

Data Collected by the Commission

1. State Finance Commissions

1. Details of SFCs appointed in the past and the tenure of the current SFC. Copies of reports submitted.
2. Details of recommendations which had been or were then being implemented relating to assignment of taxes/devolution/grants-in-aid to PRIs and ULBs.
3. The amounts recommended by SFCs under different categories of transfers (such as assignments of taxes, devolution, grants-in-aid) in the own tax and non-tax domain.

The impact on the consolidated fund of the states on account of implementation of the recommendations of the SFC. Efforts made to raise revenues to meet the additional transfer requirements.

4. Recommendations which have not been accepted and the reasons for the same.
5. Whether adjustments were made by the state governments against the funds to be devolved to local bodies as per State Finance Commission recommendations for any reason, including for recovery of arrears of dues for electricity and water supply.
6. Whether suggestions made by the Twelfth Finance Commission to improve the quality of SFC reports have been adopted.

2. Implementation of FC XI and FC XII Recommendations

1. Status of implementation of recommendations of the Eleventh and Twelfth Finance Commissions.
2. Utilisation of grants recommended by EFC
3. Efforts made to raise resources of local bodies.
4. Arrangements for maintenance of accounts of village level panchayats and intermediate level panchayats – status of creation of data base relating to the finances of local bodies - arrangements made for audit of panchayati and urban local bodies and status thereof.
5. Details of delays if any in passing on Finance Commission grants to local bodies. Number of occasions when interest was paid by the state governments on account of such delays in passing on FC-XII grants to local bodies.
6. Status of recovery of O&M costs related to water supply. The number of water supply schemes taken over by panchayats since 2005-06. Details of PPP/other mechanisms to develop and enhance services for solid waste management in ULBs. Whether any methods like GIS have been used for mapping of properties in urban areas and use of computerisation in financial management.

3. Borrowings

1. Whether local bodies are permitted to borrow from the market. Details of such borrowings and outstanding liabilities wherever permitted during the last five years.
2. Details of guarantees given to local bodies over the last five years. Defaults if any requiring budgetary support.

4. Physical and Financial Performance of Local Bodies

1. Basic information on local bodies – number at each level, date of last election, population and area covered.
2. For each level of panchayati and urban local bodies – details of taxes assigned by the state government and collection, amount of taxes devolved by state government and grants-in-aid provided details of agency functions undertaken.
3. For each level of panchayat and urban local bodies – details of functions transferred and level of expenditure in each function.
4. For each level of panchayati and urban local bodies – details of capital and revenue expenditure and sources of revenue and capital.
5. Status of provision of water supply and sanitation services in panchayats and urban local bodies.
6. Status of maintenance of accounts and audit.
7. Details of parastatals operating within the jurisdiction of municipalities, and arrangements in place if any for sharing of income between the parastatal and the municipal bodies . Instances where sale of land has been used as a financing option.

SFC-I Reports – Constitution and Submission

| Sl. No | State | Date of Constitution of SFC | Date of Submission of SFC report | Date of Submission of ATR | Period Covered | Devolution Recommendation |
|--------|-------------------|-----------------------------|-----------------------------------|---------------------------|----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Andhra Pradesh | 22.6.1994 | 30.5.1997 | 29.11.1997 | 1997-98 to 1999-2000 | 39.24% of state revenue from tax and non-tax, 10% of betting tax to MC Hyderabad, 95% of profession tax, Rs. 25 lakh grant to newly formed municipal corporations |
| 2 | Arunachal Pradesh | 21.5.2003 | Report submitted on April 2008 | Under consideration | Not available | Data Not available |
| 3 | Assam | 23.6.1995 | 29.2.1996 | 18.3.1996 | 1996-97 to 2000-01 | 2% per annum of tax revenue of the state; Grants-in-aid: 1996-97: Rs. 36.89 crore; 1997-98: Rs. 37.15 crore; 1998-99: Rs. 37.02 crore; 1999-2000: Rs. 37.02 crore |
| 4 | Bihar | 23.4.1994 | Not submitted | Not submitted | | |
| 5 | Chattisgarh | 22.8.2003 | 15.05.2007 | Under consideration | 2005-06 to 2009-10 | **1. Global sharing of 0.514% of the gross tax revenue of the state government 2. The proceeds from the following are devolved in the ratio given below: stamp duty 1%; motor vehicle tax 10%; entry tax 98%, surcharge on sales tax 10%; passenger tax - as per actuals |
| 6 | Goa | 1.4.1999 | 5.6.1999 | 12.11.2001 | 2000-01 to 2004-05 | 1. 27% of SOTR and share in central taxes for devolution of zilla panchayats under non-plan and 13% of annual state plan under plan head. 2. 9% of SOTR to municipal councils under non-plan head and 3% of annual state plan under plan head |
| 7 | Gujarat | 15.9.1994 | RLBs-13.7.1998, ULBs Oct.,1998 | 28.08.2001 | 1996-97 to 2000-01 | Additional taxation of Rs. 293.09 crore per annum Profession tax 50%; entertainment tax 75%; other grants |
| 8 | Haryana | 31.5.1994 | 31.3.1997 | 5.9.2000 | 1997-98 to 2000-01 | 1. 20% of royalty on monor minerals be devolved to the ULBs and Gram Panchayats 2. 7.5% of net receipts under 'stamp duty and registration fees' be devolved to PRIs 3. Tax on motor vehicle 20%; entertainment tax 50% to ULBs |
| 9 | Himachal Pradesh | 23.4.1994 | 30.11.96 | 5.2.1997 | 1996-97 to 2000-01 | Rs. 138.75 crore devolved to LBs |
| 10 | Jammu & Kashmir | 15.1.2008 | | Not submitted | 2009-10 | |
| 11 | Jharkhand | 28.01.2004 | | | Not Available | |
| 12 | Karnataka | 10.06.1994 | RLBs July 1996 ULBs 30.1.1996 | 31.3.1997 | 1996-97 to 2000-01 | 36% of non-loan gross own revenue receipts to the LBs |

| Sl. No | State | Date of Constitution of SFC | Date of Submission of SFC report | Date of Submission of ATR | Period Covered | Devolution Recommendation |
|--------|----------------|-----------------------------|----------------------------------|---------------------------|---------------------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 13 | Kerala | 23.4.1994 | 29.2.1996 | 26.02.1997 | 1996-97 to 2000-01 | 1. 25% surcharge on stamp duty be levied on behalf of ULBs. The surcharge on stamp duty as well as basic tax collected from Corporation area be transferred to them on collection basis 2. Land tax be doubled and 60% of the additional income generated therefrom be given to block panchayats and balance to district panchayats |
| 14 | Madhya Pradesh | 25.02.1995 | 20.7.1996 | 20.07.1996 | 1996-97 to 2000-01 | 2.91% of total tax and non-tax to PRIs and 0.514% share of the divisible pool to ULBs; specific grant Rs 67.66 crore to PRIs |
| 15 | Maharashtra | 23.4.1994 | 31.1.1997 | 5.3.1999 | 1994-95 to 1996-97 # | 1. 10% of the professional tax collected by the state should be given to LBs 2. 66.67% of the demand of land revenue and cess thereon should be given to PRIs as advance grants 3. Irrigation cess grant equal to 66.67% of the demand should be given to zilla parishads as advance grants 4. 25% of net income from motor vehicle tax be given to ULBs |
| 16 | Manipur | 22.4.1994 | December 1996 | 28.7.1997 | 1996-97 to 2000-01 | 1. 5.229% of the state share in the Union taxes to LBs was suggested for the first year of SFC recommendations i.e. for the year 1996-97. Thereafter a fixed sum of Rs.8.67 crore per annum was to be devolved to LBs for the remaining period 2. 50% of land revenue to PRIs |
| 17 | Meghalaya | | Exempt under Article 243M | | | |
| 18 | Mizoram | | Exempt under Article 243M | | | |
| 19 | Nagaland | 1.8.2008 | 22.10.2009 | Under consideration | 2010-15 | Exempt under Article 243M. SFC constituted under state act. No specific devolution has been recommended for LBs |
| 20 | Orissa | 21.11.1996/ 24.8.1998 * | 30.12.1998 | 9.7.1999 | 1998-99 to 2004-05 [§] | Government is bearing the full salary and other recurring and non-recurring cost of staff deployed by various line departments in PRIs. The quantum of money to be provided for salary of the staff of panchayat samities should be treated as direct devolution of funds to RLBs |
| 21 | Punjab | 22.04.1994 | 31.12.1995 | 17.09.1996 | 1996-97 to 2000-01 | 20% of 5 taxes i.e. stamp duty; motor vehicle tax; electricity duty; entertainment tax; cinema shows be devolved to the LBs (both urban and rural) |
| 22 | Rajasthan | 23.4.1994 | 31.12.1995 | 16.3.1996 | 1995-96 to 1999-2000 | 2.18% of net tax proceeds of the state to be devolved to the local bodies |

Thirteenth Finance Commission

| Sl. No | State | Date of Constitution of SFC | Date of Submission of SFC report | Date of Submission of ATR | Period Covered | Devolution Recommendation |
|--------|---------------|---------------------------------------|---------------------------------------|---------------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 23 | Sikkim | 22.7.1998 | 16.08.1999 | June 2000 | 2000-01 to 2004-05 | 1% of the state annual tax revenue to the panchayats |
| 24 | TamilNadu | 23.4.1994 | 29.11.1996 | 28.4.1997 | 1997-98 to 2001-02 | Data Not Available |
| 25 | Tripura | RLBs-23.4.1994, ULBs-19.8.1996 | RLBs-12.1.1996, ULBs 17.9.1999 | Feb 1997 ULBs-27.11.2000 | RLBs-Jan.1997 to till date ULBs-1999-00 to 2003-04 | 1. 25% of the revenue earned from sales tax, additional sales tax, purchase tax and luxury tax; 35% of professional tax; 15% of forest revenue be devolved to PRIs. 2. Rs. 200/- per head per annum should be given as grant to PRIs. 5.5 % of state tax revenue to ULBs; 90% of this to ULBs till 2001-02 and 10% after reviewing their performance |
| 26 | Uttar Pradesh | 22.10.1994 | 26.12.1996 | 20.1.1998 | 1997-98 to 2000-01 | 4% of net tax proceeds to PRIs; discontinued grants-in-aid; 7% of net tax proceed to ULBs |
| 27 | Uttarakhand | 31.3.2001 | 29.06.2002 | 3.7.2004 | 2001-02 to 2005-06 | 11% of state's net tax revenue to LBs at the ratio of 42.23:57.77 to PRIs and ULBs |
| 28 | West Bengal | 30.5.1994 | 27.11.1995 | 22.7.1996 | 1996-97 to 2000-01 | Entertainment tax: 90%; road & PW cess: 80% |

Note : * Date of reconstitution.

In case of Gujarat, the ULB report was submitted after reconstitution of the SFC.

** Chhattisgarh. Devolution is on the basis of recommendation of the SFC report of erstwhile Madhya Pradesh

As per the ATR, the SFC recommendations shall be effective from 1.4.1999.

\$ Though SFC was asked to submit the report covering a period of five years w.e.f. 1.4.1998, its report covers the period from 1998-99 to 2004-05.

Source: State Government and SFC reports

Annex 10.2 (Contd

SFC-II Reports – Constitution and Submission

| Sl. No | State | Date of Constitution of SFC | Date of Submission of SFC report | Date of Submission of ATR | Period Covered by SFC | Devolution Recommendation |
|--------|-------------------|-----------------------------|----------------------------------|---------------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Andhra Pradesh | 8.12.1998 | 19.08.2002 | 31.3.2003 | 2000-01 to 2004-05 | 40.92% per annum of the tax and non-tax revenues of the Government including the share of central taxes to LBs |
| 2 | Arunachal Pradesh | Not constituted | | | | |
| 3 | Assam | 18.4.2001 | 18.08.2003 | 07.02.2006 | 2001-02 to 2005-06 | 1. 3.5% per annum of aggregate tax revenue of the state to LBs 2. Grant-in-aid of Rs.10 crore per annum for ULBs |
| 4 | Bihar | 20.06.1999 | Nov. 2003 | N.A. | June 1999- Nov. 2003 | Not available |
| 5 | Chattisgarh | Not constituted | | | | |
| 6 | Goa | 16-08-2005 | 31.12.2007 | N.A. | 2007-08 to 2011-12 | 2% of state's own revenue to PRIs out of which 25% to ZPs and the rest 75% to the GPs and PSs |
| 7 | Gujarat | 19.11.2003 | June 2006 | Under consideration | 2005-06 to 2009-10 | Data not available |
| 8 | Haryana | 6.9.2000 | 30.09.2004 | 13.12.2005 | 2001-02 to 2005-06 | 1. 20% of annual income from royalty on minor minerals to gram panchayats and municipalities 2. 3% of the net receipts from 'stamp duty and registration fees' to PRIs 3. 65% of the net proceeds of LADT to PRIs 4. 50% of the entertainment tax, 20% of motor vehicle tax and 35% of LADT to ULBs |
| 9 | Himachal Pradesh | May-99 | 24.10.2002 | 24.06.2003 | 2002-07 | Rs. 253.19 crore devolved to the LBs |
| 10 | Jammu & Kashmir | Not constituted | | | | |
| 11 | Jharkhand | Not constituted | | | | |
| 12 | Karnataka | 25.10.2000 | December 2002 | Not submitted | 2005-06 to 2009-10 | 40% of non loan net own revenue receipts to the local bodies; Rs. 5 crore to be common purpose fund each year |
| 13 | Kerala | 23.06.1999 | 08.01.2001 | 7.01.2004 | 2001-02 to 2005-06 | 1. Government may devolve to the LSGIs, plan funds (excluding state sponsored schemes) not less than one-third the annual size of state plan as fixed by government from time to time 2. 5.5 per cent of the annual own tax revenue of the state government may be devolved to the LSGIs as Grant-in-aid for maintenance of assets under control of the LSGIs including the transfer of assets |

Thirteenth Finance Commission

| Sl. No | State | Date of Constitution of SFC | Date of Submission of SFC report | Date of Submission of ATR | Period Covered by SFC | Devolution Recommendation |
|--------|----------------|-----------------------------|---|---------------------------|--|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | 3. 3.5 per cent of the own tax revenue of the state government based on the figures certified by the accountant general could be devolved to LSGIs as general purpose grant, in lieu of assigned taxes, shared taxes and various statutory and non-statutory grant-in-aid, both specific purpose and general purpose |
| 14 | Madhya Pradesh | 17.06.1999 | July, 2003 (1st Report); August 2003 (2nd Report); December 2003 (3rd Report) | 14.03.2005 | 2001-02 to 2005-06 | 2.93% of total tax and non-tax to PRIs and 1.07% to ULBs. Assignment of taxes to LBs after deduction of 10% collection charges; establishment grant Rs. 28.40 crore to PRIs and Rs. 5 crore to ZPs for training |
| 15 | Maharashtra | 22.06.1999 | 27.03.2002 | 29.03.2006 | 1999-2000 to 2001-02 | 40% of state's tax, duties, tolls proceeds to the LBs |
| 16 | Manipur | 03.01.2003 | Nov. 2004 | 2nd Dec 2005 | 2001-02 to 2005-06 (award period extended to 31.03.2010) | 10% of tax and non-tax and state's share in central taxes of state; PRIs: 34.38 % and 20.60 % to ULBs |
| 17 | Meghalaya | | Exempt under Article 243M | | | |
| 18 | Mizoram | | Exempt under Article 243M | | | |
| 19 | Nagaland | | Exempt under Article 243M | | | |
| 20 | Orissa | 5.6.2003 | 29.09.2004 | 11.08.2006 | 2005-06 to 2009-10 | 10% of average of state's gross own tax revenue from 1999-2000 to 2001-02 be devolved to LBs. 10% of the state's gross own tax revenue for the year 2002-03 minus devolvable amount was recommended as grants-in-aid for various specific purposes |
| 21 | Punjab | 21.09.2000 | 15.2.2002 | 08.06.2002 | 2001-02 to 2005-06 | 4% of net proceeds from all state taxes be devolved to the LBs |
| 22 | Rajasthan | 07.05.1999 | 29.08.2001 | 26.03.2002 | 2000-01 to 2004-05 | 2.25% of net tax proceeds to the LBs; entertainment tax 15%; royalty on minerals 1% |
| 23 | Sikkim | 05.07.2003 | 30.09.2004 | 25.02.2006 | 2005-06 to 2009-10 | Grants-in-aid of Rs. 525 lakh to PRIs for 2004-05; for subsequent years a growth of 5-7% to be allowed each year. Local area development fund Rs. 3 lakh per annum |
| 24 | TamilNadu | 03.03.2000 | 21.5.2001 | 8.5.2002 | 2002-03 to 2006-07 | The share of SOTR after excluding entertainment tax of local bodies has been recommended as under: i) 2002-04: 8%; ii) 2004-06: 9%; and iii) for 2006-07: 10%; 5% of the central devolution should also be passed on to the local bodies; 10% of SFC devolution may be used for capital works in municipalities and corporations, 15% by town panchayats and 20% by village panchayats |

| Sl. No | State | Date of Constitution of SFC | Date of Submission of SFC report | Date of Submission of ATR | Period Covered by SFC | Devolution Recommendation |
|--------|---------------|-----------------------------|----------------------------------|---------------------------|-----------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 25 | Tripura | 29.10.1999 | 10.04.2003 | June 2008 | 2003-04 to 2007-08 | Devolution as per 1st SFC continued |
| 26 | Uttar Pradesh | 25th February, 2000 | 30.06.2002 | 30.04.2004 | 2001-02 to 2005-06 | 5% of divisible pool to PRIs; 7.50% of state's net proceeds of tax revenue to ULBs; grants in aid: nil |
| 27 | Uttarakhand | 30.04.2005 | 06.06.2006 | 05.10.2006 | 2006-07 to 2010-11 | 10% of tax and non-tax of state; grants in aid : Rs 6.24 lakh to ZP per annum; Rs.42.75 lakh per annum to BP; Rs.737.15 lakh per annum to GP; Buildings of Almora and Pauri Rs. 105 lakh; Bhagirathi river front: Rs 50 lakh |
| 28 | West Bengal | 14.7.2000 | 6.2.2002 | 15.07.2005 | 2001-02 to 2005-06 | Annual untied funds of Rs. 350 crore; entertainment and amusement tax 90% to LBs; cess on road and public works 80% |

