the pattern outlined in para 8 intra. As in the case of the debit scrolls, the Bank shall use separate scrolls, for the receipts.
- (e) On receipt of instructions from the Government, the Bank will arrange to sell the securities at the ruling price through its Mumbai office and credit the amount realised, less incidental charges, to the account of the Government.
- (f) The receipts on account of maturity or sale of the securities would be taken to the account of the "Guarantees Redemption Fund Investment Account". The incidental charges on sale would be charged on the Fund.
- (g) The provision for expenditure on account of the Guarantees Redemption will made in the budget of the Government under the relevant heads. Only the actual amount of guarantee redemption expenditure shall be brought in account under the head 8235-00-120 Relief on account of Guarantees invoked--Guarantees Redemption Fund.
- (h) The Bank shall arrange to redeem the securities on maturity. In case of premature disinvestment to meet the liability on account of the claims to be paid, the Bank shall decide on the securities to be encashed in consultation with the Government and sell the securities at the ruling price and credit the amount realised, less incidental charges to the Fund.
- (i) The Government will pay the Bank, a commission at the rate determined by the Bank in consultation with the Government. These charges shall also be borne by the Fund as in the case of the charges indicated in paras 11 and 9. The loss or gain on the sale of securities shall also be taken to the Account of the Fund.

Explanation--

- (a) The debit to Government on account of such withdrawal will be accounted under the major head "2075-00-800. On the maturity of the loan the balance outstanding under the head 8235 (sub-head Guarantees Redemption Fund) is credited to the head 8680 (Miscellaneous Government Account) Ledger Balance Adjustment Account.
- (b) The Bank would scroll to the Government the debit on account of investment less the incidental charges in the usual course. However, in order to ensure that the investment transactions of the Fund do not get mixed up with other transactions, these will be indicated distinctly in separate scrolls.
- (c) The Bank will arrange to collect interest on the investments and credit the same to the Fund on the due dates.
- (d) On the maturity of the securities, the Bank will arrange to redeem the securities and in case of premature disinvestment, to sell the securities at the ruling price and credit the amount realised, less incidental charges to the Guarantees Redemption Fund Investment Account. As in the case of debit scrolls, the Bank shall use separate scrolls for the receipts.

- (e) The provision for expenditure on account of the periodic contributions will be made in the Budget of the Government under the relevant head. The extent of expenditure to be financed from the Fund shall be withdrawn from the Fund by the Disposal of the investment.

10--Function of the Bank managing the Fund :

- (a) The Bank will be guided by the directions of the Government in all matters concerning the investment/reinvestment/dis-investment/reallocation/withdrawals time to time of the Fund and will act accordingly.
- (b) The Bank would arrange to raise a debit to the account of the Government maintained with it as per the schedule of contributions set out in paragraph 5.
- (c) The contributions to the Fund shall be invested by the Bank in Government Securities as indicated in paragraph 8. The periodic accretion to the fund by way of guarantee commission, contributions by the Government and interest income shall also be invested by the Bank in a similar manner.
- (d) The withdrawals may be made from out of the balance accumulated in the Fund up to the date towards the redemption of the guarantees invoked and to be paid by the Government, as per its directions.
- (e) The Bank will submit periodical statement of balances/advice regarding the changes therein in consultation with the Government.

11--Service charges for administration of the Fund :

The Government will pay to Bank a commission at the rate of 1/8 percent of one percent of the turnover of the Fund or at the rate to be mutually decided from time to time.

12--Account and Audit :

The accounts of the Fund and the investments shall be maintained by the Accountant General of the State in the normal course. The concerned Department of the Government will maintain subsidiary accounts in such manner and detail as may be considered by the Government in consultation with the Accountant General.

13--Savings :

The Government shall issue instructions relating to the provisions of the Scheme as may be considered from time to time to enable smooth functioning of the Scheme. In case of any difficulty in the operation of any provision of Scheme, the Government may, if satisfied, relax the provisions.

ALOK KUMAR JAIN,
Principal Secretary, Finance.

