

REPORT OF THE
FOURTH STATE FINANCE COMMISSION,
KARNATAKA

MAY, 2018

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Acknowledgement

The discourse on decentralization has come a long way, since the 73rd and 74th amendments to the Indian Constitution in 1992. Local government institutions are now recognised as the third tier of governance. Powers, functions as also financial resources are devolved on local government through mechanisms and processes mandated by the Constitution. The three Fs, namely, functions, functionaries and finances are regarded the pivots of local government. The devolution of financial resources is based on the recommendations of the central Finance Commission constituted under Art.280 of the Constitution which makes recommendations for division of resources between the union (centre) and the states. The distribution of finances between the states and rural and urban local bodies comes under the purview of the State Finance Commission constituted under Articles.243 I and Y of the constitution. The recommendations of the 14th FC are presently under implementation. This document is the report of the fourth State Finance Commission of Karnataka.

The *report* is the result of over two years of effort. The members of the Commission, Sri.H.D.Amaranathan, for his valuable guidance, experience and suggestions, and Dr.H.Shashidhar, IAS (Rtd), who conceptualised and relentlessly worked for the finalization of the report, join me to place on record our gratitude to very many individuals and organisations. I extend our heartfelt gratitude to those who provided guidance, support, information, advice and help to the Commission.

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C.G.Chinnaswamy
Chairman

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ABBREVIATIONS

| | |
|---------|--|
| AAGR | Annual Average Growth Rate |
| ADB | Asian Development Bank |
| ADB | Area Development Board |
| AEA | Amended Electricity Act |
| AMC | Annual Maintenance Contracts |
| ANSSIRD | Abdul Nazir Sab State Institute of Rural Development |
| SIUD | State Institute of Urban Development |
| ATR | Action Taken Report |
| BBMP | Bruhat Bengaluru Mahanagara Palike |
| BDA | Bengaluru Development Authority |
| BIAAPA | Bengaluru International Airport Area Planning Authority |
| BMRCL | Bengaluru Metro Rail Corporation Limited |
| BMRDA | Bengaluru Metropolitan Region Development Authority |
| BMTC | Bengaluru Metropolitan Transport Corporation |
| BWSSB | Bangalore Water Supply and Sewerage Board |
| CAG | Comptroller & Auditor General |
| CBPS | Centre for Budget and Policy Studies |
| CE | Capital Expenditure |
| CMCs | City Municipal Councils |
| CPHEEO | Central Public Health and Environmental Engineering Organization |
| CSO | Central Statistics Office |
| DAC | Data Analysis Cell |
| DDP | Desert Development Programme |
| DEAAS | Double Entry Accrual Accounts System |
| DMA | Director of Municipal Administration |
| DPC | District Planning Committee |
| DPR | Detailed Project Report |
| DUDC | District Urban Development Cell |
| EAP | Externally Aided Project |
| ESCOMs | Energy Service Companies |
| ETD | Entry Tax Devolution |
| FBAS | Fund Based Accounting System |
| FC | Finance Commission |
| FMRC | Fiscal Management Revenue Committee |
| FRBMA | Fiscal Responsibility and Budget Management Act |
| FSFC | Fourth State Finance Commission |
| GPs | Grama Panchayats |

| | |
|----------------------|--|
| GPDP | Grama Panchayat Development Plan |
| GSDP | Gross State Domestic Product |
| GST | Goods and Service Tax |
| ICDDP | Integrated Comprehensive District Development Plan |
| ICST | Indian Centre for Social Transformation |
| IGEA | Investment Grade Energy Audit |
| IHHTs | Individual Household Toilets |
| IHL | Individual Household Latrine |
| ISEC | Institute for Social and Economic Change |
| ISWMR | Integrated Solid Waste Management Rule |
| JNNURM | Jawaharlal Nehru National Urban Renewal Mission |
| KCGGA | Karnataka Ceiling on Government Guarantee Act |
| KES | Karnataka Economic Surveys |
| KFRA | Karnataka Fiscal Responsibility Act |
| KGS and PR Act, 1993 | Karnataka Grama Swaraj and Panchayat Raj Act, 1993 as amended - 2015 |
| KHCA | Karnataka Health Cess Act |
| KIAA | Karnataka International Airport Area |
| KIADB | Karnataka Industrial Area Development Board |
| KMA Act | Karnataka Municipalities Act, 1964 |
| KMAM | Karnataka Municipal Accounts Manual |
| KMBAR | Karnataka Municipal Budgeting and Accounting Rules |
| KMC Act | Karnataka Municipal Corporation Act, 1976 |
| KMRP | Karnataka Municipal Reforms Project |
| KPTB | Karnataka Property Tax Board |
| KPW | Karnataka Public Works |
| KRDWSSD | Karnataka Rural Drinking Water Supply and Sanitation Department |
| KRRDA | Karnataka Rural Road Development Authority |
| KSAD | Karnataka State Accounts Department |
| KSDB | Karnataka Slum Development Board |
| KSIIDC | Karnataka State Industrial Infrastructure Development Corporation |
| KUDAA | Karnataka Urban Development Authorities Act |
| KUIDFC | Karnataka Urban Infrastructure Development & Finance Corporation |
| KUWSDB | Karnataka Urban Water Supply and Drainage Board |
| LBs | Local Bodies |
| LDA | Lake Development Authority |
| LPCD | Liters Per Capita Per Day |
| LSGs | Local Self Governments |
| MCs | Municipal Corporations |

| | |
|---------|--|
| MGNREGA | Mahatma Gandhi National rural Employment Guarantee Act |
| MLALAD | Member of Legislative Assembly Local Area Development |
| MPAS | Model Panchayat Accounting System |
| MPLAD | Member of Parliament Local Area Development |
| MRC | Municipal Reforms Cell |
| MTFP | Medium Term Fiscal Plan |
| MVWS | Multi Village Water Supply |
| NAC | Notified Area Committees |
| NDRF | National Disaster Response Fund |
| NGNRY | Namma Grama Namma Raste Yojane |
| NGOs | Non Governmental Organizations |
| NIMBY | Not In My Backyard Attitude |
| NIPFP | National Institute of Public Finance and Policy |
| NIRD | National Institute of Rural Development |
| NIUA | National Institute of Urban Affairs |
| NKUSIP | North Karnataka Urban Sector Investment Plan |
| NLGORR | Non Loan gross Own Revenue Receipts |
| NLNORR | Non-Loan Net Own Revenue Receipts |
| NMAM | National Municipal Accounting Manual |
| NRDWS | National Rural Drinking Water Supply |
| NRHM | National Rural Health Mission |
| NRLM | National Rural Livelihood Mission |
| NULM | National Urban Livelihoods Mission |
| NUSP | National Urban Sanitation Policy |
| ODF | Open Defection Free |
| OSR | Own Source of Revenue |
| PD | Planning Department |
| PE | Public Expenditure |
| PMAY | Pradhana Manthri Awas Yojana |
| PMGSY | Pradan Mantri Grameen Sadak Yojana |
| PRED | Panchayat Raj Engineering Department |
| PRIs | Panchayat Raj Institutions |
| RAY | Rajiv Awas Yojana |
| RDPR | Rural Development and Panchayat Raj |
| RE | Revenue Expenditure |
| RGDWM | Rajiv Gandhi Drinking Water Mission |
| RGRHCL | Rajiv Gandhi Rural Housing Corporation Limited |
| RMSA | Rashtriya Madyamika Shiksha Abhiyana |
| SAS | Self Assessment Scheme |

| | |
|-------|--|
| SBM | Swatchha Bharath Mission |
| SBET | Soil Bio Technology Effluent Treatment |
| SFC | State Finance Commission |
| SGY | Suvarna Gramodaya Yojane |
| SIRD | State Institute of Rural Development |
| SIUD | State Institute of Urban Development |
| SLWM | Solid and Liquid Waste Management |
| SONTR | State Own Non-Tax Revenue |
| SOTR | State Own Tax Revenue |
| SSA | Sarva Shiksha Abhiyana |
| SSFC | Second State Finance Commission |
| SWD | Storm Water Drains |
| SWM | Solid Waste Management |
| TDB | Taluk Development Board |
| TE | Total Expenditure |
| TGS | Technical Guidance and Supervision |
| TL | Total Liability |
| TMCs | Town Municipal Councils |
| TPs | Town Panchayats |
| TPC | Taluk Planning Committee |
| TPD | Tonnes Per Day |
| TSFC | Third State Finance Commission |
| TRA | Tax Regulation Authority |
| UDD | Urban Development Department |
| ULBs | Urban Local Bodies |
| USS | Underground Sewerage Services |
| WBM | Water Bound Macadam |
| WQA | Water Quality Affected |
| ZPs | Zilla Panchayats |

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PART I

HIGHLIGHTS OF THE RECOMMENDATIONS

Part I - Highlights of the Recommendations

‘Everyone wants decentralization, but only until his level’

- Quote attributed to Professor Raja Chellaiah

This part highlights some important recommendations of the report.

Main features of the report

- 1.1. It is a single document in two parts. Part I presents the highlights of the the recommendations followed by part II, the main report with 12 chapters. The report is presented in Kannada and English.
- 1.2. The award period recommended shall cover five years, commencing from 2018-19 to 2022-23. For 2018-19 devolution should be based on the non loan net own revenue receipts (NLNORR) and thereafter every year. (para 11.1)
- 1.3. The fiscal devolution to the local bodies shall be part of the divisible pool or NLNORR. (para 11.3)
- 1.4. The FC grants shall not be treated as part of NLNORR. (para 11.4)
- 1.5. Recommended scheme of devolution is inclusive of salary components. (para 11.5)
- 1.6. The transfer of funds recommended is based on global protection and global provisioning. (para 11.7)
- 1.7. The impact of Goods and Services Act, 2017 (GST) including its compensation should be factored into the tax receipts of the state w.e.f., July 1st 2017. (para 11.8)

Section 1: Highlights of the recommendations discussed in Chapter 11 on the ‘Scheme of Fiscal Devolution – Summary of Recommendations’

The following four major levels of devolution show how the allocations of financial resources are determined between the state and the local bodies and among the PRIs and the ULBs and among these bodies inter-se.

(i) **1st level devolution:** The relative shares of the state and local bodies are in the ratio of 52:48 in NLNORR. The increase in the share of local bodies is from the present 42 per cent to 48 percent of NLNORR. [para 3.2, and 11.10 (i)]

(ii) **2nd level devolution:** (a) For the first time Bruhat Bengaluru Mahanagara Palike (BBMP) gets one percent (1%) of NLNORR as additional devolution, apart from its share as a part of ULBs.

(b) The remaining 47 percent is the share of local bodies (PRIs and ULBs). As a result, the share of PRIs increased from the present 32 percent to 35 percent and in case of ULBs it is raised from the present 10 percent to 12 of NLNORR. [para 11.10 (ii)]

(iii) **3rd level devolution:** The existing proportion of allocation among each tier of PRIs and each class of ULBs shall be protected as the minimum. The state government is welcome to devolve more than the minimum. [(para 11.10(iii))]

(iv) **4th level devolution:** It is recommended that out of the total funds devolved, the existing share of each of 30 ZPs/ 176 TPs/ 6022 GPs and each of 11 MCs/ 57 CMCs/114 TMCs/89 TPs/4 NACs should be maintained and protected. The state government is welcome to devolve more than the minimum proportion to each of them. [para 11.10(iv)]

Grants

1 (a) '**Untied grants**' to PRIs are to be increased substantially. The present nomenclature namely, development grants/ statutory grants/untied grants used in case of local bodies shall be called 'untied grants'. For the first time based on two criteria, viz., population and geographical area have been adopted for allocation of untied grants to PRIs. A zilla panchayat is allotted in the range of ₹.4 crore to ₹.8 crore, a taluk panchayat in the range of ₹.2 to ₹.3 crore and a GP in the range of ₹.12 lakh to ₹.35 lakh. This is to facilitate ZPs/TPs/GPs with higher population and geographical areas receive higher allocations. With minimum and maximum amounts fixed as in Table 3.8, the actual allocations to each unit in each tier of PRIs has been worked out for 2018-19 and enclosed in annexure 11.1. The present system of uniform allocation to PRIs is dispensed with. (para 11.11)

(b) Untied grants to ULBs shall continue as per the existing practice. (para 11.12)

2. For the first time, **performance grants** are recommended to each tier of PRIs and each class of ULBs, based on two criteria. This is an incentive to recognise better performing local bodies. This being an incentive measure, zilla, taluk and grama panchayats will get ₹.50 lakh, ₹.30 lakh and ₹.20 lakh respectively. Similarly, municipal corporation, city municipal council, town municipal council, and town panchayat/ notified area committee will get ₹. 50 lakh, ₹. 30 lakh, ₹. 20 lakh and ₹. 10 lakh respectively. (a) The two criteria for allocation of performance grants to each tier of PRIs should be: (i) Incur 100 percent expenditure to the total receipts for ZPs and TPs and for GPs collection of tax revenue by 95 percent and above and (ii) submission of audited accounts for the immediate preceding year. (b) The two criteria for allocation of performance grants to each class of ULBs should be (i) collection of Property Tax by 95 percent and above and (ii) submission of audited accounts for the immediate preceding year. (para 11.13)

3. For the first time, an '**establishment grant**' is recommended to the newly formed PRIs and ULBs, as a onetime measure. This is for the purpose of meeting expenses towards establishment, infrastructure, etc. Newly formed zilla panchayat, taluk panchayat and grama panchayat will get ₹.100 lakh, ₹.25 lakh ₹.5 lakh respectively. Among ULBs, municipal corporation, city municipal council, town municipal council, town panchayat notified area committee get ₹.200 lakh, ₹.100 lakh, ₹.50 lakh, ₹.25 lakh and ₹.10 lakh respectively. (para 11.14)

4. Assigned grants to the local bodies - It is recommended that 3 per cent surcharge on stamp duty collected for Taluk Panchayats and 2 per cent surcharge on the same collected for municipalities shall be distributed within a quarter to the Taluk panchayats and Municipalities as per respective Acts.. (para 11.15)

Section II – Highlights of recommendations in Chapter 12 on the ‘Way forward- Measures to Strengthen the Local Governments’

Some of the recommendations discussed in chapter 12 pertain to policy matters, falling outside the purview of the terms of reference to the Commission, but they have a direct bearing on the financial, functional, administrative and performance of local governments or local bodies and also more broadly the process of democratic decentralization. A few of them are mentioned below.

2.1. Strengthening of SFC - The state government to make concerted efforts to strengthen the SFCs by timely constitution, proper administrative support and adequate resources for smooth functioning and timely placement of the SFC report before the Legislature, with the action taken report. (para 12.1.1 and 12.1.2)

2.2. The state government shall urge before the 15th FC (i) a term of reference mandates to discard the 1971 Census data and to take into account the 2011 Census data. This deprives the states like Karnataka which have progressed towards replacement rate of population growth. This has to be articulated before the 15th FC,(ii) restore the grants to ZPs and TPs withdrawn by the 14th FC and also, (iii) to grant not less than one percent of the state’s NLNORR to metropolitan cities like BBMP. [para 2.1.9, 2.2.8 and 3.5.4 (ii)]

2.3. State Budget and SFC Devolution – The recommendations of the SFC should find a place in the annual budget of the state government. As practiced for ZPs, TPs and ULBs, the feasibility of bringing out a link document for GPs may be examined. This link document can be district-wise and in electronic format. (para 12.2.2)

2.4. Capacity building- New initiatives are a compelling need for improving the capacity of local bodies with respect to improving their capacity in resource mobilisation and more generally in the discharge of their obligatory and discretionary functions. (i) One such is to include PPP model for training purposes. As an initial step, (i) the ANSSIRD and the SIUD, Mysuru may be provided with an annual grant of Rs.2 (two) crore and Rs.1 (one) crore respectively for the above initiatives; (ii) there is a need to bring in a provision in the respective legislations governing the local bodies to allocate a minimum of one per cent of the total SFC allocation to each body for capacity building. (para 12.1.5 and 12.1.6)

2.5. The Commission recommends the constitution of a Property Tax Board (KPTB) separately for PRIs and ULBs. The proposed authority will look into all issues related to property valuation, assessment, coverage, collection efficiency, and indexation of property values, exemptions, enforcement, assets and other related issues. (para 12.1.7)

2.6. There is serious deficiency in data. The Commission strongly feels that there is a need to look into this issue by the departments concerned so that the existing data base of the local bodies is improved and data updated at regular intervals. This should be done on priority basis. [para 12.1.8)

2.7. Unprecedented Water Crisis - The Commission recommends for long term measures by local bodies for the rain water harvesting, conservation of surface and ground water and the protection of water bodies including tanks and lakes in and around villages and towns. No effort should be spared to provide drinking water from perennial sources. (para 12.1.13)

2.8. Sanitation and waste management are two crucial sectors where special focus is needed. (para 12.1.14)

2.9. The Minimum Wages Act should be implemented. (para 12.1.16)

2.10. The audit wings of local bodies should be strengthened. The RDPR and UD should ensure that those local bodies improve their financial governance through effective adoption of standard audit and accounts measures. (para 12.1.19)

2.11. To strengthen the decentralization process it is recommended that all programmes and schemes as per the 11th and 12th Schedules of the Constitution should be transferred from the state sector to the district sector forthwith. (para 12.2.5)

2.12. The repayments on loans and borrowings are adjusted in SFC devolution across all ULBs by thrusting the debt even on non debtor bodies. This has to be corrected by making the beneficiary debtor alone to pay for the debt services. (para 12.3.21)

2.13. The local bodies are not in a position to bear power charges of water supply/sewerage installations and street lighting. This calls for the introduction of reform measures in a time bound manner to save power and avoidable expenditure. (para 12.2.7(I to vii))

2.14. The Commission recommends amendments for the concerned Acts to enable higher levels of ULBs to levy (i) parking fees, (ii) congestion tax and (iii) pollution tax. (para 12.3.14 to 12.3.16)

2.15. Government may take a relook on the exemptions given to private educational and health care institutions which are running on commercial lines so as to bring them into the tax bracket. (para 12.3.17)●

PART II

MAIN REPORT WITH 12 CHAPTERS

CHAPTER I

Introduction

“...decentralization is crucial to both freedom and excellence.”- Jerry Brown.

This chapter describes the constitution of this Commission and its terms of reference. It also explains the manner in which the Commission has functioned in order to discharge its responsibilities.

1.1. Constitution of the Fourth State Finance Commission in Karnataka

The Fourth State Finance Commission (FSFC) was constituted by the Governor of Karnataka under Article 243(I) and (Y) of the Constitution of India vide notification No FD 02 ZPA; 2015, dated 21st December 2015 (Annexure 1.1) consisting of the following members.

Sri.C.G.ChinnaswamyChairman
No. 705, CBI Road, HMT Layout,
V.V.Nagar, R.T. Nagar Post,
Bengaluru – 560032

Sri.H.D.AmaranathanMember
2nd Block, Siddarthnagar,
Malavalli, Mandya District - 571430

Dr.H.Shashidhar, IAS (Retd.)Member
No.101, Veeravathi Apartment,
12th Cross, 6/8th Main, Malleswaram,
Bengaluru - 560003.

“The Chairman and Members shall be full time members.

The Chairman and Members shall be paid such remuneration and allowance as may be fixed by the Government”.

Accordingly, Sri. C.G.Chinnaswamy and Sri. H.D. Amarnathan, assumed charge on 23rd December 2015 and Dr. H.Shashidhar, on 1st January 2016.

1.2. Terms of reference

The terms of reference given to the FSFC read as follows:

The Commission shall review the financial positions of the Zilla Panchayats, Taluk Panchayats, Grama Panchayats, Municipal Corporations, City

Municipal Councils, Town Municipal Councils and Town Panchayats and make recommendations to the Governor as to:

- a) *Determination of principles, which should govern:*
 - (i) *The distribution between the State Government and Zilla Panchayats, Taluk Panchayats, Grama Panchayats, Municipal Corporations, City Municipal Councils, Town Municipal Councils and Town Panchayats of the net proceeds of the taxes, duties, tolls and fees leviable by the Government which may be divided between them and allocation between Zilla Panchayats Taluk Panchayats, Grama Panchayats, Municipal Corporations, City Municipal Councils, Town Municipal Councils and Town Panchayats to their respective shares of such proceeds.*
 - (ii) *The determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by Zilla Panchayats, Taluk Panchayats, Grama Panchayats, Municipal Corporations, City Municipal Councils, Town Municipal Councils and Town Panchayats*
 - (iii) *The Grant-in Aid to the Zilla Panchayats, Taluk Panchayats, Grama Panchayats, Municipal Corporations, City Municipal Councils, Town Municipal Councils and Town Panchayats from the Consolidated Fund of the State.*
- (b) *The measures needed to improve the financial position of the Zilla Panchayats, Taluk Panchayats, and Grama Panchayats, Municipal Corporations, City Municipal Councils, Town Municipal Councils and Town Panchayats.*
- (c) *The Commission shall also:*
 - (i) *Examine and make suggestion on the extent to which and the manner in which the resources available to the local bodies could best be utilized for meeting the expenditure of these bodies; and*
 - (ii) *Make a detailed analysis on repayment of loans and advances extended by Government from time to time to the local bodies, to make suitable recommendation for repayment of Government dues and the possibility of adjusting these dues against future devolution of revenues from Government to these bodies.*
- (d) *In making its recommendations the Commission shall have regard among other things to the resources of the State Government and the demands thereon on account of expenditure of civil administration, debt servicing, development and other committed expenditure.*

The Commission shall furnish its report by 31st May 2016.”

Initially, the Commission was required to submit its report in six months. Considering the short time given to the Commission, the Government of Karnataka vide notification

No.FD. 02 ZPA 2015 dated 1st September 2016 stated that, “consequent on extension of the period of 4th State Finance Commission for submission of its report up to 30.09.2017, the period of applicability of the 3rd State Finance Commission recommendation is extended till 2017-18”(Annexure 1.2). Since, the work of the Commission could not be completed in time; the state government extended its tenure till 31.12.2017 vide notification No.FD. 02 ZPA 2015 dated 25th September 2017 (Annexure 1.3) and again it extended the tenure of the Commission till 31.05.2018 (Annexure 1.4) vide notification No. FD 02 ZPA 2015 dated 18th December 2017. From this, it implies that the recommendations of this Commission will be applicable from 2018-19 to 2022-23.

1.3. Status of chairman and members

The government orders providing the status, remuneration and allowances to chairman and members are given in Annexure (Annexure 1.5 to 1.7).

1.4. Establishment of the office and working of the Commission

This Commission was confronted with several administrative difficulties concerning establishment of the office and the working of the Commission in its initial stages, as had previous Commissions. The Constitution mandates that the state government for appointing a State Finance Commission (SFC) every five years under Articles 243(I) and 243(Y). It is clear that there should be continuity between the previous and the succeeding Commissions, giving permanency to the institution of the SFC. But, when this Commission was appointed, there was neither an office nor a cell to assist. However, a cell in the Finance department exists to deal with issues pertaining to the Finance Commission (FC) and initially, the same cell assisted this Commission. The Commission held its first meeting on 1st of January, 2016 and deliberated on the principal issues and initiated action in respect of the following to commence its work.

(i) Meetings and the rules of procedure of the Commission

The Commission decided to hold its meetings at frequent intervals and take follow-up action on its decisions. It followed well laid down procedures for the conduct of its business. The consultative meetings with several stakeholders were held both in the headquarters and in the districts and the minutes of the meetings were documented.

(ii) Selection and location of office

During discussions with the concerned department of the State Government, it was evident about the non-availability of office space in and around Vidhana Soudha, Vikasa Soudha and M.S. Building. But an office space of 4700 square feet belonging to the Karnataka State Industrial Investment Development Corporation was available on the 3rd Floor, South Block, Khanija Bhavan, Bengaluru-560003 and the Commission occupied it on 8th February 2016.

(iii) Creation and filling up of support staff

The task of creating and appointing staff was a time-consuming process. On the proposal of the Commission 27 posts were created (Annexure 1.8). These posts had to be filled either on deputation from the government or on contract/ outsource basis. The sanctioned posts could not be filled due to non availability of staff in the government. However, many of the posts were filled on contract/ outsource basis. The details of such posts and the incumbents who worked are enclosed (Annexure 1.9).

(iv) Posting of secretary

The post of secretary to the Commission was filled up vide Government orders. Sri. S.R.Umashankar, IAS, served from 01-02-2016 to 25-08-2016 and Sri. V. Yashavanth, IAS has functioned from 25-08-2016. Sri.Vipin Singh, IFS worked as secretary from 29.7.2017 to 14.8.2017, when Sri.Yashavanth was on leave (Annexure 1.10 to 1.12).

(v) Appointment of consultants

Given the nature of work entrusted to the Commission, due consideration was given to appoint persons with domain knowledge and experience as consultants to assist the Commission. The remuneration and allowances to the consultants have been fixed vide government orders enclosed (Annexure 1.13 to 1.18).

(iv) Briefing by the Finance Department

The Finance department being the administrative department briefed the Commission on 9th February 2016 with respect to the resources of the state government and the demands arising from expenditure on civil administration, debt servicing, development and other priorities and committed expenditures.

1.5. Reaching out to stakeholders

The Commission was of the view that it would benefit from the views of the following: officials of key departments of government such as Finance, Rural Development and Panchayat Raj (RDPR), Urban Development (UD), Planning (PD) etc, chairmen and members of previous SFCs, members of parliament and the state legislature, representatives of panchayat raj institutions (PRIs) and urban local bodies (ULBs), researchers and those involved in working with non-governmental organizations (NGOs) and prominent persons in public life. This was done by reaching out to them through a brochure and questionnaire as also a specially designed website. In addition consultative meetings were also held. These are described below.

(a) Brochure: First of its kind in the history of SFCs of Karnataka, a brochure was designed briefly outlining (i) the terms of reference given to the Commission and (ii) criteria and their weights along with the recommendations of the previous three SFCs. This was

brought out as a single document with texts in Kannada and English. The brochure also presents highlights of the recommendations of the 14th FC. It was circulated to all concerned.

(b) Questionnaires: Separate questionnaires were designed and circulated to all PRIs and ULBs seeking information on functional, financial and administrative status of PRIs (6228) and ULBs (277). Considering its size and scale of operations, a separate questionnaire was formulated and given to the Bruhat Bengaluru Mahanagara Palike (BBMP). Getting data and information relating to receipts and expenditure from local bodies was a challenge the Commission faced. They were also sent to key government departments for information. The response from the local bodies (LB) was rather poor and the information sent was sketchy. The details are furnished in the 3rd chapter.

(c) Website: Again, for the first time, a website, www.sfckarnataka.mrc.gov.in was created to disseminate information about the Commission. Different questionnaires were also sent online to individual local bodies (LBs). The responsibility of creating the website, template for the questionnaires and hosting the same on the website and collecting and processing of data received online was entrusted to the Municipal Reforms Cell (MRC) of the Urban Development department. Commission's email id, fourthksfc@gmail.com was created for correspondence.

1.6. Consultative meetings

The Commission has immensely benefited from its consultative meetings held with several stakeholders including present and former elected representatives of panchayat raj institutions (PRIs) namely, zilla panchayat (ZP), taluk panchayat (TP) and grama panchayat (GP) and those of urban local bodies (ULBs) namely, municipal corporation (MC), city municipal council (CMC), town municipal council (TMC) and town panchayats (TP), experts and scholars, present and former civil servants, interactions with chairmen and members of Karnataka SFC and SFCs of other states, research institutions, NGOs etc. The date, time, venue and the persons who were present in the meetings are furnished (Annexure 1.19). The purpose was to get first-hand knowledge of the problems faced by local bodies in terms of their functions, functionaries, funds and freedom on one hand and on the other, views on the terms of reference given to the Commission.