Source: Information submitted by State Governments

SFC-III Reports – Constitution and Submission

| Sl. No | State | Date of Constitution of SFC | Date of Submission of SFC report | Date of Submission of ATR | Period Covered by SFC | Devolution Recommendation |
|--------|-------------------|-----------------------------|----------------------------------|--|-------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Andhra Pradesh | 29.12.04 | 31.01.2009 | in process | 2005-06 to 2009-10 | Data not available |
| 2 | Arunachal Pradesh | | | Not constituted | | |
| 3 | Assam | 06.02.2006 | 27.03.2008 | 25.09.2009 | 2006-07 to 2010-11 | 1. No devolution for the year 2006-07. 2. 10% of non loan gross own tax revenue receipts after deducting actual collection charges for the year 2007-08 3. 25% of non loan gross own tax revenue receipts after deducting actual collection charges for the year 2008-11 |
| 4 | Bihar | 20.07.2004 | Nov. 2007 | 26.03.2007 | July 2004 to 24.06.2007 | 3% of net proceeds from state |
| 5 | Chattisgarh | | Not constituted | | | |
| 6 | Goa | | Data not available | | | |
| 7 | Gujarat | | Not constituted | | | |
| 8 | Haryana | 22.12.2005 | 28 Feb 2008 (Interim report) | 28.08.2008 | 2006-2009 | 4% of the net tax revenue to LBs |
| | | 22.12.2005 | 31.12.2008 (Final report) | The final report submitted by Third SFC is under consideration of State Government | 2006-11 | |
| 9 | Himachal Pradesh | 26.05.2005 | 2.11.2007 | 04.06.2008 | 2007-08 to 2011-12 | Cess on liquor to be transferred to LBs; incentive fund at the rate of Rs. 10 crore to LBs; Gap filling grant of Rs. 228.28 crore. Grant-in-aid to LSGIs; and maintenance expenditure for roads. |
| 10 | Jammu & Kashmir | | | Data not available | | |
| 11 | Jharkhand | | | Data not available | | |
| 12 | Karnataka | 28.08.2006 | 31.12.2008 | Yet to be submitted | 2010-11 to 2014-15 | 1. 33% of state's own revenue receipt to be devolved to PRIs and ULBs in the ratio of 70:30 2. Salary component of officials working in the PRIs should be delinked while working out the total share of PRIs and ULBs |
| 13 | Kerala | 20.09.2004 | 23.11.2005 | 16.02.2006 | 2006-07 to 2010-11 | 25% of the total state tax revenue of the year 2003-04 be transferred to LBs during the year 2006-07. For subsequent years, annual growth rate of 10% may be applied for transfer of funds to the LBs |

| Sl. No | State | Date of Constitution of SFC | Date of Submission of SFC report | Date of Submission of ATR | Period Covered by SFC | Devolution Recommendation |
|--------|----------------|------------------------------------|--------------------------------------|---------------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 14 | Madhya Pradesh | 19.7.2005 | Submitted on 1.11.2008 | under process | 2006-07 to 2010-11 | Data not available |
| 15 | Maharashtra | 15.01.2005 | 03.06.2006 | under consideration | 2006-07 to 2010-11 | Data not available |
| 16 | Manipur | Under process of being constituted | | | | |
| 17 | Meghalaya | | Exempt under Article 243M | | | |
| 18 | Mizoram | | Exempt under Article 243M | | | |
| 19 | Nagaland | | Exempt under Article 243M | | | |
| 20 | Orissa | 10.09.2008 | 6.02.2009 (Interim report) | under process | 2010-11 to 2014-15 | 15% of the average gross tax revenue of the state for the years 2005-06 to 2007-08 @ Rs. 896.17 crore per annum be devolved to the LBs |
| 21 | Punjab | 17.09.2004 | 28.12.2006 | 22.05.2007 | 2006-07 to 2010-11 | 4% share of net proceeds of all state taxes be devolved to the LBs |
| 22 | Rajasthan | 15.09.2005 | 27.02.2008 | 17.03.2008 | 2005-06 to 2009-10 | 3.50% of net own tax proceeds of the state; entertainment tax 100%; royalty on minerals 1% |
| 23 | Sikkim | 04-03-2009 | due date of submission is 30.11.2009 | | 2010-11 to 2014-15 | Report yet to be submitted |
| 24 | TamilNadu | 14.12.2004 | 30.09.2006 | 10.05.2007 | 2007-08 to 2011-12 | 10% of the state's own tax revenue be devolved to the LBs; Specific purpose grant shall be at 0.5% to 1% of the state's own tax revenue |
| 25 | Tripura | 28.03.2008 | awaited | | | |
| 26 | Uttar Pradesh | 23.12.2004 | 29.08.2008 | under consideration | 2006-07 to 2010-11 | 6% of net tax proceeds to PRIs and 9% to ULBs which is under consideration |
| 27 | Uttarakhand | Not Constituted | | | | |
| 28 | West Bengal | 22.02.2006 | 31.10.2008 | 16.07.2009 | 2008-09 to 2012-13 | Untied fund of Rs. 850 crore from 2009-10 with annual increase of 12% on a cumulative basis for the subsequent years |

Source : Information submitted by State Governments

Number of Local Bodies at Different Tiers

| Sl. No. | State | Levels of Rural Local Bodies (including ADCs) | FC-XII | FC-XIII | Levels of Urban Local Bodies | FC-XII | FC-XIII |
|--------------|-------------------|---|--------------|--------------|------------------------------|------------|------------|
| 1 | 2 | 3 | 4 | | 5 | 6 | |
| 1 | Andhra Pradesh | 1. Gram Panchayats | 21943 | 21809 | 1. Municipal Corporations | 7 | 15 |
| | | 2. Mandal Parishads | 1096 | 1097 | 2. Municipalities | 109 | 103 |
| | | 3. Zilla Parishads | 22 | 22 | 3. Nagar Panchayat | 1 | 6 |
| | | Total | 23061 | 22928 | Total | 117 | 124 |
| 2 | Arunachal Pradesh | 1. Gram Panchayats | 1747 | 1751 | <i>ULBs do not exist</i> | | |
| | | 2. Anchal Samities | 150 | 150 | | | |
| | | 3. Zilla Prishads | 15 | 16 | | | |
| | | Total | 1912 | 1917 | | | |
| 3 | Assam | 1. Goan (Village) Panchayats | 2487 | 2202 | 1. Municipal Corporations | 1 | 1 |
| | | 2. Anchalic (Block) Panchayats | 203 | 185 | 2. Municipalities | 28 | 29 |
| | | 3. Zilla Parishads | 20 | 20 | 3. Town Panchayats | 54 | 59 |
| | | 4. Autonomous councils | | 4 | | | |
| Total | 2710 | 2411 | Total | 83 | 89 | | |
| 4 | Bihar | 1. Village Panchayats | 8471 | 8463 | 1. Municipal Corporations | 5 | 11 |
| | | 2. Panchayat Samities | 531 | 531 | 2. Municipal Councils | 37 | 43 |
| | | 3. Zilla Parishads | 38 | 38 | 3. Nagar Panchayats | 117 | 84 |
| | | Total | 9040 | 9032 | Total | 159 | 138 |
| 5 | Chhattisgarh | 1. Gram Panchayats | 9139 | 9820 | 1. Municipal Corporations | 10 | 10 |
| | | 2. Janpad Panchayats | 146 | 146 | 2. Municipalities | 28 | 28 |
| | | 3. Zilla Panchayats | 16 | 16 | 3. Town Panchayats | 71 | 124 |
| | | Total | 9301 | 9982 | Total | 109 | 162 |
| 6 | Goa | 1. Village Panchayats | 189 | 189 | 1. Municipal Corporations | | 1 |
| | | 2. Zilla Panchayats | 2 | 2 | 2. Municipal Councils | 13 | 13 |
| | | Total | 191 | 191 | Total | 13 | 14 |
| 7 | Gujarat | 1. Village Panchayats* | 13781 | 13738 | 1. Municipal Corporations | 7 | 7 |
| | | 2. Taluka Panchayats | 224 | 224 | 2. Municipalities | 142 | 159 |
| | | 3. District Panchayats | 25 | 26 | 3. NAC | | 2 |
| | | Total | 14030 | 13988 | Total | 149 | 168 |
| 8 | Haryana | 1. Gram Panchayats | 6032 | 6187 | 1. Municipal Corporations | 1 | 1 |
| | | 2. Panchayat Samities | 114 | 119 | 2. Municipal Councils | 21 | 24 |
| | | 3. Zilla Parishads | 19 | 19 | 3. Municipal Committees | 46 | 51 |
| | | Total | 6165 | 6325 | Total | 68 | 76 |
| 9 | Himachal Pradesh* | 1. Gram Panchayats | 3037 | 3243 | 1. Municipal Corporations | 1 | 1 |
| | | 2. Panchayats Samities | 75 | 75 | 2. Municipal Councils | 20 | 20 |
| | | 3. Zilla Panchayats | 12 | 12 | 3. Nagar Panchayats | 28 | 28 |
| | | Total | 3124 | 3330 | Total | 49 | 49 |
| 10 | Jammu and Kashmir | 1. Halqa Panchayats | 2700 | 4139 | 1. Municipal Corporations | 2 | 2 |
| | | 2. Block Panchayats | 134 | 0 | 2. Municipal Committees | 6 | 80 |
| | | 3. District Panchayats | 14 | 0 | 3. Municipal Councils | 61 | |
| | | Total | 2848 | 4139 | Total | 69 | 82 |

| Sl. No. | State | Levels of Rural Local Bodies (including ADCs) | FC-XII | FC-XIII | Levels of Urban Local Bodies | FC-XII | FC-XIII |
|---------|----------------|---|--------------|--------------|---------------------------------|------------|------------|
| 1 | 2 | 3 | 4 | | 5 | 6 | |
| 11 | Jharkhand* | 1. Gram Panchayats | 3765 | 4562 | 1. Municipal Corporations | 1 | 2 |
| | | 2. Panchayats Samities | 211 | 212 | 2. Municipalities/MC | 20 | 15 |
| | | 3. Zilla Panchayats | 22 | 24 | 3. Town Panchayats/NAC | 22 | 22 |
| | | Total | 3998 | 4798 | Total | 43 | 39 |
| 12 | Karnataka | 1. Gram Panchayats | 5659 | 5652 | 1. Municipal/City Corporations* | 6 | 8 |
| | | 2. Taluka Panchayats | 175 | 176 | 2. Municipal/City Councils* | 123 | 138 |
| | | 3. Zilla Panchayats | 27 | 29 | 3. Town Panchayats* | 93 | 73 |
| | | Total | 5861 | 5857 | Total | 222 | 219 |
| 13 | Kerala | 1. Village Panchayats | 991 | 999 | 1. Municipal Corporations | 5 | 5 |
| | | 2. Block Panchayats | 152 | 152 | 2. Municipalities | 53 | 53 |
| | | 3. District Panchayats | 14 | 14 | | | |
| | | Total | 1157 | 1165 | Total | 58 | 58 |
| 14 | Madhya Pradesh | 1. Village Panchayats | 22029 | 23040 | 1. Municipal Corporations | 14 | 14 |
| | | 2. Block Panchayats | 313 | 313 | 2. Municipalities | 86 | 88 |
| | | 3. District Panchayats | 45 | 48 | 3. Nagar Panchayats | 236 | 236 |
| | | Total | 22387 | 23401 | Total | 336 | 338 |
| 15 | Maharashtra | 1. Village Panchayats | 28553 | 27916 | 1. Municipal Corporations | 16 | 22 |
| | | 2. Panchayat Samities | 349 | 351 | 2. Municipal Councils | 228 | 222 |
| | | 3. Zilla Parishads | 33 | 33 | 3. Nagar Panchayat | | 5 |
| | | Total | 28935 | 28300 | Total | 244 | 249 |
| 16 | Manipur | 1. Gram Panchayats | 166 | 165 | 1. Municipal Councils* | 9 | 10 |
| | | 2. Zilla Panchayats | 4 | 4 | 2. Nagar Panchayats* | 18 | 18 |
| | | 3. Autonomous District Councils | 6 | 6 | 3. Small Town Committees | 1 | |
| | | Total | 176 | 175 | Total | 28 | 28 |
| 17 | Meghalaya | Autonomous District Councils | 3 | 3 | Municipalities | 6 | 6 |
| | | Total | 3 | 3 | Total | 6 | 6 |
| 18 | Mizoram | 1. Village Councils | 737 | 707 | Municipalities | 0 | 1 |
| | | Total | 737 | 707 | Total | 0 | 1 |
| 19 | Nagaland | 1. Village Councils* | 1286 | 1110 | 1. Municipal Councils | | 3 |
| | | | | | 2. Town Councils | 9 | 16 |
| | | Total | 1286 | 1110 | Total | 9 | 19 |
| 20 | Orissa | 1. Gram Panchayats | 6234 | 6234 | 1. Municipal Corporations | 2 | 3 |
| | | 2. Panchayat Samities | 314 | 314 | 2. Municipalities | 33 | 36 |
| | | 3. Zilla Parishads | 30 | 30 | 3. Notified Area Councils | 68 | 64 |
| | | Total | 6578 | 6578 | Total | 103 | 103 |
| 21 | Punjab | 1. Gram Panchayats | 12449 | 12447 | 1. Municipal Corporations | 4 | 5 |
| | | 2. Panchayat Samities | 140 | 141 | 2. Municipalities | 98 | 97 |
| | | 3. Zilla Parishads | 17 | 20 | 3. Nagar Panchayats | 32 | 33 |
| | | Total | 12606 | 12608 | Total | 134 | 135 |