GOVERNMENT OF UTTARAKHAND
FINANCE DEPARTMENT
Finance Section-1
No. 349/XXVII(1)/2007
Dehradun, Dated : 25 July, 2007

NOTIFICATION

Issue of State Government Securities

1. Government of Uttarakhand, in supersession of Notification No. B-5-877/X-88/1997 dated 1st April 1997 issued by Government of Uttar Pradesh as amended by the Government of Uttarakhand Notification No. 625(A) Vitt San. Sha/2001 dated 25.01.2001 and Notification No. 226 A/XXVII(1)/2004, dated 24th March, 2004, hereby notifies that issue of State Government Securities (hereinafter referred to as "the Securities") hereafter will be subject to terms and conditions spelt out in this notification (called the 'General Notification') as also terms and conditions notified separately in the Specific Notification issued in respect of each security issue until further notice.

The objective of the General Notification has been to list out the general terms and conditions applicable to issues of the Securities and the features and methods of issue of different types of the Securities. The specific notification issued from time to time in respect of each security issue will supplement the General Notification and cover specific features pertaining to the particular 'security issue.

Explanation

For the purpose of this paragraph 'Specific Notification' means the notification to be issued by Government of Uttarakhand announcing issue of any particular security.

2. **Security for the Securities**

In accordance with Article 293(1) of the Constitution of India, the Securities will be secured on the Consolidated Fund of the State of Uttarakhand.

3. **Nomenclature of security, object of security, date of issue and date of repayment and other relevant details**

The nomenclature of the security offered for subscription, tenure of the security, object of security, date of issue, date of repayment and other relevant details depending upon the mode of issue and whether any conversion offer is made will be specified in the Specific Notification issued from time to time.

4. **General Terms and conditions applicable to Securities**

The general terms and conditions applicable to all issues of securities will be as under:

4.1 Eligibility for Investment

Investment in the Securities may be made by any person including firms, companies, corporate bodies, institutions, provident funds and trusts, Non Resident Indians (NRIs, viz., person resident outside India who is a citizen of India or is a person of Indian origin) and Foreign Institutional Investors (FIIs) registered with SEBI and approved by Reserve Bank of India are also eligible to invest in the Securities, However, investment by a person resident outside India (Whether a citizen of India or not), or a person who is not a citizen of India but is resident in India or a Company which is not incorporated under any law in force in India or any branch of such Company shall be subject to the provisions of the Foreign Exchange Regulation Act, 1973 or the Foreign Exchange Management Act, 1999 and rules and regulations issued there under in addition to the other provisions of laws applicable to the Securities as per the terms as stipulated hereinafter.

4.2 Minimum Subscription

Securities will be issued for a minimum amount of Rs. 10,000/- (Face Value) and in multiples of Rs. 10,000/- thereafter.

4.3 Procedure for Application

Offers for purchase of Securities shall be submitted by interested persons in the form of application (including electronic form) as specified by Reserve Bank of India from time to time. FIIs and NRIs, however, should submit their applications through the designated banks which have been authorized by the Reserve Bank of India to act as a banker to FIIs or authorized to deal in Foreign Exchange as the case may be. Applications duly filled in should be submitted to the office of Reserve Bank of India or any other institution notified for the purpose, up to the time specified by the Reserve Bank of India on the specified date's. Interested persons submitting applications for purchase of Securities shall be bound also by the terms and conditions as indicated in the specified form of application.

Receiving Offices

Applications for issue of securities will be received at -

- (a) The offices of the Reserve Bank of India. at Ahmedabad, Bangalore, Bhubaneshwar, Chennai, Guwahati, Hyderabad, Jaipur, Kanpur, Kolkata Mumbai (Fbrt), Nagpur, New Delhi, Patna and Thiruvananthapuram.
- (b) Branches of the State Bank of India and its Associates as per Annexure I.

In case, for any particular issue, the receiving office/s of the Reserve Bank of India/Branches of State Bank of India and its Associates is/are restricted to one/a few, the same will be announced as part of Specific Notification for the issue.

4.4 Date of subscription

Subscriptions will be received on a day up to the time specified by the Reserve Bank of India and till the date as mentioned in the Specific Notification. In the event of such date being declared a holiday by any State Government under the Negotiable Instruments Act, 1881, the subscriptions will be received at the concerned receiving offices in that State up to the time specified by the Reserve Bank of India on the next working day.

4.5 Payment for the Securities

Payment for the Securities shall be made by the applicants/investors on such dates as mentioned in the Specific Notification, by means of cash or cheque drawn on Reserve Bank of India, Mumbai or any specified office of Reserve Bank of India or at designated branches of agency banks or Banker's pay order or by authority to debit their current account with Reserve Bank of India or by Electronic Fund Transfer in a secured environment or by any other means as specified by Reserve Bank of India in the Specific Notification.