1.7. Visits and interactions with experts in research and training institutes

The Commission interacted with experts, academicians and consultants of several research and training institutes at their headquarters. The institutes included (1) National Institute of Rural Development (NIRD), Hyderabad, (2) Abdul Nazir Sab State Institute of Rural Development (ANNSIRD), (3) State Institute of Urban Development (SIUD), Mysuru, (4) Institute for Social and Economic Change (ISEC), Bengaluru, (5) National Institute of Public Finance and Policy (NIPFP) and (6) National Institute of Urban Affairs (NIUA), New Delhi. These interactions helped the Commission with the views of the academic world on the issues entrusted to the SFCs and devolution of funds to local bodies.

1.8. Visits to SFCs of other states

The Commission interacted with the chairpersons, members and officials of the SFCs of Andhra Pradesh, Kerala, Delhi and officers of finance, urban development and RDPR departments of Gujarat which helped to compare Karnataka with these states.

1.9. Visits to zilla, taluk and grama panchayats and urban local bodies

The Commission visited all the 30 ZPs. In each district, a district level meeting with the members of ZP, presidents and vice-presidents of all the TPs and presidents and vice-presidents of five representative GPs in the district was held at the district headquarters. Besides, the Commission visited one TP/ GP and among ULBs, one MC/CMC/TMC/TP and held discussions with elected members and officers. The District Minister, members of Parliament, members of Legislative Assembly and Council were invited to the meeting. The discussions followed by a few field visits helped the Commission to appreciate the ground realities faced by the local bodies. The dates of visits to various districts and local bodies are presented (Annexure 1.20).

1.10. Procurement of information, data and literature

The major task faced by the Commission was to procure relevant data, information, reports of the previous FCs and SFCs, action taken reports (ATRs), government orders relating to the implementation of recommendations of SFCs, relevant acts and literature etc. The data was procured from government organizations such as Census, NSSO, etc., and also from several departments of the state government- FD, RDPR, UD, Planning, Statistics, etc. The Commission strongly feels about the need for a permanent institutional arrangement, which would save time and energy for the newly constituted Commission in securing reliable and accurate data.

1.11. Studies undertaken

In order to obtain specific insights into the issues relating to the terms of reference, the following studies were entrusted to experts.

1. 'The capacity of the state government to enhance the quantum of devolution to local bodies- Dr.Gayatri.K, Institute of Social and Economic Change, Bengaluru.
2. 'Performance and constraints in the delivery of core functions- a study of Zilla, Taluk and Grama Panchayats'-Dr.Devendra Babu, M, Institute for Social and Economic Change, Bengaluru, and
3. 'A study of the property tax reforms and related issues such as non- assessment, short collection and maximizing the potential of property tax in the ULBs and BBMP to M/s Indian CST, Bengaluru.

1.12. Design and format of the report

Having gone through the reports of various FCs, previous SFCs of Karnataka and other states and reports of various Commissions and Committees, the Commission adopted the following design.

- (i) In addition to dealing with the terms of reference the Commission would also concern itself with other issues which have a bearing on them.
- (ii) Ensure brevity as it would enhance the readability of the report without sacrificing the substance.
- (iii) The report to be a single document, containing an executive summary at the beginning followed by the main report and Annexure.
- (iv) To follow as far as possible the template suggested by the 13th FC for reports of the SFC and adopts the same with suitable changes.
- (v) The report will be brought out in Kannada and English separately.

1.13. Chapter scheme

This report being a single document has two parts. Part I contains the highlights of the recommendations and part II constitutes the main report with 12 chapters.

Chapter 1 - Introduction: As the title suggests, introduces the constitution of the present Commission (FSFC), terms of reference, establishment of the office and the design and format of the report.

Chapter 2 - Fourteenth Finance Commission and Karnataka State Finance Commissions - An Overview: This has two parts. Part I presents the Constitutional background of the Finance Commissions (FC) (Article 280) and the powers and functions of the SFC (Article 243 I and Y). It also discusses how after coming into force of the 73rd and 74th amendments to the Constitution, the Constitutional status was conferred on rural and urban local bodies along with the devolution of funds to Karnataka by the 14th FC. Part II gives an overview of the indicators used, criteria, and weights assigned to each indicator and the recommendations of the earlier SFCs of Karnataka.

Chapter 3 - Issues, approach and methodology: This chapter is devoted to a discussion on issues, approach and methodology adopted by the Commission the basis on which the fiscal devolution scheme is recommended.

Chapter 4 - Finances of the state: This chapter presents a review over a five year period is covering five financial years, 2012-17 along with the projections made for 2018-19 to 2022-23.

Chapter 5 – Profile of local bodies in Karnataka and decentralized governance and devolution -review of status: The profile of local bodies in Karnataka and the status of decentralized governance and devolution to rural and urban bodies are reviewed in this chapter.

Chapter 6 – Assessment of basic services - gaps and requirement of funds by local bodies: Assessment of basic services provided by PRIs and ULBs, with regard to level of services, availability, access, coverage and quality, gaps and requirement of funds are presented in two parts. Part I deals with PRIs and part II with ULBs. Some of the best practices followed by PRIs and ULBs are cited in brief.

Chapter 7 – The Assessment of finances of panchayat raj institutions (PRIs): The Assessment of Finances of PRIs - ZP, TP and GP are discussed in this chapter.

Chapter 8 - The Assessment of finances of urban local bodies (ULBs): This chapter has two parts. Part I analyzes the finances of 273 ULBs- 10 MCs excluding Bruhat Bengaluru Mahanagara Palike (BBMP), 57 CMCs, 114 TMCs and 91 TPs. Part II discusses the loans and borrowings by and on behalf of ULBs.

Chapter 9 –The Assessment of finances of Bruhat Bengaluru Mahanagara Palike (BBMP): The finances of Bruhat Bengaluru Mahanagara Palike (BBMP) are discussed in this chapter.

Chapter 10 –Measures to mobilize resources in local bodies: This chapter deals with the measures to mobilize resources in local bodies.

Chapter 11- Scheme of Fiscal Devolution – Summary of Recommendations - This chapter being the core of the report contains the recommendations relating to scheme of fiscal devolution to local bodies. It also covers allocation of untied, performance, establishment and assigned grants to local bodies.

Chapter 12 – Way Forward – Measures to Strengthen the Local Governments – It discusses various aspects including policy matter which have a direct bearing on the finances and performance of local bodies. Presented in three parts, part I focuses on the strengthening measures common to both PRIs and ULBs, part II on the measures specific to PRIs and part III applicable to ULBs. Many of these recommendations are the outcome of consultative meetings. ●

CHAPTER 2

Fourteenth Finance Commission and Karnataka State Finance Commissions - An Overview

“True progress lies in the direction of decentralization, both territorial and functional, in the development of the spirit of local and personal initiative, and of free federation from the simple to the compound, in lieu of the present hierarchy from the centre to the periphery”. - Peter Kropotkin

2.1. Introduction

This chapter has two parts. Part I presents the Constitutional background of the Finance Commission (FC - constituted under Article 280) and the powers and functions of the State Finance Commission (SFC – constituted under Articles 243 I and Y) and discusses how our country came to have multilevel governments after the 73rd and 74th amendments to the Constitution of India. These amendments were aimed at empowering the local self governments (LSGs) consisting of PRIs and ULBs by conferring on them Constitutional status. Against this background the major features of the 14th FC are presented. In this report, the term FC unless otherwise refers to the FC under Article 280 of the Constitution of India.

Part II is devoted to reviewing the criteria and weights assigned to the selected indicators by the earlier SFCs of Karnataka. Apart from sharing of revenue between the state and local bodies, the focus is on the methodological aspects of the recommendations. Such an exercise will help in understanding the financial issues relating to the state on the one hand, and local bodies, on the other besides paving the way for this Commission to make its recommendations.

Part I - Finance Commission

2.1.1. Constitutional background of the FC and the SFC

Decentralization can be defined as governments at different levels of the political body having distinct powers, functions and financial resources which facilitate multi-level governments. Decentralization can go a long way in strengthening the roots of democracy. Multi-level governments, multi-level planning, and the democratic system go together. They have an organic relationship with one another.

The origin and evolution of federal finance in India can be traced back to the Government of India Acts 1919 and 1935. For a very long time, the scope of the Indian Union remained limited to two entities, namely, union government and state governments.

In a healthy federation, both the units ought to have equal rights and powers. Federation is basically a political institution. The states have the responsibility of delivering basic services to the public. Therefore, they experience a lot of pressure on their resources which are rather limited. In any federation, the sources and resources of the union/central government are generally wider and larger while those of the state governments are limited. This is the reason why tension emerges between the centre and the states due to the vertical and horizontal imbalances caused in matters relating to financial relations.

This is a common problem in every federation all over the world.

One of the complex aspects of our federation is with respect to the financial relations among the three units of the union. The financial relationship between state and Local Self Governments (LSGs) is regulated by the SFC for the respective states, under Articles 243 (I) and (Y). Before the 73rd and 74th Amendment Act 1992, the FC used to confine its recommendations to the transfer of funds to the states under devolution of tax and grants-in-

aid. However, consequent on the amendments referred to the above Article 280 (3) (bb) and Article 280 (3) (c) of the Constitution mandate the Commission to recommend measures to augment the consolidated fund of a state to supplement the resources of panchayats and municipalities based on the recommendations of the respective SFCs.

Till 1992, we had only two levels of governments. Now with the expansion of the levels of governments the FC is expected to consider the financial needs of local self governments (LSGs) also. Despite there being no specific terms of reference to this effect, the 10th FC considered the need to provide funds to LSGs. For the first time grants were recommended for LSGs. The government started to include the transfer of funds to LSGs within the terms of reference from the 11th FC onwards.

2.1.2. Functions of the FC

The primary function of the FC is to address vertical and horizontal fiscal imbalances between the centre and the state governments and to recommend measures and methods on how a given amount has to be distributed between centre and state governments. In a federation both the centre and states have their own duties to perform. The equalizing mechanism should not hinder either of the two units in performing their mandated duties. Besides, the FC in India has to lay down the principles for giving the grants-in-aid to states

Box: 2.1

Article 280 of the Constitution of India

There is a Constitutional mandate to address the issues of vertical and horizontal fiscal imbalances in system of two-level governments in our federation. The centre and states in matters pertaining to resources are resolved through a mechanism, is governed by the Finance Commission under Article 280 of our Constitution. Under this Article, the President shall appoint Finance Commission once in five years. The President can entrust any other matter relating to the federal financial relations to the Commission.

Box: 2.2

Article 243G and W

These declare clearly the intention of the Indian Constitution to create “institutions of self – government” at the local level with the specific task of “planning for economic development and social justice and implementing such plans”, and it is here the 73rd and 74th Constitutional amendments serve as decisive instruments.

and local bodies out of the consolidated fund of India. The inter se distribution of the share of the states in the net tax revenue of the union government among the states differs from one Commission to another. Population, area and income distance are three common criteria which appear in all FCs from the 11th to the 14th.

Box:2.3

Fiscal equity in a federation

Fiscal Imbalances refer to the mismatch in the revenue resources and the expenditure responsibilities of the government. Generally the pressures of expenditure outweigh the demand on revenue. This is the case in respect of government at all levels. It is the responsibility of the government at higher levels to take care of the fiscal needs of the governments at the lower levels. In a fiscal federation, there are two types of fiscal imbalances. They are vertical fiscal imbalances and horizontal fiscal imbalances.

Vertical equity/balance/imbalance

When the fiscal imbalance is measured between two levels of governments (central, state/local) it is called vertical fiscal imbalance. In other words, it refers to the overall transfers that have to be made by the central government to the constituent states/provinces.

Horizontal equity/balance/imbalance

When the fiscal balance/imbalance is measured for governments at the same level, it is called horizontal imbalance/balance. It arises mainly due to the differential capabilities and needs of the constituents/provinces. The transfer of a part of the revenue receipts of the union government to states refers to vertical transfer. The distribution of the funds inter se among states refers to horizontal transfer.

2.1.3. Composition of the divisible pool of union government

The divisible pool consists of net collection charges of all taxes, except surcharges and cess levied for specific purposes. The divisible pool is that portion of net tax revenue which is available for distribution between the centre and the states. Article 270 provides for sharing of all taxes and duties referred to in the union list except the taxes and duties referred to in Articles 268 and 269, and surcharges on taxes and duties referred to in Article 270 and any cess levied for specific purposes.

2.1.4. Devolution of funds by FCs

In recommending transfers from the union to the states virtually all FCs have attempted to follow the principle of equity. The basis of the recommendations is that all parts of the union are treated with fairness. It has to be noted that the recommendations of the Commissions, as a whole, have not been free from criticism. We shall analyze below the recommendations of the 14th FC which span the period 2015-20.

2.1.5. Terms of reference of 14th FC

The following were the terms of reference of the 14th FC. The Commission was required to make recommendations on the following issues.

- i. The distribution between the union and the states of the net proceeds of taxes which are to be divided between them and the allocation between states of the respective shares of such proceeds,
- ii. The principles which should govern the grants-in-aid to be paid to the states out of the consolidated fund of India and
- iii. The measures needed to augment the consolidated fund of a state to supplement the resources of the panchayats and municipalities in the states on the basis of the recommendations made by the SFC.

2.1.6. Main recommendations

The award period of the 14th FC is five years from 2015-2016 to 2019-20. The FC has considered a set of criteria with appropriate weights and has made in all 121 recommendations relating to tax revenue devolution, grants-in-aid, disaster relief grant, grants to PRIs and ULBs and other aspects of centre-state financial relations. The 14th FC was required to recommend four types of transfers to states from the net revenue receipts of the union government. They are:

- (i) tax devolution
- (ii) Revenue deficit grant
- (iii) Grants to local bodies (rural and urban).
- (iv) Disaster response grant (excluding state contribution)

The details of the main recommendations of the 14th FC are as follows.

(i) Sharing of union taxes

The 14th FC has recommended that the share of the states in the divisible pool should be 42 per cent (vertical) transfer; the Commission has not recommended any specific-purpose grants. While allocating grants-in-aid, the 14th FC has not considered the distinction between plan and non-plan categories.

(ii) Revenue deficit grant

A total revenue deficit grant of ₹ 194821 crore is recommended during the award period for eleven states viz, Andhra Pradesh, Himachal Pradesh, Jammu and Kashmir,

| Table: 2.1 Karnataka's share in total transfers (devolution grants) as recommended by different FCs, 1951-2020 | |
|---|---------------|
| FCs | % of Transfer |
| 1 st FC | 1.42(-3.3) |
| 2 nd FC | 7.01(2.29) |
| 3 rd FC | 6.19(1.48) |
| 4 th FC | 7.48(2.77) |
| 5 th FC | 4.65(-0.07) |
| 6 th FC | 3.99(-0.72) |
| 7 nd FC | 4.82(0.10) |
| 8 rd FC | 4.38(-0.34) |
| 9 th FC | 3.83(-0.89) |
| 10 th FC | 4.64(-0.08) |
| 11 nd FC | 4.53(-0.19) |
| 12 rd FC | 4.16(-0.56) |
| 13 th FC | 4.32(-0.40) |
| 14 th FC | 4.71(-0.01) |
| Value of Mean (1951-2020) = 4.72 | |
| Source: Report of the 13 th and 14 th FC | |

| Table : 2.2 Criteria and weights fixed by the 14th FC for tax devolution | |
|---|--------|
| Variable | Weight |
| Population(1971) | 17.5 |
| Demographic Change* | 10 |
| Income Distance | 50 |
| Geographical Area | 15 |
| Forest Cover | 7.5 |
| Total | 100.00 |
| Source: Report of the 14 th FC published by the Government of Karnataka, 2014. * Census 2011. | |

Manipur, Mizoram, Nagaland, Tripura, Assam, Kerala, Meghalaya and West Bengal. The objective of transfers from union to states is to offset the fiscal disabilities arising from low revenue raising capacity and higher unit cost of providing public services. Karnataka with revenue surplus did not get the revenue deficit grant.

(iii) Grants to local bodies

The grants recommended by the 14th FC are of two types, namely, basic grants and performance grants. The basic grants are given to improve the status of basic services including water supply, sanitation, sewerage, solid waste management, and storm water drainage, maintenance of community assets, roads, footpaths and street lighting and burial and cremation grounds. The performance grants are given to address two issues: (1) making available reliable data on local bodies' receipts and expenditure through audited accounts and (2) improvement in own revenue mobilization. The total size of the grant recommended by 14th FC is ₹.287436 crore to all the states for the period 2015-20, constituting an assistance of ₹.488 per capita per annum at an aggregate level. Of this, the grant recommended to panchayats is ₹.200292.20 crore and that to municipalities is ₹.87143.80 crore. The basic grants recommended by the 14th FC will be transferred exclusively to GPs without any share for the other levels, such as ZPs and TPs. The basic grants for ULBs will have to be divided into class of town - wise shares and distributed across each class of town, namely, MCs, CMCs, TMCs and TPs.

(iv) Disaster management

The 14th Commission has recommended that the union government considers ensuring an assured source of funding for the National Disaster Response Fund (NDRF). The financing of the said fund has so far been almost wholly through the levy of cesses on selected items and therefore, it is desirable to find an assured source of funds for NDRF.

(v) Other recommendations

- Set up an independent Council to undertake ex-ante assessment of fiscal policy implications of budget proposals (Recommendation 80).
- Replace existing Fiscal Responsibility and Budget Management (FRBM) Act with a Debt Ceiling and Fiscal Responsibility law (Recommendation 83).
- Wind up National Investment Fund and maintain all disinvestment receipts in the Consolidated Fund (Recommendation 100).
- Amend Electricity Act to provide for penalties for delay in payment of subsidies by state governments. (Recommendation 85).
- Submission of states on minimum guaranteed devolution- not accepted. (Recommendation 2)
- Steps for states to augment revenues, such as property tax reforms and issuance of municipal bonds. (Recommendations 25 and 35).

2.1.7. Share of Karnataka in the transfers made by the 14th FC

The share of Karnataka in the total transfer (₹.4485541crore) recommended by the FC for the period 2015-16 to 2019-20 is ₹.202368.81 crore. The 14th FC has not recommended any revenue deficit grant to 18 states including Karnataka. It is projected that these states would have revenue surplus during 2015-20. The share of Karnataka from the recommendations of 14th FC for the period 2015-16 to 2019-20 is shown in the following table.

| Table 2.3: Share of Karnataka in the total transfers made by the 14th FC 2015-16 to 2019-20 (₹.in crore) | | | | |
|--|------------------------------------|---------------------|--------------------------|------------------------------------|
| Sl.No. | Particulars | Total to all States | Share of Karnataka State | Percentage in the respective total |
| 1 | Tax Devolution (2015-20) | 3948187.00 | 186078.05 | 4.71 |
| 2 | Revenue Deficit Grant | 194821.00 | Nil | |
| 3 | Disaster Response Fund (2015-2020) | 55097.00 | 1145.25 | 2.49 |
| Rural local bodies | | | | |
| 4.1 | Basic Grants (2015-20) | 180262.98 | 8359.79 | 4.64 |
| 4.2 | Performance Grants (2015-20) | 20029.22 | 928.87 | 4.64 |
| | Sub Total | 200292.20 | 9288.66 | 4.64 |
| Urban local bodies | | | | |
| 5.1 | Basic Grants (2015-20) | 69715.04 | 4685.50 | 6.72 |
| 5.2 | Performance Grants (2015-20) | 17428.76 | 1171.38 | 6.72 |
| | Sub Total | 87143.80 | 5856.88 | 6.72 |
| 6 | Grand Total | 4485541.00 | 202368.84 | |
| Source: Report of the 14 th FC Published by the Government of Karnataka, 2014. Vol.I, P.95 and Vol.II, Annexure 6.3 and 9.1 | | | | |

(i) Share of PRIs and ULBs in Karnataka in the basic and performance grants recommended by the 14th FC

In Karnataka the PRIs will receive an amount of ₹.9288.66 crore and ULBs an amount of ₹. 5856.89 crore as basic and performance grants together during 2015 to 2020. The year-wise break up is furnished in table 2.4 and 2.5.

| Table 2.4: Year-wise break up of 14th FC grants to PRIs in Karnataka (₹.in crore) | | | | |
|---|-----------|--------------|--------------------|--------------|
| Sl.No | Year | Basic Grants | Performance Grants | Total Grants |
| 1 | 2015-16 | 1002.85 | 0.00 | 1002.85 |
| 2 | 2016-17 | 1388.62 | 182.15 | 1570.77 |
| 3 | 2017-18 | 1604.42 | 206.13 | 1810.55 |
| 4 | 2018-19 | 1856.02 | 234.08 | 2090.10 |
| 5 | 2019-20 | 2507.88 | 306.51 | 2814.39 |
| 6 | 2015-2020 | 8359.79 | 928.87 | 9288.66 |
| Source: The 14 th FC report published by the Government of Karnataka. Vol II. | | | | |

| Sl.No | Year | Basic Grants | Performance Grants | Total Grants |
|-------|-----------|--------------|--------------------|--------------|
| 1 | 2015-16 | 562.08 | 0.00 | 562.08 |
| 2 | 2016-17 | 778.29 | 229.70 | 1007.99 |
| 3 | 2017-18 | 899.25 | 259.94 | 1159.19 |
| 4 | 2018-19 | 1040.27 | 295.20 | 1335.47 |
| 5 | 2019-20 | 1405.62 | 386.54 | 1792.16 |
| 6 | 2015-2020 | 4685.51 | 1171.38 | 5856.89 |

Source: 14th FC report published by the Government of Karnataka. Vol II.

2.1.8. Strengthening the SFCs

The 14th FC recommended that the state governments must make concerted efforts to strengthen the SFCs. The state governments would have to take measures to ensure timely constitution, proper administrative support and adequate resources for smooth functioning and timely placement of the SFC report before the Legislature, with the action taken report.

Part II - Karnataka SFCs - an overview

2.2.1. Background

The Articles 243 (I) and (Y) of the Constitution of India read with the section 267 of the Karnataka Grama Swaraj and Panchayat Raj Act 1993 as amended in 2015 and section 503C of the Karnataka Municipal Corporation Act, 1976 and section 302B of Karnataka Municipalities Act, 1964 provided for the formation of SFCs to address the financial issues confronted by the PRIs and ULBs. The SFCs have to look after the fiscal problems of both PRIs and ULBs. Before this mechanism came into existence, the state governments used to transfer funds to local bodies based on state laws and discretion. The Governor of a state, shall as soon as may be within one year from the 73rd (1992) amendment to the Constitution under Article 243(I), and thereafter at the expiry of every fifth year constitute SFC to review the financial position of panchayats and similarly, the SFC constituted under Article 243 (Y) of the 74th amendment shall also review the financial position of the municipalities and make recommendations to the Governor.

2.2.2. Composition of the SFCs

The Governor of Karnataka has, so far, appointed four SFCs. The composition of the SFCs and their tenure are given in table 2.6.

| Sl No | Designation and Duration | First SFC | Second SFC | Third SFC | Present, the Fourth SFC |
|-------|--------------------------|---|---|---|-------------------------|
| 1 | Chairperson | Sri.G.Ashwathanarayan (10.06.1994 to 28.02.1995) Dr.G.Thimmaiah (09.06.1995 to 05.08.1996) | Sri.T.N.Narasimha Murthy (2000-2001) Dr.K.P.Surendranath (28.02.2002- 23.12.2002) | Sri.A.G.Kodgi (28.02.2006 to 30.12.2008) | Sri.C.G.Chinnaswamy |

| Table 2.6: Composition of the State Finance Commissions in Karnataka | | | | | |
|--|--------------------------|---|---|--|---|
| Sl No | Designation and Duration | First SFC | Second SFC | Third SFC | Present, the Fourth SFC |
| 2 | Members | Dr.Abdul Aziz (10.06.1994 to 05.08.1996) | Prof.M.Govinda Rao (2000-2001) Dr.M.C.Kodli (28.02.2002 to 23.12.2002) | Sri T.Thimmegowda Dr Mahendra S. Kanthi (28.02.2006 to 30.12.2008) | Sri.H.D.Amaranathan and Dr.H.Shashidhar |
| 3 | Member Secretary | Sri.R.Suresh (28.02.1995 to 09.06.1996) Sri.A.K.Agarwal (10.06.1996 to 05.08.1996) | Sri.K.R.Shashidhara (28.02.2002-23.12.2002) | - | - |
| 4 | Secretary | - | Sri.K.Keshavachari (2000-2001) Sri.K.R.Shashidhara (June 2001 to Feb 2002) | Sri. K.R.Shashidhara (28.02.2006 to 30.12.2008) | 1. Sri.S. R.Umashankar, (01-02-2016 to 25-08 2016) 2. Sri. V. Yashavanth (From 25-08-2016 3. Sri.Vipin Singh, (29.7.2017 to 14.8.2017) |
| 5 | Date of Constitution | 10.06.94 | 25.10.2000 | 28.08.2006 | 21.12.2015 |
| 6 | Date of Submission | 05.08.96 | 23.12.2002 | December 2008 | May,2018 |
| 7 | Award Period | 1997-98 to 2001-02 | 2006-07 to 2010-11 | 2011-12 to 2015-16 | 2018-19 to 2022-23 |
| Source : Reports of the SFC of Karnataka | | | | | |

2.2.3. Criteria adopted and weights assigned by the three previous SFCs

The PRIs in different states have been entrusted with various functions and powers to be effective units of self governance that will enable them to improve the quality of life in rural areas. While this is a continuous challenge in view of the limited resources available to the PRIs, the state governments have also showed resolve to address the inequalities that have existed in different areas and deprivations that have affected the population in these areas. The SFCs in their endeavor to ensure equitable distribution of funds for providing basic services for uplifting the standards of living of the people in the urban and rural areas have dwelt extensively on the factors that are responsible for the deprivation at the local level. These factors have been identified and analyzed for arriving at a scheme of devolution for sharing of the resources of the state with the local bodies. Though each of the SFCs has followed different yardsticks for their assessment, the effort is to assess the resource gap of the local bodies for delivery of basic services to their population. As is acknowledged by the SFCs of different states availability of reliable data regarding various indicators is a serious limitation. The criteria adopted and the weights considered along with methodology used by the earlier three SFCs are given in Table 2.7. The methodology adopted by the present Commission is discussed in chapter 3 of this report.

Table2.7: Criteria adopted and weights in percentage assigned for devolution of funds to PRIs and ULBs by the three previous SFCs, Karnataka

| Sl. No | Criteria | First SFC | | | Second SFC | | | Third SFC | | |
|-------------|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | | PRIs | ULBs | Total | PRIs | ULBs | Total | PRIs | ULBs | Total |
| 1 | Proportion of Population | 23.03 | 10.30 | 33.33 | 19.81 | 10.19 | 30 | 26.41 | 13.59 | 40.00 |
| 2 | Proportion of Area | 32.59 | 0.74 | 33.33 | 29.33 | 0.67 | 30 | 19.46 | 0.54 | 20.00 |
| 3 | Proportion of Illiterates | 8.34 | 2.78 | 11.11 | 12.03 | 2.97 | 15 | 8.00 | 2.00 | 10.00 |
| 4 | Proportion of SC/ST population. | Not selected | Not selected | Not selected | 11.75 | 3.25 | 15 | 7.78 | 2.22 | 10.00 |
| 5 | No. of Persons/ Hospital Bed | 8.34 | 2.78 | 11.11 | 7.50 | 2.50 | 10.00 | 8.14 | 1.86 | 10.00 |
| 6 | Road length per sq.km | 8.35 | 2.78 | 11.12 | Not selected | Not selected | Not selected | Not selected | Not selected | Not selected |
| 7 | Density of Population | Not selected | Not selected | Not selected | Not selected | Not selected | Not selected | 0.51 | 9.49 | 10.00 |
| Total | | 84.30 | 15.70 | 100 | 80.42 | 19.58 | 100 | 70.28 | 29.72 | 100 |
| Rounded off | | 85 | 15 | 100 | 80 | 20 | 100 | 70 | 30 | 100 |

Source: Reports of the SFC of Karnataka

A brief analysis of the indicators used by the earlier SFCs in the state reveals that population -rural and urban- as well as area was commonly employed as indicators by all the three SFCs with different weights. Other common indicators used by the earlier SFCs are the number of illiterates and number of persons per hospital bed. These indicators were selected by the Commissions to assess the gap in health care facilities between PRIs and ULBs and thereby provide more resources to local bodies which faced a resource crunch. The 1st and the 2nd SFCs used five indicators while the 3rd used six. The new indicator added by the 3rd SFC was the density of population. The 2nd and the 3rd SFCs selected the percentage of SC and ST population as an indicator. This has also been selected to endow those local bodies with a relatively higher percentage of SC and ST in the population, with more funds under the devolution scheme. On infrastructure, the road length per sq. km. as an indicator was used by 1st SFC but the 2nd and 3rd SFCs chose not to use it.