Thirteenth Finance Commission

| Sl. No. | State | Levels of Rural Local Bodies (including ADCs) | FC-XII | FC-XIII | Levels of Urban Local Bodies | FC-XII | FC-XIII |
|--------------|---------------------------------------|---|---------------|-------------------------------|--|-------------|-------------|
| 1 | 2 | 3 | 4 | | 5 | 6 | |
| 22 | Rajasthan | 1. Gram Pachayats | 9189 | 9184 | 1. Municipal Corporations | 3 | 3 |
| | | 2. Panchayat Samities | 237 | 237 | 2. Municipal Councils | 11 | 11 |
| | | 3. Zilla Parishads | 32 | 32 | 3. Municipal Boards | 169 | 169 |
| | | Total | 9458 | 9453 | Total | 183 | 183 |
| 23 | Sikkim | 1. Gram Pachayats | 166 | 163 | Municipal Corporation | 0 | 1 |
| | | 2. Zilla Panchayats | 4 | 4 | Municipal Councils | 0 | 2 |
| | | | | | Nagar Panchayats | 0 | 9 |
| | | Total | 170 | 167 | Total | 0 | 12 |
| 24 | Tamil Nadu | 1. Village Panchayats | 12618 | 12618 | 1. Municipal Corporations | 6 | 8 |
| | | 2. Panchayats Unions | 385 | 385 | 2. Municipalities | 102 | 150 |
| | | 3. District Panchayats | 28 | 29 | 3. Town Panchayats | 611 | 561 |
| | | Total | 13031 | 13032 | Total | 719 | 719 |
| 25 | Tripura | 1. Gram Panchayats | 540 | 513 | 1. Municipal Councils | 1 | 1 |
| | | 2. Panchayat Samities | 23 | 23 | 2. Nagar Panchayats | 12 | 12 |
| | | 3. Zilla Panchayats | 4 | 4 | | | |
| | | 4. Autonomus District Councils | | 1 | | | |
| | | Total | 567 | 541 | Total | 13 | 13 |
| 26 | Uttar Pradesh | 1. Gram Panchayats | 52029 | 52000 | 1. Nagar Nigam | 11 | 12 |
| | | 2. Kshetra Panchayats | 809 | 820 | 2. Nagar Palika Parishads | 195 | 194 |
| | | 3. Zilla Panchayats | 70 | 70 | 3. Nagar Panchayats | 417 | 422 |
| | | Total | 52908 | 52890 | Total | 623 | 628 |
| 27 | Uttarakhand | 1. Gram Panchayats | 7055 | 7227 | 1. Nagar Nigam* | 1 | 1 |
| | | 2. Intermediate Panchayats | 673 | 95 | 2. Nagar Palika Parishads* | 31 | 31 |
| | | 3. District Panchayats | | 13 | 3. Nagar Panchayats* | 31 | 31 |
| | | Total | 7728 | 7335 | Total | 63 | 63 |
| 28 | West Bengal | 1. Gram Panchayats | 3358 | 3354 | 1. Municipal Corporations* | 6 | 6 |
| | | 2. Panchayat Samities | 341 | 341 | 2. Municipalities* | 114 | 118 |
| | | 3. Zilla Parishads | 18 | 18 | 3. Notified Area Authority* | 3 | 3 |
| | | Total | 3717 | 3713 | Total | 123 | 127 |
| | | 1. Gram/Village Panchayats (including Village Councils & Boards) | 236350 | 239432 | Total No. of Municipal Corporations | 109 | 139 |
| | | 2. Panchayat Samities | 6795 | 6087 | Total No. of Municipalities | 1432 | 1595 |
| | | 3. Zilla Panchayats | 531 | 543 | Total No. of Nagar Panchayats | 2182 | 2108 |
| | 4. Autonomus District Councils | 9 | 14 | | | | |
| Total | Grand Total (ALL RLBs) | 243685 | 246076 | Grand Total (ALL ULBs) | 3723 | 3842 | |
| | Grand Total (ALL LBS) | 247408 | 249918 | | | | |

Source: FC-XIII:Data Submitted by State Governments to Thirteenth Finance Commission
FC-XII: Report of the Twelfth Finance Commission

Annex 10.4

(Para 10.117)

State-wise Position of Audit of Local Bodies

| Name of the State | Authority for Conducting Audit | Reporting Arrangement |
|-----------------------------|--|---|
| 1. Andhra Pradesh | C&AG is conducting audit of PRIs and ULBs under Section 14 of the C&AG's (Duties, Powers and Conditions) Act, 1971 wherever applicable. Government of Andhra Pradesh has also entrusted Technical Guidance and Support (TGS) of the audit of PRIs and ULBs to C&AG under section 20(1) of C&AG's (DPC) Act, 1971 | C&AG's Audit Report on Local Bodies is prepared and laid in the Legislative Assembly. |
| 2. Assam | C&AG is conducting audit of PRIs and ULBs under Section 14 of the C&AG's (DPC) Act wherever applicable. Govt of Assam has also entrusted the audit of LBs under TGS module to C&AG u/s 20(1) of C&AG's (DPC) Act, 1971 | Annual Technical Inspection Report is prepared and submitted to state government. |
| 3. Arunachal Pradesh | Audit not entrusted under TG&S | |
| 4. Bihar | Examiner of Local Accounts is the sole auditor of local bodies as per State Act. He is an officer of the C&AG of India. | Report of ELA is submitted to state government. |
| 5. Chattisgarh | State government has accepted TGS for training purpose only. TG&S for any tier of ULBs and PRIs has not been entrusted to C&AG. | |
| 6. Goa | The audit of ULBs are conducted by C&AG u/s.14 of C&AG's (DPC) Act wherever applicable. Government of Goa has also entrusted the audit of accounts of PRIs and ULBs under TGS module to C&AG under Section 20(1) of C&AG's (DPC) Act. | Annual Technical Inspection Report is prepared and submitted to state government. |
| 7. Gujarat | C&AG conducts audit of PRIs and ULBs u/s14 of C&AG's DPC Act wherever applicable. Audit of LBs is also entrusted under TGS module to C&AG u/s. 20(1) of C&AG's (DPC) Act. | Annual Technical Inspection Report is prepared and submitted to state government. |
| 8. Haryana | Audit has been entrusted under TGS module to C&AG of India under Section 20 (1) of C&AG's DPC Act in August 2008. | Audit is in progress and ATIR is being prepared for submission to state government. |
| 9. Himachal Pradesh | C&AG conducts audit of PRIs and ULBs u/s.14 of C&AG's (DPC) Act wherever applicable. C&AG also conducts test audit of PRIs and ULBs under TGS arrangement u/s 20(1) of C&AG's (DPC) Act. | Annual Technical Inspection Report is prepared and submitted to state government. |
| 10. Jammu & Kashmir | Audit of PRIs is conducted by the Examiner Local Fund Audit under the control of state government. The audit of ULBs is, however, conducted by C&AG. | |
| 11. Jharkhand | Examiner of Local Accounts is the sole auditor of local bodies as per State Act. He is an officer of the C&AG of India. | Report of ELA is submitted to state government. |
| 12. Karnataka | The C&AG is responsible for audit and certifying the accounts of first two tiers viz. ZPs and TPs U/s 19(3) of C&AG's (DPC) Act. TG&S of audit of urban local bodies and gram panchayat has not been entrusted to C&AG. | C&AG's Audit Report on PRIs is prepared and laid in the legislative assembly. |
| 13. Kerala | C&AG conducts transaction audit of local self government institutions under TG&S arrangement u/s. 20(1) and U/s 14 of C&AG's (DPC) Act. | C&AG's audit report on LSGIs is prepared and laid in the legislative assembly. |
| 14. Madhya Pradesh | C&AG conducts audit of the local bodies u/s.14 of C&AG's (DPC) Act wherever applicable. In addition, the C&AG has been entrusted audit of LBs under TG&S module. | Annual Technical Inspection Report is prepared and submitted to state government. |
| 15. Maharashtra | C&AG conducts audit of the Municipal Corporations under Section 14 of the C&AG's (DPC) Act. C&AG also conducts audit of PRIs under TGS module entrusted by the state government. TG & S of Municipal Council has not been entrusted to C&AG. | C&AG's audit report on local bodies is prepared and laid in the legislative assembly. |

| Name of the State | Authority for Conducting Audit | Reporting Arrangement |
|-------------------|--|---|
| 16. Manipur | C&AG conducts audit of the local bodies u/s.14 of the DPC Act wherever applicable. State government has entrusted the audit of PRIs and ULBs under TG&S module to C&AG under Section 20(1) of C&AG's (DPC) Act | Audit is in progress and ATIR is being prepared. |
| 17. Orissa | Audits of PSs and ULBs are conducted by C&AG u/s 14(1) and 14(2) of C&AG's (DPC) Act. Further, the State government has also entrusted the audit of PRIs and ULBs to C&AG under TGS arrangement under Section 20 (1) of C&AG's DPC Act | ATIR is prepared and submitted to state government. |
| 18. Punjab | Audit not entrusted under TG&S | |
| 19. Rajasthan | Test check of accounts of PRIs are conducted by C&AG as stipulated in Rajasthan State Act. Audit of ULBs and PRIs are also conducted u/S 14 of C&AG's (DPC) Act | C&AG's audit report on local bodies is prepared and laid in the legislative assembly |
| 20. Tamil Nadu | Entrustment of the audit of accounts of ULBs and the PRIs (except GPs) has been made to the C&AG under Section 14 and 14(1) of C&AG's (DPC) Act 1971. Further, TG&S entrusted to C&AG for conducting audit of ULBs and PRIs excluding TG&S of gram panchayat which has not been entrusted to C&AG | C&AG's audit report on local bodies is prepared and laid in the legislative assembly. |
| 21. Tripura | Audit of PRIs and ULBs are conducted by C&AG u/s 14 of C&AG's DPC Act. Further, the State government has also entrusted the audit of PRIs and ULBs to C&AGs under TGS arrangement | Annual Technical Inspection Report is prepared and submitted to state government. |
| 22. Sikkim | State government has entrusted the statutory audit of PRIs to C&AG | Annual Technical Inspection Report is prepared and submitted to state government. |
| 23. Uttar Pradesh | C&AG conducts audit of PRIs and ULBs u/s.14 of the C&AG's (DPC) Act wherever applicable. In addition audit of PRIs and ULBs has been entrusted to C&AG under TG&S module under Section 20 (1) of C&AG's DPC Act | Annual Technical Inspection Report is prepared and submitted to state government. |
| 24. Uttarakhand | The audit of PRIs and ULBs are conducted by C&AG u/s.14 of the DPC Act wherever applicable. State government has also entrusted the audit of PRIs and ULBs to C&AG under TG&S arrangement under Section 20 (1) of C&AG's DPC Act | Annual Technical Inspection Report is prepared and submitted to state government. |
| 25. West Bengal | Examiner of Local Accounts is the sole auditor of local bodies as per State Act. He is an officer of the C&AG of India | Report of ELA is submitted to state government. The report on PRIs is laid in the assembly by the state government. |

Source: Office of the Comptroller and Auditor General (C&AG) (September 09)

Annex 10.5

(Para 10.127)

Template for Reports of the State Finance Commissions

- Chapter I Introduction
- a. Constitution of the Commission
 - b. Terms of Reference
 - c. Design of the Report
- Chapter II Approach and Issues
- Chapter III Status of Implementation of Previous State Finance Commission Recommendations
- a. Action Taken on Recommendations Relating to Devolution of Finances
 - b. Action Taken on Other Recommendations
- Chapter IV State Finances(review over a period of 5 years)
- a. Critical Analysis of State Finances
 - b. Impact of Implementation of Recommendations of Previous State Finance Commission on State and Local Finances
 - c. Direct Transfers to Local Bodies(LBs) by State Governments as well as line departments; Nature and Size of Transfers; Actual Outgo to LBs
 - d. Direct Absorption by States of Local Body Expenditures (Salaries, Pensions and Other Liabilities)
 - e. Guarantees Provided by State Governments on Behalf of LBs
- Chapter V Review of the Status of Decentralised Governance and Devolution (separately for rural and urban local bodies)
- a. Functional Devolution and Activity Mapping
Progress towards the delegation envisaged in Articles 243 G and 243 W : this may be assessed (a) in terms of formal notifications issued (b) linked to financial transfers as outlined in Section C of Chapter IV
 - b. Financial Accountability
Quality of accounts maintained, whether technical guidance and supervision of C&AG has been availed, audit arrangements in place, status of audit of accounts and disposal of audit objections
 - c. Administrative Issues
 - d. Role of Parastatals in Managing Functions Listed in XIth and XIIth Schedules and Linkages Between them and the Respective Local Bodies
- Chapter VI Assessment of the Physical Services Provided by the Local Bodies – Level of Services –Availability, Access, Coverage and Quality
- a. A Quantitative Estimate of Service Deficits with a Brief Account of the Reasons for the Deficit
 - b. An Inventory of Assets; Current Use and Valuation
 - c. Basic Services to Slum Settlements; Availability, Coverage, Access, Quality
- Chapter VII Assessment of Finances of PRIs
(To be done for Zilla Panchayats, Block Panchayats, and Gram Panchayats separately)
Analysis of all revenue sources in terms of trends, performance and efficiency as well as estimates of untapped tax potential to be provided
- A. Revenue
 - i. Tax Revenue
 - a. Taxes on Buildings and Land
 - b. Taxes on Non-motorized Vehicles
 - c. Taxes on Advertisements and Hoardings
 - d. Pilgrim Tax
 - e. Entertainment Tax
 - f. Other
 - g. Unrealised Revenue(accrual basis)

- ii. Non-Tax Revenue
 - a. User Charges
 - b. Fees
 - c. Royalty on Minor Minerals
 - d. Dividend
 - e. Interest
 - f. Other
- B. Transfers from State Government
Trend analysis as well as a description of the nature of the transfers to be provided. Also criteria for estimating transfers including grants
 - a. Assigned Taxes
 - b. Share in State Taxes
 - c. General Purpose Grants
 - d. Special Purpose Grants
 - e. Transfers for Agency Functions
- C. Transfers from the Central Government
 - a. Finance Commission Grants and impact - whether such flows were an additionality to State Government flows.
 - b. Agency Functions
- D. Capital Account Receipts & Debt Status
- E. Expenditure on Revenue Account
Expenditure analysis; component of regulatory and enforcement expenditures, operations and maintenance costs, interest payments and expenditure on services in weaker section areas/slum settlement including area improvement/slum improvement and upgrading and adequacy of such expenditures
 - a. Administration
 - b. Civic Functions
 - i. Water Supply
 - ii. Street Lighting
 - iii. Sanitation
 - iv. Solid Waste Disposal
 - c. Expenditure on Maintenance of Community Assets
 - d. Expenditure on Schemes Assigned by the State Government
 - e. Expenditure on Schemes Assigned by the Central Government
 - f. Expenditure of Interest.
- F. Expenditure incurred directly by State Government on behalf of Local Bodies (Salaries, Pensions and other liabilities wherever applicable)
- G. Deferred Expenditure - including unpaid bills, Annuity payments
- H. Capital Expenditure
- I. Net Budgetary Position
- J. Review of Fiscal and Financial Management

- Chapter VIII Assessment of Finances of Urban Local Bodies
(To be done for Nagar Panchayats, Municipal Council, and Municipal Corporation separately)
Analysis of all revenue sources in terms of trends, performance and efficiency as well as estimates of untapped tax potential to be provided
- A. Revenue
 - i. Tax Revenue
Receipts from all sources to be analyzed with respect to trend, performance and efficiency. Estimates of untapped potential to be provided.
 - a. Taxes on Buildings and Land
 - b. Taxes on Non-motorized Vehicles
 - c. Taxes on Advertisements and Hoardings
 - d. Pilgrim Tax
 - e. Entertainment Tax
 - f. Any Other Tax
 - g. Unrealised Revenue (Accrual Basis)