4.6 Brokerage

Brokerage will be paid at the rate of six paise per Rs. 100/- or any other rate notified in future to recognized banks and institutions on allotments made in respect of applications for the issue tendered by them on behalf of their clients and bearing their stamp.

4.7 Commission

The commission at the rate of six paise per Rs. 100/- will be paid to banks and Primary Dealers registered with the Reserve Bank of India, Life Insurance Corporation of India, General Insurance Corporation of India and its subsidiaries, Provident Funds and Gratuity Funds on their own subscriptions only if the applications are submitted by them direct to the receiving offices. On any application either commission or brokerage will be payable and not both.

4.7(a) No brokerage/commission as notified in the paragraph 4.6 and 4.7 will be paid to any banks/other eligible institutions on investments made by them on behalf of their client or for their own investments in the State Government securities in case the securities are sold through auction method.

4.7(b) In case the State Government securities are issued by any other method, payment of brokerage/commission will continue to be paid as per the provisions made in paragraph 4.6 and 4.7, respectively.

4.8 Public Debt Office

The Parent Public Debt Office will be located at the Reserve Bank of India, Kanpur.

4.9 Form of Security

The securities shall be issued to the investors, by credit to their Subsidiary General Ledger Account or to a Constituents' Subsidiary General Ledger Account of the institution as specified by them, maintained with the Reserve Bank of India or by credit to their Bond Ledger Account maintained with the Reserve Bank of India or with any institutions authorized by the Reserve Bank of India in this behalf as per the Public Debt Rules 1946, or in the form of Stock Certificate. The Form of Stock Certificate will be notified separately, where necessary.

4.10. Payment of Interest

- (i) Interest on Securities will be paid at the Public Debt Offices of the Reserve Bank of India at Ahmedabad, Bangalore, Bhubaneshwar, Chennai, Guwahati, Hyderabad, Jaipur, Kanpur, Kolkata, Mumbai, Nagpur, New Delhi, Patna and Thiruvananthapuram, or any other Office of Reserve bank of India notified for this purpose from time to time, or at branches of State Bank of India and Associate banks conducting Government business or at any Treasury or Sub-Treasury served by the Public Debt Office where there is no office of Reserve Bank of India or branch of State Bank of India or its associates except the States of Jammu & Kashmir and Sikkim. Interest on securities held in Bond Ledger Account with any of the Offices of Reserve Bank of India Agency as specified by Reserve Bank of India in this behalf, will be paid at such Office/Agency.
- (ii) If a security is reissued as described in paragraph 6.2(vi), the first interest payment for the broken period will be made on the next half yearly interest due date in respect of the security issued first time during the financial year bearing the same coupon rate and having identical maturity.
- (iii) Interest will be paid after rounding off the amount to the nearest whole rupee. For this purpose, amount of interest less than fifty paise will be ignored and fifty paise or more will be rounded off to the next rupee.

4.11. Repayment of Securities

- (i) The Securities will be repaid at Public Debt Offices of the Reserve Bank of India or any other institution at which they are registered at the time of repayment.
- (ii) The Security may be repaid at the option of government of Uttarakhand, before the specified redemption date, where a 'Call Option' is specified in the Specific Notification relating to the issue of a Security.
- (iii) The Security may be repaid, at the option of the holder of the Security, before the specified redemption date, where a 'Put Option' is specified in the Specific Notification relating to the issue of a Security.
- (iv) The Security will be repaid on the date of redemption specified in the Specific Notification, where neither a 'Call Option' nor a 'Put Option' is specified/exercised.

4.12. Transferability of Securities

- (i) Securities can be renewed, sub-divided, consolidated, converted and transferred in accordance with the provisions of the Public Debt Act, 1944 (or any other Act repealing the Public Debt Act, 1944) the Public Debt Rules, 1946 framed thereunder (or any other Rules repealing the Public Debt Rules, 1946) and the terms of this notification and any further notification which may be issued by the Government of Uttarakhand and From time to time in this behalf.
- (ii) The conversion of the Security issued pertaining to the Security from one form to the other will be subject to the restriction with respect to the forms in which the Securities may be issued.
- (iii) The transfer of Securities by FIIs, will be subject to SEBI (FIIs) Regulation and those of NRIs will be subject to RBI guidelines.