One of the main limitations of the scheme of indicators used by the earlier SFCs is that the indicators selected do not represent the functional responsibility of the local bodies. Giving weights to indicators is always debatable. There are no indicators to represent the basic services provided by the local bodies - PRIs and ULBs. There is some justification for using density as one of the indicators. This would give more funds to ULBs which are struggling with a continuing influx of rural laborers to urban areas in search of livelihoods. Secondly there are no indicators which represent the financial aspects (health) of the local

bodies. The capacity of the concerned body depends on the availability of resources. Except GPs and ULBs, the ZPs and TPs do not have their own sources of revenue. GPs constitute the basic unit dealing with providing basic services directly to people at the grassroots level. Therefore, it is useful to include indicators relating to financial aspects to represent the capacity of the GPs. Indicators representing basic services namely, water supply, drainage; households without electricity could be used.

The 1st and the 2nd SFCs gave equal weights to population and area. The 1st SFC gave 33.33 per cent and 33.33 per cent to population and area respectively. The 2nd SFC gave 30 per cent each to population and area in their scheme. However, the 3rd SFC has increased the weight to 40 per cent to population and reduced the weight for area to 20 per cent. In this scheme of indicators, the local bodies located in the regions full of valleys, forests, rivers etc, e.g. Kodagu, Uttara Kannada, Chikkamagaluru districts where density is relatively low and geographical area larger would get less funds under devolution.

2.2.4. Recommendations of the 1st SFC

The 1st SFC, after an elaborate review of ‘federal fiscal relations’ at the state and the practice prevailing at the centre decided that the gap filling method of transferring revenue to the local bodies is not suitable to the present conditions. The Commission instead adopted what it calls ‘pragmatic normative approach’ and observed that this approach was necessary to fulfill the basic aim of providing basic services. The philosophy is ‘any person living anywhere in Karnataka should get a minimum level of essential public/civic services’. This is the yardstick used by the Commission to determine the devolution of funds from the state to local bodies. The Commission selected five criteria and assigned weights to each criterion as given in table 2.7.

Prior to 1995-96 PRIs received on an average 35.82 per cent from the state’s non loan gross own revenue receipts (NLGORR) per year and in the entire 12 year period from 1995-96 to 2007-08 the average devolution was similar to this. The 1st SFC observed that the rural local bodies are deprived of adequate resources and taxing powers, share in taxes, grants-in-aid and power to dispose of the devolved funds to be on more independent and firmer ground and not becoming a mere spending agencies. Though the 1st SFC recommended 36 per cent of NLGORR to local bodies, the allocations in 1997-98 and 1998 - 99 were 38.56 per cent and 39.73 per cent respectively. The average amount works out to 38.98 per cent. Therefore, the 2nd SFC recommended a marginal jump of only 40 per cent of the NLGORR. The real increase would be only 1.02 per cent. This made the 2nd SFC to adopt a “balanced financial allocation approach”. The decision of the state government regarding the recommendations of the 1st SFC was issued vide government order No. FD 9 ZPA 94, Bangalore dated 31.03.1997 and the operative portion of it reads as follows.

“Government is pleased to order the following:-

1. To Keep the total devolution to the Local bodies (both the Urban Local bodies and the Panchayat Raj Institutions) at 36% of the Non-loan Gross Own Revenue Receipts as recommended by the State Finance Commission from 1998-99 onwards.
2. To keep the 1997-98 plan size of the District sector for panchayat Raj Institutions at the same Level as 1996-97 (S.E) i.e. Rs.676 crore (excluding the devolution under the award of the Tenth Central Finance Commission which will be devolved in addition to Rs.676 crore) and to devolve Rs.290 crore to the Urban Local bodies in the year 1997-98.
3. To achieve the ratio of 15:85 inter se devolution between the Urban Local bodies and the Panchayat Raj Institutions by the year 2001-2002 instead of by the year 1999-2000 and based on this to devolve the funds as per annexure-1 appended to this order.

By order and in the name of the
Governor of Karnataka
sd/-
(K.S.SHYLAMMA)
Under Secretary to Government
Finance Department (Exp-5)”

| The Annexure- 1 cited above is reproduced below for immediate reference. (₹. in crore) | | | | | | |
|---|--|-----------|-----------|-----------|-----------|-----------|
| Sl.No | Particulars | 1997-1998 | 1998-1999 | 1999-2000 | 2000-2001 | 2001-2002 |
| 1 | Non Loan Gross Own Revenue Receipts (NLGORR) | 8024 | 9064 | 10253 | 11595 | 13059 |
| 2 | 36% of NLGORR | 2889 | 3263 | 3691 | 4174 | 4701 |
| 3 | Devolution to Panchayat Raj Institutions | | | | | |
| | (a) Plan | 676 | 731 | 894 | 1079 | 1297 |
| | (b) Non-plan | 2021 | 2173 | 2336 | 2511 | 2699 |
| | | 2697 | 2904 | 3230 | 3590 | (c) Total |
| 4 | Devolution to ULBs | 290 | 359 | 461 | 584 | 705 |
| 5 | Proportion of ULB Devolution in SFC recommended Devolution | 10% | 11% | 12.5% | 14% | 15% |
| <p>Note: The projections have been made assuming 7.5% annual rate of growth in Non-plan expenditure of Panchayat Raj Institutions. To the extent, Non-plan expenditure of Panchayat Raj Institutions grows at higher rate, adjustments will have to be in the projected plan expenditure figures for years after 1997-98.</p> | | | | | | |
| sd/- (K.S.Shylamma) Under Secretary to Government Finance Department (Exp-5)” | | | | | | |

The NLGORR does not include grants-in-aid from the centre and the share of the state in income tax and union excise duties (the divisible pool of the centre before the 73rd and 74th Amendments to Constitution covered only two taxes, namely, income tax and union excise duties).

The respective shares of ZP, TP and GPs would be 40:35:25 respectively. In absolute terms, the total devolution to PRIs in 1996-97 would be ₹. 2274.19 crore and the amount for the ULBs would be ₹. 2675 crore excluding the 10th FC grants. The 10th FC recommended that the criteria recommended by the SFC for the distribution of state government grants to PRIs (40:35:25) should be followed for the 10th FC funds also. The Commission recommended the continuation of the statutory grant of ₹ one lakh to GPs under section 206 of Karnataka Grama Swaraj and Panchayat Raj Act (Amendment) 1993 and it should be treated as additional over and above the share recommended by SFC.

2.2.5. Recommendations of the 2nd SFC

The 2nd SFC continued the concept of NLGORR for devolving the funds to local bodies. But, the state government modified it to non-loan net own revenue resources (NLNORR) and implemented it. The Commission introduced the proportion of SC and ST population as a criterion and discontinued the criterion of road length per sq.km, adopted by the 1st SFC. The population below poverty line and per capita income were not considered by the 2nd SFC as the data were not reliable. The SC/ST population was taken as a justifiable criterion. The indicators and the weights assigned to backwardness represented by illiteracy at 15 per cent, SC/ST population at 15 per cent person per hospital bed at 10 per cent and the total amounting to a 40 per cent was considered. The Commission also examined whether population below poverty line and per-capita income could be used as indicators. Due to limitations of availability of data for a divide between rural and urban, these two indicators were not used. The 2nd SFC evolved a devolution framework for inter-se allocation of 11th FC grant, but in actual practice this grant is counted as a part of the SFC grant by Government of Karnataka. This is against the recommendation of SFC. Much of the increase in non- plan expenditure is due to incremental benefits given to employees in salaries and allowances. The decision of the government regarding the recommendations of the 2nd SFC was issued vide government order no.FD 338 Exp-9/2006, dated 29-06-2006 and the operative portion of it reads as follows;

“Government are pleased to order the following:-

- 1. Instead of using NLGORR as basis for devolution, Non- Loan Net Own Revenue Receipts (NLNORR) i.e. NLGORR net of non-plan cost of revenue collections and accesses should be used as a basis for devolution.*

2. As PRI share in case SSFC recommendations are accepted is likely to be lower than the current devolution, the formulation proposed by SSFC is restricted to the ULB share only. Here too, 10% share should be achieved in a graduated fashion starting from 2005-06 financial year as was the decision on the first SFC's recommendation.

| ULB share | Y1 | Y2 | Y3 | Y4 | Y5 |
|-------------|-------|------|------|------|------|
| % of NLNORR | 6.00% | 6.5% | 7.0% | 7.5% | 8.0% |

3. The PRIs will continue to receive untied development grants at current levels subject to prompt to clearance of user charges, levied by public utilities. As the current levels of grants are much higher than that recommended by the SSFC, no increases would be made for the SSFC period and any incentivisation would have to be fashioned within the existing level of grants.

4. Urban Development Department vide its G.O.No.UDD 121 SFC 2005, dated 12-04-2006 has indicated 'a formula for inter-se' allocation of untied funds among ULB's the same would be used for inter-se allocation of untied funds.

By order and in the name of the
Governor of Karnataka
sd/-

(V.VENKATESHA MURTHY)

Under Secretary to Government, Finance Department
(Exp-3 & 9)"

The decision of the state government regarding changing the concept NLGORR to NLNORR was appropriate as net revenue receipts (NLNORR) is more practical and relevant than the gross revenue receipts (NLGORR).

2.2.6. Recommendations of the 3rd SFC

Under the recommendation of the 1st SFC, the relative shares of PRIs and ULBs in the ratios 80:15 respectively. The 2nd Commission changed it to 80:20. The 3rd Commission recommended that the ratios of PRIs and ULBs in the NLNORR should be 70:30. Given the higher rate of growth of urban population, the increase in the share of ULBs is justifiable. Besides the criteria adopted by the 2nd SFC (SSFC) and the 3rd SFC (TSFC) adopted an additional criterion, 'density of population'. The criteria and the weights assigned are presented in table 2.5. Soon after the submission of the report by the 3rd SFC on December 2008, the government constituted an implementation Committee to ensure the implementation of the recommendations of the 3rd SFC vide DPAR 72 SHISANE 2009, Bengaluru dated 03.07.2009. The chairman and the members of the 3rd SFC were also on the Implementation Committee.

The decision of the state government regarding the recommendations of the 3rd SFC was issued vide Government Order No.FD 1 ZPA 2009, dated 31-10-2011. In the preamble, among other things, it stated that: "A clear inference from this analysis is that the responsibilities of the State Government (both development and regulatory) have not been considered appropriately in the

recommendations even though the terms of reference of the Third SFC had mandated it to do so. In view of the above, the Government is of the view that the implementation of the recommendations of the Third SFC in toto will have severe adverse impact on financial ability of the Government to shoulder its overall responsibilities and hence the following order". The operative portion of the order reads as follows.

"After having studied the recommendations of TSFC on devolutions, the Government in partial modification of these recommendations, is pleased to order the following:-

1. The recommendations of TSFC as modified by this Government order would be applicable from FY2011-12 to FY 2015-16.
2. Total funds to be devolved to Local bodies is increased from the current 40% to 42% of the Non Loan Net Own Revenue Receipts (NLNORR) of the State.
3. Out of this 42%, 32% of NLNORR would be assigned to PRIs. This would be inclusive of their salary expenditure;
4. in the case of ULBs, their share would be increased from the current 8% to 10% of NLNORR (including their salary expenditure), over a four year period by increasing the share by 0.5% every year as shown below:

| ULB Share | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|-------------|---------|---------|---------|---------|---------|
| % of NLNORR | 8.50% | 9.00% | 9.50% | 10.00% | 10.00% |

5. During the TSFC implementation period, devolution to ULBs would be under the categories of Entry Tax Devolution and Other Devolution. Since the entry taxes are largely collected in the urban areas, the entire entry tax proceeds would be assigned to the ULBs. The entry tax collection in 2011-12 is estimated to be around Rs.1810 crore which will be around 3.3% of the NLNORR. This amount would be devolved directly. The balance required share to ULBs would be met under other Devolution. Hence the Devolution under the heads Entry Tax Devolution and other Devolution would be as follows;

| Devolution to ULBs | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|-------------------------------------|-------------|--------------------------|---------|---------|---------|
| Entry Tax devolution (in Rs. crore) | 1510 (3.3%) | As per actual collection | | | |
| Other devolution % of NLNORR | 5.2% | 5.7% | 6.2% | 6.7% | 6.7% |

6. To ensure that the overall mandated devolution to ULBs is achieved annually as per the targets fixed at para 4 above, any shortfall in actual collection and transfer of Entry Tax (i.e. below 3.3% of NLNORR), would be made good by transfer of equivalent additional funds under Other Devolution to the ULBs.

It is desirable to have a system where all components being earmarked under Global Protection and Global Provision, attributable to a particular ULB, are earmarked in the same ULBs SFC allocation after applying the devolution formula on the entire SFC allocation. For a start, from F.Y 2012-13 onwards

salaries, pension contribution and power sector dues would be clubbed together and earmarked in the individual ULBs allocation as per devolution formula. However, over the implementation period of TSFC, efforts would be made to earmark debt servicing also from individual ULB allocation. Urban Development Department would separately issue a G.O. indicating devolution formula to be used for inter-se allocation of TSFC funds among ULBs.

7. For the Panchayat Raj Institutions, following annual grants would be provided:

a. Rs.8 Lakh per Gram Panchayat (G.P)

b. Rs.1 crore per Taluka Panchayat (T.P)

c. Rs. 2 crore per Zilla Panchayat (Z.P)

The above mentioned grants would be revised appropriately in due course based on overall fiscal situation and impact of GST on the State finances.

By order and in the name of the
Governor of Karnataka
sd/-
(M.K.Bharmarajappa)
Under Secretary to Government
Finance Department (Exp-5) “

With regard to devolution of funds, the Commission recommended a separate devolution component for salaries. Considering the huge financial implications, the state government did not accept this. The Commission has extensively recommended on issues relating to amendment of Act, administrative, technical, functional, etc.

2.2.7. Limitations

The inherent limitations faced by SFCs are many. The major ones are; (i) data maintained by PRIs and ULBs lack consistency and quality and the recommendations have to inevitably depend on such data, (ii) the criteria and assigned weights adopted do not represent the local bodies adequately, (iii) lack of continuity in terms of devolution approach by successive SFCs as every SFC followed its own approach (iv) the action taken report on the recommendations of the previous SFCs is not brought out comprehensively, instead, mere government orders or notifications have been issued and (v) the inadequate implementation by the state government for certain reasons. To cite a few instances, the “normative approach” recommended by the 1st SFC was not implemented as it required not only enormous financial support but also the limitations in the estimation of normative needs. It proposed to combine both plan and non plan for the purposes of fiscal devolution to ZP, TP and GP.

The 2nd SFC while adopting a “balanced financial allocation approach” has gone ahead with devolution based on a composite index and substantial part of the allocation was considered under non-plan towards salary expenditure. Much of the expenditure in non plan is towards salary and establishment. As per the recommendations of the 11th FC, the 2nd SFC evolved a framework for inter se allocation and not to count FC grants as a part of the SFC grants or the state’s divisible pool. But in actual practice this grant is counted as part of SFC grant, which is against the recommendations of SFC. The 3rd SFC recommended among many others, a separate devolution component for salaries of PRIs, as it would be inappropriate and unreasonable to use any indicators and weights to determine the share of PRIs to pay salaries and arrears of pay. In view of this, the Commission recommended that the salary component of officials working in the PRIs should be delinked while working out the total share of PRIs. As cited above, the government did not accept this, as salary component involved substantial committed expenditure. Instead, the government came out with a decision to include salary and non salary components in the devolution. However, it can be said that the SFCs of Karnataka have attempted to formulate a simple and transparent framework for fiscal transfers. The formation of SFCs and important implementation of their various recommendations by the government of Karnataka have brought certainty in budgetary and degree of predictability to a some extent.

2.2.8. Conclusion

Devolution of financial resources to local bodies has been ensured through SFCs. Karnataka has had three SFCs. The 1st SFC constituted in 1994, gave its report in 1996 for the award period of 1997-2002. The 2nd SFC was constituted in 2000 and submitted the report in 2002 and its period was till 2006 -2011. The 3rd SFC constituted in 2006 submitted its report in December 2008 and its award period was 2011-2016. However, owing to the non constitution of the 4th SFC before the expiry of the award period the state government extended the award period of the 3rd SFC till 2017-18. This SFC being the fourth has its award period applicable from 2018-19 to 2022-23. It is pertinent to note that action taken report (ATR) on the recommendations of the three SFCs has not been presented before the legislature as mandated. The task faced by SFC seems to be more difficult than that of the FCs under Article 280 in that, the SFC is required to assess and evaluate the functions of PRIs and ULBs before making recommendations. The task of the SFC regarding devolution of finances is mentioned in part IX of the Constitution in Schedules eleven and twelve are not helpful as the activity mapping and the quantum of resources do not correspond with each other.●

CHAPTER 3

Issues, Approach And Methodology

“Despite its uneven history in India, decentralization is vital to strengthen participatory democracy, facilitate responsive governance and enable public service delivery”

- M.Govinda Rao

3.1. Introduction

It has been a long drawn struggle to decentralize functions, functionaries, funds and freedom (4 Fs) to the local bodies as per the letter and spirit of the provisions of the eleventh schedule (Article 243 G) and the twelfth schedule (Article 243 W) of the Constitution of India. Karnataka is one of the states where functions have been transferred. In all states at least formally decentralization has taken place. However, much more remains to be done. This is possible through effective and equitable inter- governmental transfers of ‘4Fs’ by the state to the local bodies.

With regard to fiscal devolution, the SFCs in Karnataka and the FCs in the centre have tried to address problems prevailing in the local bodies through their recommendations from time to time. Given the rapid changes in the demographics and functional needs of the local bodies, this has become a necessity both for the SFC and FC. In this chapter, the Commission, keeping in view the terms of reference discusses the issues, approach and the methodology adopted to formulate its fiscal devolution framework.

3.2. Issues

The major issues identified are;

- (a) The needs of the state government and the local bodies in particular, the nature, quantum and trends in devolution set by the earlier three SFCs and the FCs in general and the 14th FC in particular.
- (b) Total revenue receipts, NLGRR and NLNORR of the state –in the post GST period.
- (c) The relative shares of the state and the local bodies in NLNORR.
- (d) Whether FC grants are be treated as part of NLNORR?
- (e) At times grants from the FC and the state government including transfer of funds to parastatals are shown as ‘SFC grants’. However, strictly speaking, SFC grants constitute the package of devolution recommended as a share out of the NLNORR to local bodies. Therefore, ‘SFC grants’ should refer to the actual amounts devolved by the state government to rural and urban local bodies.
- (f) There are also instances where the funds devolved by the state government to local bodies are shown as ‘SFC funds’. Even the figures presented by the

concerned departments do not show identical components of 'SFC funds'. This not only creates confusion but also allows for different interpretations, either in favour of PRIs or ULBs. In such a situation it becomes difficult to assess whether the total quantum of funds devolved to PRIs and ULBs is above or below the recommended level. Therefore, clarity is needed regarding the components of SFC grants.

- (g) The relative shares of PRIs and ULBs in NLNORR.
- (h) The inter se shares among each tier of PRIs and each class of ULBs.
- (i) The inter se allocation of funds among each unit of each tier of PRIs, namely, ZPs, TPs and GPs and among each unit of each class of ULBs, namely, MCs, CMCs, TMCs/NACs and TPs.
- (j) Whether to consider salary components as part of SFC grants as they constitute substantial portion of the funds devolved to local bodies.
- (k) Identification and recommendation of issues other than the ones related to fiscal devolution, which have direct bearing on the finances of local bodies.
- (l) The size and scale of rural (PRIs) and urban (ULBs) local bodies in Karnataka.
- (m) The State's development is linked to the development of Bengaluru. The city is witnessing huge migration from across the state and country. It is a burden on its infrastructure and service delivery. The expenditure on O & M of services is steadily increasing and is draining the meagre resources of the governing body – BBMP. The local body suffers from inefficiency in revenue collection and is unable to meet the huge demand on services. Hence, it becomes imperative on the part of SFC to provide an additional grant to the BBMP. The intent to provide the BBMP with a separate grant is an important issue before this Commission. In the memorandum submitted to the 14th CFC by the Government of Karnataka, a case was made for allocation of separate grants to mega cities.
- (n) The devolution is expected to fill the resource gap in the local bodies in the discharge of their obligatory and statutory functions. Given the complex nature of local bodies, we are aware that it is extremely difficult to fine tune and devolve funds according to their specific local needs. Therefore, there is need to adopt a simple, practical, equitable and efficient framework of fiscal devolution based on certain principles and norms.

3.3. Approach

In view of the above, the Commission has approached its tasks and challenges in the following manner.

- (a) The visits to districts and discussions with different levels of PRIs and ULBs have enabled the Commission to understand and appreciate the ground realities the local bodies face.

- (b) Meeting with members of SFCs of other states and experts in research institutions have immensely helped to identify the critical concerns of the state and the local bodies and those of FC and SFCs.
- (c) The Commission has had special studies on specific subjects concerning PRIs and ULBs including the BBMP conducted by institutes/agencies.
- (d) The Commission has had a number of discussions with the officials of BBMP as well as civil servants and urban experts concerned with urban administration.
- (e) There are difficulties in obtaining reliable and complete data. For collection of data and information from the local bodies, separate questionnaires for PRIs and ULBs were formulated by the Commission. For the first time in the history of SFCs, an online application was developed for obtaining replies/data online from ULBs/PRIs. The task of developing the online application and facilitating collection of data was entrusted to the Municipal Reforms Cell (MRC) coming under DMA and UD departments. The CEOs of all the ZPs, on behalf of PRIs and DCs on behalf of all the ULBs in the state were also requested to coordinate and to ensure that replies were sent in time. Separate workshops were conducted for all the Chief Planning Officers in the ZPs and all the Project Directors, District Urban Development Cell (DUDC) in the districts as they were nominated as nodal officers to help the Commission in this task. The problems faced by MRC and many local bodies were that the questionnaires sent online could not be accessed easily. Much time was spent on this exercise. Whatever data and information got from limited number of local bodies were incomplete and inconsistent. Data from two different sources were not comparable and therefore, there is an urgent need to streamline the data administration and management.
- (d) The sources of data used are the budget documents, reports of earlier SFCs and FCs, study reports, data and information furnished by FD, RDPR, UD and other departments.
- (e) We examined the utility of formulating a devolution index. The proposed index would be a composite index or a statistical aggregate based on domain indicators to measure the performance of a local body. Using the index, the relative quantum of funds to local bodies at different levels could be determined looking into the needs rather than based on present practice. Apart from indicators such as population, area, SC/ST population, literacy, work participation, etc., indicators representing human development index, backward taluks and Article 371 J applicable to districts of Hyderabad Karnataka area were also considered. The result was not encouraging due to the following practical problems.
 - (i) The limitations in the data maintained by the local bodies in terms of quality, reference period, unit of measurement, lack of instruments for validation, etc., obtained from local bodies.

- (ii) Domain- wise indicators do not properly reflect and represent the functional and financial domains of local bodies.
- (iii) Diversity in geography and demography coupled with varying degrees of horizontal and vertical disparities of each tier of local bodies. All these posed difficulties in evolving a reasonable and acceptable index of devolution. Therefore, the Commission dropped the idea of formulating and adopting an index of devolution to determine the quantum of funds to local bodies. The Commission is of the considered opinion that an index of devolution should comprehensively represent the functional and financial position of local bodies and help in the transfer of funds equitably based on their priorities and needs.

3.4. Methodology

One of the terms of reference mandates “*to review the financial positions of the Zilla Panchayats, Taluk Panchayats, Grama Panchayats, Municipal Corporations, City Municipal Councils, Town Municipal Councils and Town Panchayats and make recommendations to the Governor.*” Accordingly, the financial position of the PRIs and ULBs is reviewed and discussed in chapters 7, 8 and 9.

Table 3.1 presents, the total revenue receipts of the state, NLGORR, NLNORR, share of PRIs and ULBs in NLNORR for the years 2012-13 to 2018-19 and the projected figures for the years 2019-20 to 2021-22 based on the MTFP (2019-2022). For 2022-23 the Commission has made projections. The revenue receipts and devolution to local bodies are based on the budget estimates of 2018-19. Besides, the implications on devolution with and without FC grants have also been examined.

| Table 3.1: Total Revenue Receipts, NLGORR, NLNORR, Devolution to PRIs and ULBs for 2012-13 to 2018-19 and the Projected figures for the same during 2018-19 to 2022-23, Karnataka (₹. in cr.) (With and without FC Grants) | | | | | | | | | | | | |
|--|---|-------------------------|---------|---------|---------|---------|--------|----------|-------------------|---------|---------|----------------------------------|
| Sl. No | Particulars | State Revenue – Account | | | | | RE | BE | Projected (MTFP) | | | Projected by 4 th SFC |
| | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | | | 2017-18 | 2018-19 | 2019-20 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1 | Total Revenue Receipts of the State (2+3+4) | 78176 | 89544 | 104142 | 118817 | 133214 | 146033 | 162765 | 1181786 | 202159 | 224881 | 250468 |
| 2 | State Own Tax Revenue Receipts (SOTR) | 53754 | 62604 | 70180 | 75550 | 82956 | 91718 | 1,03,444 | 114880 | 127587 | 141710 | 157834 |
| 3 | Non Tax Revenue | 3966 | 4032 | 4688 | 5355 | 5795 | 6828 | 8163 | 8574 | 9006 | 9462 | 10539 |
| 4 | Resources from the Centre 4 (i) & (ii) | 20456 | 22908 | 29273 | 37912 | 44463 | 47488 | 51157 | 58333 | 66565 | 73709 | 82095 |
| | (i) Devolution from Centre | 12647 | 13809 | 14654 | 23983 | 28760 | 31752 | 36215 | 41070 | 46576 | 52821 | 58830 |
| | (ii) Grants from Centre | 7809 | 9099 | 14619 | 13929 | 15703 | 15736 | 14942 | 17263 | 18989 | 20888 | 23265 |

Table 3.1: Total Revenue Receipts, NLGRR, NLNORR, Devolution to PRIs and ULBs for 2012-13 to 2018-19 and the Projected figures for the same during 2018-19 to 2022-23, Karnataka (₹. in cr.) (With and without FC Grants)

| Sl. No | Particulars | State Revenue – Account | | | | | RE | BE | Projected (MTFP) | | | Projected by 4 th SFC |
|--------|---|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|----------------|----------------------------------|
| | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 5 | NLGRR (1-4) | 57720 | 66636 | 74869 | 80905 | 88751 | 98545 | 111608 | 123453 | 136594 | 151172 | 168373 |
| 6 | Total Collection charges and Cess deductions. | 1567 | 2637 | 3405 | 4434 | 4814 | 5588 | 6147 | 6846 | 7625 | 8471 | 9435 |
| 7 | NLNORR (5-6) | 56153 | 63999 | 71464 | 76471 | 83937 | 92957 | 105461 | 117607 | 128969 | 142701 | 158938 |
| 8 | Gross devolution to PRIs | 18531 | 20510 | 24987 | 26576 | 29558 | 33126 | 34135 | 38019 | 42345 | 47163 | 52529 |
| 9 | FC Devolution | 1382 | 1635 | 1032 | 1002 | 1571 | 1811 | 2090 | 2814 | 2814 | 2814 | 2814 |
| 10 | Net Devolution to PRIs (8-9) | 17149 | 18875 | 22965 | 25573 | 27988 | 31315 | 32045 | 35205 | 39531 | 44349 | 49715 |
| 11 | Devolution to PRIs as a % of NLNORR (10/7x100) | 30.53 | 29.49 | 32.13 | 33.44 | 33.34 | 33.68 | 30.39 | 29.93 | 30.65 | 31.98 | 31.28 |
| 12 | Gross Devolution to ULBs (including entry tax) | 4737 | 5795 | 6116 | 6873 | 9608 | 10963 | 12511 | 13933 | 15518 | 17284 | 19251 |
| 13 | FC Devolution | 622 | 706 | 805 | 562 | 1008 | 1159 | 1335 | 1792 | 1792 | 1792 | 1792 |
| 14 | Net Devolution to ULBs (12-13) | 4115 | 5089 | 5311 | 6311 | 8600 | 9804 | 11176 | 12141 | 13726 | 15492 | 17459 |
| 15 | Devolution to ULBs as a % of NLNORR (14/7X100) | 7.33 | 7.95 | 7.43 | 8.25 | 10.24 | 10.56 | 10.59 | 10.32 | 10.64 | 10.85 | 10.98 |
| 16 | Total devolution to PRIs and ULBs (8+12) and (10+14) | 23268 21264 | 26305 23964 | 31103 28276 | 33449 31884 | 37596 36588 | 44089 41119 | 46646 43221 | 51952 47346 | 57863 53257 | 64447 59841 | 71780 67174 |
| 17 | Total devolution to LBs as a % of NLNORR- with and without FC grants (14/7X100) | 41.44 37.87 | 41.10 37.44 | 43.52 39.57 | 43.74 41.69 | 44.79 43.59 | 47.43 44.23 | 44.23 40.98 | 44.17 40.25 | 44.86 41.29 | 45.16 41.93 | 45.16 42.26 |

Source: (i) Data for columns 1 to 4 are from MTFP. (ii) Data for columns 8 from FD. (iii) Net devolution to ULBs (sl.no.14 from FD). (iv) The data for column 8 is from Over view of Budget 2017-18. (v) FC grants from 2021 presumed at the level of 2019-20. (vi) Central plan component for 2017-18 to 2022-23 are presumed at the level of 2016-17. (vii) 14th FC grants for 2015-16 to 2019-20 are based on the actual. (viii) All projections are based on three years average growth rate of revenue receipts (2019-20 to 2021-22) at 11.3776 per cent. Three years average growth rate of 11.3776 percent during 2018-19 to 2021-22 is used to project revenue in 2022-23.