- ii. Non-Tax Revenue
Receipts from all sources to be analyzed with respect to trend, performance and efficiency. Estimates of untapped potential to be provided
 - a. User Charges
 - b. Fees
 - c. Royalty on Minor Minerals
 - d. Dividend
 - e. Interest
 - f. Other
- B. Transfers from State Government
Trend analysis as well as a description of the nature of the transfers to be provided. Also criteria for estimating transfers including grants
 - a. Assigned Taxes
 - b. Share in State Taxes
 - c. General Purpose Grants
 - d. Special Purpose Grants
 - e. Transfers for Agency Functions
- C. Transfers from the Central Government
 - a. Finance Commission Grants and Impact - whether such flows were an additionality to State Government flows
 - b. Agency Functions
- D. Capital Account Receipts & Debt Status
 - a. Sources of Receipts eg Loans from State Government, Development Institutions, Market Borrowings, Schematic Transfers, JNNURM, Other ACA etc
 - b. Trend of Such Receipts
 - c. Purpose of Such Receipts
- E. Expenditure on Revenue Account
Expenditure analysis; component of regulatory and enforcement expenditures, operations and maintenance costs, interest payments and expenditure on services in weaker section areas/slum settlements including area improvement/slum improvement and upgrading and adequacy of such expenditures
 - a. Administration
 - b. Civic Functions
 - i. Water Supply
 - ii. Street Lighting
 - iii. Sanitation
 - iv. Solid Waste Disposal
 - c. Expenditure on Maintenance of Community Assets
 - d. Expenditure on Schemes Assigned by the State Government
 - e. Expenditure on Schemes Assigned by the Central Government
 - f. Expenditure on Interest
- F. Expenditure Incurred Directly by State Government on Behalf of Local Bodies (Salaries, Pensions and Other Liabilities Wherever Applicable)
- G. Deferred Expenditure – Including Unpaid Bills, Annuity Payments,
- H. Capital Expenditure
- I. Net Budgetary Position
- J. Review of Fiscal and Financial Management

Chapter IX Recording of best practices

- A. Rural Local Bodies
 - a. Zilla Panchayats
 - b. Block Panchayats
 - c. Gram Panchayats
- B. Urban Local Bodies
 - a. Municipal Corporations
 - b. Municipal Councils
 - c. Nagar Panchayats

- Chapter X Assessment of the Gap in Financial Resources and Scheme of Devolution
- A. Assessment of the Gap
 - Normative adjustments made as well as assumptions for the same, population projections for the reference period, functional domain and norms for services, financial norms for services, volume of financial requirements for five years*
 - a. Rural Local Bodies
 - i. Zilla Panchayats
 - ii. Block Panchayats
 - iii. Gram Panchayats
 - b. Urban Local Bodies
 - i. Nagar Panchayats
 - ii. Municipal Councils
 - iii. Municipal Corporations
 - B. Strategy for Bridging Normative Vertical Gap
 - i. *Approach to tax and non tax domain – how can tax and non tax revenue collection efficiency be improved? What incentives should be put in place? How much more can be mobilised by better application of the existing tax domain?*
 - ii. Other Approaches – Market; PPP etc
 - C. Scheme of Devolution
 - a. Assigned Taxes
 - b. Share in State Taxes
 - c. Share of the PRIs and Inter se Distribution
 - d. Share of the ULBs and Inter se Distribution
 - e. Grants-in-aid : Specific Purpose or General Purpose; Timing; Conditionality
- Chapter XI General Observations and Concluding Remarks
- a. Implementation Strategy
 - i. Improving Data Bases
 - ii. Capacity Building and Training
 - iii. Computerisation and E-Governance
 - iv. Suggestions for the National Finance Commission
- Chapter XII Monitoring & Evaluation System
- Whether local bodies have in place a framework to monitor the levels of service provided by them in their jurisdiction in comparison to the minimum standards notified.*
- Chapter XIII Summary of Recommendations

Annex 10.6

(Para 10.148)

Aggregate Special Areas Grant

| 2001 Population (in lakhs) | | | | | Rs. crore | | | | | |
|----------------------------|-----------------|----------------|---------------|------------|---------------|---------------|---------------|---------------|---------------|----------------|
| | Scheduled Areas | Excluded Areas | Total | %age Pop | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | Total |
| Andhra Pradesh | 29.28 | 0.00 | 29.28 | 3.67 | 5.86 | 8.78 | 11.71 | 11.71 | 11.71 | 49.77 |
| Assam | 0.00 | 36.38 | 36.38 | 4.56 | 7.28 | 10.91 | 14.55 | 14.55 | 14.55 | 61.84 |
| Chhattisgarh | 105.45 | 0.00 | 105.45 | 13.21 | 21.09 | 31.64 | 42.18 | 42.18 | 42.18 | 179.27 |
| Gujarat | 72.11 | 0.00 | 72.11 | 9.03 | 14.42 | 21.63 | 28.84 | 28.84 | 28.84 | 122.59 |
| Himachal Pradesh | 1.37 | 0.00 | 1.37 | 0.17 | 0.27 | 0.41 | 0.55 | 0.55 | 0.55 | 2.33 |
| Jharkhand | 174.97 | 0.00 | 174.97 | 21.92 | 34.99 | 52.49 | 69.99 | 69.99 | 69.99 | 297.45 |
| Madhya Pradesh | 132.55 | 0.00 | 132.55 | 16.60 | 26.51 | 39.77 | 53.02 | 53.02 | 53.02 | 225.34 |
| Maharashtra | 39.39 | 0.00 | 39.39 | 4.93 | 7.88 | 11.82 | 15.76 | 15.76 | 15.76 | 66.96 |
| Manipur | 0.00 | 8.82 | 8.82 | 1.10 | 1.76 | 2.65 | 3.53 | 3.53 | 3.53 | 15.00 |
| Meghalaya | 0.00 | 22.99 | 22.99 | 2.88 | 4.60 | 6.90 | 9.20 | 9.20 | 9.20 | 39.08 |
| Mizoram | 0.00 | 8.89 | 8.89 | 1.11 | 1.78 | 2.67 | 3.55 | 3.55 | 3.55 | 15.11 |
| Nagaland | 0.00 | 19.90 | 19.90 | 2.49 | 3.98 | 5.97 | 7.96 | 7.96 | 7.96 | 33.83 |
| Orissa | 107.99 | 0.00 | 107.99 | 13.53 | 21.60 | 32.40 | 43.20 | 43.20 | 43.20 | 183.58 |
| Rajasthan | 18.17 | 0.00 | 18.17 | 2.28 | 3.63 | 5.45 | 7.27 | 7.27 | 7.27 | 30.89 |
| Tripura | 0.00 | 12.16 | 12.16 | 1.52 | 2.43 | 3.65 | 4.87 | 4.87 | 4.87 | 20.68 |
| West Bengal | 0.00 | 7.91 | 7.91 | 0.99 | 1.58 | 2.37 | 3.16 | 3.16 | 3.16 | 13.44 |
| All States | 681.28 | 117.04 | 798.32 | 100 | 159.66 | 239.50 | 319.33 | 319.33 | 319.33 | 1357.14 |

Notes: 1. Scheduled Areas are areas listed under schedules V & VI of the Constitution.

2. Excluded Areas are areas exempted under Article 243M from the purview of Part IX and IX A of the Constitution.

3. The sum of Rs. 1357.14 crore includes both the basic and performance components of the Total Special Areas Grant.

Source Basic Data: Ministry of Home Affairs, Ministry of Panchayat Raj, State Governments and Census 2001

Annex 10.7
(Para 10.153)

Index of Devolution (Non-plan Revenue Grants Aggregated for 2005-06, 2006-07 and 2007-08)

| Sl. No. | State | ULB -Asst. (MH 191, 192, 193) | PRI-Asst (MH 196, 197, 198) | Asst. to LB (3604) | 3 year TFC Grants | Transfers to Local Bodies (excl. FC Grants) | NPRE (excl. FC Grants) | Modulated Transfers to Local Bodies Total | %age of Modulated Transfers to NPRE | 2001 pop crore | Weighted %age | (Rs. lakh) |
|---------|-------------------|-------------------------------|-----------------------------|--------------------|-------------------|---|------------------------|---|-------------------------------------|----------------|---------------|------------|
| | | | | | | | | | | | | 818225 |
| 1 | Andhra Pradesh | 818225 | 339877 | 71908 | 94310 | 1135700 | 9949189 | 1135700 | 11.41 | 7.62 | 14.64 | |
| 2 | Arunachal Pradesh | 112 | 0 | 0 | 740 | -628 | 323868 | 0 | 0.00 | 0.11 | 0.00 | |
| 3 | Assam | 4656 | 0 | 2763 | 17430 | -10011 | 2870377 | 0 | 0.00 | 2.67 | 0.00 | |
| 4 | Bihar | 29804 | 148657 | 1321 | 104540 | 75242 | 4925328 | 75242 | 1.53 | 8.30 | 2.13 | |
| 5 | Chhattisgarh | 8239 | 0 | 131177 | 39540 | 99877 | 1851164 | 99877 | 5.40 | 2.08 | 1.89 | |
| 6 | Goa | 1265 | 0 | 0 | 497 | 768 | 596783 | 768 | 0.13 | 0.13 | 0.00 | |
| 7 | Gujarat | 18404 | 0 | 38779 | 67250 | -10067 | 6902516 | 0 | 0.00 | 5.07 | 0.00 | |
| 8 | Haryana | 4400 | 0 | 86132 | 28740 | 61792 | 3859709 | 61792 | 1.60 | 2.11 | 0.57 | |
| 9 | Himachal Pradesh | 6366 | 0 | 1221 | 9300 | -1713 | 1820603 | 0 | 0.00 | 0.61 | 0.00 | |
| 10 | Jammu & Kashmir | 37257 | 0 | 0 | 6426 | 30831 | 3010731 | 30831 | 1.02 | 1.01 | 0.17 | |
| 11 | Jharkhand | 3062 | 0 | 215 | 0 | 3277 | 2083672 | 3277 | 0.16 | 2.69 | 0.07 | |
| 12 | Karnataka | 8404 | 1508158 | 469452 | 60550 | 1778069 | 7553761 | 1778069 | 23.54 | 5.29 | 20.93 | |
| 13 | Kerala | 23663 | 172555 | 401054 | 68040 | 529233 | 5565104 | 529233 | 9.51 | 3.18 | 5.10 | |
| 14 | Madhya Pradesh | 69169 | 0 | 332696 | 117830 | 284036 | 5087805 | 284036 | 5.58 | 6.03 | 5.67 | |
| 15 | Maharashtra | 1404310 | 0 | 256931 | 130790 | 1530451 | 15339507 | 1530451 | 9.98 | 9.69 | 16.26 | |
| 16 | Manipur | 439 | 0 | 0 | 1207 | -768 | 538767 | 0 | 0.00 | 0.23 | 0.00 | |
| 17 | Meghalaya | 848 | 0 | 0 | 1740 | -892 | 403898 | 0 | 0.00 | 0.23 | 0.00 | |
| 18 | Mizoram | 200 | 0 | 0 | 1200 | -1000 | 341687 | 0 | 0.00 | 0.09 | 0.00 | |
| 19 | Nagaland | 320 | 0 | 0 | 1840 | -1520 | 547514 | 0 | 0.00 | 0.20 | 0.00 | |
| 20 | Orissa | 16207 | 52582 | 78453 | 51300 | 95943 | 3765740 | 95943 | 2.55 | 3.68 | 1.58 | |
| 21 | Punjab | 10879 | 0 | 102586 | 21510 | 91954 | 5649154 | 91954 | 1.63 | 2.44 | 0.67 | |
| 22 | Rajasthan | 271562 | 122094 | 2569 | 70300 | 325925 | 6281234 | 325925 | 5.19 | 5.65 | 4.93 | |
| 23 | Sikkim | 0 | 400 | 0 | 130 | 270 | 495180 | 270 | 0.05 | 0.05 | 0.00 | |
| 24 | Tamil Nadu | 6110 | 7999 | 691977 | 72100 | 633986 | 9164701 | 633986 | 6.92 | 6.24 | 7.26 | |
| 25 | Tripura | 333 | 0 | 0 | 650 | -317 | 618252 | 0 | 0.00 | 0.32 | 0.00 | |
| 26 | Uttar Pradesh | 34565 | 0 | 862363 | 206700 | 690228 | 13758504 | 690228 | 5.02 | 16.62 | 14.03 | |
| 27 | Uttarakhand | 0 | 0 | 69675 | 7500 | 62175 | 1443733 | 62175 | 4.31 | 0.85 | 0.62 | |
| 28 | West Bengal | 195733 | 70 | 110911 | 83200 | 223514 | 8691508 | 223514 | 2.57 | 8.02 | 3.47 | |
| | Total | 2974531 | 2352394 | 3712183 | 1265360 | 7626352 | 120876790 | 7653270 | 98.09 | 101.22 | 100.00 | |

Source Basic Data: 1. Finance Accounts (various year).

2. FC-XII grant release figures provided by Ministry of Finance.

3. Census 2001.

Annex 10.8
(Para 10.154)

Comparable GSDP of States (Base 1999-2000) and Population

| Sl. State No | GSDP Comparable Estimates at Current Prices (Rs. lakh) | | | | | | | | | | Population as on 1 October (crore) | | | | | |
|---------------------------|--|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|--------------|--------------|------------------------------------|--------------|--------------|--------------|--|--|
| | Primary | | | | | Rest | | | | | Rural | | | Urban | | |
| | 2004-05 | 2005-06 | 2006-07 | Total (2004-07) | 2004-05 | 2005-06 | 2006-07 | Total (2004-07) | 2004-05 | 2005-06 | 2006-07 | 2004-05 | 2005-06 | 2006-07 | | |
| 1 Andhra Pradesh | 6207329 | 6878259 | 7880244 | 20965832 | 14983965 | 17328932 | 20472339 | 52785236 | 5.77 | 5.83 | 5.89 | 2.18 | 2.21 | 2.24 | | |
| 2 Arunachal Pradesh | 77388 | 89995 | 99524 | 266907 | 190631 | 209639 | 259434 | 659704 | 0.09 | 0.09 | 0.09 | 0.03 | 0.03 | 0.03 | | |
| 3 Assam | 1687466 | 2238057 | 2314751 | 6240274 | 3421317 | 3773717 | 4257828 | 11452862 | 2.43 | 2.46 | 2.48 | 0.38 | 0.39 | 0.41 | | |
| 4 Bihar | 2159349 | 2667072 | 2736662 | 7563083 | 4477948 | 5738568 | 6191584 | 16408100 | 7.94 | 8.07 | 8.20 | 0.93 | 0.95 | 0.96 | | |
| 5 Chattisgarh | 1379078 | 1752415 | 1901521 | 5933014 | 3117401 | 3731437 | 4142813 | 10991651 | 1.74 | 1.76 | 1.78 | 0.47 | 0.48 | 0.50 | | |
| 6 Goa | 150986 | 197019 | 255696 | 603700 | 997812 | 1143936 | 1279192 | 3420940 | 0.07 | 0.07 | 0.07 | 0.08 | 0.08 | 0.08 | | |
| 7 Gujarat | 3576560 | 4394782 | 4900496 | 12871838 | 14834636 | 17158159 | 20959598 | 52952393 | 3.31 | 3.35 | 3.38 | 2.07 | 2.12 | 2.16 | | |
| 8 Haryana | 2176102 | 2229234 | 2832996 | 7238333 | 5974133 | 8168923 | 9083616 | 23226672 | 1.58 | 1.60 | 1.61 | 0.69 | 0.72 | 0.74 | | |
| 9 Himachal Pradesh | 596689 | 684252 | 612580 | 1893521 | 1740604 | 2090904 | 2420912 | 6252420 | 0.57 | 0.58 | 0.58 | 0.07 | 0.07 | 0.07 | | |
| 10 Jammu & Kashmir | 715501 | 788036 | 829290 | 2332827 | 1688283 | 1986897 | 2230837 | 5906016 | 0.80 | 0.81 | 0.82 | 0.27 | 0.28 | 0.29 | | |
| 11 Jharkhand | 1495835 | 1831882 | 1826135 | 5153852 | 4210711 | 4940654 | 4910066 | 14061431 | 2.22 | 2.25 | 2.28 | 0.65 | 0.66 | 0.67 | | |
| 12 Karnataka | 3211104 | 3902034 | 3956227 | 11069365 | 12708620 | 14965972 | 17471405 | 45145998 | 3.59 | 3.61 | 3.64 | 1.94 | 1.98 | 2.03 | | |
| 13 Kerala | 1842513 | 2276231 | 2472533 | 6591277 | 8946239 | 10370018 | 12192155 | 31508412 | 2.44 | 2.46 | 2.48 | 0.85 | 0.85 | 0.86 | | |
| 14 Madhya Pradesh | 3465515 | 3714554 | 4049168 | 11229237 | 7276157 | 8168792 | 9325414 | 24770363 | 4.73 | 4.81 | 4.89 | 1.74 | 1.78 | 1.82 | | |
| 15 Maharashtra | 4776973 | 5440388 | 6520668 | 16738028 | 33413201 | 39509050 | 45115831 | 118038082 | 5.77 | 5.82 | 5.86 | 4.49 | 4.60 | 4.71 | | |
| 16 Manipur | 137011 | 129923 | 132640 | 399574 | 372317 | 371872 | 412426 | 1156615 | 0.17 | 0.17 | 0.17 | 0.06 | 0.06 | 0.06 | | |
| 17 Meghalaya | 205484 | 202514 | 240845 | 648843 | 400727 | 446265 | 515358 | 13622350 | 0.19 | 0.20 | 0.20 | 0.05 | 0.05 | 0.05 | | |
| 18 Mizoram | 48921 | 52631 | 53854 | 155406 | 208340 | 235126 | 262377 | 705844 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | | |
| 19 Nagaland | 128443 | 141057 | 136152 | 405652 | 330248 | 401891 | 452263 | 1184402 | 0.17 | 0.17 | 0.18 | 0.04 | 0.04 | 0.04 | | |
| 20 Orissa | 2377511 | 2629014 | 3064482 | 8071008 | 4690410 | 5654916 | 6328396 | 16673722 | 3.23 | 3.26 | 3.29 | 0.60 | 0.61 | 0.62 | | |
| 21 Punjab | 3245570 | 3532300 | 4049567 | 10827437 | 6061637 | 7359655 | 7805639 | 21226932 | 1.65 | 1.66 | 1.67 | 0.91 | 0.93 | 0.96 | | |
| 22 Rajasthan | 3232768 | 3728998 | 4189072 | 11150838 | 8239482 | 9684634 | 11378741 | 29302856 | 4.64 | 4.72 | 4.80 | 1.43 | 1.46 | 1.49 | | |
| 23 Sikkim | 30644 | 34549 | 36818 | 102011 | 129717 | 153876 | 166340 | 449933 | 0.05 | 0.05 | 0.05 | 0.01 | 0.01 | 0.01 | | |
| 24 Tamil Nadu | 2724687 | 3238325 | 3935322 | 9898335 | 17632523 | 19873907 | 23869347 | 61375777 | 3.36 | 3.32 | 3.28 | 3.08 | 3.17 | 3.26 | | |
| 25 Tripura | 235485 | 230222 | 243392 | 709099 | 658465 | 725030 | 785632 | 2169127 | 0.28 | 0.28 | 0.28 | 0.06 | 0.06 | 0.06 | | |
| 26 Uttar Pradesh | 7702646 | 8987879 | 9426473 | 26116998 | 16992609 | 19633056 | 22201762 | 58827426 | 14.06 | 14.31 | 14.56 | 3.78 | 3.88 | 3.97 | | |
| 27 Uttarakhand | 594102 | 578334 | 634109 | 1806545 | 1684047 | 1914667 | 2353452 | 5952165 | 0.66 | 0.67 | 0.68 | 0.24 | 0.25 | 0.25 | | |
| 28 West Bengal | 5409356 | 5878816 | 6399653 | 17687825 | 14009471 | 17791585 | 20368977 | 52170033 | 6.03 | 6.09 | 6.15 | 2.36 | 2.39 | 2.42 | | |
| Total of 28 States | 59591016 | 68448772 | 75730872 | 203770660 | 189391652 | 223532078 | 257213732 | 670137463 | 77.57 | 78.51 | 79.42 | 29.49 | 30.15 | 30.81 | | |