4.13. Laws applicable in regard to the Securities

- (i) The rights of all persons subscribing to or holding the Securities shall be determined with all such questions as are dealt with by the Public Debt Act, 1944 (or any other Act repealing the Public Debt Act, 1944) and the Public Debt Rules, 1946 (or any other Rules repealing the Public Debt Rules, 1946) read with the terms of this Notification and such other Notification as may be issued from time to time or by the terms of Press Releases as may be issued in future by Reserve Bank of India, in consultation with Government of Uttarakhand in this regard.
- (ii) The provisions of the tax laws for the time being in force in India will be applicable for the purposes of assessing and determining the liability of the investor or holder of the Securities.
- (iii) Any dispute in relation to the Securities shall be decided by the Courts in India.

5. Modes of issue of Securities

Government of Uttarakhand may issue from time to time Securities through the following modes:

- (i) Issue of Securities through auction.
- (ii) Issue of Securities with pre-announced coupon rates.
- (iii) Issue of Securities through tap sale.
- (iv) Issue of Securities through any other mode, as may be notified.

6. Features of different modes of issue of Securities

6.1. Issue of Securities through auction

- (i) The Securities will be issued through auction either on price basis or on yield basis. Where the issue is on price basis, the coupon will be pre-determined and the bidders have to quote the price per Rs. 100.00 face value of the security, at which they desire to purchase the security. Where the issue is on yield basis, the coupon of the security is decided in an auction conducted by Reserve Bank of India in the manner hereinafter provided and further provided by the Specific Notifications issued from time to time. The security carried the same coupon till maturity.
- (ii) The yield per cent per annum or the price, as the case may be, expressed up to and rounded off to two decimal places, should be clearly stated in the application.
- (iii) An applicant may submit more than one bid at different rates of yield or prices, as the case may be, through separate applications for each bid. The aggregate amount of bids submitted by a person should not exceed the aggregate amount of Securities offered for sale.
- (iv) On the basis of the bids received, the Reserve Bank of India will determine the maximum rate of yield or the minimum offer price as the case may be at which offers for purchase of Securities will be accepted at the auction. Except in the case of price-based auctions, the maximum rate of yield determined at the auction will be the coupon rate percent per annum on the Securities sold at the auction.

- (v) The auctions for issue of securities (on either yield basis or price basis) will be held either on 'Uniform price' method or on 'Multiple price' method or any other method decided by the Government of Uttarakhand or the Reserve Bank of India in consultation with the Government of Uttarakhand.

Where an auction is held on 'Uniform price' method, competitive bids offered with rates up to and including the maximum rate of yield or the prices up to and including the minimum offer -price, as determined by the Reserve Bank of India will be accepted at the maximum rate of yield or minimum offer price so determined. Bids quoted higher than the maximum rate of yield or lower than the minimum price as determined by the Reserve Bank of India will be rejected.

Where an auction is held on 'Multiple price' method, competitive bids offered at the maximum rate of yield or the minimum offer price as determined by the Reserve Bank of India will be accepted. Other bids tendered at lower than the maximum rate of yield or higher than the minimum offer price determined by the Reserve Bank of India will be accepted at the rate of yield or price as quoted in the respective bid. In yield-based auctions, successful bidders, whose quotes are lower than the maximum rate of yield, are required to pay the price differential in the form of a premium. Bids quoted higher than the maximum rate of yield or lower than the minimum price as determined by the Reserve Bank of India will be rejected.

Where the auction is held on any other method, the method of acceptance of the bids will be decided by the Government of Uttarakhand