Note: The amount devolved to local bodies, if grants from Finance Commission are included as practiced by government, comes to ₹. 44089 crore. It accounts for 47.42 per cent of NLNORR for the year 2017-18(RE).

A brief analysis of the table reveals the following;

- (i) We have examined the growth trends of the state's total revenue receipts and its components over a period of time. The total revenue receipts of the state have increased from ₹.78176 crore in 2012-13 to ₹.162765 crore in 2018-19 registering an increase of 108.20 per cent. The projected revenue receipts of the state from 2019-20 to 2023-24 are based on the growth rate of the previous years.
- (ii) The NLGRR has increased from ₹.57720 crore in 2012-13 to ₹.111608 crore in 2018-19 showing a growth of 93.36 per cent. The NLGRR is derived by deducting the transfers from the centre (devolution and grants) in the total revenue receipts of the state and it includes collection charges and cesses. The collection charges are not part of NLNRR of the state as they are items of expenditure.
- (iii) The NLNRR is derived by deducting collection charges and cesses from NLGRR. The divisible pool or the NLNRR has increased from ₹.56153 crore in 2012-13 to ₹.105461 crore, an increase of 87.81 per cent. The practice of assessing NLNRR has been examined and the Commission recommends to continue with the NLNRR as the divisible pool from which the state and the local bodies should get their respective shares.
- (iv) As seen from Table 3.1, devolution from the state to local bodies in Karnataka has increased from ₹.23268 crore in 2012-13 to ₹.46646 crore in 2018-19, an increase of 100.47 per cent. The share of PRIs has increased from ₹.18531 crore to ₹.34135 crore and that of ULBs from ₹.4737 crore to ₹.12511 during the said period showing increases of 84.20 per cent and 164.11 per cent, respectively. In the total transfer, the share of ULBs has increased from 20.36 per cent to 26.82 per cent and that of PRIs has decreased from 79.64 per cent to 73.18 per cent. However, on an average the PRIs got a larger share as compared to a lesser share of ULBs in 2018-19.
- (v) **Implications of GST Act for the State's Revenue** - It is relevant to note that the Union Government has introduced the Goods and Services Tax (GST) on 1st July 2017 across the country. This will have far-reaching effects on the revenues of both the centre and the states. The GST Act 2017, under Section 7, among other things, mentions that GST compensation to a state is the difference between the projected revenue receipts and the actual collection. Therefore, the Commission considers the GST compensation as a part of the state's tax receipts in general and SOTR of the state in particular. Further, it may be seen that the SOTR for 2018-19 stands at Rs.103444 crore as shown in the MTFP, 2018-22 and the same is projected for 2022-23.

However, the finance department (FD) brought to the notice of the Commission citing the relevant Government order, which at the time of implementation of the SFC recommendations the grants-in-aid "*is excluded from NLGRR*". Further, it also conveyed to the Commission that, among other things, "*the GST compensation is accounted for by the State government in the form of grants-in-aid from the Central Government. For 2018-19,*

the GST compensation is estimated at Rs. 10800 crore”, implying that it is excluded from the NLGORR. The figures for NLGORR, (as per annual financial statement of 2018-19) are given in Table 3.2.

| Table 3.2: Karnataka’s NLGORR, 2018-19 (₹.in crore) | | |
|--|------------------------------------|--------|
| Sl.No | Particulars | Amount |
| 1 | State’s Own Tax Receipts (SOTR) | 92644 |
| 2 | State’s Own Non-Tax Revenue (SONR) | 8163 |
| 3 | Total | 100807 |
| Source: Note from FD, dated 16.4.2018 vide No. FD/26/ DS(&R)/ 2018 | | |

Keeping in view the above, the Commission is of the considered opinion that the 1st SFC’s recommendations for 1997-98 to 2001-02 to exclude grants-in-aid in NLGORR may not be relevant at this point of time, i.e., after a lapse of 20 years, considering the following: (i) since 2011-12 to 2017-18, NLGORR is replaced by NLNORR and the Commission agrees that this shall be continued, (ii) the definition of GST compensation as per Section 7 of the Act does not discuss grants-in-aid and therefore, the stand taken by the government is not in conformity with the Act, (iii) introduction of GST has changed the fiscal scenario of the state, defining the GST compensation in lieu of shortfall in GST collection in a financial year and therefore it has to be treated as part of tax receipts of the state, (iv) the differences in the SOTR figures shown in MTFP (2018-22) and the ones furnished by the finance department do not tally and (v) the difficulties in ‘estimating the GST compensation in future years as it depends on the yearly collection of taxes as the architecture of GST is yet to stabilize’, the Commission while appreciating the above limitations, is constrained to note that the SOTR figures provided by the Finance department does not include GST compensation. (Table 3.2).

(vi) **Award period** - (a) The award period of the 3rd SFC was from 2011-12 to 2015-16.

However the Government has extended the period of applicability of the 3rd SFC’s recommendation till 2017-18, extending the award period of the 3rd SFC from 2011-12 to 2017-18, to a period exceeding seven years.

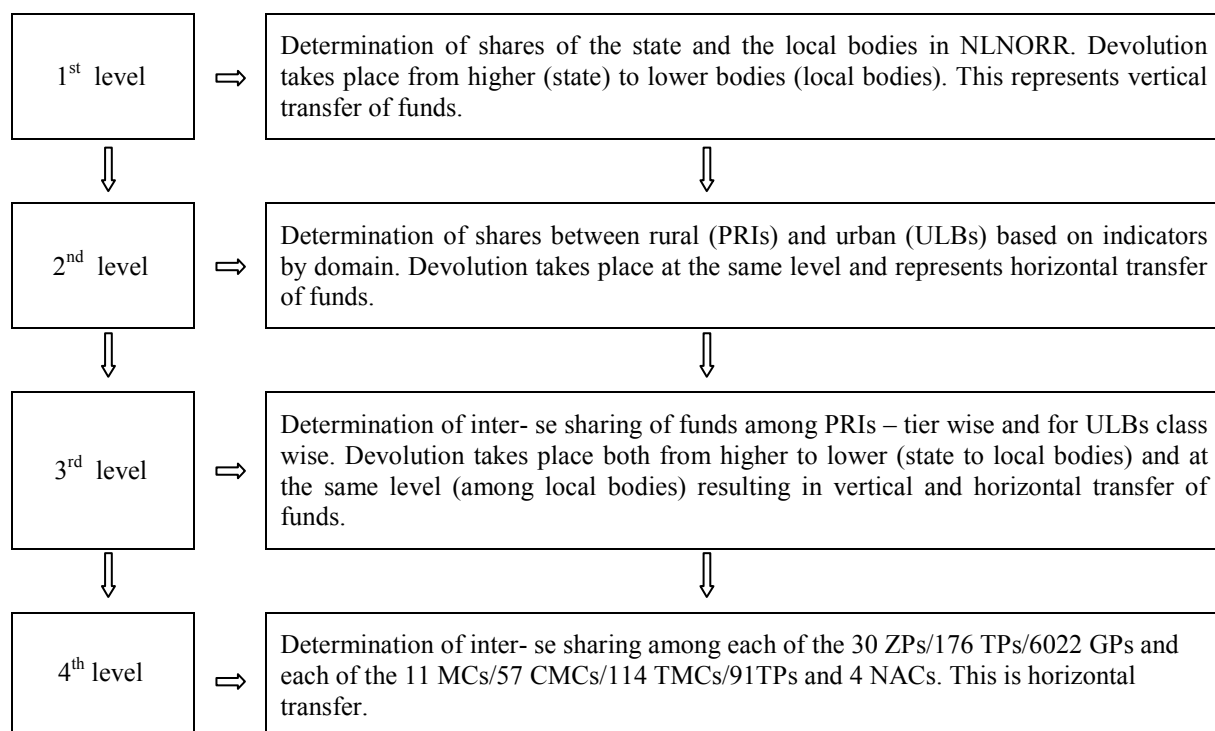
(b) In view of the introduction of GST and realization of its actual compensation, it may be relevant to consider 2017-18 as the year of transition. While recommending the award period it is to be noted that only a vote on account has been passed on the budget for 2018-19 are placed in the state legislature on 16th February 2018. After the general elections to the state assembly the government in office may continue with the same budget or may formulate a new one for the year 2018-19. Therefore, the Commission recommends 2018-19 as the first year of the commencement of the award period for the implementation of its recommendations and that it should be in operation till 2022-23.

3.5. Scheme of devolution

The Commission has spelt out the methodology which should govern the devolution framework. The terms ‘scheme of devolution’ and ‘devolution framework’ are

interchangeable in the context of this report. The Commission has conceptualized and identified four levels in the scheme of devolution which is presented in chart 3.1.

Chart 3.1: Schematic presentation of four levels of the devolution framework



3.5.1. First level devolution – Methodology for determining the shares of the state and the local bodies in NLNORR

This is an instance of vertical fiscal devolution where a percentage or part of the revenue receipts of a higher level of government is transferred to a lower level government i.e., from the state to the local bodies. Further, the relative shares of the state government and the local bodies in the NLNORR are determined.

The quantum of fiscal resources devolved by the state government to the local bodies is an important parameter for measuring the degree of decentralization. The first among the terms of reference mandates the determination of principles, which should govern “(i) *the distribution between the State Government and Zilla Panchayaths, Taluk panchayaths, Grama Panchayaths, Municipal Corporations, City Municipal Councils, Town Municipal Councils and Town Panchayaths, of the net proceeds of the taxes, duties, tolls and fees leviable by the Government which may be divided between them and allocation between Zilla Panchayaths Taluk panchayaths, Grama panchayats, Municipal Corporations, City Municipal Councils, Town Municipal Councils and Town Panchayaths to their respective shares of such proceeds*”. In other words, it means that the relative shares of the state government and the local bodies have to be determined out of the net proceeds of the revenue from taxes and non- tax revenue comprising tolls, duties and fees leviable by the state government.

The recommendations of the earlier SFCs are discussed in chapter 2. While determining the relative shares of the state and the local bodies, this Commission has followed the terms of reference.

- (a) ***“In making its recommendations the Commission shall have regard among other things to the resources of the State Government and the demands thereon on account of expenditure of civil administration, debt servicing, development and other committed expenditure”***. The Commission has examined in chapter 4 the key fiscal challenges identified by the state and its commitment to them, which include the following. Committed development and welfare programmes and schemes.
 - (b) Waiver of loans to farmers to the extent of ₹. 8165 crore.
 - (c) Civil administration
 - (d) Pay package of the Seventh Pay Commission, around ₹.10500 crore.
 - (e) The recommendations of this Commission (Fourth SFC).
 - (f) Increasing burden of debt servicing.
 - (g) Increasing expenditure on Drought Relief programmes.
 - (h) Other committed expenditure.
 - (i) Impact of revenues on the state’s finances in view of GST w.e.f 01.7.2017
 - (j) Dependence of local bodies on state revenues due to limited mobilization of local taxes.

The issues concerning the local bodies may be summarized as follows.

- (i) The 14th FC has made a radical departure from the previous FCs by recommending its grants entirely to GPs and ULBs without any grants to ZPs and TPs. The local bodies were getting grants from the 10th to the 13th FC. But the 14th FC recommended no grants to ZPs and TPs from 2015-16 and recommended grants exclusively to GPs and ULBs. The local bodies in Karnataka and the SFCs of other states have been taking measures to compensate the stoppage of grants to ZPs and TPs.
- (ii) One of the problems confronted by local bodies is the lack of untied funds. The 14th FC has reported that the local bodies, in their presentations before it insisted on untied grants. The FC wanted the flow of resources to local bodies to be assured, objective and untied. The Karnataka Grama Swaraj and Panchayat Raj Act 1993 amended in 2015 under section 206 (2) has made it mandatory that 20 per cent of the grants to Grama Panchayats should be untied. This has to be ensured.
- (iii) Another factor which calls for a huge expenditure is the proposed creation of 49 new taluks announced in the state Budget 2017-18, taking the total number of TPs from 176 to 225.

- (iv) The number of GPs has increased from 5898 in 2015-16 to 6022 in 2016-17, calling for additional financial support to GPs
- (v) In the state budget 2017-18, the government has increased the development grants/statutory/untied grants to ZPs from ₹.2 crore to ₹.4 crore per ZP. However there is no increase in respect of other PRIs.
- (vi) The funds available for O & M with GPs are inadequate to provide minimum basic services. The salary expenditure takes away much of their resources. What is left for development is meager.
- (vii) The ULBs are under constant pressure due to migration, which has a huge impact on the infrastructure and services resulting in increased pressure on expenditure.
- (viii) The parastatal agencies after the creation of bulk infrastructure hand them over to local bodies for maintenance which do not have the required resources.
- (ix) Certain schemes from the centre require that the expenditure is shared by the ULBs and the state government. With their relatively depleted resources ULBs will not be able to complete the schemes in time.
- (x) Peri-urban areas and slums demand focused development. Additional resources are required for this.
- (xi) The number of ULBs has increased by 57, taking the total to 277. The newly created ULBs require funds for everything starting from establishment of office to delivery of services.
- (xii) The Minimum Wage Act has imposed a huge financial burden on local bodies. Some local bodies have partially implemented this while others are finding it difficult to implement it for want of funds.
- (xiii) In 2017-18, the share of local bodies (PRIs and ULBs) in NLNORR is 47.43 percent (with FC grants) and 44.23 percent (without FC grants). But in 2018-19, the devolution to local bodies has decreased to 44.23 percent (with FC grants) and 40.98 percent (without FC grants) in NLNORR. As seen from table 3.1, the decrease in devolution can be attributed to reduction in the volume of devolution to local bodies. In other words, it is seen that the volume of devolution has increased but at a decreasing rate. For instance, the devolution to local bodies has increased from ₹.39166 crore in 2016-17 to ₹.44089 crore in 2017-18 with net increase of ₹.4923 crore, whereas between 2017-18 and 2018-19, the net increase was only ₹. 2557 crore.
- (xiv) Given the above context, the relative shares of the state government and the local bodies have to be determined out of the net proceeds of the revenue from taxes and non-tax revenue comprising tolls, duties and fees leviable by the state government. The share of local bodies from the 1st SFC to the 2nd SFC increased from 36 to 40 per cent and from the 2nd to the 3rd SFC, it increased to 42 per cent of NLNORR. In 2017-18, the share of local bodies in NLNORR has reached 47.43 per cent against

the recommended level of 42 percent, with a net increase of 5.43 percent. Therefore, the recommendation of this Commission with regard to the share of the local bodies should be more than 47.43 per cent in NLNORR and it is discussed and recommended in chapter 11 of this report.

3.5.2. Second level devolution – Methodology for determining the shares between rural (PRIs) and urban areas (ULBs)

This involves horizontal fiscal devolution. The methodology adopted for the determination of the respective shares of rural and urban local bodies is based on domain-wise indicators (Table 3.3). The share of the local bodies determined in the first level is distributed between local governments at the same level namely, PRIs and ULBs. A brief analysis of the earlier fiscal transfers to local bodies provides the basis for determining the devolution by the present Commission.

(i) It may be recalled that the ratios between rural and urban decided by the 1st, 2nd and 3rd SFCs were 85:15, 80:20 and 70:30 respectively, based on select indicators. But actual transfers do not conform to what the SFC has recommended. (Table 3.1). For instance, transfers during 2012-13 to 2013-14 were below the recommended level of 42 per cent of NLNORR. Only during 2016-17 and 2017-18 have the transfers exceeded the recommended level of 42 per cent. The reasons for these trends by and large, could be change in policy, such as for instance, linking and delinking of programmes and schemes, etc. In other words, a new programme or a scheme funded by the centre is added or an ongoing one is either withdrawn partially or wholly due to the change in policy.

There has been uneven flow of resources as compared to the recommended level. As seen from the table 3.1, the PRIs' share in NLNORR from 2016-17 to 2017-18 has been more than the recommended level of 32 per cent and that of ULBs reached the recommended level of 10 per cent only during 2016-17. It is relevant to note that in 2017-18 the devolution of funds to PRIs has already reached 33.68 per cent against the recommended level of 32 per cent while that of ULBs is at 10.56 per cent against the recommended level of 10 per cent of NLNORR, together accounting for 44.24 percent in NLNORR. In 2018-19, without FC grants, the share of PRIs has reached 30.39 percent while for ULBs it has reached 10.59 per cent, the total share being 40.98 per cent. With FC grants the share of PRIs is 32.36 per cent and while that of ULBs is 11.86 percent, together they account for 44.23 per cent of NLNORR.

The ULBs receive funds from grants under SFC recommendations and grant under different development schemes both by the central and state governments. The allocation under SFC in 2016-17 was of the order of ₹.8600 crore (figures furnished by the Urban Development Department, without taking into account the allocation to parastatal bodies). The Commission recommends keeping all other allocations (FC grants) outside the scope of the SFC grant. The parastatal agencies, by and large handle projects of big towns (MCs and CMCs) which helps them to get a larger fund share as compared to small towns. As the number and size of projects sanctioned are less in case of small and medium towns, they lose

on account of this. Therefore, the funds transferred to parastatals cannot be taken as a part of the SFC grants.

- (ii) **Methodology to determine the relative shares of PRIs and ULBs** – In view of the above, the methodology followed by this Commission is the use of 11 indicators under three domains which are common to both rural and urban areas as in Table 3.3. These indicators reflect the functional and financial dimensions of local bodies. As seen from the table, the percentage value for each indicator is worked out and added up. The sum of it is divided by the number of indicators to obtain the average of percentage values for rural and urban areas. Thus, the rural gets 75 per cent and urban 25 per cent or the ratio between rural and urban is 75:25.

| Table 3.3 : Indicators for the determination of shares of Rural and Urban areas (PRIs and ULBs) | | | | | | |
|--|---|---------|---------|------------|---------|------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Sl. No | Indicators | Total | Rural | % in Rural | Urban | % in Urban |
| Demography | | | | | | |
| 1 | Population in lakh | 610.95 | 374.69 | 61.33 | 236.26 | 38.67 |
| 2 | Net increase in Population in lakh (2001-2011) | 82.44 | 25.80 | 31.30 | 56.64 | 68.70 |
| 3 | Area in sq.km. | 191791 | 185783 | 96.87 | 6008 | 3.13 |
| 4 | SC and ST population in lakh | 147.24 | 109.26 | 74.21 | 37.98 | 25.79 |
| 5 | Illiterates in lakh | 132.87 | 103.03 | 77.54 | 29.84 | 22.46 |
| Decentralised Governance | | | | | | |
| 6 | Percentage of inter-se allocation in NLNORR by the State Government | 42 | 32 | 76.19 | 10 | 23.81 |
| 7 | SFC devolution to PRIs and ULBs in 2016-17(* .in cr.) | 39166 | 29558 | 75.47 | 9608 | 24.53 |
| Basic Household Amenities (2011 Census) | | | | | | |
| 8 | Households without access to tap water | 4472947 | 3432081 | 76.73 | 1040866 | 23.27 |
| 9 | Households without drainage facility | 5178066 | 4518789 | 87.26 | 659277 | 12.74 |
| 10 | Households without electricity | 1234444 | 1044384 | 84.60 | 190060 | 15.40 |
| 11 | Households without specified assets | 1878504 | 1565256 | 83.32 | 313247 | 16.68 |
| Rounded off to | | | | 75 | | 25 |

- (iii) **BBMP, a Mega city needs mega resources in NLNORR** - The burgeoning population on account of natural growth and inward migration to Bengaluru city has created undue pressure on its infrastructure through the ever increasing demand for water and other civic amenities. The revenue from own sources and its potential is yet to be realized fully. The BBMP needs additional allocation of funds over and above the usual transfers. Therefore, we recommend the following in respect of BBMP.

The Commission, for the first time proposes to make provision for the Bruhat Bengaluru Mahanagara Palike (BBMP) in the total share of local bodies. The reasons for taking such a step are discussed in the forthcoming paragraphs. Technically, BBMP (UA) with a population of 8.44 million is classified as a metropolitan city (population of over 4 million) as per Census 2011. But the projected figures of its population have reached over 10 million in 2013 itself as shown in Table 3.4, which should qualify it to be considered a mega city. In 2018-19, the year of commencement of the award period of this Commission its population would be 14.13 million. Migration on a large scale to Bengaluru is a perpetual phenomenon. The GDDP of Bengaluru urban district in 2014 -15 at current prices is Rs.3.12 lakh crore, of which the lion's share comes from the BBMP area. This income accounts for 33.87 per cent of SDP. A city with this size of economy requires a huge infrastructure and funding to provide well developed basic services as per norms. Several issues relating to BBMP are discussed in detail in chapter 9.

| Table 3.4: Bruhat Bengaluru Mahanagara Palike (BBMP) – Projected Growth rate of Population based on decadal growth rate, 2011- 2018 | | | | | | | | |
|--|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Census Year | Population | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| 2011 | 8,443,675 | 9,256,835 | 10,069,994 | 10,883,154 | 11,696,314 | 12,509,473 | 13,322,633 | 14,135,793 |
| Annual GR (absolute) | | 813,160 | 891,470 | 969,781 | 1,048,091 | 1,126,402 | 1,204,712 | 1,283,023 |
| Absolute GR @ 9.63 per year with 2011 population as base Population | | | | | | | | |
| Derived from crude estimate without accounting for annual births and deaths | | | | | | | | |
| Source: Census 2011 | | | | | | | | |

Given this background, BBMP needs special and separate allocation. In this context the memorandum submitted to the 14th FC by the Government of Karnataka (vide para 35, page VII) states that “*the Finance Commissions have so far clubbed all the urban local bodies together while recommending resource transfers to these entities. There is however, a need to consider urban agglomerations (UAs) of say over 5 million as a separate group for resource support. Resource needs of these mega cities are also significantly high. The 14th FC is therefore, requested to consider separate allocation to these cities and an additional one per cent of divisible pool to be earmarked for these cities to be distributed in terms of population*”. It may be noted that the 14th FC did not accept the request of the state government. Despite this the dire needs of the BBMP cannot be ignored. Having regard to the stand taken by the state government before the 14th FC, the Commission recommends a separate allocation from the divisible pool to BBMP over and above what is being devolved to ULBs as a whole.

The Commission recommends that the share of PRIs should be 75 per cent and that of ULBs should be 25 per cent in the total share (table 3.3) determined for the local bodies in the first level of devolution. Using this ratio and considering the BBMP's needs as a mega city, the Commission determines its share as being a part of ULBs and also recommends a certain proportion in NLNORR separately. Based on this, recommendations are made in chapter 11.

3.5.3. Third level devolution – Methodology to determine the inter se sharing of funds among PRIs, tier- wise and among ULBs, class- wise

The methodology in this level considers the proportions in devolution of funds in NLNORR to PRIs (ZP/TP/GP) tier- wise and to ULBs (MC/CMC/TMC/TP/NAC) class- wise over a period of five years, i.e., 2012-13 to 2016-17. This amounts to vertical devolution as it involves transfer of funds to different levels. The devolution of funds to local bodies in Karnataka is made to each tier of PRIs and the same was not recommended for ULBs by the earlier SFCs. The existing proportions in devolution to PRIs and ULBs as shown in Tables 3.5 and 3.6 should be protected as the minimum.

(a) Devolution of funds among three tiers of PRIs According to the recommendations of the 1st SFC, funds were distributed by combining plan and non-plan funds for ZP, TP and GP in the ratio of 40:35:25 respectively out of 30 per cent of NLGORR from 1996-97 to 2000-01. In this the actual allocation was considered for salary expenditure only. The 2nd SFC recommended that the prevailing practice of giving lumpsum grants to GPs should be continued. It suggested retaining the non-plan allocation according to the prevailing ratios and applied the indicators and weights only for the allocation of plan funds. The plan funds are to be distributed to ZPs and TPs in the ratio of 65:35. The 3rd SFC recommended determining the shares of each ZP, TP and GP based on indicators and their corresponding weights.

The methodology adopted by this Commission is based on the average transfer of funds (for PRIs) for five years, i.e., 2012-13 to 2016-17 under all heads to each tier of PRIs as given in Table 3.5. The shares are 38.61 per cent to 30 ZPs, 53.64 per cent to 176 TPs and 7.76 per cent to 6024 GPs.

| Table 3.5: Devolution of funds to three tiers of PRIs under all heads (plan and non-plan), Karnataka | | | | | | | | | |
|--|-----------------------------|----------|----------|----------|----------|----------|-----------|----------|---------|
| Average 2012-13 to 2016-17 (₹. in cr.) | | | | | | | | | |
| Sl. No | PRIs | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | Total | Average | Percent |
| 1 | ZP budget with FC grants | 7971.03 | 9119.50 | 9657.65 | 9568.12 | 9633.12 | 45949.42 | 9189.90 | 36.93 |
| | ZP budget without FC grants | 7870.76 | 8984.6 | 9560.00 | 9568.12 | 9633.12 | 45616.60 | 9123.32 | 38.61 |
| 2 | TP budget with FC grants | 9521.72 | 11579.08 | 13759.67 | 14001.68 | 15177.60 | 64039.75 | 12807.95 | 51.47 |
| | TP budget without FC grants | 9320.5 | 11309.2 | 13564 | 14001.68 | 15177.60 | 63372.98 | 12674.2 | 53.64 |
| 3 | GP budget with FC grants | 2083.34 | 1673.17 | 2925.62 | 3006.01 | 4747.59 | 14429.73 | 2885.95 | 11.60 |
| | GP budget without FC grants | 1378.8 | 728.8 | 1878.55 | 2003.16 | 3176.99 | 9166.34 | 1833.26 | 7.76 |
| Total | With FC grants | 19576.09 | 22371.75 | 26342.94 | 26575.81 | 29558.31 | 12441.89 | 24883.8 | |
| | Without FC grants | 18570.06 | 21022.6 | 25002.55 | 25572.96 | 27987.72 | 118155.92 | 23631.18 | 100 |

Source: RDPR, Government of Karnataka, 2017. Figures for 2016-17 are revised budget estimates.