Sources: Population Projections - Report of the Technical Group on Population Projection, National Commission on Population Comparable GSDP - CSO

Area

| Sl. No | State | Area (000) Sq.Km. | | Area Inter se Shares (%) | | Inter se Shares in Total Area (%) |
|--------|--------------------------------|-------------------|--------------|--------------------------|---------------|-----------------------------------|
| | | Rural | Urban | Rural | Urban | |
| 1 | Andhra Pradesh | 270.30 | 4.75 | 8.45 | 6.18 | 8.40 |
| 2 | Arunachal Pradesh | 83.74 | 0.00 | 2.62 | 0.00 | 2.56 |
| 3 | Assam | 77.48 | 0.96 | 2.42 | 1.25 | 2.39 |
| 4 | Bihar | 92.36 | 1.80 | 2.89 | 2.34 | 2.87 |
| 5 | Chhattisgarh | 133.33 | 1.87 | 4.17 | 2.43 | 4.13 |
| 6 | Goa | 3.19 | 0.51 | 0.10 | 0.66 | 0.11 |
| 7 | Gujarat | 190.80 | 5.23 | 5.96 | 6.80 | 5.98 |
| 8 | Haryana | 42.93 | 1.28 | 1.34 | 1.66 | 1.35 |
| 9 | Himachal Pradesh | 55.43 | 0.24 | 1.73 | 0.31 | 1.70 |
| 10 | Jammu & Kashmir | 221.29 | 0.95 | 6.92 | 1.24 | 6.78 |
| 11 | Jharkhand | 77.92 | 1.79 | 2.44 | 2.33 | 2.43 |
| 12 | Karnataka | 186.62 | 5.17 | 5.83 | 6.72 | 5.85 |
| 13 | Kerala | 35.61 | 3.25 | 1.11 | 4.23 | 1.19 |
| 14 | Madhya Pradesh | 301.28 | 6.96 | 9.42 | 9.05 | 9.41 |
| 15 | Maharashtra | 300.36 | 7.36 | 9.39 | 9.57 | 9.39 |
| 16 | Manipur | 22.18 | 0.14 | 0.69 | 0.18 | 0.68 |
| 17 | Meghalaya | 22.20 | 0.23 | 0.69 | 0.30 | 0.68 |
| 18 | Mizoram | 20.49 | 0.59 | 0.64 | 0.77 | 0.64 |
| 19 | Nagaland | 16.43 | 0.15 | 0.51 | 0.20 | 0.51 |
| 20 | Orissa | 152.91 | 2.79 | 4.78 | 3.63 | 4.75 |
| 21 | Punjab | 48.28 | 2.08 | 1.51 | 2.71 | 1.54 |
| 22 | Rajasthan | 336.81 | 5.43 | 10.53 | 7.06 | 10.45 |
| 23 | Sikkim | 7.10 | 0.00 | 0.22 | 0.00 | 0.22 |
| 24 | Tamil Nadu | 117.53 | 12.53 | 3.67 | 16.30 | 3.97 |
| 25 | Tripura | 10.35 | 0.14 | 0.32 | 0.18 | 0.32 |
| 26 | Uttar Pradesh | 234.37 | 6.56 | 7.33 | 8.53 | 7.35 |
| 27 | Uttarakhand | 52.69 | 0.80 | 1.65 | 1.04 | 1.63 |
| 28 | West Bengal | 85.43 | 3.32 | 2.67 | 4.32 | 2.71 |
| | Aggregate of All States | 3199.41 | 76.88 | 100.00 | 100.00 | 100.00 |

Source Basic Data : Census 2001

Annex 10.9b

(Para 10.154)

SC/ST Population

(crore)

| Sl. No. | State | SC | SC Rural | ST | ST Rural | Percentage Rural SC + ST |
|------------------------|-------------------|--------------|--------------|-------------|-------------|--------------------------|
| 1 | Andhra Pradesh | 1.23 | 1.02 | 0.50 | 0.46 | 7.08% |
| 2 | Arunachal Pradesh | 0.00 | 0.00 | 0.07 | 0.06 | 0.29% |
| 3 | Assam | 0.18 | 0.16 | 0.33 | 0.32 | 2.24% |
| 4 | Bihar | 1.30 | 1.22 | 0.08 | 0.07 | 6.15% |
| 5 | Chhattisgarh | 0.24 | 0.19 | 0.66 | 0.63 | 3.89% |
| 6 | Goa | 0.00 | 0.00 | 0.00 | 0.00 | 0.01% |
| 7 | Gujarat | 0.36 | 0.22 | 0.75 | 0.69 | 4.31% |
| 8 | Haryana | 0.41 | 0.32 | 0.00 | 0.00 | 1.53% |
| 9 | Himachal Pradesh | 0.15 | 0.14 | 0.02 | 0.02 | 0.78% |
| 10 | Jammu & Kashmir | 0.08 | 0.06 | 0.11 | 0.11 | 0.81% |
| 11 | Jharkhand | 0.32 | 0.26 | 0.71 | 0.65 | 4.33% |
| 12 | Karnataka | 0.86 | 0.64 | 0.35 | 0.29 | 4.46% |
| 13 | Kerala | 0.31 | 0.26 | 0.04 | 0.04 | 1.38% |
| 14 | Madhya Pradesh | 0.92 | 0.69 | 1.22 | 1.14 | 8.75% |
| 15 | Maharashtra | 0.99 | 0.61 | 0.86 | 0.75 | 6.47% |
| 16 | Manipur | 0.01 | 0.00 | 0.07 | 0.07 | 0.35% |
| 17 | Meghalaya | 0.00 | 0.00 | 0.20 | 0.17 | 0.81% |
| 18 | Mizoram | 0.00 | 0.00 | 0.08 | 0.04 | 0.21% |
| 19 | Nagaland | 0.00 | 0.00 | 0.18 | 0.15 | 0.74% |
| 20 | Orissa | 0.61 | 0.54 | 0.81 | 0.77 | 6.23% |
| 21 | Punjab | 0.70 | 0.53 | 0.00 | 0.00 | 2.53% |
| 22 | Rajasthan | 0.97 | 0.77 | 0.71 | 0.67 | 6.89% |
| 23 | Sikkim | 0.00 | 0.00 | 0.01 | 0.01 | 0.06% |
| 24 | Tamil Nadu | 1.19 | 0.83 | 0.07 | 0.06 | 4.22% |
| 25 | Tripura | 0.06 | 0.05 | 0.10 | 0.10 | 0.68% |
| 26 | Uttar Pradesh | 3.51 | 3.08 | 0.01 | 0.01 | 14.73% |
| 27 | Uttarakhand | 0.15 | 0.13 | 0.03 | 0.02 | 0.71% |
| 28 | West Bengal | 1.85 | 1.55 | 0.44 | 0.41 | 9.37% |
| Total 28 states | | 16.40 | 13.27 | 8.41 | 7.71 | 100.00% |

Source Basic Data: Census 2001

Rural & Urban Population

| Sl. No | State | Population (Crore) | | | 2001 Rural % Share | 2001 Urban % Share | 2001 Total % Share |
|--------|-------------------------------|--------------------|--------------|-----------------|--------------------|--------------------|--------------------|
| | | Rural-2001 | Urban-2001 | Total Pop. 2001 | | | |
| 1 | Andhra Pradesh | 5.54 | 2.08 | 7.62 | 7.48 | 7.66 | 7.53 |
| 2 | Arunachal Pradesh | 0.09 | 0.02 | 0.11 | 0.12 | 0.08 | 0.11 |
| 3 | Assam | 2.32 | 0.34 | 2.67 | 3.13 | 1.27 | 2.63 |
| 4 | Bihar | 7.43 | 0.87 | 8.30 | 10.03 | 3.20 | 8.20 |
| 5 | Chhattisgarh | 1.66 | 0.42 | 2.08 | 2.25 | 1.54 | 2.06 |
| 6 | Goa | 0.07 | 0.07 | 0.13 | 0.09 | 0.25 | 0.13 |
| 7 | Gujarat | 3.17 | 1.89 | 5.07 | 4.29 | 6.97 | 5.01 |
| 8 | Haryana | 1.50 | 0.61 | 2.11 | 2.03 | 2.25 | 2.09 |
| 9 | Himachal Pradesh | 0.55 | 0.06 | 0.61 | 0.74 | 0.22 | 0.60 |
| 10 | Jammu & Kashmir | 0.76 | 0.25 | 1.01 | 1.03 | 0.93 | 1.00 |
| 11 | Jharkhand | 2.10 | 0.60 | 2.69 | 2.83 | 2.21 | 2.66 |
| 12 | Karnataka | 3.49 | 1.80 | 5.29 | 4.71 | 6.62 | 5.22 |
| 13 | Kerala | 2.36 | 0.83 | 3.18 | 3.18 | 3.04 | 3.15 |
| 14 | Madhya Pradesh | 4.44 | 1.60 | 6.03 | 5.99 | 5.88 | 5.96 |
| 15 | Maharashtra | 5.58 | 4.11 | 9.69 | 7.53 | 15.14 | 9.57 |
| 16 | Manipur | 0.17 | 0.06 | 0.23 | 0.23 | 0.21 | 0.23 |
| 17 | Meghalaya | 0.19 | 0.05 | 0.23 | 0.25 | 0.17 | 0.23 |
| 18 | Mizoram | 0.04 | 0.04 | 0.09 | 0.06 | 0.16 | 0.09 |
| 19 | Nagaland | 0.16 | 0.03 | 0.20 | 0.22 | 0.13 | 0.20 |
| 20 | Orissa | 3.13 | 0.55 | 3.68 | 4.22 | 2.03 | 3.64 |
| 21 | Punjab | 1.61 | 0.83 | 2.44 | 2.17 | 3.04 | 2.41 |
| 22 | Rajasthan | 4.33 | 1.32 | 5.65 | 5.84 | 4.87 | 5.58 |
| 23 | Sikkim | 0.05 | 0.01 | 0.05 | 0.06 | 0.02 | 0.05 |
| 24 | Tamil Nadu | 3.49 | 2.75 | 6.24 | 4.71 | 10.12 | 6.17 |
| 25 | Tripura | 0.27 | 0.05 | 0.32 | 0.36 | 0.20 | 0.32 |
| 26 | Uttar Pradesh | 13.17 | 3.45 | 16.62 | 17.77 | 12.72 | 16.42 |
| 27 | Uttarakhand | 0.63 | 0.22 | 0.85 | 0.85 | 0.80 | 0.84 |
| 28 | West Bengal | 5.77 | 2.24 | 8.02 | 7.80 | 8.26 | 7.92 |
| | Aggregate of All States | 74.07 | 27.15 | 101.22 | 100 | 100 | 100.00 |
| | Gross Urban Rural %age | 73.18 | 26.82 | | | | |

Source Basic Data: Census 2001

Annex 10.10a
(Para 10.154)