- (vi) Individuals and institutions as specified by the Reserve Bank of India (called 'Retail investors'), as per the Scheme on "Non-Competitive Bidding Facility in the auction of State Government Securities (see Annexure II)" can participate in the auctions on 'non-competitive' basis, indirectly through a Scheduled bank or a Primary dealer offering such services or any other agency permitted by Reserve Bank of India for this purpose. Eligibility criteria for participation on non-competitive basis and the manner in which such bids should be submitted is given in the Scheme and can be modified by the Reserve Bank of India, in consultation with the State Governments. Allocation of the Securities to non-competitive bidders will be at the discretion of the Reserve Bank of India and will be at a price not higher than the weighted average price arrived at on the basis of the competitive bids accepted at the auction or any other price announced in the Specific Notification. 10 per cent of the Notified Amount (Face Value) will be allocated to Retail investors on non-competitive basis and an investor is allowed to make a single bid of not more than 1 per cent of the notified amount (Face value). The Scheme is subject to review by the Reserve Bank of India and accordingly, if and when considered necessary, the Scheme will be modified in consultation with the State Governments.
- (vii) The Reserve Bank of India will have the discretion to accept excess subscriptions to the extent as may be specified in the 'Specific Notification' pertaining to the issue of the security and make allotment of the security accordingly.
- (viii) The Reserve Bank of India will have full discretion to accept or reject any or all bids either wholly or partially, without assigning any reason.

6.2. Issue of Securities with pre-announced coupon and amount of issue

- (i) The coupon and amount of issue of such Securities will be announced before the date of floatation and the Securities will be issued at par.
- (ii) In case the total subscription exceeds the aggregate amount offered for sale in respect of a fixed coupon Security, the Reserve Bank of India may make partial allotment to the applicants.
- (iii) The Reserve Bank of India will have full discretion to accept excess subscriptions to the extent as may be specified in the 'Specific Notification' pertaining to the issue of the Security and make allotment of the security accordingly.
- (iv) Reserve Bank of India will have full discretion to accept or reject any or all applications either wholly or partially, without assigning any reason.
- (v) The amount of excess subscription in terms of clause (ii) of this paragraph or amount of subscription in case of rejection of application in terms of clause (iv) of this paragraph, will be refunded by the Reserve Bank of India to the respective subscribers as soon as possible and no interest will be paid on the amount so refunded.
- (vi) Securities bearing the same coupon rate and maturing during the same financial year (April - March), issued by Government of Uttarakhand on different dates in a particular financial year will be considered as reissue of such security first issued during the financial year. Further, interest due dates and date of repayment of reissues will be same as that of the Security first issued during the financial year bearing the same coupon rate and having identical maturity.

6.3. Issue of Securities through tap sale

No aggregate amount is indicated in the notification in respect of the Securities sold on tap. Sale of such Securities may be extended to more than one day and the sale may be closed at any time during the banking hours on any day.

6.4. Allotment of Securities

Firm Allotment of securities in respect of Securities issued under 4(ii) and 4(iii) above will be made as decided by Reserve Bank of India from time to time. Multiple applications from the same party will be combined and treated as one for purpose of allotment.

7. Different types of Securities

Government of Uttarakhand may issue from time to time the following types of Government Securities:

- (i) Securities with fixed coupon rates.
- (ii) Securities with Embedded Derivative (e.g. Call and Put Options)
- (iii) Securities with any other features as notified in the Specified Notification.

8. Features of different types of Securities

8.1. Securities with fixed coupon rates

- (i) The securities will carry a specific coupon rate remaining fixed during the term of the security and payable periodically.
- (ii) Issue of security may be at a discount, at par or at a premium to the face value.
- (iii) Redemption of the security will be at par.

8.2. Securities with Embedded Derivatives (e.g. Call and Put Options)

Securities may be issued with embedded derivative features, for example Call and Put Options. The security may be repaid at the option of Government of Uttarakhand, before the specified redemption date, where a 'Call Option' is specified in the Specific Notification relating to the issue of a Security and the Security may be repaid, at the option of the holder of the Security, before the specified redemption date, where a 'Put Option' is specified in the Specific Notification relating to the issue of a Security.

9. Government of Uttarakhand will have the right to amend or delete wholly or any part of this Notification.

By Order for the Governor of Uttarakhand

**(Alok Kumar Jain)
Principal Secretary
Finance Department
Government of Uttarakhand**

Annexure I

Uttarakhand State

Banks authorized to accept State Loans subscriptions

1. State Bank of India - Dehradun
2. State Bank of India - Narendra Nagar
District Tehri
3. State Bank of India - Pauri Garhwal
4. State Bank of India - Uttarkashi
5. State Bank of India - Gopeshwar
District Chamoli
6. State Bank of India - Nainital
7. State Bank of India - Almora
8. State Bank of India - Pithoragarh

Annexure II

Scheme for Non-competitive Bidding Facility in the Auctions of State Government Securities

I. Objective

With a view to encouraging wider participation and retail holding of government securities it is proposed to allow participation on “**non-competitive**” basis in the auctions of State Government securities. Accordingly, non-competitive bids **up to 10 percent** of the notified amount will be accepted in the auctions of State government securities. The reserved amount will be **within** the notified amount.