To ensure predictability of volume and transfer of funds to PRIs tier- wise the above shares should be maintained out of the funds determined and recommended at the second level. In other words, out of the total fiscal devolution to PRIs, the minimum share of ZPs, TPs and GPs should be 38.61 per cent, 53.64 per cent and 7.76 per cent respectively.

(b) Devolution of funds among each class of ULBs

Since data on all the funds allocated to ULB sector – ULB class wise – is not available a statutory body like this Commission is unable to access precise information. The total allocation for all ULBs for the year 2016-17 as informed by the Department of Urban Development is of the order of ₹.8600 crore whereas releases to ULBs class-wise could not be furnished for the full amount released. Special grants released to BBMP during 2015-16 and 2016-17 and also allocations to many schemes could not be factored in the data furnished by the Urban Development Department. As explained in chapter – 8 and 9, fund release data from other sources such as MRC, DMA, and Accountant General, Karnataka etc., do not tally with one another. Therefore, there is a dire need on the need for a better information system.

For the first time, this Commission (4th SFC) is recommending devolution of funds to ULBs, class- wise. The earlier three SFCs did not recommend this type of devolution although the 3rd SFC recommended weights based formula considering a set of urban indicators (Table-3.4). This scale of weights has been made applicable for devolving untied funds only.

In the absence of reliable data on releases to ULBs and limitations in computing accurate data on release of funds to a different class of ULBs, a formula based framework on broad urban indicators is necessary for the devolution of the funds. The third SFC had recommended a weight based formula for a set of urban indicators. This methodology is based on a scale of weights of 100 assigned as shown below: (1) population (40 per cent), (2) area (20 per cent), (3) level of illiteracy (20 per cent), and (4) SC/ST population (20 per cent). Out of the total grants recommended to ULBs, the minimum share of BBMP, other MCs, CMCs, TMCs TPs and N ACs should be as per the proportion worked out based on the above four parameters, as shown in Table 3.6.

| Table 3.6 : ULBs class wise weights for devolution of SFC recommended untied grants funds | | | | | | | |
|--|-------|-------|-------|-------|------|------|-------|
| Sl.No | BBMP | CCs | CMCs | TMCs | TPs | NACs | Total |
| 1 | 28.97 | 21.88 | 21.80 | 17.65 | 9.29 | 0.41 | 100 |
| Source: DMA. As per 3rd SFC formula | | | | | | | |

Therefore, the existing methodology as recommended by 3rd SFC is considered for determining inter-se share among different class of ULBs. The recommendations in this respect are discussed in chapter 11. The state government may devolve funds to PRIs and ULBs higher than the level recommended.

3.5.4. Fourth level devolution – Determination of the inter se shares among each unit of each tier of PRIs and each unit of each class of ULBs

The methodology in this level considers horizontal distribution of resources inter se among units of each tier of PRIs and units of each class of ULBs.

(i) PRIs - In respect of PRIs (Table 3.5), the existing shares of each ZP, each TP and each GP s are to be determined out of 38.61 per cent devolved for 30 ZPs, 53.64 per cent to 176 TPs and 7.76 per cent to 6022 GPs.

(ii) ULBs –For devolution of funds to ULBs, the Commission recommends that the existing scales of weights of 28.97 for BBMP, 21.88 for 10 MCs, 21.80 for 57 CMCs, 17.64 for 114 TMCs, 9.287 for 89 Town Panchayats and 0.411 for 4 NACs (as referred to in Table 3.6) be followed for determining the proportion of each individual ULB. However, the state government may devolve funds higher than these levels.

For devolution of funds to ULBs, the existing practice is to allocate funds for meeting the mandatory expenditures on account of salaries and pensions, electricity charges, loan repayments on account of debt incurred on behalf of ULBs, drinking water scarcity funds, funds for solid waste management, special purpose funds for special occasions, performance grants, common purpose funds et.al. The 3rd SFC had recommended 100 per cent neutralization of salary and pension components of all the ULBs including BBMP and Municipal Corporations. Presently, 100 per cent salary protection is ensured under SFC grants to all ULBs except MCs including BBMP. It is less than 100 percent in case of MCs and BBMP. Grants for meeting expenditure on electricity charges of ULBs are devolved as per actual demand raised by ESCOMS and provisioned under SFC.

3.6. Development/statutory/untied grants to local bodies

(a)Untied Grants to PRIs - The budgeting system and the detailed grant allocation to the ZP, TP and GP are structured on the departmental scheme wise allocations like education, health, agriculture, horticulture and women & child etc. Similarly funds devolved to ULBs under various schemes including central and state assistance are programmatic and without much discretion to spend on exigencies. Therefore, the PRIs and the ULBs do not have provisions for discretionary expenditure: in other words, they are not provided with sufficient untied funds. Therefore, the government has considered the earlier recommendations of the SFC to allocate statutory/developmental grants to these bodies as grants-in-aid. These grants are untied grants in nature though guidelines are issued on the modalities to utilize them.

The untied grants devolved to the PRIs are referred to by different nomenclatures. In the case of ZPs they are called ‘development grants. In case of TPs and GPs, they are called ‘statutory grants’. These grants are untied in nature and are meant for asset creation. The allocation of grants as development/statutory grants to PRIs from 2011-12 to 2017-18 is presented in Table 3.7.

| Sl.No. | Year | ZP | TP | GP |
|--------|---------|---------|-----|------------------|
| 1 | 2011-12 | 200 | 100 | 8 |
| 2 | 2012-13 | 200 | 100 | 10 |
| 3 | 2013-14 | 200 | 100 | 12 |
| 4 | 2014-15 | 200 | 100 | Min.10 Max.49 |
| 5 | 2015-16 | Min.200 | 100 | Min.10 |
| | | Max.530 | | Max.31 |
| 6 | 2016-17 | Min.200 | 100 | Min.10 |
| | | Max.533 | | Max.31 |
| 7 | 2017-18 | 400 | 100 | Min.10 |
| | | | | Max.31 |

Source: DAC, RDPR department.

The 14th FC recommended direct transfer of funds to GPs and ULBs. This resulted in the cut of grants by the 14th FC from 2015-16 to ZPs and TPs amounting to Rs.97.24 crore and Rs.195.67 crore respectively. As this stoppage of funds has adversely affected the resource position of ZPs and TPs, the Commission has decided to compensate by enhancing the quantum of untied grants to them. The amended KGS and PR Act 1993 (2015) mandates that 20 percent of the total funds devolved to GPs should be earmarked as untied grants to GPs. This in view, the Commission recommends for enhancement of untied grants to GPs as one of the measures. As seen in the table, the ZPs and TPs are given uniformly a fixed amount as development/statutory grants while GPs get their grants based on one criterion, population. This method prevents many ZPs, TPs and GPs having larger geographical area with smaller population to obtain an equitable share.

(b) Methodology recommended for allocation of untied grants to PRIs - In view of the above, for the first time, the Commission recommends the following method for allocation of untied grants to PRIs.

(1) The minimum and maximum amount to each tier of PRIs recommended for allocation of untied grants is given in Table 3.8.

| Sl.No | Particulars | | | | ZP | TP | GP |
|-------|--|------|-----|-----|----|----|----|
| 1 | Particulars | | | | | | |
| 2 | Untied grants recommended –in lieu of Development/ Statutory grants | Min. | 400 | 200 | 12 | | |
| | | Max. | 800 | 300 | 35 | | |

(2) The average allocation to each tier is computed based on the minimum and maximum allocation fixed.

(3) Based on the average computed for each tier the total allocation is computed using the total allocation available to that tier.

(4) The weights of 90 percent to population (Census 2011) and 10 percent to geographical area are assigned to each unit in each tier. Based on this allocation to each unit of each tier is determined.

(5) The Commission recommends that the existing quantum to each unit in each tier of PRIs should be ensured as long as it is within the minimum and maximum range recommended. The details of recommendations relating to allocation of untied grants are given in chapter 11.

(c) Untied Grants to ULBs - Untied grants for ULBs are provided for creation of capital assets and to meet specific needs of ULBs based on guidelines. The allocation and releases of untied grants to ULBs over the years are presented in Table 3.9.

| Year | Allocation | Releases |
|---------|------------|----------|
| 2012-13 | 990.66 | 674.28 |
| 2013-14 | 990.00 | 798.88 |
| 2014-15 | 1018.83 | 608.12 |
| 2015-16 | 1030.30 | 599.20 |
| 2016-17 | 988.10 | 524.06 |
| 2017-18 | 988.10 | - |

As regards distribution of untied grants, the methodology recommended by the 3rd SFC is recommended for determining inter-se share among different classes of ULBs as well as to individual ULBs. Based on the relative proportion of untied grants devolved to ULBs in 2017-18, recommendations are made for 2018-19 to 2023-24. Approximately, 12 percent of the total funds devolved are to be earmarked as untied funds for ULBs. For devolution of untied funds to ULBs, the existing share of each MC, each CMC, each TMC, each TP and each NAC shall be maintained as the minimum guaranteed amount from the proportions determined and recommended in the third level (Table 3.6).

3.7. Performance grants to PRIs and ULBs

The 14th FC has recommended grants to GPs and ULBs under two heads, namely (i) basic grants and (ii) performance grants. The former is meant for providing basic services to the public and the latter for better performing GPs and ULBs based on certain criteria. The local bodies in the state receive grants to discharge their statutory and obligatory functions. At present there is no provision to provide performance grants out of SFC devolution to local bodies in Karnataka. Presently, a small amount is kept as incentive for ULBs in SFC funds.

To recognize better performing local bodies in the discharge of their statutory and obligatory functions, the Commission recommends instituting performance grants as incentives to local bodies. The purpose of this measure is to bring financial discipline and also to promote healthy competition among local bodies. A lumpsum amount subject to certain criteria is recommended as performance grant. The criteria are as follows.

(a) PRIs -The two criteria for allocation of performance grants to each tier of PRIs should be: (i) Incur 100 percent expenditure to the total receipts for ZPs and TPs for GPs collection of tax revenue by 95 percent and (ii) submission of audited accounts for the immediate preceding year.

(b) ULBs-The two criteria for allocation of performance grants to each class of ULBs should be (i) collection of Property Tax by 95 percent and above and (ii) submission of audited accounts for the immediate preceding year.

The quantum of performance grants based on the criteria to each unit of each PRI tier- wise and each unit of each class of ULBs are recommended in chapter 11 of this report.

3.8. Establishment grants to newly formed Local Bodies

To accommodate demographic changes new local bodies are created. The number of local bodies at the lower levels is on the increase. Recently, more than 450 GPs, 57 Town Panchayats and 49 TPs have been created. The Government's decisions to create 49 new taluks and the corresponding TPs are to be formed. The newly formed local bodies face acute problems in basic infrastructure in essential services, staff, office and vehicles, etc. Focus should be given to newly formed/upgraded ULBs to boost their capacities and infrastructure needs to equip them for better service delivery. The Commission recommends an 'establishment grant' for the newly formed PRIs, tier- wise and ULBs, class- wise to be provided as a one-time measure. The recommendation in this regard is made in chapter 11.

3. 9. Conclusion

This chapter has focused on the methodology for the scheme of devolution. The Commission has examined revenue receipts and their components for 2012-13 to 2018- 19 (For 2018-19 BE) along with the projections made for 2019 to 2023. The fiscal devolution to local bodies has to be both equitable and effective. As the Commission conceptualized four levels of devolution, the methodology adopted for different levels is discussed in detail. The 1st level determines the relative shares of state and local bodies in NLNORR. The relative shares of rural and urban are determined based on domain- wise indicators/the actual allocations at present, in the 2nd level. For the first time, the Commission has made a provision for BBMP from NLNORR, apart from its share in the provisions made for ULBs. The 3rd level discusses the relative shares of PRIs tier- wise and ULBs class- wise out of the total devolution. The 4th level suggests the grants to each unit of each tier of PRIs and each unit of each class of ULBs out of the quantum determined at the 3rd level. Untied grants to ZPs, TPs and GPs, based on certain criteria are also discussed. Similarly, the untied grants to ULBs, based on a scale of weights are also analyzed. The nomenclature of development grants to ZPs and statutory grants to TPs and GPs recommended should be termed 'untied grants'. Based on criteria to incentivize better performing PRIs and ULBs, performance grants are considered. Considering the frequent up gradation and creation of new local bodies, the Commission has suggested instituting 'Establishment grants' to them. The recommendations relating to the scheme of devolution are presented in Chapter 11●

CHAPTER 4

Finances of the State

“The real trick in highly reliable systems is somehow to achieve simultaneous centralization and decentralization.”

- Karl E. Weick

4.1. Introduction

This chapter analyses the finances of the state with a focus on the following:

(a) impact of implementation of the recommendations of SFCs on state and local finances, (b) direct transfers, other than through SFCs to local bodies by the state government as well as line departments; nature and size of transfer; actual amounts transferred to local bodies, (c) direct absorption by the government of local body expenditure (salaries, pensions and other liabilities) and guarantees provided by the government on behalf of local bodies and, finally, (d) assessing the capacity of the state government to enhance the quantum of fiscal devolution to local bodies.

In analysing the finances of the state government the essential features are the following.

- Sources of revenue available.
- Effective utilisation of all the resources
- Scope for enlarging sources of revenue and improving collection.
- Management of expenditure and avenues open for effecting economies.
- Balance between revenue and expenditure.
- Extent of public debt and its management.
- Compliance with regard to Fiscal Responsibility and Budget Management Act 2003 (FRBMA) and Karnataka Fiscal Responsibility Act, 2002 and other requirements.
- Effects of reduction in grants from the union under centrally sponsored schemes and of increased devolution of funds to local bodies from the state's resources.

Article 243(I) and (Y) of Constitution of India requires the SFC to determine the principles which should govern the devolution of funds to PRIs and ULBs, determination of taxes, duties, tolls and fees, which may be assigned to these bodies and grants-in-aid to these bodies. The government order constituting this Commission states that “*in making recommendations, the Commission shall have regard to among other things to the resources of the State government and the demands thereon on account of expenditure on civil administration, debt servicing, development and other committed expenditure*”.

In this background an attempt is made to analyze the following issues.

- Capacity of the state to mobilise resources
- Commitment to development
- Fostering democracy at the local level by assisting and strengthening.
- Prudent financial management.

4. 2. Critical analysis of Karnataka's finances

The state has two main own sources of revenue; (i) tax revenue and (ii) non-tax revenue.

| Table 4.1: Major fiscal indicators of the state: 2012-2018 (₹. in crore.) | | | | | | | | |
|---|----------------------------|---------|---------|---------|---------|---------|---------|---------|
| Sl. No | Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | AAGR |
| | | A/c | A/c | A/c | A/c | A/c | RE | 2012-18 |
| 1 | 2 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | Revenue Receipts(RR) | 78176 | 89544 | 104142 | 118817 | 133214 | 146033 | 14.47 |
| 2 | Annual Growth Rate | 11.99 | 14.54 | 16.30 | 14.09 | 12.12 | 9.62 | -- |
| 3 | RR as a % of GSDP | 14.96 | 14.88 | 15.20 | 16.14 | 11.92 | 11.14 | - |
| 4 | State Own Tax Revenue | 53754 | 62604 | 70180 | 75550 | 82956 | 91718 | 11.77 |
| 5 | Annual Growth Rate | 15.66 | 16.46 | 12.10 | 7.65 | 9.80 | 10.56 | -- |
| 6 | Non Tax Revenue | 3966 | 4032 | 4688 | 5355 | 5795 | 6828 | 12.02 |
| 7 | Annual Growth Rate | -2.96 | 1.66 | 16.27 | 14.23 | 8.21 | 17.82 | -- |
| 8 | Devolution from FC | 12647 | 13809 | 14654 | 23983 | 28760 | 31752 | - |
| 9 | Grants from Centre | 7809 | 9099 | 14619 | 13929 | 15703 | 15736 | - |
| 10 | Revenue Expenditure(RE) | 76293 | 89190 | 103614 | 117029 | 131921 | 145649 | 15.15 |
| 11 | Annual Growth Rate | 17.17 | 16.90 | 16.17 | 12.94 | 12.72 | 10.40 | -- |
| 12 | RE as a % of GSDP | 14.60 | 14.82 | 15.12 | 15.90 | 11.80 | 11.11 | - |
| 13 | Revenue Surplus | 1883 | 354 | 528 | 999 | 1293 | 384 | - |
| 14 | Capital Receipt (Non Debt) | 191 | 197 | 94 | 412 | 127 | 138 | - |
| 15 | Capital Expenditure(CE) | 16581 | 17642 | 20198 | 21369 | 30085 | 35854 | 19.37 |
| 16 | Annual Growth Rate | -4.27 | 6.40 | 14.49 | 5.80 | 40.79 | 19.17 | -- |
| 17 | CE as a % of GSDP | 3.17 | 2.93 | 2.95 | 2.90 | 2.69 | 2.74 | - |
| 18 | Total Expenditure(TE) | 92874 | 106832 | 123812 | 138398 | 163299 | 181503 | 15.90 |
| 19 | Annual Growth Rate | 12.66 | 15.03 | 15.89 | 11.77 | 17.99 | 11.15 | -- |
| 20 | Total Exp. as a % of GSDP | 17.77 | 17.76 | 18.07 | 18.80 | 14.61 | 13.84 | - |
| 21 | Fiscal Deficit(FD) | 14507 | 17091 | 19577 | 19169 | 28665 | 35333 | - |
| 22 | FD as a % of GSDP | 2.76 | 2.84 | 2.86 | 2.60 | 2.56 | 2.69 | - |
| 23 | GSDP (Current Prices) | 522650 | 601633 | 685207 | 735975 | 1117334 | 1310879 | 25.14 |
| 24 | Annual Growth Rate | 20.35 | 15.11 | 13.89 | 7.41 | 51.82 | 17.32 | |

Source: Government of India . Medium Term Fiscal Plan (MTFP) 2015-19, 2016-20, 2017-21 and 2018-22. Overview Budget 2017- 18 (BE). Note: In the last column- 10, an annual average growth rate calculated based on six years average (2012-2018) is presented.

These apart the state has other sources such as transfer of funds by the centre under the award of the FC and other grants under central schemes. These details over the period 2012-13 to 2016-17 accounts and revised estimates for 2017-18 are presented in Table 4.1.

4.3. Revenue receipts and tax effort

The state's own tax revenue (SOTR) comprises four major taxes and some minor taxes. The major taxes are commercial taxes, state excise, stamp duty and registration fees and motor vehicle tax. With the advent of the Goods and Services Tax, 2017 (GST) from 01.07.2017, commercial taxes of the state will cease to operate. They will be subsumed in GST. Royalty on major and minor minerals, interest receipts and dividends form main components of state own non-tax revenue (SONTR). The minor taxes on the agricultural income, professions, trade, callings and employments, luxuries, etc remain with the states.

The total revenue receipts of the state have increased from ₹.78176 crore. in 2012-13 to ₹.146033 crore in 2017-18(RE). The average annual growth rate of the state's revenue receipts was 14.47 per cent during 2012-13 to 2017-18 while that of the state's own tax revenue and non tax revenue registered an average annual growth rate of 11.77 percent and 12.02 per cent respectively during 2012-2018. However, the growth is not steady. For instance in 2012-13 the growth rate of revenue receipt was 11.99 per cent and it went up to 16.30 per cent in 2014-15; it has declined to 14.09 per cent in 2015-16. The revenue receipts as a percent of GSDP has declined from 14.96 per cent in 2012-13 to 11.14 per cent in 2017-18. The revenue receipts of the state consisting of four items, namely, state own tax revenue, state non-tax revenue, devolution from FC and grants from the centre and their relative ratios in revenue receipts are given in Table 4.2.

| Table 4.2 : Relative shares of state own tax revenue, state non-tax revenue, and devolution from FC and grants from centre in the state's revenue receipts, 2012-13 and 2017-18 (in per cent) | | | | | | |
|--|---------|-----------------------|-----------------------|--------------------|--------------------|--------|
| Sl. No. | Year | State Own Tax Revenue | State Non-Tax Revenue | Devolution from FC | Grants from Centre | Total |
| 1 | 2012-13 | 68.76 | 5.07 | 16.18 | 9.99 | 100.00 |
| 2 | 2017-18 | 62.81 | 4.68 | 21.74 | 10.77 | 100.00 |

Source: Derived from Table 4.1

It is a matter of concern that the share of the state own tax revenue which accounted for 68.76 per cent of revenue receipts in 2012-13 has declined to 62.81 per cent in 2017-18. Similarly the share of non-tax revenue has decreased from 5.07 per cent in 2012-13 to 4.68 per cent in 2017-18. Thus, the share of the state's own revenue receipts has declined from 73.83 per cent of total revenue receipts of the state in 2012-13 to 67.49 per cent in 2017-18. This is a strain on the fiscal health of the state indicating some problems in the financial health of the state.

The share of the devolution from the centre to the state has increased from 16.18 per cent in 2012-13 to 21.74 per cent in 2017-18 while the share of central grants has increased marginally from 9.99 per cent to 10.77 per cent during the same period. The growth rates

many fiscal parameters in the state have not been steady during the last six years. It has to be seen from the context of persistent drought and failure of rainfall and crops prevailing since last five to six years.

Tax effort: The share of the state's own tax revenue in the gross state domestic product (GSDP) is the measure of tax efforts. It is reported that the state has been consistently achieving the highest SOTR as a per cent of GSDP amongst all states. The SOTR accounted for 10.28 per cent in 2012-13 but it has declined to 7.42 per cent in 2016-17 and further to 6.99 per cent in 2017-18. The ratio has declined mainly due to changes in GSDP base and the methodology. The changes brought about by the Central Statistics Office (CSO) are; (i) changed the gross domestic product (GDP) figures from GDP at factor cost to GDP at market prices, (ii) changed the base year from 2004-05 to 2011-12 and (iii) the coverage of GDP was expanded by including corporate activities and informal businesses hitherto unrepresented. It is expected to increase with the introduction of GST which will enhance the tax base.

4.4. Expenditure performance of the state: 2012-13 to 2017-18

Public expenditure of the state government is broadly classified into two categories, namely, revenue expenditure (RE) and capital expenditure (CE). Public expenditure is also classified into committed and non-committed expenditure and development and non-development expenditure. The data relating to various parameters of public expenditure for the years 2012-13 to 2017-18 are presented in Table 4.3. The revenue expenditure (RE) constitutes 82.15 per cent in 2012-13 and its share in total expenditure (TE) has decreased slightly to 80.25 per cent in 2017-18.

| Table 4.3: Public expenditure of the state: 2012 to 2018 (₹. in crore) | | | | | | | | |
|--|-----------------------------------|---------|---------|---------|---------|---------|--------------|--------------|
| Sl. No | Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 (RE) | AAGR 2012-17 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | Revenue Expenditure (i) to (viii) | 76293 | 89190 | 103614 | 117029 | 131921 | 145649 | 15.15 |
| | (i) Interest Payment | 6833 | 7837 | 9404 | 10746 | 12033 | 14168 | 17.89 |
| | (ii) Salaries | 15700 | 17808 | 19737 | 20475 | 21489 | 24255 | 9.08 |
| | (iii) Pensions | 7227 | 9152 | 10118 | 11251 | 11295 | 12062 | 11.15 |
| | (iv) Subsidies | 10709 | 14100 | 11827 | 14041 | 15254 | 19150 | 13.14 |
| | (v) Devolution to ULBs | 4018 | 5020 | 6011 | 6076 | 5686 | 7132 | 12.92 |
| | (vi) Operation and Maintenance | 10589 | 12624 | 25101 | 29219 | 35009 | 34992 | 38.41 |
| | (vii) Administrative Expenditure | 1011 | 1684 | 1842 | 2114 | 2112 | 2739 | 28.48 |
| (viii) Other Revenue Expenditure | 22821 | 20964 | 19573 | 23107 | 29043 | 31152 | 6.08 | |
| 2 | Capital Receipt (Non-Debt) | 127 | 197 | 94 | 412 | 201 | 138 | 8.66 |
| 3 | Capital Expenditure (CE) | 16581 | 17642 | 20198 | 21369 | 30085 | 35854 | 19.37 |

Table 4.3: Public expenditure of the state: 2012 to 2018 (₹. in crore)

| Sl. No | Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 (RE) | AAGR 2012-17 |
|--------|----------------------------|---------|---------|---------|---------|---------|--------------|--------------|
| 4 | Total Expenditure (1+3) | 92874 | 106832 | 123812 | 138398 | 162006 | 181503 | 15.90 |
| 5 | Total Revenue Receipts | 78176 | 89544 | 104142 | 118817 | 133214 | 146033 | 14.46 |
| 6 | Fiscal Deficit [(4)-(2+5)] | 14507 | 17091 | 19576 | 19169 | 28665 | 35333 | 23.92 |
| 7 | GSDP(Current Prices) | 522650 | 601633 | 685207 | 735975 | 1117334 | 1310879 | 25.14 |

Source: Government of India. Finance Department. Medium Term Fiscal Plan 2015-19, 2016-20, 2017-21 and 2018-2022. Overview of Budget 2017- 18. Note: In the last column- 9 an annual average growth rate calculated based on six years average (2012-2018) is presented.

The public expenditure is classified into different categories. In the budgets, it is further classified into three services, namely, economic service, social service and general service. In 2015-16 the relative shares of these three services were 36.72 per cent, 39.26 per cent and 24.02 per cent respectively. The social services include education, health, woman and child development, social welfare etc while economic services include agriculture and allied services, rural development, industry etc. In 2017-18 the relative shares of these services changed to 40.04 per cent, 38.66 per cent and 21.30 per cent respectively (MTFP 2018-2013, page.22). It is heartening to note that the expenditure on economic and social services have remained stable and at higher level. After everything is said and done, it is to be borne in mind that the ability of the government to spend on social services depends on the level of productivity of public expenditure which calls for a balanced expenditure between social and economic services. Improvement in productivity in public expenditure also contributes to improvement in both levels of tax and non-tax revenues.

4.5. State's liabilities

The market borrowings, loans from financial institutions, and special securities issued to National Small Saving Certificates and loans and advances from Government of India are the components of public debt of the state. There are two indicators to measure the performance of the state in the management of debt. They are interest payments as per cent of revenue receipts and total liabilities as a per cent of GSDP. On both these counts, the state is in a stable position. Interest payment which accounted for 8.74 per cent of revenue receipts in 2012-13 has increased to 9.70 per cent in 2017-18. The 14th FC has suggested that if the interest payments are less than or equal to 10 per cent of the revenue receipts in the preceding year the state will be eligible for an additional borrowing limit of 0.25 per cent of GSDP in the given year, and the state has been keeping it within the limits. The details of total liability and other related matters are presented in Table 4.4.

The average annual growth rate (AAGR) of total liabilities (TL) during 2012-2018 has been 18.87 per cent while the average annual growth rate of GSDP during the same period has been 25.14 per cent. This means, the average annual growth rate of GSDP has

been higher than that of the average annual growth rate of total liabilities of the state. In addition, the state has succeeded in keeping the volume of total liabilities within the norm set by KFRA and by the 14th FC. The norm set by Karnataka Fiscal Responsibility Act (KFRA) and by the 14th FC has been that total liabilities should be within the 25 per cent of GSDP. The norm set by FCs and Acts for the interest payment is that it should not exceed 10 per cent of the revenue receipts. In this case also the state has kept the interest payment within 10 per cent of its revenue receipts. The management of total liabilities by the state has been commendable and it may succeed in keeping these ratios in the years to come.