Income Distance: Per Capita GSDP (Primary Sector)

| Sl. No. | State | Year | | | | Total | Average (Total/3) | Distance from Punjab | | Rural Population crore(2001) | Product share(%) | |
|--------------|-------------------|----------|----------|----------|----------|----------|-------------------|----------------------|----------------|------------------------------|-------------------|---------------|
| | | 2004-05 | 2005-06 | 2006-07 | 2006-07 | | | PGSDP | PGSDP + 0.25SD | | | |
| 1 | Andhra Pradesh | 10762.23 | 11803.51 | 13389.25 | 35954.99 | 11985.00 | 9771.84 | 11012.89 | 5.54 | 61012.57 | 5.76 | |
| 2 | Arunachal Pradesh | 8905.36 | 10392.03 | 11519.02 | 30816.41 | 10272.14 | 11484.70 | 12725.75 | 0.09 | 1107.25 | 0.10 | |
| 3 | Assam | 6947.74 | 9109.27 | 9316.39 | 25373.40 | 8457.80 | 13299.04 | 14540.08 | 2.32 | 33756.68 | 3.18 | |
| 4 | Bihar | 2720.65 | 3304.68 | 3336.74 | 9362.06 | 3120.69 | 18636.15 | 19877.20 | 7.43 | 147720.78 | 13.94 | |
| 5 | Chhattisgarh | 7908.01 | 9932.07 | 10656.36 | 28496.44 | 9498.81 | 12258.02 | 13499.07 | 1.66 | 22473.33 | 2.12 | |
| 6 | Goa | 22434.77 | 28930.76 | 37219.17 | 88584.71 | 29528.24 | 0.00 | 1241.05 | 0.07 | 84.03 | 0.01 | |
| 7 | Gujarat | 10795.21 | 13122.67 | 14483.51 | 38401.39 | 12800.46 | 8956.37 | 10197.42 | 3.17 | 32367.40 | 3.05 | |
| 8 | Haryana | 13802.50 | 13968.51 | 17549.38 | 45320.39 | 15106.80 | 6650.04 | 7891.09 | 1.50 | 11859.72 | 1.12 | |
| 9 | Himachal Pradesh | 10460.89 | 11877.32 | 10530.85 | 32869.06 | 10956.35 | 10800.48 | 12041.53 | 0.55 | 6601.55 | 0.62 | |
| 10 | Jammu & Kashmir | 8963.93 | 9754.13 | 10145.46 | 28863.52 | 9621.17 | 12135.66 | 13376.71 | 0.76 | 10202.50 | 0.96 | |
| 11 | Jharkhand | 6743.46 | 8141.34 | 8002.70 | 22887.50 | 7629.17 | 14127.67 | 15368.72 | 2.10 | 32200.67 | 3.04 | |
| 12 | Karnataka | 8945.58 | 10794.31 | 10871.44 | 30611.33 | 10203.78 | 11553.06 | 12794.11 | 3.49 | 44637.41 | 4.21 | |
| 13 | Kerala | 7554.38 | 9248.84 | 9959.05 | 26762.26 | 8920.75 | 12836.08 | 14077.13 | 2.36 | 33186.06 | 3.13 | |
| 14 | Madhya Pradesh | 7324.35 | 7721.76 | 8282.88 | 23328.99 | 7776.33 | 13980.51 | 15221.55 | 4.44 | 67554.59 | 6.37 | |
| 15 | Maharashtra | 8285.30 | 9355.14 | 11121.35 | 28761.79 | 9587.26 | 12169.57 | 13410.62 | 5.58 | 74801.29 | 7.06 | |
| 16 | Manipur | 8189.54 | 7665.05 | 7716.11 | 23570.70 | 7856.90 | 13899.94 | 15140.98 | 0.17 | 2601.11 | 0.25 | |
| 17 | Meghalaya | 10575.60 | 10311.29 | 12127.16 | 33014.05 | 11004.68 | 10752.15 | 11993.20 | 0.19 | 2236.39 | 0.21 | |
| 18 | Mizoram | 10704.81 | 11466.55 | 11682.00 | 33853.36 | 11284.45 | 10472.38 | 11713.43 | 0.04 | 524.25 | 0.05 | |
| 19 | Nagaland | 7450.28 | 8083.49 | 7705.26 | 23239.03 | 7746.34 | 14010.49 | 15251.54 | 0.16 | 2512.31 | 0.24 | |
| 20 | Orissa | 7350.02 | 8060.75 | 9321.05 | 24731.82 | 8243.94 | 13512.89 | 14753.94 | 3.13 | 46161.28 | 4.36 | |
| 21 | Punjab | 19685.63 | 21298.16 | 24286.72 | 65270.51 | 21756.84 | 0.00 | 1241.05 | 1.61 | 1997.65 | 0.19 | |
| 22 | Rajasthan | 6971.68 | 7897.91 | 8718.52 | 23588.11 | 7862.70 | 13894.13 | 15135.18 | 4.33 | 65524.46 | 6.18 | |
| 23 | Sikkim | 6141.08 | 6855.04 | 7247.64 | 20243.76 | 6747.92 | 15008.92 | 16249.96 | 0.05 | 781.59 | 0.07 | |
| 24 | Tamil Nadu | 8097.38 | 9741.67 | 11990.26 | 29829.30 | 9943.10 | 11813.73 | 13054.78 | 3.49 | 45589.49 | 4.30 | |
| 25 | Tripura | 8547.55 | 8275.42 | 8661.64 | 25484.61 | 8494.87 | 13261.97 | 14503.02 | 0.27 | 3848.31 | 0.36 | |
| 26 | Uttar Pradesh | 5478.61 | 6280.31 | 6473.34 | 18232.25 | 6077.42 | 15679.42 | 16920.47 | 13.17 | 222772.04 | 21.02 | |
| 27 | Uttarakhand | 8982.49 | 8634.43 | 9354.02 | 26970.94 | 8990.31 | 12766.52 | 14007.57 | 0.63 | 8839.16 | 0.83 | |
| 28 | West Bengal | 8973.57 | 9651.01 | 10400.02 | 29024.60 | 9674.87 | 12081.97 | 13323.02 | 5.77 | 76939.02 | 7.26 | |
| Total | | | | | | | | | | 74.07 | 1059892.89 | 100.00 |

Source Basic Data : CSO Comparable GSDP
Census 2001

Annex 10.10b
(Para 10.154)

| Sl. No. | State | Income Distance: Per Capita GSDP (Excluding Primary Sector) | | | | | | | | | | Urban Population (crore 2001) | Product | Share (%) |
|--------------|-------------------|---|-----------|-----------|-----------|-------------------|--------------------------|------------------------------------|--------------------------|-------------------------------|--------------|-------------------------------|---------------|-----------|
| | | 2004-05 | 2005-06 | 2006-07 | Total | Average (Total/3) | Distance from Goa PCGSDP | Distance from Goa PCGSDP + 0.25 SD | Distance from Goa PCGSDP | Urban Population (crore 2001) | Product | | | |
| 1 | Andhra Pradesh | 68655.05 | 78425.65 | 91541.49 | 238622.20 | 79540.73 | 63912.41 | 77564.34 | 2.08 | 161403.17 | 7.12 | | | |
| 2 | Arunachal Pradesh | 68082.65 | 70585.49 | 82622.30 | 221290.44 | 73763.48 | 69689.66 | 83341.59 | 0.02 | 1899.20 | 0.08 | | | |
| 3 | Assam | 89422.82 | 95852.60 | 105131.55 | 290406.97 | 96802.32 | 46650.82 | 60302.75 | 0.34 | 20739.56 | 0.92 | | | |
| 4 | Bihar | 48186.25 | 60687.06 | 64395.05 | 173268.35 | 57756.12 | 85697.03 | 99348.96 | 0.87 | 86252.78 | 3.81 | | | |
| 5 | Chhattisgarh | 66725.19 | 77560.53 | 83642.50 | 227928.22 | 75976.07 | 67477.07 | 81129.00 | 0.42 | 33958.55 | 1.50 | | | |
| 6 | Goa | 131985.75 | 144254.21 | 154119.47 | 430359.43 | 143453.14 | 0.00 | 13651.93 | 0.07 | 915.47 | 0.04 | | | |
| 7 | Gujarat | 71779.34 | 81118.38 | 96855.81 | 249753.53 | 83251.18 | 60201.97 | 73853.90 | 1.89 | 139807.27 | 6.17 | | | |
| 8 | Haryana | 86070.21 | 113757.45 | 122321.79 | 322149.45 | 107383.15 | 36069.99 | 49721.92 | 0.61 | 30406.47 | 1.34 | | | |
| 9 | Himachal Pradesh | 267785.25 | 314421.61 | 355493.68 | 937700.55 | 312566.85 | 0.00 | 13651.93 | 0.06 | 813.08 | 0.04 | | | |
| 10 | Jammu & Kashmir | 61728.79 | 71011.32 | 77974.02 | 210714.14 | 70238.05 | 73215.10 | 86867.03 | 0.25 | 21861.29 | 0.96 | | | |
| 11 | Jharkhand | 64960.05 | 74688.65 | 72763.28 | 212411.98 | 70803.99 | 72649.15 | 86301.08 | 0.60 | 51726.63 | 2.28 | | | |
| 12 | Karnataka | 65403.84 | 75421.92 | 86252.99 | 227078.75 | 75692.92 | 67760.23 | 81412.16 | 1.80 | 146228.68 | 6.45 | | | |
| 13 | Kerala | 105435.94 | 121386.14 | 141785.73 | 368607.81 | 122869.27 | 20583.87 | 34235.80 | 0.83 | 28302.48 | 1.25 | | | |
| 14 | Madhya Pradesh | 41804.98 | 45879.20 | 51218.84 | 138903.02 | 46301.01 | 97152.14 | 110804.07 | 1.60 | 176922.46 | 7.81 | | | |
| 15 | Maharashtra | 74400.36 | 85878.04 | 95771.06 | 256049.46 | 85349.82 | 58103.32 | 71755.25 | 4.11 | 294921.13 | 13.02 | | | |
| 16 | Manipur | 62574.29 | 61875.60 | 68057.08 | 192506.97 | 64168.99 | 79284.15 | 92936.08 | 0.06 | 5352.82 | 0.24 | | | |
| 17 | Meghalaya | 82794.85 | 90520.31 | 102661.02 | 275976.17 | 91992.06 | 51461.09 | 65113.02 | 0.05 | 2956.85 | 0.13 | | | |
| 18 | Mizoram | 44046.59 | 48680.43 | 53328.71 | 146055.73 | 48685.24 | 94767.90 | 108419.83 | 0.04 | 4781.38 | 0.21 | | | |
| 19 | Nagaland | 91990.97 | 110409.49 | 122897.67 | 325298.13 | 108432.71 | 35020.43 | 48672.36 | 0.03 | 1668.43 | 0.07 | | | |
| 20 | Orissa | 78408.73 | 92506.39 | 101351.64 | 272266.76 | 90755.59 | 52697.56 | 66349.49 | 0.55 | 36606.59 | 1.62 | | | |
| 21 | Punjab | 66618.72 | 78797.17 | 81452.98 | 226868.87 | 75622.96 | 67830.19 | 81482.12 | 0.83 | 67324.69 | 2.97 | | | |
| 22 | Rajasthan | 57618.76 | 66319.48 | 76352.01 | 200290.25 | 66763.42 | 76689.73 | 90341.66 | 1.32 | 119380.85 | 5.27 | | | |
| 23 | Sikkim | 193607.60 | 223008.73 | 231028.12 | 647644.45 | 215881.48 | 0.00 | 13651.93 | 0.01 | 81.73 | 0.00 | | | |
| 24 | Tamil Nadu | 57309.85 | 62711.52 | 73187.42 | 193208.80 | 64402.93 | 79050.21 | 92702.14 | 2.75 | 254782.55 | 11.25 | | | |
| 25 | Tripura | 110852.73 | 119248.34 | 126307.32 | 356408.39 | 118802.80 | 24650.35 | 38302.28 | 0.05 | 2090.35 | 0.09 | | | |
| 26 | Uttar Pradesh | 44940.91 | 50658.11 | 55909.75 | 151508.77 | 50502.92 | 92950.22 | 106602.15 | 3.45 | 368199.37 | 16.25 | | | |
| 27 | Uttarakhand | 70197.86 | 77768.75 | 93169.10 | 241135.71 | 80378.57 | 63074.57 | 76726.50 | 0.22 | 16719.27 | 0.74 | | | |
| 28 | West Bengal | 59309.39 | 74354.67 | 84054.71 | 217718.76 | 72572.92 | 70880.22 | 84532.15 | 2.24 | 189582.38 | 8.37 | | | |
| Total | | | | | | | | | | | 27.15 | 2265685.48 | 100.00 | |

Source Basic Data: CSO Comparable GSDP, Census 2001

Annex 10.11a
(Para 10.157)

FC Local Body Grants Utilisation Index
Grants to Panchayati Raj Institutions (as on 6 November 2009)

| State | Annual Allocation | Total Allocation | Amount Released | | | | Rs. lakh Total Release | No. of Tranches Released | Percentage Share |
|-------------------|-------------------|------------------|-----------------|---------------|---------------|---------------|------------------------|--------------------------|------------------|
| | | | 2005-06 | 2006-07 | 2007-08 | 2008-09 | | | |
| Andhra Pradesh | 31740 | 158700 | 31740 | 15870 | 31740 | 31740 | 142830 | 9.0 | 4.49 |
| Arunachal Pradesh | 1360 | 6800 | 0 | 680 | 0 | 1360 | 2040 | 3.0 | 1.50 |
| Assam | 10520 | 52600 | 5260 | 0 | 10520 | 15780 | 31560 | 6.0 | 2.99 |
| Bihar | 32480 | 162400 | 16240 | 32480 | 48720 | 16240 | 146160 | 9.0 | 4.49 |
| Chhattisgarh | 12300 | 61500 | 12300 | 12300 | 12300 | 6150 | 55350 | 9.0 | 4.49 |
| Goa | 360 | 1800 | 180 | 0 | 77 | 0 | 617 | 3.4 | 1.71 |
| Gujarat | 18620 | 93100 | 9310 | 18620 | 18620 | 9310 | 83790 | 9.0 | 4.49 |
| Haryana | 7760 | 38800 | 7760 | 7760 | 7760 | 3880 | 34920 | 9.0 | 4.49 |
| Himachal Pradesh | 2940 | 14700 | 2940 | 2940 | 2940 | 0 | 11760 | 8.0 | 3.99 |
| Jammu & Kashmir | 5620 | 28100 | 1762 | 3524 | 0 | 0 | 5286 | 1.9 | 0.94 |
| Jharkhand | 9640 | 48200 | 0 | 0 | 0 | 0 | 0 | 0.0 | 0.00 |
| Karnataka | 17760 | 88800 | 8880 | 26640 | 8880 | 26640 | 71040 | 8.0 | 3.99 |
| Kerala | 19700 | 98500 | 19700 | 19700 | 19700 | 9850 | 68950 | 7.0 | 3.49 |
| Madhya Pradesh | 33260 | 166300 | 33260 | 33260 | 33260 | 33260 | 149670 | 9.0 | 4.49 |
| Maharashtra | 39660 | 198300 | 19830 | 39660 | 39660 | 19830 | 178470 | 9.0 | 4.49 |
| Manipur | 920 | 4600 | 212 | 423 | 212 | 635 | 1904 | 4.1 | 2.07 |
| Meghalaya | 1000 | 5000 | 0 | 1500 | 0 | 2500 | 4000 | 8.0 | 3.99 |
| Mizoram | 400 | 2000 | 200 | 600 | 0 | 800 | 1600 | 8.0 | 3.99 |
| Nagaland | 800 | 4000 | 400 | 800 | 400 | 400 | 3600 | 9.0 | 4.49 |
| Orissa | 16060 | 80300 | 16060 | 16060 | 16060 | 8030 | 72270 | 9.0 | 4.49 |
| Punjab | 6480 | 32400 | 3240 | 6480 | 3240 | 3240 | 22680 | 7.0 | 3.49 |
| Rajasthan | 24600 | 123000 | 24600 | 24600 | 12300 | 12300 | 110700 | 9.0 | 4.49 |
| Sikkim | 260 | 1300 | 130 | 0 | 0 | 130 | 1170 | 9.0 | 4.49 |
| Tamil Nadu | 17400 | 87000 | 17400 | 17400 | 8700 | 8700 | 78300 | 9.0 | 4.49 |
| Tripura | 1140 | 5700 | 0 | 570 | 0 | 1140 | 3420 | 6.0 | 2.99 |
| Uttar Pradesh | 58560 | 292800 | 58560 | 29280 | 87840 | 29280 | 263520 | 9.0 | 4.49 |
| Uttarakhand | 3240 | 16200 | 1620 | 3240 | 1620 | 0 | 6480 | 4.0 | 2.00 |
| West Bengal | 25420 | 127100 | 12710 | 25420 | 25420 | 12710 | 114390 | 9.0 | 4.49 |
| Total | 400000 | 2000000 | 304294 | 339807 | 389969 | 417723 | 1666477 | 200.4 | 100.00 |