II. Eligibility

Participation on a non-competitive basis in the auctions of State Government securities will be open to investors who satisfy the following :

- (i) do not maintain current account (CA) or Subsidiary General Ledger (SGL) account with the Reserve Bank of India.

Exceptions : Regional Rural Banks (RRBs) and Cooperative Banks shall be covered under this Scheme in view of their statutory obligations.

- (ii) Make a single bid for an amount not more than 1 percent of notified amount (face value) per auction.
- (iii) Submit their bid *indirectly* through any one bank or PD offering this scheme.

Exceptions : Regional Rural Banks (RRBs) and Cooperative Banks that maintain SGL account and current account with the Reserve Bank of India shall be eligible to submit their non competitive bids directly.

III. Coverage

Subject to the conditions mentioned above, participation on “non-competitive” basis is open to any person including firms, companies, corporate bodies, institutions, provident funds, trusts, and any other entity as may be prescribed by RBI. The minimum amount

for bidding will be Rs. 10,000 (face value) and thereafter in multiples in Rs. 10,000 as hitherto for investment in State Government securities.

IV. Other Operational Guidelines

1. It will not be madatory for the retail investor to maintain a "Gift Account (under Constituent Subsidiary General Ledger (CSGL facility) with the bank or PD through whom they wish to participate. However, an investor can make only a single bid under this scheme. An undertaking to the effect that the investor is making only a single bid will have to be obtained and kept on record by the bank or PD.
2. Each bank or PD on the basis of firm orders received from their constituents may submit application wise bids through NDS. The firm orders received from others (i.e. non-constituents) may be submitted in physical application forms to the PDO. The physical application may be a single bid for the aggregate amount of all the customers. Particulars of individual customer viz. name and amount shall be provided as an Annex to the bid.
3. Allotment under the non-competitive segment to the bank or PD will be at the weighted average rate of yield/price that will emerge in the auction on the basis of the competitive bidding. The securities will be issued to the bank or PD against payment on the date of issue irrespective of whether the bank or PD has received payment from their clients.
4. In case the aggregate amount of bid is more than the reserved amount (i.e. 10 percent of notified amount), pro rata allotment would be made. In case of partial allotments, it will be the responsibility of the bank or PD to appropriately allocate securities to their clients in a transparent manner.
5. In case the aggregate amount of bids is less than the reserved amount, the shortfall will be taken to competitive portion of the notified amount.
6. Security would be issued only in SGL form by RBI. RBI would credit either the main SGL account or the CSGL account of the bank or PD as indicated by them. The facility for affording credit to the main SGL account is for the sole purpose of servicing inestors who are not their constituents. Therefore, the bank or PD would have to indicate clearly at the time of tendering the non-competitive bids the

amounts (face value) to be credited to their SGL account and the CSGL account. Delivery in physical form from the main SGL account is permissible at the instance of the investor subsequently.

7. It will be the responsibility of the bank or the PD to pass on the securities to their clients. Except in extraordinary circumstances, the transfer of securities to the clients shall be completed within five working days from the date of issue.
8. The bank or PD can recover up to six paise per Rs. 100 as brokerage/commission/service charges for rendering this service to their clients. However, such costs may be recovered and accounted for separately from the clients and should not be built into the price. In case the transfer of securities is effected subsequent to the issue date of the security, the consideration amount payable by the client to the bank or PD would also include accrued interest from the date of issue.
9. Modalities for obtaining payment from clients towards cost of the securities, accrued interest wherever applicable and brokerage/commission/service charges may be worked out by the bank or PD as per agreement with the client. It may be noted that no other costs such as funding costs should be built into the price or recovered from the client.
10. Banks and PDs will be required to furnish information relating to operations under the Scheme to the Reserve Bank of India (Bank) as may be called for from time to time within the time frame prescribed by the Bank.

V. Review of the Scheme

The aforesaid guidelines are subject to review by the Bank and accordingly, if and when considered necessary, the Scheme will be modified in consultation with the State Governments.