Table 4.4: Fiscal liabilities parameters: 2011-2017 (₹. in crore)

| Sl. No | Particulars | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18(RE) | AAGR, 2012-17 |
|--------|--|---------|---------|---------|---------|---------|-------------|---------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | Total Liabilities | 118155 | 138261 | 164279 | 183320 | 221320 | 251976 | 18.87 |
| 2 | Revenue Receipts | 78176 | 89544 | 104142 | 118817 | 133214 | 146033 | 14.47 |
| 3 | Interest Payment | 6833 | 7837 | 9404 | 10746 | 12033 | 14168 | 17.89 |
| 3 | GSDP (current prices) | 522650 | 601633 | 685207 | 735975 | 1117334 | 1310879 | 25.14 |
| 3 | Total liabilities as a per cent of RRs | 151.14 | 154.41 | 157.75 | 154.29 | 166.14 | 172.54 | -- |
| 4 | Total Liabilities as a % of GSDP | 22.60 | 22.98 | 23.97 | 24.91 | 19.81 | 19.22 | -- |
| 5 | IP as a % of revenue receipts | 8.74 | 8.75 | 9.03 | 9.04 | 9.03 | 9.70 | -- |

Source: Government of Karnataka, 2015. Medium Term Fiscal Plan 2015-19, MTFP 2016-20, MTFP 2017-21 and Overview of Budget 2017- 18, BE for 2017-18.

It is possible for Karnataka to raise more debt provided that it is utilised for creating assets and building physical capital. The 13th FC recommended that the ceiling fixed for total liability as a per cent of GSDP was 25 per cent. In 2016-17 the total liability was less than the ceiling of 20 per cent of GSDP. With this, the state can go for higher borrowings. This is important in the background of the state reaching the point of exhaustion in the level of tax efforts and capital expenditure being at the low level of 2.74 per cent of GSDP in 2017-18. Even in 2018-19((BE) the total liability (₹. 286790 crore) works out to 20.36 per cent of GSDP. However, the area of concern is the AAGR of interest payment. It is closer to that of the AAGR of revenue receipts. The state has to rework on the components of its total liability in such a way that the high interest debts are exchanged to low interest debts.

4.6. Gross State Domestic Product (GSDP) and Gross Domestic Product (GDP)

The Commission has used the MTFP figures of different years as the main source for fiscal data in this report. However, GDP data are not available in MTFP reports. For this, the GDP (India) and GSDP (state) data available in Karnataka Economic Survey for different

years are used. The GSDP and GDP data at current prices during 20011-12 to 2017-18 are presented with growth rates in Table 4.5.

| Sl. No | Years | GSDP | | GDP | |
|--------|-------------------|-------------|-------------|-------------|-------------|
| | | ₹. in crore | Growth Rate | ₹. in crore | Growth Rate |
| 1 | 2011-12 | 606010 | -- | 8736329 | -- |
| 2 | 2012-13 | 695413 | 14.8 | 9944013 | 13.8 |
| 3 | 2013-14 | 816666 | 17.4 | 11233522 | 13.0 |
| 4 | 2014-15 | 912647 | 11.8 | 12467037 | 11.0 |
| 5 | 2015-16 | 1012804 | 11.0 | 13764037 | 10.4 |
| 6 | 2016-17 | 1132393 | 11.8 | 15253714 | 10.8 |
| 7 | 2017-18 | 1268881 | 12.1 | 16627585 | 9.0 |
| 8 | 2011-2 to 2017-18 | AAGR | 15.62 | AAGR | 12.90 |

Source: Karnataka Economic Survey 2017-18. Directorate of Economics and Statistics, Bengaluru Government of Karnataka. P.36. Table 2.2.

The growth rate of GSDP has been higher than that of the growth rate of GDP from 2012-13 to 2017-18. In the year 2017-18 GSDP was higher than growth rate of GDP by 3.10 percentage points. The persisting drought has affected growth rate of GSDP in Karnataka. The performance of the state over the last decade has not been comfortable but satisfactory. The AAGR of GDP is 12.90 per cent while that of GSDP is 15.62 per cent over seven years period (2011-12 to 2017-18).

4.7. Fiscal consolidation road map and status

Karnataka is a pioneering state in establishing an institution based system of fiscal consolidation. It has enacted its own KFRA Act 2002 ahead of even the FRBM Act 2003 of the central government. Besides, it has also enacted the Karnataka Ceiling on Government Guarantee Act 1999.

| Sl.No | Particulars | Statutory Norm | Compliance by State |
|-------|-------------------------------------|---|--|
| 1 | Revenue Deficit (RD) | Reduce RD to Nil by 31st March, 2006 | Achieved in 2004-05 itself. Maintained adequate Revenue Surplus, thereafter. |
| 2 | Fiscal Deficit (FD) | Reduce FD to not more than 3 per cent of estimated GSDP by 31st March, 2006. | Maintained FD below 3 per cent since FY04-05* |
| 3 | Total Liabilities to GSDP (TL/GSDP) | To ensure that TL/GSDP does not exceed 25per cent of GSDP by 31st March, 2016 | Already achieved this in FY10-11 much ahead of timeline prescribed |
| 4 | Outstanding Guarantees (OG) | OG on 1st April of any year should not exceed 80% of Revenue Receipts of the second preceding year. | Since enactment of Karnataka Ceiling on Government Guarantee Act, 1999, the limit has never been breached. |

| Table 4.6 : Statutory norms and compliance status under KFRA 2002 | | | |
|---|--|--|--|
| Sl.No | Particulars | Statutory Norm | Compliance by State |
| 5 | Constitution of Fiscal Management Review Committee | One of the recommendations of KFRA 2002. | FMRC has been constituted |
| 6 | Reporting of Off-Budget Borrowing as part of State's Own Liabilities | One of the Provisions of KFRA 2002 | OBBs are being considered a part of State's own Liabilities for calculating Total Liabilities. |
| *Except in the FY 2009-10 where it was exceeded based on the advice of the central government to give a fillip through public spending to tide over the then prevailing economic slowdown | | | |

The state has constituted the Fiscal Management Review Committee headed by the Chief Secretary to review the fiscal and debt position of the state, progress on the fiscal correction path and advise such corrective measures as may be necessary. The KFRA has set the targets for fiscal parameters, namely, maintenance of revenue surplus and ceiling for the levels of fiscal deficit and total liabilities as a percentage of GSDP. The statutory norms and their compliance status are presented in Table 4.6.

4.8. Key fiscal challenges before the state

The performance of the state in respect of management of revenue receipts and expenditure has been commendable and it has succeeded in complying with all the norms set by both FRBM Act (2003) and KFRA (2002). The challenges recognised by the state government are given in the Boxes 4.1 and 4.2. In addition, the Commission has identified certain other major issues which are discussed below.

| Box 4.1 |
|--|
| Key fiscal challenges identified by the State |
| <ol style="list-style-type: none"> 1. Low non tax revenue 2. Limitations on use of borrowed funds for capital formation 3. Fiscal impact of the recommendations of 6th Pay Commission 4. Ensuring effective targeting of the subsidy net 5. Funded or partially funded liabilities 6. Minimum maintenance expenditure for roads and bridges and irrigation projects as prescribed by the 13th FC and minimum budgetary allocation to be made for education, forest and renewable energy. |
| Source: State's memorandum submitted to the 14 th FC |

| Box 4.2 |
|--|
| Key fiscal challenges continue to be in focus |
| <ol style="list-style-type: none"> 1. Need to contain revenue expenditure especially subsidies and focus on target based subsidy approach including direct cash transfer. 2. Meeting huge land acquisition cost of UKP III Project. 3. Creating an incentive for the department of commercial taxes to raise non-tax revenue through periodic revision of fees 4. Improving budget estimation process to reduce need for supplementary budget. 5. Need to manage unfunded or partially funded liabilities 6. Fiscal implications of the recommendations of the 4th SFC. |
| Source: MTFP, 2017-21 |

(i) Deteriorating trend in growth rate of GSDP

The main problem is the decreasing rate of growth in GSDP. If we take the period between 2012-13 and 2017-18, the AAGR is 25.14 per cent. The growth rate of GSDP in 2015-16 was only 7.41 percent while it was 20.35 per cent in 2012-13. The fiscal parameters are influenced by GSDP. Given the persistence of drought for the past four years, the prospect for improvement in the GSDP is not bright. Considering the good monsoon in 2017 it is expected that the situation may improve. It is suggested in the MTFP 2017-2021 that the state has to strengthen the long term economic fundamentals of its economy.

(ii) Unsteady growth of revenue receipts

The growth rate of revenue receipts is not steady. It has gone up from 11.99 per cent in 2012-13 to 16.30 per cent in 2014-15. However, it has declined to 14.09 per cent in 2015-16 and to 9.62 per cent in 2017-18(RE). The AAGR of revenue receipts during the last six years is 14.46 per cent and that of state own tax receipts and state own non tax revenue (SOTR and SONTR) are 11.77 per cent and 12.02 per cent respectively. The prospects of the state's own tax receipts are uncertain in the background of the introduction of GST from July 1, 2017. There is scope for increasing the state's own non tax revenue. MTFP 2017-2021 has suggested that providing incentives to departments through periodic revision of fees would help augment the non tax revenue.

(iii) Effective targeting of subsidies

It is intriguing to note that the subsidy bill of the state has been increasing year after year as shown in Table 4.7. The increase in subsidies between 2014-15 and 2018-19(BE) is 59.02 per cent(Over view of Budget 2018-19). This is an area that needs reforms as it accounts for more than 12.31 per cent of revenue expenditure in 2018-19(BE). However, it accounts just 1.73 per cent of GSDP in 2018-19(BE). The number of beneficiaries under various subsidy programmes has increased in recent years. The government feels that for ensuring the subsidies reach the targeted groups, it is necessary to shift from the present system to direct cash transfers. This would help in identifying beneficiaries and targeting them directly. However, this needs further examination and deeper analysis.

| Sl. No. | Particulars | 2014-15 A/c | 2015-16 A/c | 2016-17 A/c | 2017-18 RE | 2018-19 BE |
|---------|-------------------------------|----------------|----------------|----------------|---------------|---------------|
| 1 | Agriculture and Horticulture | 852.20 | 946.48 | 1714.90 | 2334.81 | 3951.49 |
| 2 | Animal Husbandry and Fishries | 11.43 | 36.85 | 26.28 | 15.00 | 4.00 |
| 3 | Milk | 798.90 | 1015.67 | 994.05 | 1206.00 | 1206.00 |
| 4 | Home and Transport | 651.23 | 748.47 | 799.01 | 1050.09 | 1030.36 |
| 5 | Cooperation | 846.33 | 965.88 | 1134.46 | 1378.60 | 1468.66 |

| Table 4.7: Subsidies Extended by Government: 2014-15 to 2018-19 (₹. in crore) | | | | | | |
|--|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Sl. No. | Particulars | 2014-15 A/c | 2015-16 A/c | 2016-17 A/c | 2017-18 RE | 2018-19 BE |
| 6 | Women and Child Development | 339.87 | 473.35 | 338.40 | 321.28 | 309.43 |
| 7 | Housing | 1682.44 | 2808.24 | 2325.54 | 3115.12 | 1902.00 |
| 8 | Education | 273.94 | 419.77 | 407.06 | 552.78 | 465.56 |
| 9 | Commerce and Industry | 421.72 | 515.01 | 549.42 | 974.46 | 726.88 |
| 10 | Labour | 36.64 | 138.18 | -- | -- | - |
| 11 | Food | 2533.28 | 2195.85 | 1853.88 | 3277.85 | 3698.10 |
| 12 | Power | 6200.01 | 8143.29 | 8646.77 | 8841.00 | 9250.00 |
| 13 | Other | 686.28 | 757.41 | 244.06 | 408.84 | 372.60 |
| | Total | 15334.26 | 19164.44 | 19033.82 | 23475.83 | 24385.08 |

Source: Government of Karnataka, 2015. Medium Term Fiscal Plan 2015-19, MTFP 2016-20, MTFP 2017-21 and Overview of Budget 2017- 18, BE for 2017-18.

(iv) Waiver of loans to farmers

The state government has written off ₹.8165 crore of loans in 2017- 18 given to farmers. It is assumed that this will help the farming community in addressing their distress.

(v) Implications of the 6th Pay Commission

The recommendations of the 6th Pay Commission will impact on the state's finances. The pay package before the implementation of the official pay committee in 2011-12 was ₹. 12828.96 crore and after its implementation it has reached ₹.16084.07 crore in 2012-13 amounting to a net increase by ₹. 3255.11 crore registering 25.37 per cent increase.

| Table 4.8: Financial Implications of the Official State Pay Committee (2011), Karnataka | | | | | |
|--|---------|-----------------------------------|--------------------------------------|----------|---------------------|
| (₹. in crore) | | | | | |
| Sl.No. | Year | State Sector (Plan + Non-Plan) | District Sector (Plan + Non-Plan) | Total | Percentage increase |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | 2011-12 | 5998.80 | 6830.16 | 12828.96 | - |
| 2 | 2012-13 | 7111.85 | 8972.22 | 16084.07 | 25.37 |
| 3 | 2013-14 | 7975.42 | 9833.78 | 17809.20 | 10.72 |
| 4 | 2014-15 | 8805.53 | 10931.13 | 19736.66 | 10.82 |

Source: Finance department, Government of Karnataka

According to the report of the 6th Pay Commission, the salary, pensions and grants-in-aid amounted to ₹. 41104 crore in 2016-17 and it would go up to ₹. 44936 crore in 2017-18. Here the increase would be 9.32 per cent. The projected expenditure on salary, pensions

including grants-in-aid for 2018-19 is ₹.49128 crore. The additional amount required on account of the pay revision including grants-in-aid and pensions is ₹.10508 crore. Adding this to projected expenditure on salaries including grants-in-aid and pensions would be ₹.59636 crore in 2018-19. This accounts for 36.44 per cent of the revenue expenditure (₹.162637 crore) and 36.64 per cent of revenue receipts (₹.162765 crore) in 2018-19(BE).

The total number of employees in the state at the end of March 2017 is 520829 as against the total sanctioned posts of 773454. The vacancy position is 33 per cent. This is going to adversely affect the ability of the government to discharge its responsibility to implement the development and social justice commitments. In consideration of this the Commission recommends a reappraisal of staffing positions of each department in government to determine the required strength at the present level of functions and with the use of the latest technologies and processes (P.261).

(vi) Land acquisition cost of UKP III Project.

The MTFP has identified the land acquisition cost of Upper Krishna Project III stage as one which will impose a huge burden on the exchequer. The compensation for landholders who lose land under submergence has gone up significantly under central and state laws. This will make a major impact on the state's finances.

(vii) Use of borrowed funds for capital formation

It is inevitable for the state to go for borrowing in view of limited own resources and central funds. There are two problems here: (i) Borrowings are not open ended. They are governed by the ceiling imposed by KFRA and (ii) if borrowed funds are used not for creating income yielding assets but for current expenditure, then the state will have to confront a situation of financial stress.

(viii) Economy in operation and maintenance expenditure

Annual operation and maintenance expenditure accounted for 13.88 per cent of revenue expenditure in 2012-13 and went up to 26.18 per cent in 2016-17. The quality, durability and productivity of physical assets, infrastructure, capital property, etc. determine the size of Operation and Maintenance expenditure. If the quality of the assets is poor, the demands will be higher for Operation and Maintenance expenditure. The state has exhibited wisdom in the management of fiscal discipline. But there is scope for improvement.

(ix) Balance between social service and economic service expenditure

Another fiscal challenge before the state is how to strike a balance between social service expenditure and expenditure on economic service. The state will have to sacrifice the objective of social justice if it wants to cut expenditure on social service. It has to forego the productivity objective of public expenditure if it cuts expenditure on economic services. It is not an easy exercise to strike a balance between these two categories of expenditure.

(x) Impact of implementation of recommendations of this Commission (FSFC)

The SFCs are required by the Constitutional mandate to recommend the principles for sharing of revenue receipts of the state between the state and local bodies. The recommendations of this Commission (FSFC) will have their impact on the state's finances.

4.9. Direct transfer to local bodies

Local bodies receive funds from various sources other than SFC. The most important one is grants from the recommendations of the FC. Till the 14th FC, i.e. 2015-16, the three tiers of PRIs, namely ZPs, TPs and GPs used to receive grants from FC. However, the 14th FC changed the pattern of transfer of funds to PRIs and ULBs. It recommended that since the GPs are the basic service providers in the villages grants should be given only to GPs. ZPs and TPs would not receive any. Table 4.9 presents data with respect to the funds transferred by 13th and 14th FC and the differences between them.

| Table 4.9: Funds Transferred to Local bodies in Karnataka by 13 th and 14 th FCs (₹. In crore.) | | | | | | | |
|--|----------------------------------|-------|-------|---------|---------|---------|-------------|
| Sl. No | Particulars | ZPs | TPs | GPs | Total | ULBs | Grand Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | 13 th FC 2010-2015 | 452.1 | 904.2 | 3032.93 | 4389.23 | 1992.03 | 6381.96 |
| 2 | 14 th FC 2015-2020 | - | - | 9288.66 | 9288.66 | 5856.89 | 15145.55 |
| Source: 13 th and 14 th FC Reports | | | | | | | |

The following inferences can be drawn from the data. (i) The amount of transfer between 13th and 14th FC from the centre to Karnataka's PRIs and ULBs has gone up significantly from ₹.6381.96 crore. to ₹.15145.55 crore. registering a jump of 137.32 per cent. (ii) The increase in the grants to PRIs is from ₹.4389.23 crore. to ₹.9288.66 crore. There is an increase of 111.62 per cent in the volume of grants between 13th and 14th FCs. (iii) The increase in the grants to ULBs is from ₹.1992.03 crore. to ₹.5856.89 crore. registering a growth of 194.02 per cent. (iv) The figures include both basic and performance grants. The basic grants are provided to meet the improvement of basic civic services whereas performance grants are provided for making available reliable data on local bodies receipts and expenditure through audited accounts and improving own revenues.

4.10. Transfers to local bodies in NLNORR

The paths of increase and decrease in transfers to local bodies (1997-98 to 2015-16) show on an average, the total transfers account for 40.93 percent share in NLNORR while the average share of urban local bodies is 6.16 per cent and rural local bodies account for 34.71 percent. 'The fiscal stress experienced by the government of Karnataka in the late nineties of the last century and early years of the last decade of the present century had resulted in a declining share to the local bodies in the NLNORR'. The figures for 2017-18 reveal that the share of PRIs is 36.12 per cent and that of ULBs 7.87 per cent, together they

account for 43.99 per cent out of NLNORR, which is higher than the recommended allocation of 42 per cent.

4.11. Other grants to PRIs and ULBs

The details of funds received by PRIs and ULBs under all heads are presented in Tables 4.10 and 4.11.

| Table 4.10 : Total Amount released under all Heads to the PRIs: 2011-12 to 2015-16 | | | | | |
|---|---------|----------|----------|----------|-----------|
| (₹. in crore) | | | | | |
| Sl.No | Years | ZPs | TPs | GPs | Total |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | 2011-12 | 6430.53 | 8193.38 | 1478.94 | 16102.85 |
| 2 | 2012-13 | 7971.03 | 9521.73 | 2083.34 | 19576.10 |
| 3 | 2013-14 | 9119.51 | 11579.08 | 1673.18 | 22371.77 |
| 4 | 2014-15 | 9657.66 | 13759.67 | 2925.62 | 26342.95 |
| 5 | 2015-16 | 9568.12 | 14001.68 | 3006.01 | 26575.81 |
| 6 | Total | 41746.85 | 57055.54 | 11167.09 | 110969.48 |

Source: DAC, RDPR

It is evident that the total amount released under all heads to the PRIs has increased from ₹. 16102.85 crore in 2011-12 to ₹. 26575.81 crore in 2015-16 registering a growth rate of 65.04 per cent.

| Table 4.11: Devolution of funds to four tiers of ULBs under all heads (plan and non-plan), Karnataka average of 2012-13 to 2016-17 (₹. in crore.) | | | | | | | |
|--|--------------------|---------|---------|---------|---------|--------------|-------------|
| Sl. No | Year | BBMP | MCs | CMCs | TMCs | TPs and NACs | Grand Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | 2012-13 | 1218.98 | 811.14 | 702.41 | 586.89 | 382.52 | 3701.94 |
| 2 | 2013-14 | 1751.95 | 813.65 | 772.45 | 621.72 | 557.31 | 4517.08 |
| 3 | 2014-15 | 1724.71 | 1056.76 | 916.21 | 748.69 | 697.09 | 5143.46 |
| 4 | 2015-16 | 2218.00 | 1284.43 | 1121.57 | 779.76 | 624.48 | 6028.24 |
| 5 | 2016-17 | 2877.00 | 962.15 | 813.41 | 659.91 | 409.72 | 5722.19 |
| 6 | Total | 9790.64 | 4928.13 | 4326.05 | 3396.97 | 2671.12 | 25112.91 |
| 7 | Average | 1958.13 | 985.63 | 865.21 | 679.39 | 534.22 | - |
| 8 | Average percentage | 38.99 | 19.62 | 17.53 | 13.53 | 10.64 | 100 |

Source: UDD-JD-Planning section. Special grants to BBMP is added in 2015-16 and 2016-17,

It is evident from Table 4.11 that the total amount released to ULBs under all heads has increased from ₹. 3701.94 crore in 2012-13 to ₹. 6028.24 crore in 2015-16 registering a growth of 62.86 per cent but it slightly declined during 2016-17 by 54.57 per cent with the

release amounted to ₹. 5722.19 crore as some funds could not be released before the end of the financial year. The reason may be technical such as non-submission of utilization certificate etc for the already released amount.

4.12. Loans drawn and loans outstanding by source for ULBs

A macro level picture of loans drawn from various financial institutions reveals that the amounts drawn and outstanding are respectively ₹.1237.32 crore and ₹.914.99 crore as on 28.02 2017. The ULBs have represented to the Commission during its visits to them that the loan adjustment takes away a large portion of their allocations leaving very little for development. The present practice is to distribute the debt serving on all ULBs whether they have availed the loan or not. This amounts cross subsidization putting undue pressure on ULBs which have not been benefitted. Details on this issue are discussed in part II of chapter 9 of this report.

4.13. Direct transfer to Rural local bodies

The direct transfer to GPs is steadily increasing from year to year. The resource envelope of GPs in Karnataka for 2015-16 is in the order of ₹. 5827.17 crore consisting of rural water supply scheme (RWS) ₹. 56 crore, 14th FC ₹. 1002.80 crore, own source of revenue (OSR) ₹. 350.27 crore, Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) ₹.3280 crore, statutory grants (SG) ₹.637.47 crore and Swatchha Bharat Mission (SBM) ₹.499.60 crore. The net devolution to PRIs from all sources and heads is over ₹. 29558 crore (revised estimate) in 2016-17 and ₹. 33784 crore (budget estimate) in 2017-18.

4.14. Direct absorption of local bodies' expenditure (salaries, pensions, etc)

The total salary expenditure incurred by PRIs (District sector) in 2015-16 was ₹. 12051.94 crore and it has increased to ₹. 13530.54 crore in 2017-18(BE). The government pays the salaries of employees of PRIs who are its appointees. The ULBs have to bear the salary burden of those employees employed by them under outsourcing or on contract basis. The state also stands guarantee for the loans raised by ULBs. Besides, the state government writes off the accumulated electricity bills of PRIs from time to time. For instance, in the budget, 2017-18, it is stated that the state government writes off the accumulated electricity bills to the tune of ₹ 3766 crore as on 31.03.2015. ULBs are also demanding that their accumulated electricity bills are also similarly borne by the government.

4.15. Guarantees provided by the state on behalf of local bodies.

Articles 292 and 293 of the Constitution empower the central and the state governments to borrow funds from the public on the security of their assets or guarantees. Article 292 empowers the Government of India to borrow loans within such limits as fixed by the Parliament subject to guarantee within such limits. Similarly Article 293 empowers states to borrow loans within such limits as fixed by the Legislature subject to guarantee within such limits. In Karnataka PRIs have not ventured into borrowing from either the market or banks. Neither have they ventured into issuing of bonds and bills. Some of the well developed ULBs in Karnataka have entered into borrowing. The general practice in the state

is that the government negotiates with banks and international organisations to finance big projects within the territory of PRIs and ULBs.

4.16. Projections of revenue receipts and revenue expenditure

Given that the award period is 2018-19 to 2022-23, it is necessary to assess the finances of the state for the next five years based on projections. The Medium Term Fiscal Plan (MTFP) 2018-22, published by the Government in February 2018 shows the projections made on the fiscal performance indicators for the period 2019-20 to 2021-22. According to this document, the total revenue receipts are expected to grow from ₹.162765 crore during 2018-19(BE) to ₹.224881 crore during 2021-22. Similarly the state own tax revenue is projected to grow from ₹.103068 crore in 2018-19 to ₹.141710 crore in 2021-22. The non tax revenue is expected to grow from ₹.8163 crore to ₹.9462 crore during the same period. MTFP projections are for 2019-20 to 2021-22. In view of this, the Commission has made projections for a further period of one year (2022-23) based on the growth rate calculated by using the three years annual average.