Source Basic Data: Ministry of Finance, Government of India

Annex 10.11b
(Para 10.157)FC Local Body Grants Utilisation Index
Grants to Urban Local Bodies (as on 06 November 2009)

| State | Annual Allocation | Total Allocation | Amount Released | | | | Rs. lakh Total Release | No. of Tranches Released | Percentage Share | |
|-------------------|-------------------|------------------|-----------------|--------------|--------------|---------------|------------------------|--------------------------|------------------|--------------|
| | | | 2005-06 | 2006-07 | 2007-08 | 2008-09 | | | | 2009-10 |
| Andhra Pradesh | 7480 | 37400 | 3740 | 7480 | 3740 | 14960 | 3740 | 33660 | 9.0 | 4.68 |
| Arunachal Pradesh | 60 | 300 | 0 | 0 | 60 | 0 | 30 | 90 | 3.0 | 1.56 |
| Assam | 1100 | 5500 | 550 | 0 | 1100 | 0 | 1650 | 3300 | 6.0 | 3.12 |
| Bihar | 2840 | 14200 | 1420 | 2840 | 2840 | 1420 | 4260 | 12780 | 9.0 | 4.68 |
| Chhattisgarh | 1760 | 8800 | 745 | 1015 | 880 | 880 | 3520 | 7040 | 8.0 | 4.16 |
| Goa | 240 | 1200 | 0 | 240 | 0 | 480 | 0 | 720 | 6.0 | 3.12 |
| Gujarat | 8280 | 41400 | 8280 | 4140 | 8280 | 12420 | 4140 | 37260 | 9.0 | 4.68 |
| Haryana | 1820 | 9100 | 1820 | 1820 | 1820 | 910 | 1820 | 8190 | 9.0 | 4.68 |
| Himachal Pradesh | 160 | 800 | 160 | 160 | 160 | 160 | 0 | 640 | 8.0 | 4.16 |
| Jammu & Kashmir | 760 | 3800 | 380 | 760 | 0 | 0 | 0 | 1140 | 3.0 | 1.56 |
| Jharkhand | 1960 | 9800 | 0 | 0 | 0 | 1444 | 0 | 1444 | 1.5 | 0.77 |
| Karnataka | 6460 | 32300 | 3230 | 9690 | 3230 | 9690 | 0 | 25840 | 8.0 | 4.16 |
| Kerala | 2980 | 14900 | 2980 | 2980 | 2980 | 1490 | 0 | 10430 | 7.0 | 3.64 |
| Madhya Pradesh | 7220 | 36100 | 7220 | 7220 | 3610 | 10830 | 0 | 28880 | 8.0 | 4.16 |
| Maharashtra | 15820 | 79100 | 0 | 23730 | 7910 | 7910 | 15820 | 55370 | 7.0 | 3.64 |
| Manipur | 180 | 900 | 90 | 180 | 90 | 90 | 180 | 630 | 7.0 | 3.64 |
| Meghalaya | 160 | 800 | 0 | 240 | 0 | 400 | 0 | 640 | 8.0 | 4.16 |
| Mizoram | 200 | 1000 | 100 | 300 | 0 | 400 | 0 | 800 | 8.0 | 4.16 |
| Nagaland | 120 | 600 | 60 | 120 | 60 | 240 | 60 | 540 | 9.0 | 4.68 |
| Orissa | 2080 | 10400 | 2080 | 1040 | 0 | 5200 | 0 | 8320 | 8.0 | 4.16 |
| Punjab | 3420 | 17100 | 1710 | 3420 | 3420 | 5130 | 1710 | 15390 | 9.0 | 4.68 |
| Rajasthan | 4400 | 22000 | 4400 | 2200 | 2200 | 8800 | 2200 | 19800 | 9.0 | 4.68 |
| Sikkim | 20 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 | 0.0 |
| Tamil Nadu | 11440 | 57200 | 11440 | 11440 | 5720 | 17160 | 5720 | 51480 | 9.0 | 4.68 |
| Tripura | 160 | 800 | 0 | 80 | 0 | 0 | 240 | 320 | 4.0 | 2.08 |
| Uttar Pradesh | 10340 | 51700 | 5170 | 10340 | 15510 | 10340 | 0 | 41360 | 8.0 | 4.16 |
| Uttarakhand | 680 | 3400 | 340 | 680 | 0 | 0 | 0 | 1020 | 3.0 | 1.56 |
| West Bengal | 7860 | 39300 | 3930 | 7860 | 7860 | 11790 | 3930 | 35370 | 9.0 | 4.68 |
| Total | 100000 | 500000 | 59845 | 99975 | 71470 | 122144 | 49020 | 402454 | 102.5 | 100.0 |

Source: Basic Data: Ministry of Finance, Government of India

Annex 10.12

(Para 10.159)

State-wise Allocation to PRIs

| Sl. No. | States | Proportion of Rural Population (2001) | Proportion of Rural Area (2001) | Distance from Highest PCGSDP (Primary) | Rural %age SC+ST Pop. | FC Utilisation Index | Index of Devolution | State Share |
|---------|---------------------------|---------------------------------------|---------------------------------|--|-----------------------|----------------------|---------------------|-------------|
| | Weights (per cent) | 0.5 | 0.1 | 0.1 | 0.1 | 0.05 | 0.15 | 1 |
| 1 | Andhra Pradesh | 7.48 | 8.45 | 5.76 | 7.08 | 4.49 | 14.64 | 8.29 |
| 2 | Arunachal Pradesh | 0.12 | 2.62 | 0.10 | 0.29 | 1.50 | 0.00 | 0.43 |
| 3 | Assam | 3.13 | 2.42 | 3.18 | 2.24 | 2.99 | 0.00 | 2.50 |
| 4 | Bihar | 10.03 | 2.89 | 13.94 | 6.15 | 4.49 | 2.13 | 7.86 |
| 5 | Chhattisgarh | 2.25 | 4.17 | 2.12 | 3.89 | 4.49 | 1.89 | 2.65 |
| 6 | Goa | 0.09 | 0.10 | 0.01 | 0.01 | 1.71 | 0.00 | 0.14 |
| 7 | Gujarat | 4.29 | 5.96 | 3.05 | 4.31 | 4.49 | 0.00 | 3.70 |
| 8 | Haryana | 2.03 | 1.34 | 1.12 | 1.53 | 4.49 | 0.57 | 1.72 |
| 9 | Himachal Pradesh | 0.74 | 1.73 | 0.62 | 0.78 | 3.99 | 0.00 | 0.88 |
| 10 | Jammu & Kashmir | 1.03 | 6.92 | 0.96 | 0.81 | 0.94 | 0.17 | 1.46 |
| 11 | Jharkhand | 2.83 | 2.44 | 3.04 | 4.33 | 0.00 | 0.07 | 2.41 |
| 12 | Karnataka | 4.71 | 5.83 | 4.21 | 4.46 | 3.99 | 20.93 | 7.14 |
| 13 | Kerala | 3.18 | 1.11 | 3.13 | 1.38 | 3.49 | 5.10 | 3.09 |
| 14 | Madhya Pradesh | 5.99 | 9.42 | 6.37 | 8.75 | 4.49 | 5.67 | 6.52 |
| 15 | Maharashtra | 7.53 | 9.39 | 7.06 | 6.47 | 4.49 | 16.26 | 8.72 |
| 16 | Manipur | 0.23 | 0.69 | 0.25 | 0.35 | 2.07 | 0.00 | 0.35 |
| 17 | Meghalaya | 0.25 | 0.69 | 0.21 | 0.81 | 3.99 | 0.00 | 0.50 |
| 18 | Mizoram | 0.06 | 0.64 | 0.05 | 0.21 | 3.99 | 0.00 | 0.32 |
| 19 | Nagaland | 0.22 | 0.51 | 0.24 | 0.74 | 4.49 | 0.00 | 0.48 |
| 20 | Orissa | 4.22 | 4.78 | 4.36 | 6.23 | 4.49 | 1.58 | 4.11 |
| 21 | Punjab | 2.17 | 1.51 | 0.19 | 2.53 | 3.49 | 0.67 | 1.78 |
| 22 | Rajasthan | 5.84 | 10.53 | 6.18 | 6.89 | 4.49 | 4.93 | 6.25 |
| 23 | Sikkim | 0.06 | 0.22 | 0.07 | 0.06 | 4.49 | 0.00 | 0.29 |
| 24 | Tamil Nadu | 4.71 | 3.67 | 4.30 | 4.22 | 4.49 | 7.26 | 4.89 |
| 25 | Tripura | 0.36 | 0.32 | 0.36 | 0.68 | 2.99 | 0.00 | 0.47 |
| 26 | Uttar Pradesh | 17.77 | 7.33 | 21.02 | 14.73 | 4.49 | 14.03 | 15.52 |
| 27 | Uttarakhand | 0.85 | 1.65 | 0.83 | 0.71 | 2.00 | 0.62 | 0.94 |
| 28 | West Bengal | 7.80 | 2.67 | 7.26 | 9.37 | 4.49 | 3.47 | 6.57 |
| | Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100 |

Source: Annexes 10.7, 10.9a, 10.9b, 10.9c, 10.10a, 10.11a

State-wise Allocation to ULBs

| Sl. No. | States | Proportion of Urban Population (2001) | Proportion of Urban Area (2001) | Distance from Highest PCGSDP (Net of Primary) | FC Utilisation Index | Index of Devolution | State share |
|---------|---------------------------|---------------------------------------|---------------------------------|---|----------------------|---------------------|---------------|
| | Weights (per cent) | 0.5 | 0.1 | 0.2 | 0.05 | 0.15 | 1 |
| 1 | Andhra Pradesh | 7.66 | 6.18 | 7.12 | 4.68 | 14.64 | 8.30 |
| 2 | Arunachal Pradesh | 0.08 | 0.00 | 0.08 | 1.56 | 0.00 | 0.14 |
| 3 | Assam | 1.27 | 1.25 | 0.92 | 3.12 | 0.00 | 1.10 |
| 4 | Bihar | 3.20 | 2.34 | 3.81 | 4.68 | 2.13 | 3.15 |
| 5 | Chhattisgarh | 1.54 | 2.43 | 1.50 | 4.16 | 1.89 | 1.81 |
| 6 | Goa | 0.25 | 0.66 | 0.04 | 3.12 | 0.00 | 0.35 |
| 7 | Gujarat | 6.97 | 6.80 | 6.17 | 4.68 | 0.00 | 5.63 |
| 8 | Haryana | 2.25 | 1.66 | 1.34 | 4.68 | 0.57 | 1.88 |
| 9 | Himachal Pradesh | 0.22 | 0.31 | 0.04 | 4.16 | 0.00 | 0.36 |
| 10 | Jammu & Kashmir | 0.93 | 1.24 | 0.96 | 1.56 | 0.17 | 0.88 |
| 11 | Jharkhand | 2.21 | 2.33 | 2.28 | 0.77 | 0.07 | 1.84 |
| 12 | Karnataka | 6.62 | 6.72 | 6.45 | 4.16 | 20.93 | 8.62 |
| 13 | Kerala | 3.04 | 4.23 | 1.25 | 3.64 | 5.10 | 3.14 |
| 14 | Madhya Pradesh | 5.88 | 9.05 | 7.81 | 4.16 | 5.67 | 6.47 |
| 15 | Maharashtra | 15.14 | 9.57 | 13.02 | 3.64 | 16.26 | 13.75 |
| 16 | Manipur | 0.21 | 0.18 | 0.24 | 3.64 | 0.00 | 0.35 |
| 17 | Meghalaya | 0.17 | 0.30 | 0.13 | 4.16 | 0.00 | 0.35 |
| 18 | Mizoram | 0.16 | 0.77 | 0.21 | 4.16 | 0.00 | 0.41 |
| 19 | Nagaland | 0.13 | 0.20 | 0.07 | 4.68 | 0.00 | 0.33 |
| 20 | Orissa | 2.03 | 3.63 | 1.62 | 4.16 | 1.58 | 2.15 |
| 21 | Punjab | 3.04 | 2.71 | 2.97 | 4.68 | 0.67 | 2.72 |
| 22 | Rajasthan | 4.87 | 7.06 | 5.27 | 4.68 | 4.93 | 5.17 |
| 23 | Sikkim | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 |
| 24 | Tamil Nadu | 10.12 | 16.30 | 11.25 | 4.68 | 7.26 | 10.26 |
| 25 | Tripura | 0.20 | 0.18 | 0.09 | 2.08 | 0.00 | 0.24 |
| 26 | Uttar Pradesh | 12.72 | 8.53 | 16.25 | 4.16 | 14.03 | 12.78 |
| 27 | Uttarakhand | 0.80 | 1.04 | 0.74 | 1.56 | 0.62 | 0.82 |
| 28 | West Bengal | 8.26 | 4.32 | 8.37 | 4.68 | 3.47 | 6.99 |
| | Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

Source: Annexes 10.7, 10.9a, 10.9c, 10.10b, 10.11b

Annex 10.14

(Para 10.159)

State-wise Composite Percentage Share

| SL. No | State | PRI(%) | PRI (Composite Percentage) | ULB (%) | ULB (Composite Percentage) | States Share (Composite Percentage) |
|--------------|-------------------|------------|----------------------------------|---------------|----------------------------------|---|
| 1 | Andhra Pradesh | 8.29 | 6.07 | 8.30 | 2.23 | 8.29 |
| 2 | Arunachal Pradesh | 0.43 | 0.32 | 0.14 | 0.04 | 0.35 |
| 3 | Assam | 2.50 | 1.83 | 1.10 | 0.29 | 2.13 |
| 4 | Bihar | 7.86 | 5.75 | 3.15 | 0.84 | 6.59 |
| 5 | Chhattisgarh | 2.65 | 1.94 | 1.81 | 0.48 | 2.42 |
| 6 | Goa | 0.14 | 0.10 | 0.35 | 0.10 | 0.20 |
| 7 | Gujarat | 3.70 | 2.71 | 5.63 | 1.51 | 4.22 |
| 8 | Haryana | 1.72 | 1.26 | 1.88 | 0.50 | 1.77 |
| 9 | Himachal Pradesh | 0.88 | 0.65 | 0.36 | 0.10 | 0.74 |
| 10 | Jammu & Kashmir | 1.46 | 1.07 | 0.88 | 0.24 | 1.30 |
| 11 | Jharkhand | 2.41 | 1.76 | 1.84 | 0.49 | 2.25 |
| 12 | Karnataka | 7.14 | 5.23 | 8.62 | 2.31 | 7.54 |
| 13 | Kerala | 3.09 | 2.26 | 3.14 | 0.84 | 3.11 |
| 14 | Madhya Pradesh | 6.52 | 4.77 | 6.47 | 1.73 | 6.51 |
| 15 | Maharashtra | 8.72 | 6.38 | 13.75 | 3.69 | 10.07 |
| 16 | Manipur | 0.35 | 0.25 | 0.35 | 0.09 | 0.35 |
| 17 | Meghalaya | 0.50 | 0.36 | 0.35 | 0.09 | 0.46 |
| 18 | Mizoram | 0.32 | 0.23 | 0.41 | 0.11 | 0.34 |
| 19 | Nagaland | 0.48 | 0.35 | 0.33 | 0.09 | 0.44 |
| 20 | Orissa | 4.11 | 3.01 | 2.15 | 0.58 | 3.58 |
| 21 | Punjab | 1.78 | 1.31 | 2.72 | 0.73 | 2.04 |
| 22 | Rajasthan | 6.25 | 4.57 | 5.17 | 1.39 | 5.96 |
| 23 | Sikkim | 0.29 | 0.21 | 0.01 | 0.00 | 0.22 |
| 24 | Tamil Nadu | 4.89 | 3.58 | 10.26 | 2.75 | 6.33 |
| 25 | Tripura | 0.47 | 0.34 | 0.24 | 0.06 | 0.41 |
| 26 | Uttar Pradesh | 15.52 | 11.36 | 12.78 | 3.43 | 14.79 |
| 27 | Uttarakhand | 0.94 | 0.69 | 0.82 | 0.22 | 0.91 |
| 28 | West Bengal | 6.57 | 4.81 | 6.99 | 1.87 | 6.68 |
| Total | | 100 | 73.18 | 100.00 | 26.82 | 100.00 |

Source: Annexes 10.12, 10.13

Note: The composite percentages are obtained for share of rural and urban population by the 2001 Census.