The details about the projections of fiscal parameters are given in Table 4.12.

| Table 4.12: Fiscal Performance Projections, Karnataka State, 2019-2024 (₹. in crore.) | | | | | | | | |
|---|--|---------|----------|----------------------------|---------|---------|-----------------------------------|---------|
| Sl. No. | Particulars | 2017-18 | 2018-19 | Projection by MTFP 2018-22 | | | Projection by 4 th SFC | |
| | | (RE) | (BE) | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | Revenue Receipts | 146033 | 162765 | 181786 | 202159 | 224881 | 250467 | 278964 |
| 2 | Growth rate of revenue Receipts (in per cent) | -- | 11.4576 | 11.6861 | 11.2071 | 11.2396 | 11.3776 | 11.3776 |
| 3 | State Own Tax Revenue | 91718 | 1,03,068 | 114881 | 127587 | 141710 | 157577 | 175221 |
| 4 | Growth rate of state own tax Revenue (in per cent) | -- | 12.3749 | 11.4614 | 11.0601 | 11.0693 | 11.1968 | 11.1969 |
| 5 | Non Tax Revenue | 6828 | 8163 | 8575 | 9006 | 9462 | 9937 | 10438 |
| 6 | Growth rate of state own non tax Revenue (in per cent) | -- | 19.5518 | 5.0349 | 5.0262 | 5.0633 | 5.0415 | 5.0415 |
| 7 | Devolution from Centre | 31752 | 36215 | 41070 | 46576 | 52821 | 59902 | 67935 |
| 8 | Growth rate of Devolution from Centre | -- | 14.0558 | 13.4060 | 13.4064 | 13.4082 | 13.4069 | 13.4069 |
| 9 | Grants from Centre | 15736 | 14942 | 17263 | 18989 | 20888 | 23362 | 26129 |
| 10 | Growth rate of Grants from Centre | -- | -5.0457 | 15.5334 | 9.9983 | 10.0005 | 11.8441 | 11.8441 |

| Table 4.12: Fiscal Performance Projections, Karnataka State, 2019-2024 (₹. in crore.) | | | | | | | | |
|---|---|---------|----------|----------------------------|---------|---------|-----------------------------------|---------|
| Sl. No. | Particulars | 2017-18 | 2018-19 | Projection by MTFP 2018-22 | | | Projection by 4 th SFC | |
| | | (RE) | (BE) | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 11 | Revenue Expenditure | 145649 | 1,62,637 | 181588 | 201922 | 224755 | 250420 | 279016 |
| 12 | Growth rate of Revenue Expenditure | -- | 11.6637 | 11.6523 | 11.1979 | 11.4078 | 11.4193 | 11.4193 |
| 13 | Revenue Surplus (1-11) | 384 | 128 | 198 | 237 | 126 | 47 | -52 |
| 14 | Capital Receipt (Non Debt) | 138 | 204 | 214 | 225 | 236 | 275 | 289 |
| 15 | Growth rate of Capital Receipt (Non Debt) | -- | 47.8261 | 4.9019 | 5.1409 | 4.8888 | 4.9769 | 4.9769 |
| 16 | Capital Expenditure | 35854 | 35458 | 39689 | 44284 | 48648 | 54057 | 60067 |
| 17 | Growth rate of Capital Expenditure | -- | -1.1045 | 11.9224 | 11.5775 | 9.8546 | 11.1182 | 11.1182 |
| 18 | Fiscal Deficit | 35333 | 35127 | 39277 | 43822 | 48286 | 53690 | 59698 |
| 19 | Growth rate of Fiscal Deficit | -- | -0.5830 | 11.8143 | 11.5717 | 10.1867 | 11.1909 | 11.1909 |
| 20 | State GSDP (Current Price) | 1310879 | 1408694 | 1571064 | 1752886 | 1931453 | 2145755 | 2383835 |
| 21 | Growth rate of GSDP | -- | 7.4618 | 11.5262 | 11.5731 | 10.1870 | 11.0954 | 11.0954 |
| 13 | Fiscal deficit as a per cent of GSDP | 2.69 | 2.50 | 2.50 | 2.50 | 2.50 | 2.49 | 2.47 |
| Source: Government of Karnataka. Finance Department. Medium Term Fiscal Plan: 2015-19, 2016-20, 2017-21 and 2018-22. | | | | | | | | |
| Note: Projections for 2019-20, 2020-21 and 2021-22 are based on MTFP 2018-22. For 2022-23 and 2023-24, projection has been made based on the three years average annual growth rates of respective indicators i.e., 2019-20, 2020-21 and 2021-22 by the Commission. | | | | | | | | |

4.17. Impact of Goods and Services Tax (GST)

The Goods and Services Tax has been introduced on 1st of July, 2017. The state expects a positive impact on economic activities in the long term with a negative impact on revenue realization in the medium term. However, the revenue loss if any is expected to be compensated by Government of India for the first five years. With the advent of the Goods and Services Tax, 2017 (GST), the taxes subsumed and the ones that remain out of GST are given in Table 4.13.

| Table 4.13: Taxes Subsumed in GST and Taxes that remain out of GST in Karnataka | |
|--|--|
| Taxes Subsumed in GST | Taxes out of GST / SOTR |
| 1. Karnataka State Value Added Tax | 1. Karnataka Professional Tax |
| 2. Central Sales Tax | 2. Karnataka State Excise |
| 3. Karnataka Luxury Tax | 3. Karnataka Motor Vehicles |
| 4. Karnataka Entry Tax | 4. Karnataka Stamps and Registration |
| 5. Karnataka Entertainment and Amusement Tax (except when levied by the local bodies) | 5. Karnataka Sales Tax on HSD, Motor Spirit (Petrol), Petroleum Crude, Aviation Turban Fuel and Natural Gas, |
| 6. Taxes on Advertisement | 6. Agricultural income Tax |
| 7. Purchase Tax | |
| 8. Karnataka Taxes on Betting, Lotteries and Gambling | - |
| Source: Website. ctax.kar.nic.in. Goods and Service Tax(GST): An overview | |

In the context of introduction of GST Act, the composition of the state's own revenue receipts will undergo changes as the GST compensation will take the form of devolution from the centre and will not, therefore, be part of its own revenue receipts. However, the GST compensation is in lieu of all indirect taxes which the state would have otherwise collected. The same could also be considered to form the part of the divisible pool for devolution of funds to the local bodies. The state government will have to take an appropriate view of this aspect as this Commission is not aware of the increase or otherwise of the state's resources as it is too premature to make any projections or assumptions.

4.18. Findings of the study report

The findings of the study report (Karnataka State Fiscal transfers to local bodies: the current status and the state's fiscal Capacity by ISEC, Bengaluru) sponsored by the Commission may be summarised as follows. (i) Karnataka's overall performance assessment as shown by fiscal and revenue indicators is sound and strong. (ii) However, it is stated that the state's tax revenue has reached a plateau and any further increase is possible only with better economic growth. (iii) The local bodies need assured and predictable resources from the state. The support provided by the centre and states are not complementing each other rather they are substituting for one another, which once again raises the issue of predictability of assured funding. (iv) Development funding is receiving a setback because of a huge increase in the salary component. However, an exception has to be made in respect of services such as health and education wherein the doctors and teachers are the most important inputs in the service delivery. (v) Karnataka's non-tax performance has not been satisfactory. (vi) The withdrawal /delinking of central support to a large number of schemes will have considerable implications on the state's fiscal commitments. (vii) The urban local bodies have been receiving lower transfers as compared to PRIs as per the recommendations of the SFCs. However, ULBs are supported by the state government by way of funds provided to various

parastatals. (viii) Considering the commitments of the state government, with state's resources reaching plateau further commitments of support to the local bodies depend on the higher growth rate of GSDP. (ix) The state has some leeway in raising the revenue by resorting to borrowing as it has been maintaining fiscal deficit and debt servicing within the permissible level.

4.19. Fiscal space of the state to enhance the quantum of devolution to local bodies.

In this regard the Commission intends to consider the following factors (i) the state is bound by the Constitution to devolve funds to local bodies to meet their functional requirement as they are providing basic services to the citizens, (ii) the recent amendment to the KGS and PR, Act 1993(2015) has entrusted more functions to PRIs, (iii) withdrawal or delinking of certain schemes from the central support has increased the pressure on ULBs for better services which demand higher devolution of funds, (iv) the changes brought about by the Central Statistics Office (CSO) are: (i) changed the gross domestic product (GDP) figures from GDP at factor cost to GDP at market prices, (ii) changed the base year from 2004-05 to 2011-12 and (iii) the coverage of GDP is expanded by including corporate activities and informal businesses hitherto unrepresented. (iv) It is expected to increase with the introduction of GST which will enhance the tax base, (v) the state has to rework on the components of its total liability in such a way that the high interest debts are exchanged to low interest debts, (vi) rationalisation of subsidies and (vii) steps for states to augment revenues, such as property tax reforms and issuance of municipal bonds may be considered as recommended by 14th FC. Therefore, the priorities and needs of local bodies have to be considered seriously while devolving funds to them.

4.20. Conclusion

The state has enacted the Karnataka Fiscal Responsibility Act 2002 and Karnataka Ceiling on Government Guarantee Act 1999 prior to the Central legislation on Fiscal Responsibility and Budget Management Act 2003. With the above legislations and a host of other measures like expenditure reforms, e-procurement in government procurements, outcome based monitoring of performance of the departments, the state government has continued on its path of fiscal consolidation. The state has achieved compliance with the statutory norms laid down under the Fiscal Responsibility Act much earlier than stipulated and has been consistent in its performance. These measures over a period of time have earned Karnataka a reputation as prudent and financially well managed state. But there is scope to improve. Attention is to be directed towards ensuring higher productivity in public expenditure. Now with the acceptance of GST, Karnataka is expected to gain from its higher compliance levels. It is poised to enter a new era in its fiscal management which, it is hoped, would augur well for the state in terms of its revenues and thereby the finances of local bodies.●

CHAPTER 5

Profile of Local bodies in Karnataka and Decentralized Governance and Devolution - Review of Status

“Many people believe that decentralization means loss of control. That's simply not true. You can improve control if you look at control as the control of events and not people. Then, the more people you have controlling events - the more people you have that care about controlling the events, the more people you have proactively working to create favorable events - the more control you have within the organization, by definition.”
-Wilbur L. Creech

5.1. Introduction

Karnataka is often cited for its progress in the sphere of decentralized governance. This is not to suggest that there is complete success in the essentials of devolution such as the transfer of functions, functionaries and funds to the local bodies. However the state has achieved notable success. This chapter reviews the status of local bodies and decentralized governance and devolution in three parts. Part I presents the profile of local bodies, part II deals with PRIs and part III with ULBs. The chapter is devoted to the functional aspects of the process and activity mapping, financial devolution, administrative issues and the relationship between parastatal institutions and local bodies.

Part I – I

5.1.1. Profile of local bodies in Karnataka

With a view to provide the necessary context and background, an attempt is made in this part to present the profiles of local bodies in Karnataka.

5.1.2. The district wise number of local bodies in the state

The structure of local bodies consists of PRIs and ULBs. This classification is based on the rural-urban division. The rural areas are governed by PRIs while urban areas by ULBs. PRIs are at three levels, namely, ZPs at the district level, TPs at the taluk level and GPs at the village level. Similarly, ULBs are of five types, namely MCs, CMCs, TMCs, TPs and NACs. The number of local bodies district wise at different levels is presented in table 5.1.

| Sl. No | District | Panchayat raj institutions | | | Urban local bodies | | | | |
|--------|-----------------|----------------------------|-------|-----|--------------------|------|------|-----|------|
| | | ZPs | TPs* | GPs | CCs | CMCs | TMCs | TPs | NACs |
| 1 | Bagalkot | 1 | 6(3) | 198 | - | 5 | 5 | 5 | - |
| 2 | Bengaluru Rural | 1 | 4 | 105 | - | 2 | 3 | - | - |
| 3 | Bengaluru | 1 | 4(1) | 96 | 1 | 1 | 5 | - | - |
| 4 | Belagam | 1 | 10(3) | 502 | 1 | 2 | 15 | 15 | 1 |

| Table 5.1 : Number of local bodies district wise at different levels, Karnataka, 2016 | | | | | | | | | |
|---|------------------|----------------------------|---------|------|--------------------|------|------|-----|------|
| Sl. No | District | Panchayat raj institutions | | | Urban local bodies | | | | |
| | | ZPs | TPs* | GPs | CCs | CMCs | TMCs | TPs | NACs |
| 5 | Ballari | 1 | 7(3) | 199 | 1 | 2 | 6 | 6 | - |
| 6 | Bidar | 1 | 5(3) | 186 | - | 2 | 3 | 1 | - |
| 7 | Chamarajnagara | 1 | 4(1) | 130 | - | 2 | 1 | 2 | - |
| 8 | Chikaballapura | 1 | 6 | 157 | - | 3 | 2 | 1 | - |
| 9 | Chikamagaluru | 1 | 7(1) | 227 | - | 1 | 3 | 4 | - |
| 10 | Chitradurga | 1 | 6 | 189 | - | 3 | 1 | 3 | - |
| 11 | Dakshina Kannada | 1 | 5(2) | 230 | 1 | 2 | 2 | 5 | - |
| 12 | Davangere | 1 | 6(1) | 233 | 1 | 1 | 3 | 2 | - |
| 13 | Dharwad | 1 | 5(3) | 144 | 1 | - | 2 | 3 | - |
| 14 | Gadag | 1 | 5(2) | 122 | - | 1 | 5 | 3 | - |
| 15 | Kalburagi | 1 | 7(4) | 264 | 1 | 1 | 7 | - | 1 |
| 16 | Hassan | 1 | 8 | 267 | - | 2 | 4 | 2 | - |
| 17 | Haveri | 1 | 7(1) | 223 | - | 2 | 5 | 2 | - |
| 18 | Kodagu | 1 | 3 | 104 | - | 1 | - | 3 | - |
| 19 | Kolar | 1 | 5(1) | 156 | - | 3 | 3 | - | - |
| 20 | Koppal | 1 | 4(3) | 153 | - | 2 | 2 | 5 | - |
| 21 | Mandya | 1 | 7 | 234 | - | 1 | 5 | 1 | - |
| 22 | Mysuru | 1 | 7(1) | 266 | 1 | 2 | 5 | 2 | - |
| 23 | Raichur | 1 | 5(2) | 181 | - | 2 | 5 | 4 | 1 |
| 24 | Ramanagara | 1 | 4 | 126 | - | 3 | 2 | - | - |
| 25 | Shivamogga | 1 | 7 | 271 | 1 | 2 | 1 | 5 | - |
| 26 | Tumkur | 1 | 10 | 331 | 1 | 2 | 4 | 3 | - |
| 27 | Udupi | 1 | 3(3) | 158 | - | 1 | 3 | 1 | - |
| 28 | Uttara Kannada | 1 | 11(1) | 231 | - | 3 | 4 | 5 | - |
| 29 | Vijayapura | 1 | 5(7) | 213 | 1 | - | 5 | 7 | - |
| 30 | Yadgir | 1 | 3(3) | 123 | - | 3 | 3 | - | 1 |
| 31 | Karnataka | 30 | 176(49) | 6022 | 11 | 57 | 114 | 89 | 4 |

Source: Government of Karnataka, 2016. Karnataka at a Glance 2015-16. P. 5 & 7. Budget 2017-18.
*The figures in brackets indicate the new taluks proposed to be created in 2017.

5.1.3. Growth of rural and urban local bodies, Karnataka, 2001 – 2016

The growth in the number of rural and urban local bodies between 2011 and 2016 is given in Table 5.2. The reason for increase is due to up gradation of a lower to higher body and/or merger of two bodies into one based on changes in demographics.

| Table 5.2 : Growth of rural and urban local bodies, Karnataka, 2016 | | | | | | | | | |
|---|-----------------------------------|--------------|--------------|-----------|--------------------|------|------|------|----------|
| Rural local bodies | | | | | Urban local bodies | | | | |
| Sl. No | RLBs | 2001 | 2016 | Increase | Sl. No | ULBs | 2001 | 2016 | Increase |
| 1 | District (ZPs) | 27 | 30 | 3 | 1 | MCs | 8 | 11 | 4 |
| 2 | Taluks(TPs) | 175 | 176 | 1 | 2 | CMCs | 44 | 57 | 13 |
| 3 | Grama Panchayats (GPs) (Villages) | 5629 (29406) | 6022 (29340) | 393 (-66) | 3 | TMCs | 94 | 114 | 20 |
| | Total | 5831 | 6228 | 397 | 4 | TPs | 68 | 89 | 21 |
| | | | | | 5 | NACs | 5 | 4 | - |
| | | | | | Total | | 219 | 275 | 56 |

Source: Data on PRIs: DAC, RDPR and for ULBs: MRC,UD

5.1.4. Regional dimensions of new taluks in Karnataka

The state government in its budget 2017-18 proposed for the creation of 49 new taluks and as a result the number of taluks and the corresponding taluk panchayats (TPs) will increase from 176 to 225 in the state. The new taluks will be established with effect from January 1, 2017. The regional dimensions of new taluks in Karnataka are shown in Table 5.3. This initiative goes a long way in strengthening the decentralization system in the state.

| Table 5.3 : Regional dimensions of old and new taluks in Karnataka, 2017 | | | | |
|--|--------------------------------|------------|------------|-------|
| Sl.No | Names of Divisions and Regions | Old Taluks | New Taluks | Total |
| I | North Karnataka Region | 80 | 38 | 118 |
| | 1. Belagavi | 49 | 20 | 69 |
| | 2. Kalburagi | 31 | 18 | 49 |
| II | South Karnataka Region | 96 | 11 | 107 |
| | 1. Bengaluru | 52 | 03 | 55 |
| | 2. Mysuru | 44 | 08 | 52 |
| Total | Karnataka State | 176 | 49 | 225 |

Source: DAC, RDPR and Budget of Government of Karnataka, 2017-18.

The number of taluks in the north Karnataka region consisting of Belagavi and Kalburagi divisions has gone up from 80 to 118 and that of south Karnataka region consisting of Mysuru and Bengaluru divisions increased from 96 to 107. In all there are 225 TPs under consideration for devolution.

5.1.5. Profile of rural local bodies (PRIs)

The geographical areas of ZP and TP are coterminous with those of the rural areas of the district and the taluk respectively while the GP consists of a group of villages. The size and scale of PRIs at different levels along with select indicators representing demography, development, backwardness, administration, financial etc., are furnished in Table 5.4.

| Table 5.4: Size and scale of PRIs in Karnataka, 2016-17 | | | | | |
|--|---|------|------------------------------------|--------------------------------------|--------------------------------------|
| Sl. No | Particulars | | ZPs | TPs | GPs |
| 1 | Number of units | | 30 | 176 | 6022 |
| 2 | Population | | 37663674 | 37663674 | 37663674 |
| 3 | Average population | | 1255456 | 213999 | 6255 |
| 4 | Geographical area (Sq. Kms.) | | 182101.90 | 182101.90 | 182101.90 |
| 5 | Average geographical area | | 6070.06 | 1034.67 | 30.24 |
| 6 | SC/ST population | | 107.40 lakh | 107.40 lakh | 107.40 lakh |
| 7 | Density | | 207 | 207 | 207 |
| 8 | Human Development Index (HDI) | Max | 0.928 | 0.775 | 0.683 |
| | | Min. | 0.165 | 0.183 | 0.024 |
| 9 | Article 371(J) - applicable | | 6 | 31 | 1087 |
| 10 | Negative Rainfall | | 93.33 % | 94.32% | 74.27% |
| 11 | Most /More/Backward taluks (HPCFRRI) | | NA | 114 | NA |
| | (i) Most Backward Taluks | | NA | 39 | NA |
| | (ii) More Backward Taluks | | NA | 40 | NA |
| | (iii) Backward Taluks | | NA | 35 | NA |
| 12 | 13 th CFC grant 2014-15 | | ₹ .97.64 crore | ₹.195.29 crore | ₹. 551.75 crore |
| | 14 th CFC grant 2015-16 | | Nil | Nil | 1002.85 crore |
| 13 | SFC Grants, plan + non plan, 2016-17= .27419.90 cr (excl.FC grants) | | ₹.9146.90 crore | ₹.15097.89 crore | ₹.3175.11 crore |
| 14 | Average receipts per year | | ₹.7792.38 crore (2011-12 to 15-16) | ₹. 16758.34 crore (2013-14 to 14-15) | ₹.4894.44 crore (2012-13 to 2014-15) |
| 15 | Average expenditure per year | | ₹. 7238.90 crore (2011-16) | ₹.11030.34 crore (2013-15) | ₹.3687.54 crore (2012-13) |
| 16 | Percentage of expenditure against receipts | | 92.39 (2011-16) | 62.68 (2013-16) | 75.26 (2012-13) |
| Source: (i) Figures at a Glance, 2016-17, Government of Karnataka, (ii) DC, RDPR, (III) MRC, UD and (iv) Negative rainfall refers to the departure of actual rainfall from the normal rainfall, KSNDMC, 2016 | | | | | |

There are 6228 rural local bodies in Karnataka as on 1.7.2017. Their breakup figures of them at different levels are given below.

- (1) There are 30 ZPs in the state and each district has one ZP.
- (2) There are 176 TPs in the state and each taluk has one TP. With 49 new taluks the number of taluks and taluk panchayats in the state will increase from 176 to 225.
- (3) There are 6022 GPs in the state. In 2015, 461 new GPs were created (by de-limitation of GPs) as per the recommendations of the committee headed by Sri. Nanjyayana Mutt, to strengthen the administrative aspects and to improve the implementation of development works. Since then a good number of GPs has been created taking the total from 5898 to 6022. At the time of preparation of this report, it is 6024.

5.1.6. Profile of ULBs

The areas outside the PRIs are represented by 275 ULBs in the state which are classified into five class of towns. They are represented by of MCs, CMCs, TMCs, TPs and NACs. Their size and scale along with select indicators representing demography, development, backwardness, administration, financial etc., are furnished in Table 5.5.

| Table 5.5: Size and scale of ULBs in Karnataka, 2016 | | | | | | |
|--|---|----------|---------|---------|---------|-------|
| Sl. No | Particulars | MCs | CMCs | TMCs | TPs | NACs |
| 1 | Number of units | 11 | 57 | 114 | 89 | 4 |
| 2 | Population including BBMP | 14461611 | 3451116 | 4905470 | 1439799 | 37486 |
| 3 | Geographical area(Sq. Kms)+BBMP | 1790.17 | 1376.51 | 1487.61 | 2981.89 | 75 |
| 4 | Density | 8078 | 2507 | 3298 | 483 | 500 |
| 5 | SC/ST population | 799606 | 907880 | 794244 | 307186 | |
| 6 | Sex Ratio, Census 2011 | 981 | 993 | 989 | 998 | |
| 7 | Urban Development Index (UDI) | Max | 0.696 | 0.718 | 0.657 | 0.687 |
| | | Min. | 0.294 | 0.334 | 9.407 | 0.338 |
| 8 | Article 371(J) applicable | 02 | 14 | 26 | 16 | |
| 9 | 13 th CFC Grant 2014-15, releases. (₹.in crore.) | 278.04 | 108.69 | 69.65 | 36.81 | |
| 10 | 14 th CFC Grant 2015-16, releases. (₹.in crore.) | 298.70. | 124.79 | 97.94 | 37.34 | |
| 11 | SFC Grants, 2015-16, releases (₹.in crore) | 1156 | 581 | 390 | 110 | |

| | | | | | | |
|--|---|---------|---------|--------|--------|-------|
| 12 | Total receipts, 2015-16 (₹.in crore.) = ₹. 9398 | 6572 | 1425 | 976 | 425 | |
| 13 | Total expenditure, 2015-16 (₹.in crore). | 6070 | 1212 | 594 | 212 | |
| 14 | Total amount under all heads released, 2015-16 (₹.in crore.) | 3502.43 | 1121.57 | 779.76 | 624.48 | |
| 15 | Percentage of expenditure against receipts, 2015-16, (12/11x100) | 92.36 | 85.05 | 61 | 50 | |
| 16 | Working strength against sanctioned Strength | Max | 43.7% | 79.2% | 117% | 2.5 % |
| | | Min. | 13.5% | 10.2% | 1% | 105% |
| Source: (i) MRC, UDD, DMA and BBMP, 2015-16. (ii) Sl.8, 9 & 11 – DMA/CFC cell in FD. MC includes BBMP. Surcharge on stamp duty for BBMP to be included; population as per 2011 census. | | | | | | |

There are 275 ULBs in 2017 in Karnataka with the following classification.

- (i) Every city with a population of 300000 or more is eligible to become a MC. There are 11 MCs in the state.
- (ii) Every city with a population of 50000 or more but less than 300000 becomes CMC. There are 57 CMCs in the state.
- (iii) A town with a population of 20000 or more but less than 50000 becomes a TMC. There are 114 TMCs in the state.
- (iv) Every town with a population of 10000 or more but less than 20000 is eligible to become a TP. There are 89 TPs in the state.
- (v) There are four urban areas which are administered separately by a committee. They are called Notified Area Committees (NAC).

Part II - Panchayat raj institutions (PRIs)

5.2.1. Functional devolution

The issue of functional devolution gained importance and momentum with the 73rd and 74th amendments to the Indian Constitution in 1992, conferring the Constitutional status to both PRIs and ULBs. The powers and functions of PRIs and ULBs have been incorporated in the eleventh schedule and twelfth schedule respectively under article 243 G and 243 W. The eleventh schedule with 29 functions to PRIs and twelfth schedule with 18 functions to ULBs were added to Articles 243(I) and (Y) of the Constitution. These schedules do not divide the functions among the three levels of PRIs and four class of ULBs.

However, the Karnataka government, while enacting its legislation in compliance with the 73rd amendment in 1993, divided the functions of PRIs to three rural local bodies, namely, ZPs, TPs, and GPs.

Historically, the PRIs in Karnataka had been assigned some functions relating to local governance and development even prior to independence. After 1947 several committees made recommendations relating to rural local government institutions but perhaps the most important landmark was the establishment of taluk development boards (TDB) in 1959. Although not truly a political institution this body performed quite impressively in matters concerning development. However, a major effort in this regard came through an initiative from the state government which ushered in a new structure of PRI through the Karnataka Zilla Parishads, Taluk Panchayat Samithis, Mandal Panchayats and Nyaya Panchayats Act 1983. The two effective tiers were Zilla Parishads and Mandal Panchayats (1987). The state government transferred powers/ functions to Mandal Panchayats, Taluk Panchayat Samithis and Zilla Parishads respectively as per sections 57, 136 and 182 of the KPR Act 1983. However, the Mandal Panchayats were reorganized into Grama Panchayats (GPs) during 1992, making these units of local self governance more compact and bringing the governance nearer to the people as a result of the 73rd amendment to the Indian Constitution. As per Article 243 G of the Constitution of India devolution of powers and responsibilities were transferred to the appropriate level of PRIs with respect to the implementation of schemes for economic development and social justice. Box 5.2 presents the history of legislations with regard to rural local bodies from 1902 to the present.

Box 5.1

District planning committee (DPC)

The importance of the district plan which is expected to be prepared by the District planning committee has not been fully appreciated. An authority on decentralization, M.A.Oommen has drawn attention to this in a paper published in 2016 (Business Line, October 27). He says that the successor to the Planning Commission, Niti Aayog, has to devote attention to this matter and ensure that the DPCs perform this function.

Box: 5.2.

Historical trend of legislations relating to rural local bodies in Karnataka

1. The Mysore Local Boards Act 1902.
2. The Mysore Local Boards and Village Panchayat Act 1918.
3. The Mysore District and Mysore Village Panchayats Act 1926
4. Village Panchayat and District Board Act 1952
5. The Mysore Village Panchayats and Local Boards Act 1959
6. Karnataka Zilla Parishads, Taluk Panchayat Samithis, Mandal Panchayats and Nyaya Panchayats Act 1983
7. Honnavar Commission, 1989
8. Karnataka Panchayat Raj Act 1993
9. KGS and PR Act, 1993 (2015)

Source: Reports of earlier SFCs and relevant legislations.

The state government constituted an expert committee under the chairmanship of P.R.Nayak, IAS (Retd.) to review the KPR Act 1993 which recommended constitution of a high power committee to review the allocation of functions between the different tiers of PRIs. Accordingly a committee was set up under the chairmanship of the principal secretary to government, RDPR development, which in consultation with various departments recommended reallocation of certain functions between the GP, TP and ZP and also transfers of certain schemes from state and district sector to GPs and from panchayats to the state sector. In pursuance of this, the state government (vide notification No.RDP 121 ZPS 98 dated 16.09.1998) made additions to the functions of the three tiers of panchayats vide Annexure I, II & III to the said notification. Schemes under Annexures IV and V were added to the ZPs and TPs and certain schemes were omitted from the purview of panchayats vide Annexure VI.

In order to comply with the amended Constitution the state enacted the Karnataka Grama Swaraj and Panchayat Raj Act, 1993 as amended in 2015, hereafter referred as KGS and PR Act, 1993(2015), based on the recommendations of the K.R. Ramesh Kumar Committee. It has brought in further amendments to the provisions under Sections 58, 145 and 184 of the 1993 Act and as per the revised schedules, 31, 30 and 28 subjects/ functions stand devolved to the GPs, TPs and ZPs respectively. The highlights of the amended Act are given in box 5.3.

| Box 5.3 Highlights of KGS and PR Act, 1993 (2015) |
|--|
| <ul style="list-style-type: none"> ➤ The very name of the act has been changed from Karnataka Panchayat Raj Act to Karnataka Gram Swaraj and Panchayat Raj Act (KGS &PR). ➤ Increased the functions of PRIs from 29 to 31. ➤ The tax net is widened by bringing mobile towers, solar energy parks and such other innovative activities within the jurisdiction of GP tax net. (Section 199). ➤ Section 206(2) provides for 20 per cent untied grants to GPs. ➤ Release of discretionary grants to ZPs and TPs by the state government(Section 208) ➤ In addition to ward and gram sabha, habitation sabha is introduced. ➤ The term of office of Chairperson of PRIs fixed for five year . ➤ The reservation of constituency is changed from one term to two terms. ➤ Membership including Chairpersonship for women increased to 50 per cent of the entire three tiers of PRIs ➤ State Minister status is assigned to chairperson ➤ Voting has made compulsory for PRI elections. ➤ The members of PRIs are to declare their assets and liabilities every year. ➤ Taxation based on capital value and not on rental value. ➤ In addition to district planning committees (DPCs), taluk planning committees are also introduced (TPC). ➤ Karnataka State decentralized Planning and Development Committee, (section 301-2) ➤ For further details, please refer to the Act. |

5.2.2. Activity mapping

The ministry of Planning & Panchayat Raj, government of India has suggested activity mapping for all the three tiers of panchayats so that the issue of overlapping and accountability is sorted and that effective service delivery is ensured. Presently, Karnataka with 6022 grama, 225 (176+49) taluk and 30 zilla panchayats is one of the first few states to notify activity mapping. The state (vide notification no. RDPR 367 ZPS 2002 dated: 19.08.2003), issued the activity map where each tier of panchayat is assigned specific programmes / activities under the subjects devolved to these bodies as per the eleventh schedule of the Constitution and schedules I, II & III of the KPR ACT 1993. With this the responsibility is devolved upon the panchayats to deliver the services. However, these bodies have to be armed with the necessary funds and functionaries to ensure effective implementation.