Annex 10.15a
(Para 10.159)

State-wise Composite Share - General Basic Grant

| Sl. States No. | (Rs. crore) | | | | | | | | | |
|---------------------|---------------|---------------|----------------|---------------|---------------|----------------|----------------|----------------|----------------|-------|
| | PRI | ULB | Total | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | Total |
| 1 Andhra Pradesh | 6.066 | 2.227 | 8.293 | 665.3 | 771.5 | 901.7 | 1068.4 | 1265.0 | 4671.9 | |
| 2 Arunachal Pradesh | 0.318 | 0.037 | 0.355 | 28.5 | 33.0 | 38.6 | 45.7 | 54.1 | 199.9 | |
| 3 Assam | 1.831 | 0.294 | 2.125 | 170.5 | 197.7 | 231.1 | 273.8 | 324.1 | 1197.2 | |
| 4 Bihar | 5.750 | 0.844 | 6.595 | 529.0 | 613.5 | 717.1 | 849.6 | 1005.9 | 3715.2 | |
| 5 Chhattisgarh | 1.939 | 0.484 | 2.423 | 194.4 | 225.4 | 263.5 | 312.2 | 369.6 | 1365.2 | |
| 6 Goa | 0.105 | 0.095 | 0.200 | 16.0 | 18.6 | 21.7 | 25.7 | 30.4 | 112.4 | |
| 7 Gujarat | 2.708 | 1.511 | 4.219 | 338.4 | 392.5 | 458.7 | 543.5 | 643.5 | 2376.7 | |
| 8 Haryana | 1.261 | 0.504 | 1.766 | 141.6 | 164.3 | 192.0 | 227.5 | 269.3 | 994.7 | |
| 9 Himachal Pradesh | 0.646 | 0.095 | 0.742 | 59.5 | 69.0 | 80.7 | 95.6 | 113.2 | 417.9 | |
| 10 Jammu & Kashmir | 1.066 | 0.237 | 1.303 | 104.5 | 121.2 | 141.7 | 167.9 | 198.7 | 734.0 | |
| 11 Jharkhand | 1.760 | 0.494 | 2.254 | 180.9 | 209.7 | 245.1 | 290.4 | 343.9 | 1270.0 | |
| 12 Karnataka | 5.228 | 2.312 | 7.540 | 604.9 | 701.5 | 819.9 | 971.4 | 1150.1 | 4247.7 | |
| 13 Kerala | 2.263 | 0.843 | 3.106 | 249.2 | 289.0 | 337.7 | 400.1 | 473.8 | 1749.7 | |
| 14 Madhya Pradesh | 4.775 | 1.734 | 6.509 | 522.2 | 605.5 | 707.7 | 838.5 | 992.8 | 3666.8 | |
| 15 Maharashtra | 6.382 | 3.688 | 10.070 | 807.9 | 936.9 | 1095.0 | 1297.3 | 1536.1 | 5673.1 | |
| 16 Manipur | 0.254 | 0.095 | 0.349 | 28.0 | 32.5 | 38.0 | 45.0 | 53.3 | 196.7 | |
| 17 Meghalaya | 0.363 | 0.093 | 0.456 | 36.6 | 42.5 | 49.6 | 58.8 | 69.6 | 257.2 | |
| 18 Mizoram | 0.234 | 0.109 | 0.343 | 27.5 | 31.9 | 37.3 | 44.2 | 52.3 | 193.3 | |
| 19 Nagaland | 0.354 | 0.089 | 0.443 | 35.6 | 41.2 | 48.2 | 57.1 | 67.6 | 249.7 | |
| 20 Orissa | 3.007 | 0.576 | 3.583 | 287.5 | 333.4 | 389.6 | 461.6 | 546.6 | 2018.6 | |
| 21 Punjab | 1.306 | 0.730 | 2.035 | 163.3 | 189.4 | 221.3 | 262.2 | 310.5 | 1146.7 | |
| 22 Rajasthan | 4.571 | 1.386 | 5.957 | 477.9 | 554.2 | 647.8 | 767.5 | 908.7 | 3356.1 | |
| 23 Sikkim | 0.214 | 0.003 | 0.217 | 17.4 | 20.2 | 23.6 | 28.0 | 33.1 | 122.4 | |
| 24 Tamil Nadu | 3.579 | 2.753 | 6.332 | 508.0 | 589.1 | 688.5 | 815.8 | 965.9 | 3567.3 | |
| 25 Tripura | 0.340 | 0.065 | 0.405 | 32.5 | 37.7 | 44.1 | 52.2 | 61.8 | 228.2 | |
| 26 Uttar Pradesh | 11.360 | 3.427 | 14.787 | 1186.2 | 1375.7 | 1607.8 | 1905.0 | 2255.5 | 8330.2 | |
| 27 Uttarakhand | 0.686 | 0.221 | 0.907 | 72.7 | 84.4 | 98.6 | 116.8 | 138.3 | 510.8 | |
| 28 West Bengal | 4.810 | 1.875 | 6.685 | 536.3 | 621.9 | 726.9 | 861.2 | 1019.7 | 3765.9 | |
| Total | 73.177 | 26.823 | 100.000 | 8022.3 | 9303.2 | 10873.4 | 12883.0 | 15253.5 | 56335.4 | |

Source: Annex 10.14 and Table 10.4

Annex 10.15b
(Para 10.159)

State-wise Composite Share - General Performance Grant

| Sl. States No. | (Rs. crore) | | | | | | | | | | Total | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | Total |
|---------------------|---------------|---------------|----------------|------------|---------------|---------------|---------------|----------------|----------------|--|-------|---------|---------|---------|---------|---------|-------|
| | PRI | ULB | Percentage | Total | 2012-13 | 2013-14 | 2014-15 | Total | | | | | | | | | |
| 1 Andhra Pradesh | 6.066 | 2.227 | 8.293 | 0.0 | 263.8 | 618.8 | 729.9 | 861.0 | 2473.5 | | | | | | | | |
| 2 Arunachal Pradesh | 0.318 | 0.037 | 0.355 | 0.0 | 11.3 | 26.5 | 31.2 | 36.8 | 105.8 | | | | | | | | |
| 3 Assam | 1.831 | 0.294 | 2.125 | 0.0 | 67.6 | 158.6 | 187.0 | 220.6 | 633.8 | | | | | | | | |
| 4 Bihar | 5.750 | 0.844 | 6.595 | 0.0 | 209.8 | 492.1 | 580.4 | 684.7 | 1967.0 | | | | | | | | |
| 5 Chhattisgarh | 1.939 | 0.484 | 2.423 | 0.0 | 77.1 | 180.8 | 213.3 | 251.6 | 722.8 | | | | | | | | |
| 6 Goa | 0.105 | 0.095 | 0.200 | 0.0 | 6.3 | 14.9 | 17.6 | 20.7 | 59.5 | | | | | | | | |
| 7 Gujarat | 2.708 | 1.511 | 4.219 | 0.0 | 134.2 | 314.8 | 371.3 | 438.0 | 1258.3 | | | | | | | | |
| 8 Haryana | 1.261 | 0.504 | 1.766 | 0.0 | 56.2 | 131.7 | 155.4 | 183.3 | 526.6 | | | | | | | | |
| 9 Himachal Pradesh | 0.646 | 0.095 | 0.742 | 0.0 | 23.6 | 55.4 | 65.3 | 77.0 | 221.3 | | | | | | | | |
| 10 Jammu & Kashmir | 1.066 | 0.237 | 1.303 | 0.0 | 41.4 | 97.2 | 114.7 | 135.3 | 388.6 | | | | | | | | |
| 11 Jharkhand | 1.760 | 0.494 | 2.254 | 0.0 | 71.7 | 168.2 | 198.4 | 234.0 | 672.4 | | | | | | | | |
| 12 Karnataka | 5.228 | 2.312 | 7.540 | 0.0 | 239.8 | 562.6 | 663.6 | 782.8 | 2248.9 | | | | | | | | |
| 13 Kerala | 2.263 | 0.843 | 3.106 | 0.0 | 98.8 | 231.8 | 273.4 | 322.5 | 926.4 | | | | | | | | |
| 14 Madhya Pradesh | 4.775 | 1.734 | 6.509 | 0.0 | 207.0 | 485.7 | 572.9 | 675.7 | 1941.3 | | | | | | | | |
| 15 Maharashtra | 6.382 | 3.688 | 10.070 | 0.0 | 320.3 | 751.4 | 886.3 | 1045.5 | 3003.6 | | | | | | | | |
| 16 Manipur | 0.254 | 0.095 | 0.349 | 0.0 | 11.1 | 26.1 | 30.7 | 36.3 | 104.2 | | | | | | | | |
| 17 Meghalaya | 0.363 | 0.093 | 0.456 | 0.0 | 14.5 | 34.1 | 40.2 | 47.4 | 136.1 | | | | | | | | |
| 18 Mizoram | 0.234 | 0.109 | 0.343 | 0.0 | 10.9 | 25.6 | 30.2 | 35.6 | 102.3 | | | | | | | | |
| 19 Nagaland | 0.354 | 0.089 | 0.443 | 0.0 | 14.1 | 33.1 | 39.0 | 46.0 | 132.2 | | | | | | | | |
| 20 Orissa | 3.007 | 0.576 | 3.583 | 0.0 | 114.0 | 267.4 | 315.4 | 372.0 | 1068.7 | | | | | | | | |
| 21 Punjab | 1.306 | 0.730 | 2.035 | 0.0 | 64.7 | 151.9 | 179.2 | 211.3 | 607.1 | | | | | | | | |
| 22 Rajasthan | 4.571 | 1.386 | 5.957 | 0.0 | 189.5 | 444.5 | 524.3 | 618.5 | 1776.8 | | | | | | | | |
| 23 Sikkim | 0.214 | 0.003 | 0.217 | 0.0 | 6.9 | 16.2 | 19.1 | 22.6 | 64.8 | | | | | | | | |
| 24 Tamil Nadu | 3.579 | 2.753 | 6.332 | 0.0 | 201.4 | 472.5 | 557.3 | 657.4 | 1888.6 | | | | | | | | |
| 25 Tripura | 0.340 | 0.065 | 0.405 | 0.0 | 12.9 | 30.2 | 35.7 | 42.1 | 120.8 | | | | | | | | |
| 26 Uttar Pradesh | 11.360 | 3.427 | 14.787 | 0.0 | 470.4 | 1103.4 | 1301.5 | 1535.1 | 4410.3 | | | | | | | | |
| 27 Uttarakhand | 0.686 | 0.221 | 0.907 | 0.0 | 28.8 | 67.7 | 79.8 | 94.1 | 270.4 | | | | | | | | |
| 28 West Bengal | 4.810 | 1.875 | 6.685 | 0.0 | 212.6 | 498.8 | 588.4 | 694.0 | 1993.8 | | | | | | | | |
| Total | 73.177 | 26.823 | 100.000 | 0.0 | 3180.9 | 7461.8 | 8801.6 | 10381.9 | 29826.1 | | | | | | | | |

Source: Annex 10.14 and Table 10.4

State-wise Composite Share - Special Areas Basic Grant

(Rs. crore)

| Sl. No. | States | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | Total |
|---------|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1 | Andhra Pradesh | 5.9 | 5.9 | 5.9 | 5.9 | 5.9 | 29.3 |
| 2 | Arunachal Pradesh | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3 | Assam | 7.3 | 7.3 | 7.3 | 7.3 | 7.3 | 36.4 |
| 4 | Bihar | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5 | Chhattisgarh | 21.1 | 21.1 | 21.1 | 21.1 | 21.1 | 105.5 |
| 6 | Goa | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 7 | Gujarat | 14.4 | 14.4 | 14.4 | 14.4 | 14.4 | 72.1 |
| 8 | Haryana | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 9 | Himachal Pradesh | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 1.4 |
| 10 | Jammu & Kashmir | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 11 | Jharkhand | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 175.0 |
| 12 | Karnataka | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 13 | Kerala | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 14 | Madhya Pradesh | 26.5 | 26.5 | 26.5 | 26.5 | 26.5 | 132.6 |
| 15 | Maharashtra | 7.9 | 7.9 | 7.9 | 7.9 | 7.9 | 39.4 |
| 16 | Manipur | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 | 8.8 |
| 17 | Meghalaya | 4.6 | 4.6 | 4.6 | 4.6 | 4.6 | 23.0 |
| 18 | Mizoram | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 | 8.9 |
| 19 | Nagaland | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 19.9 |
| 20 | Orissa | 21.6 | 21.6 | 21.6 | 21.6 | 21.6 | 108.0 |
| 21 | Punjab | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 22 | Rajasthan | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 18.2 |
| 23 | Sikkim | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 24 | Tamil Nadu | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 25 | Tripura | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 12.2 |
| 26 | Uttar Pradesh | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 27 | Uttarakhand | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 28 | West Bengal | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 7.9 |
| | Total | 159.7 | 159.7 | 159.7 | 159.7 | 159.7 | 798.3 |

Source: Annex 10.6 and Table 10.4

Annex 10.15d

(Para 10.159)

State-wise Composite Share - Special Areas Performance Grant and Aggregate Grant

(Rs. crore)

| Sl. States No. | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | Total | Aggregate Grant to Local Bodies | | |
|---------------------|------------|-------------|--------------|--------------|--------------|--------------|---------------------------------|----------------|---------------------------|
| | | | | | | | PRI Total | ULB Total | Special Areas Grant |
| 1 Andhra Pradesh | 0.0 | 2.9 | 5.9 | 5.9 | 5.9 | 20.5 | 5226.2 | 1919.2 | 49.8 |
| 2 Arunachal Pradesh | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 274.1 | 31.6 | 0.0 |
| 3 Assam | 0.0 | 3.6 | 7.3 | 7.3 | 7.3 | 25.5 | 1577.4 | 253.6 | 61.8 |
| 4 Bihar | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 4954.5 | 727.6 | 0.0 |
| 5 Chhattisgarh | 0.0 | 10.5 | 21.1 | 21.1 | 21.1 | 73.8 | 1670.7 | 417.2 | 179.3 |
| 6 Goa | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 90.1 | 81.9 | 0.0 |
| 7 Gujarat | 0.0 | 7.2 | 14.4 | 14.4 | 14.4 | 50.5 | 2332.8 | 1302.2 | 122.6 |
| 8 Haryana | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1086.7 | 434.6 | 0.0 |
| 9 Himachal Pradesh | 0.0 | 0.1 | 0.3 | 0.3 | 0.3 | 1.0 | 556.9 | 82.3 | 2.3 |
| 10 Jammu & Kashmir | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 918.3 | 204.3 | 0.0 |
| 11 Jharkhand | 0.0 | 17.5 | 35.0 | 35.0 | 35.0 | 122.5 | 1516.6 | 425.8 | 297.4 |
| 12 Karnataka | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 4504.8 | 1991.9 | 0.0 |
| 13 Kerala | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1950.2 | 725.9 | 0.0 |
| 14 Madhya Pradesh | 0.0 | 13.3 | 26.5 | 26.5 | 26.5 | 92.8 | 4113.8 | 1494.3 | 225.3 |
| 15 Maharashtra | 0.0 | 3.9 | 7.9 | 7.9 | 7.9 | 27.6 | 5498.6 | 3178.1 | 67.0 |
| 16 Manipur | 0.0 | 0.9 | 1.8 | 1.8 | 1.8 | 6.2 | 219.2 | 81.7 | 15.0 |
| 17 Meghalaya | 0.0 | 2.3 | 4.6 | 4.6 | 4.6 | 16.1 | 313.0 | 80.3 | 39.1 |
| 18 Mizoram | 0.0 | 0.9 | 1.8 | 1.8 | 1.8 | 6.2 | 201.3 | 94.3 | 15.1 |
| 19 Nagaland | 0.0 | 2.0 | 4.0 | 4.0 | 4.0 | 13.9 | 305.4 | 76.5 | 33.8 |
| 20 Orissa | 0.0 | 10.8 | 21.6 | 21.6 | 21.6 | 75.6 | 2591.2 | 496.1 | 183.6 |
| 21 Punjab | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1125.1 | 628.7 | 0.0 |
| 22 Rajasthan | 0.0 | 1.8 | 3.6 | 3.6 | 3.6 | 12.7 | 3938.7 | 1194.3 | 30.9 |
| 23 Sikkim | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 184.5 | 2.7 | 0.0 |
| 24 Tamil Nadu | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3083.9 | 2372.0 | 0.0 |
| 25 Tripura | 0.0 | 1.2 | 2.4 | 2.4 | 2.4 | 8.5 | 293.4 | 55.7 | 20.7 |
| 26 Uttar Pradesh | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 9787.7 | 2952.8 | 0.0 |
| 27 Uttarakhand | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 591.0 | 190.2 | 0.0 |
| 28 West Bengal | 0.0 | 0.8 | 1.6 | 1.6 | 1.6 | 5.5 | 4144.3 | 1615.4 | 13.4 |
| Total | 0.0 | 79.8 | 159.7 | 159.7 | 159.7 | 558.8 | 63050.5 | 23111.0 | 1357.1 |

Source: Annex 10.6 and Table 10.4