The implementation of these activities is brought under schemes formulated by the line departments following the guidelines of the Planning Department. The role of PRIs is to plan and implement their activities according to the schemes already envisaged, but the PRIs are not consulted while planning in the way it is required. This is the main paradox in the implementation of the activities. Some of the activities coming within the purview of GPs, which are under the district sector, are implemented by the concerned departments and parastatal agencies under the state sector. Here, the GPs have little say in the matter as often expressed by their elected representatives. In other words, the PRIs without sufficient funds and discretion are accountable for the functions devolved to them.

The schemes and programmes of state governments are distributed between the state sector and district sector. The PRIs have power to exercise over the district sector schemes while state sector schemes are formulated and implemented by the departments of the state government. Despite the state sector schemes falling within the boundary of the PRIs concerned, they have no part to play in formulation or implementation or at the evaluation stage. It is reported that the number of schemes and programmes entrusted to state sector are more than the number of schemes assigned to PRIs. The Karnataka Economic Survey, 2016-17 mentions that the allocation to district sector in the plan outlay of the state has been reducing. In 2005-6 it was 20 per cent and it has come down to 15 per cent in 2016-17.

Though the state government has provided for meaningful decentralization with provisions made under the successive Acts clearly mandating the functions devolved to these institutions, a clear demarcation has eluded solution with regard to proper discharge of functions by the respective tiers of PRIs as these bodies do not have adequate control over the implementation of many of the schemes. In these circumstances, local needs and priorities get relegated to the background. Despite being constitutional bodies, these institutions are made to act as the departments/agencies of the state government. PRIs have not been able to discharge their functions with total effectiveness.

Box 5.4

**e- puraskar recognition by Government of India, 2018
for
Namma Grama Namma Yojane (GPDP) of Government of Karnataka**

National Panchayat Divas is celebrated on April 24, 2018 every year and Best performing states and panchayats are awarded on that day. This year Karnataka state bagged first prize for e-puraskar and second prize for Gram Panchayat Development Plan with Malangi Gram Panchayat, Periyapatna Taluk of Mysuru district bagging the prize. For details the website of SIRD, Mysuru may be referred to.

5.2.3. Transfer of funds to PRIs

All three tiers of PRIs receive funds from the state government and central governments and also from FC and SFC. However, GPs have another source not available to ZPs and TPs, namely own tax revenue. The details are given below.

(i) Funds from the state government

There is a system under which panchayats receive funds regularly. The state government has created a separate identity for them in the form of the district sector. Funds are allocated for the three tiers of PRIs under distinct heads of account. Up to now funds were released under plan and non-plan expenditure but from 2017-18 this distinction does not apply. Funds are released through the financial year. The funds are kept in the state treasury in the accounts of the ZPs and TPs from where they are drawn to meet expenditure. In respect of GPs funds are transferred directly to their accounts in the bank.

The allocation (plan and non-plan) made to PRIs based on the recommendation of SFC during 2012-13 shows ₹.5431.01 crore to ZPs, ₹.8428.35 crore to TPs and ₹. 886.95 crore to GPs. The corresponding figures in 2016-17 show ₹.9146.90 crore, ₹.15097.89 crore and ₹.3175.11 crore respectively to ZPs, TPs and GPs. The amount for ZPs has increased by 68.42 per cent, 79.13 per cent for TPs and 257.98 per cent for GPs during the same period.

(ii) Funds from government of India

The increase in the allocation may be seen in Table 4.9 and the corresponding text (in chapter 4). An important point to be highlighted here is that the 14th FC award provides funds only to GPs and ULBs. In respect of ZPs and TPs, the FC suggested that the SFCs could make suitable recommendations.

(iii) Own sources of revenue

GPs have the right to levy tax as provided in section 199 of the KGS and PR Act 1993 (2015). GPs can levy taxes on buildings and lands which are not subject to agricultural assessment, within the limits of the panchayat. The said Act empowers the GP to levy tax on

buildings, vacant land, entertainment, vehicles other than motor vehicles, pilgrim places, buses and taxi stands, mobile towers, etc. It can also levy taxes and fees on entertainment other than cinematography, solar plants, wind mills and such other items mentioned in schedule IV of the act based on the capital value of the buildings and vacant lands. In addition to the taxes GPs are empowered to levy fees, rates for issuing the licenses, NOCs and such statutory requirement certificates. GPs can collect user charges on supply of water, sewerage, solid waste, community toilets etc. For details the Act may be referred to. This power is not given to ZPs and TPs. Although ZPs and TPs have no right to levy taxes, they have sources of revenue other than taxes. They can augment their resources by collecting rent for their buildings, and fees on market yards.

5.2.4. Financial accountability

The Constitutional status given to the PRIs and the structured devolution of funds from the state and central governments based on the recommendations of the FCs and SFCs have ensured availability of large quantum of resources to the PRIs to discharge the functions, duties and responsibilities entrusted to them. The financial reporting arrangements in PRIs are the key to ensure accountability. The model panchayat accounting system (MPAS) prescribed by government of India envisages availability of accounting information in respect of the PRIs in uniform format across the country. As per the recommendations of the 13th FC, the PRIs have to prepare the accounts in the MPAS from 2011-12. Though the ZPs and TPs have been preparing the accounts as per the prescribed formats it is observed by the Comptroller and Auditor General's (CAG) report 4 of 2016 that the GPs in Karnataka are yet to prepare the accounts in MPAS formats.

The amount released to the PRIs in the state has increased from ₹.18531 crore in 2012-13 to ₹ 29558 crore in 2016-17. With such large amounts of funds being spent by these local bodies, it is necessary to have a proper mechanism to oversee, monitor and ensure their efficient utilization. The KGS & PR Act, 1993(2015) has mandated provisions in this regard and the PRIs are required to follow these provisions scrupulously.

5.2.5. Accounting arrangements in PRIs

The state government releases funds to the three tiers through the state treasury under the three separate subheads from the district sector budget provisions made in the state budget. With this the state government ensures that the funds provided to the particular tier reach those tiers without hassles. The accounts are to be maintained in double entry system of accounts and monthly accounts and annual accounts are required to be compiled and placed before the panchayat body and submitted to the Principal Director, State Audit & Accounts department who is the statutory auditor for the GPs as per section 246 of the KGS & PR Act, 1993. It is observed by the audit reports that many of the GPs are not maintaining their accounts as stipulated in the budget and accounts rules and not submitting the same to the TPs and the audit authorities.

(a) GPs funds and accounting

Funds to GPs from the state government are released by the finance / rural Development departments under the subhead " XXXX 198" and are drawn from the treasury and adjusted to the GPs fund in the treasury and thereafter drawn from the treasury and deposited in the bank account maintained in the name of the GP. Separate bank accounts are maintained for each scheme as per the scheme guidelines. Expenditure is incurred on various items of development / maintenance from these accounts.

(b) TPs funds and accounting

TPs funds consist of grants from the state and central governments and a very small amount derived from its own revenues in the form of rents and other miscellaneous receipts. Funds to TPs from the state government are released by the finance / rural development departments under the subhead " XXXX 197" and are drawn from the treasury and adjusted to the TPs fund maintained in the treasury. The drawing officers operating under the TPs incur expenditure from the TPs account through the treasury and maintain accounts pertaining to the same.

(c) ZPs funds and accounting

The ZPs funds also comprise grants released from the state and central governments. Funds to the ZPs are released from the finance/rural development department from the funds provided in the district sector through the state treasury under the subhead "XXXX 196 "and the concerned ZPs adjust the same to the ZPs fund account maintained in the treasury. Some of the scheme funds provided by the government of India are released by the state level agencies/ to the ZPs to their dedicated bank accounts and treasury and the expenditure in respect of such schemes are incurred from the said bank accounts and treasury.

5.2.6. Audit of PRIs

Audit is an important tool in ensuring the accountability of the institutions involved in the utilization of public funds. The GPs are required to pass the annual accounts within a period not exceeding three months from the close of the financial year. While these provisions are incorporated to ensure discipline and accountability in the concerned bodies, compliance to the provisions in this regard by the GPs requires improvement. The Commission had access to the consolidated audit report of the GPs for the year 2012-13 and the audit has highlighted the deficiencies in maintenance of accounts and also misappropriation / defalcations. There are cases of non remittances of the share of the central/state governments in cesses, etc., not credited.

(a) Audit of GPs

Though the statutory auditor is taking up the audit in time the audit of GPs for a particular year is not completed fully even after a lapse of three to four years. Out of the 5631 GPs during 2012-13, audit of only 5165 GPs has been completed as shown in the Table 5.6.

| Table 5.6 : Details of GPs- audit completed and pending in the State for the year 2012-13 and preceding two years | | | | |
|--|-------------------------|-------------------------|---------------|------------------------|
| Year | No. of Grama Panchayats | Audit completed | Audit Pending | Progress in Percentage |
| 2010-11 | 5629 | 4359 | 1270 | 77.44 |
| 2011-12 | 5629 | 5153 | 476 | 91.54 |
| 2012-13 | 5631 | 5165 (as on 31.03.2016) | 466 | 91.72 |
| 2013-14 | 5630 | 5085 | 545 | 91 |

Reasons indicated by the auditor for this inordinate delay in audit of the accounts of GPs are; (i) their annual accounts not prepared for long periods, (ii) the books of accounts not written, (iii) non-production of book of accounts/records for audit and (iv) non-cooperation of secretaries/ PDOs with the auditors. This reflects lack of discipline on the part of GPs in handling funds. As a result the achievement of the objective of fiscal decentralization is adversely affected. Audit is rendered ineffective. The total number of objections raised in the audit of 2013-14 is ₹.508247. Out of this an amount of ₹.236910 is held under objection and ₹.23906 proposed for recovery. The state government has adopted the technical guidance and supervision (TGS) model for audit of GPs under which the CAG is taking up audit of selected GPs. The state government entrusted (May 2011) the audit of GPs under TGS module to the CAG by amending the KPR Act, 1993. At the end of March 2015, 38 GPs had been audited under TGS model. The KGS & PR Act, 1993(2015) has also envisaged accountability of the GPs through social audit i.e., panchayat jamabandi. But it is reported that the panchayat jamabandi meetings are also not held or not conducted in accordance with the spirit of the Act and thereby render this mechanism of establishing accountability ineffective. This was ascertained by the Commission during its visit to the PRIs. Immediate and appropriate action is required to be taken by the government to address this lacuna in the system.

(b) Audit of TPs

The accounts of TPs are to be maintained as per the rules prescribed under KGS & PR Act, 1993 (TPs Budget & Accounts rules). The TPs are required to submit the annual accounts to the ZPs after the completion of the financial year and also to the government. Though the major part of the grants provided to the TPs is spent on salaries and allowances of the employees deputed, some expenditure is incurred on maintenance of services like rural roads and water supply schemes. TPs were incurring expenditure on development works through the development grants and FC grants provided to them till 2014-15. The 14th FC has discontinued the allocation of grants to TPs and ZPs. However, the state government has continued with the allocation of development grants of ₹.one crore to each TP and ₹.four crore to each ZP. As such the TPs role is limited to overseeing the implementation of schemes by the line departments. The TP members feel they do not have an important role to play in the development works and 'hence not accountable'. This indicates that there is a need to

examine whether 31 functions devolved to PRIs can be distributed appropriately among each tier depending on its capacity and reach.

The Comptroller & Auditor General of India is the statutory auditor of the TPs. The CAG in his report on the PRIs has observed that there has been a delay in preparation of accounts and as many as 40 TPs out of 176 in 2015-16 did not submit their annual accounts for audit even after lapse of the prescribed time limit for submission of accounts.

(c) Audit of ZPs

The CAG of India is the statutory auditor for the ZPs (section 262 of the KGS & PR Act, 1993). Once the annual accounts are compiled and transmitted to the state government and the CAG, the auditors from the CAG take up the audit of the accounts of the ZPs along with the replies on the observations of the CAG. The CAG has observed that there has been a delay in the preparation of annual accounts for 2014-15 and as many as six ZPs till December 2015 did not submit their accounts for audit even after a lapse of nine months after the closure of the financial year 2014-15. The CAG (2014-15) has also observed deficiencies in preparation of accounts by the ZPs. Since financial reporting and timely audit are two important factors in establishing accountability, these need to be closely monitored by the RDPR and FD departments to ensure that the amounts spent through these instrumentalities of decentralization are utilized effectively and efficiently.

5.2.7. Report of the CAG of India and local bodies

It can be observed from the report of CAG that till December 2015 six ZPs and forty TPs had not submitted their annual accounts for audit and out of the 2815 audited by the Karnataka State Accounts Department (KSAD) the annual accounts of 1621 GPs (58%) were not certified due to non production of accounts in the prescribed form. The main observation of the audit on the accounts of ZPs and TPs is that the suspense heads of accounts are not reconciled and thus the statement regarding expenditure may not be correct. Of the 30 ZPs, 16 ZPs for the year 2014-15 have not reconciled the encashment of cheques and have not taken action to clear the suspense accounts. The ZPs have not adjusted the written back amount of ₹.268.37 crore in their annual accounts of 2013-14.

The test check of the GPs account shows that these GPs have used the money collected through the cess themselves. This amount should have been remitted to the government. The government has also not released central government grants to the PRIs on time as stipulated in the FC and the release of money was not even reconciled by the RDPR department. Further, in the annual accounts of 24 ZPs and 120 TPs an amount of ₹. 206.12 crore remained unutilized by March 2015 and the unspent grants of the scheme funds were locked up in non operative bank accounts, thereby huge funds remained unutilized. The observation of the Accountant General concludes that the three tier quality control mechanism was not adequately operationalised and monitoring was ineffective, leading to execution of works in violation of the standard design and specifications. Many of the road works completed for which heavy investments were made were not maintained properly. Consequently good quality all weather roads were not constructed.

5.2.8. Administrative issues

The GPs occupy a major role in respect of delivery of basic services. In addition they have to follow the instructions and responsibility on any additional duties entrusted by the executive officer of TP. For instance organizing meetings of grama sabhas, collection and furnishing of data, coordination with officials of other departments at village and GP levels for specific purposes etc. In addition the PDO of GP has to attend meetings called by TP and ZP functionaries. Further the panchayat functionaries have to carry out the “Hundred Public Services” recently announced. The services include the delivery of revenue survey, katha particulars, census information, birth and death certificates, caste certificates, etc. Above all they have to implement MGNREGA activities combined with National Rural Livelihood Mission (NRLM) schemes. There appears to be a rather heavy load of work on the limited staff of the GPs. Predictably there is loss of efficiency. The availability of technical and skilled staff support to the GP level is also far from satisfactory.

Tps, of course theoretically have a large number of officers and functionaries, but the administrative control on the staff of the TPs is not defined. The major complaint of the president and members of the TP is that they are not able to get work done by the officers and staff. This is specially so with regard to the engineering assistances required for the works. There is inadequate supervisory power for the TP over its staff. One of the major difficulties is that over 27 per cent of the posts in PRIs are vacant. Recruitment is often delayed. Further, in many cases, efficient departmental officers who can operate in the decentralized system are not posted. Instead deputed officers from other departments unconnected to the decentralization system of administration are posted as executive officers of TPs. In addition to these, the frequent transfers of the officers upset the continuity in the working of the system. Lack of knowledge and training in the functioning of the development activities entrusted to the TPs is explicitly seen in the deliberation of TPs. The standing committees meant to approve and supervise the activities entrusted do not have training and competence in monitoring and supervision of their domain.

Another important system of releasing funds to the TPs by the different departments at their own discretion and entrusting fund management to the Deputy Commissioner of the district and CEO of the ZPs and through many parastatal organizations such as Horticulture Mission, National Rural Health Mission, National Rural Livelihood Mission and the like also create confusion in the supervision of the activities by the TPs. This amounts to the existence of too many institutions at work leading to lack of coordination. A major problem arises due to the fact that the taluk and district planning committees are not yet performing their assigned roles effectively. The problem with respect to DPCs has been mentioned earlier in this chapter in Box 5.1.

5.2.9. Parastatals and PRIs

The link document, a part of the regular state budget, gives the details of the schematic provisions under the detailed heads, sub heads, minor heads and major heads and indicates detailed provisions for the schemes to carry out the functions envisaged in the schedules. The parastatals are in place coordinating the implementation of schemes that have

been devolved to the PRIs. This, in some instances may lead to overlapping of activities and may even undermine the role of PRIs. Of course, the schemes are designed by the planning department of the state government with the assistance of different departments of the state. The coordination between the functions delegated to the local bodies with the schemes of the department is a complicated exercise and the officers of each of the department of the state government who are deputed to the TPs and ZPs have to carry out the activity scheme wise in consultation with the PRIs.

Heads of the department and divisional officers of the departments have a role to give guidelines to the officers deputed to the ZPs and TPs to carry out the schemes. Therefore, the activity mapping of all the devolved functions has to be drawn in detail, in consultation with all the departments by the RDPR department. However, some of the functions are entrusted to some parastatal organizations such as “Sarva Shiksha Abhiyana” under education (primary and secondary), National Rural Health Mission (Health Department), National Rural Drinking Water Supply, (Public Health Engineering department), Karnataka Rural Road Development Agency (under PWD department), and some other organizations are also entrusted with the carrying out the schemes and works coming under the jurisdiction of these local bodies. This calls for a detailed co-ordination plan between the local bodies and the departmental officers and the parastatal organizations. Many times the schemes under the parastatal organizations may not be included in the action-plans of the ZPs and TPs. When the Commission consulted the officials of the Sarva Shiksha Abhiyana and Rashtriya Madyamika Shiksha Abhiyana it was learnt that all their schemes are co-ordinated by the district implementation committee of the ZPs and therefore, their schemes are in consonance with the programmes of the PRIs as this procedure is laid down in the work manual. The officials of Rajiv Gandhi Rural Housing Corporation confirmed that all the beneficiaries under their housing scheme are selected by the gram sabhas only as the decision of the government to handover this responsibility of changing the list of beneficiary to the task force headed by the MLA has been stayed by the High Court. In this background it is imperative to strengthen the grama sabhas in delivering the responsibilities of its mandatory functions.

In 2016-17, the government has come out with an ambitious approach about the formulation of a comprehensive development plan for all the GPs and it is called Grama Panchayat Development Plan (GPDP). This is envisaged to address the development needs of every GP over a period of five years with the consent and approval of the taluk planning committee (TPC) and then in the district planning committee (DPC).

Part III – Urban local bodies (ULBs)

The size of the ULBs is not always matched by power and revenue. For instance it is not possible to compare a TP with a modest revenue base with a CMC or a MC with far greater revenue as well as responsibilities. The ULBs in Karnataka are governed by two Acts, namely, Karnataka Municipalities Act 1964 and Karnataka Municipal Corporation Act 1976. The former governs the activities of town panchayats (TPs), town municipal councils (TMCs) and city municipal councils (CMCs) while the latter governs the municipal

corporations (MCs). Unlike the Acts relating to PRIs, these Acts relating to ULBs did not undergo any significant changes/amendments during the last three or four decades. There is a demand by all the stakeholder ULBs for changes in these Acts, keeping in mind the socio-economic, demographic and administrative transformations which have taken place in the recent past. Karnataka has witnessed rapid growth rate in urbanization between 2001 and 2011. For instance, the urban population grew at an unprecedented rate of 31.54 per cent while the rural population registered a growth rate of 7.40 per cent during 2001 to 2011.

5.3.1. Implementation & coordination mechanism

Generally, the initiative for taking up a project comes from ULB or elected representatives or government. The concerned parastatal agency prepares the outline and initial feasibility report. Once the feasibility report is ready it is sent for acceptance by the ULB. The preparation of a detailed project report (DPR) is taken up by the parastatal agency after clearance from the ULB. Then commitment or general acceptance in the form of resolution of the ULB is obtained by the director of municipal administration (DMA) as it involves expenditure. Then the DPR is put up for approval of the government along with resolution by ULB for taking up the work and agreeing to contribute its share of the project cost. After the administrative approval of the government it is placed for technical clearance before the parastatal agency. The contractual agreements follow for the successful bidder organization and after the project is completed it is handed over to the ULB for operation and maintenance. For instance, Karnataka Urban Water Supply and Sewerage Board (KUWSSB) is the parastatal agency for projects concerned with water supply and sewerage. In respect of other parastatals such as Karnataka Urban Infrastructure Development and Finance Corporation (KUIDFC), Rajiv Gandhi Rural Housing Corporation Limited (RGRHCL) etc. more or less the same pattern is followed.

5.3.2. Overlapping of functions

It is often seen that the functions of ULBs and parastatals overlap. Many of the basic functions ought to have been carried out by the ULBs are being done by the parastatal agencies. To mention a few examples, the RGRHCL is coordinating the implementation of Rajiv Awas Yojana /Pradhana Manthri Awas Yojana (RAY/PMAY) housing schemes for the urban poor in ULBs. The KUWSSB is also implementing drinking water, sewerage & sanitation works pertaining to AMRUTH, smart cities and Swatcha Bharath Mission and the KUIDFC is facilitating Asian Development Bank (ADB) funded North Karnataka Urban Sector Investment Plan and the Karnataka Municipal Reforms project funded by the World Bank. Thus, the parastatals are involved in activities and functions that have been mandated and devolved to the ULBs. However, whether it is execution of schemes or operation & maintenance of the services, the parastatal bodies and the ULBs are bound by the memoranda of agreements between them and in the case of central/centrally sponsored schemes both the central and state governments are signatories along with the ULB and the parastatal organization. However, the activities of the parastatals are reviewed / monitored periodically by the Heads of the departments concerned and also by empowered committees headed by the chief secretary/additional chief secretary as per the guidelines of the

scheme/programme. Normally, the respective ULBs are invited to these meetings to sort out issues in implementation and coordination.

5.3.3. Accounting framework and audit mechanism in ULBs

Maintenance of accounts and financial reporting are crucial for fulfilling accountability in any public institution and ULBs are no exception to this. Fund management, budgeting and allocation, timely release of funds, control on and reporting of expenditure and furnishing utilization certificate and proper maintenance of accounts, etc., form the crux of accounting procedures. Maintenance of accounts and related matters are governed by the Karnataka Municipalities Act 1964 and the Karnataka Municipal Corporations Act 1976, the Karnataka Municipal Budgeting and Accounting Rules 2006 and Karnataka Treasury Code, the Karnataka Financial Code, Manual of Contingent Expenditure, Karnataka Public Works (KPW), Accounts Code, Stores Manual, the Budget Manual, Karnataka Municipal Accounts Manual and relevant orders issued from time to time.

The annual accounts of the ULBs are rendered as per Karnataka Municipalities Accounting and Budgeting Rules (KMABR), 2006. The KMABR mandate that the ULBs prescribe the format and manner in which the financial statements should be prepared. Accounting reforms and computerization of municipal functions have been implemented under Karnataka Municipal Reforms Project (KMRP) in all the ULBs. The Municipal Reforms Cell (MRC) is responsible for maintaining accounts in the Fund Based Accounting System (FBAS) in ULBs except Bruhat Bengaluru Mahanagara Palike (BBMP). On the recommendations of the 11th FC the Government of India entrusted the responsibility of prescribing appropriate accounting formats for the ULBs to the CAG. The union ministry of urban development has developed the National Municipal Accounts Manual (NMAM). The state government has brought out the KMABR based on the NMAM with effect from 1st April 2006.

5.3.4. Accounting framework

The KMABR rules 2006 repeal the earlier rules of “the Karnataka Municipal Accounting Rules 1965” after 41 years. It provided for mandatory preparation of fund based double entry accrual accounts system (DEAAS). Presently, all the ULBs are preparing the fund based accounts in double entry system. The BBMP is maintaining FBAS based on Bengaluru Mahanagara Palike (Accounts) Regulations, 2001. The KMABR mandates that the financial statements of ULBs are to be audited by chartered accountants (CAs) appointed by the DMA. The ULBs should submit the annual financial statements for each year within two months from the end of the financial year to the financial auditor and the auditor should complete the audit within four months (July) from the date of closure of financial year (March). The CA, after completion of audit, should submit a report along with the audited accounts to the municipal council and the state government. The audited accounts should be adopted by the council within five months from the end of the financial year. Table 5.7 gives the status of accounts prepared by ULBs and certified by the CAs during 2010-15.

| Table 5.7 : Status of preparation and certification of accounts as on November 2015, | | | | |
|---|---|--|-----------------------------------|---|
| Year | Total number of ULBs required to prepare accounts | Number of ULBs which prepared the accounts | Number of ULBs accounts certified | Number of ULBs accounts yet to be certified |
| 2010-11 | 213 | 213 | 213 | 0 |
| 2011-12 | 213 | 213 | 213 | 0 |
| 2012-13 | 213 | 213 | 210 | 3 |
| 2013-14 | 213 | 213 | 187 | 26 |
| 2014-15 | 213 | 158 | 0 | 213 |
| Total | 1,065 | 1,010 | 823 | 242 |
| Source: DMA | | | | |

5.3.5. Preparation and certification of accounts of BBMP

In terms of provision 9(2) of part II of schedule IX to the KMC Act, BBMP is required to prepare annual accounts for each year and produce them along with relevant records to the chief auditor for scrutiny not later than the first day of October. The Controller, Karnataka State Accounts Department (KSAD) is the statutory auditor for the BBMP.

5.3.6. Municipal accounts and administration reports

Sections 286 to 289 of the KMA Act 1964 and sections 150 and 151, 166 to 173 of the KMC Act 1976, deal with accounts procedure in CMCs and MCs, respectively.

5.3.7. Preparation of accounts

The chief officer or the municipal commissioner shall, before the 15th day of January each year prepare and submit to the municipal council a budget containing a detailed estimate of income and expenditure of the municipality for the following year. The council shall then decide upon the appropriations. The budget as passed by the municipal council shall be sent to the government with a copy to the DMA/DC as the case may be. The government may modify the budget to make adequate provision for any purpose.

5.3.8. Financial profile of ULBs

Like PRIs, ULBs also face many problems in following the rules relating to financial accountability the most important being the severe shortage of skilled and trained technical staff. It is argued by the stake holders that the devolution of functionaries to ULBs is not consistent with their responsibilities.

5.3.9. Resources of ULBs

While the authority to collect certain taxes is vested with the ULBs, authority pertaining to the rates and revision procedure of collection, method of assessment, exemptions, concessions, etc., is vested with the state government. This general application across ULBs uniformly would affect ULBs which have either higher or lower tax potential. Therefore, there is a need to rationalize the methodology of assessment, collection and

revision. In any case the ULBs receive funds from various sources as discussed earlier. Though the ULBs do not have a large independent tax domain, the tax on land and buildings is their mainstay. The own non-tax revenue of ULBs comprise fee for sanction of plans/mutations, water charges, trade licenses, parking fees, rentals from land and buildings, etc., should be tapped in an effective manner .

5.3.10. Release of grants to ULBs

The funds released under all heads by the state government to ULBs during the period 2012-13 to 2016-17 are presented in Table 5.8.

| Table 5.8: Release of funds to ULBs under all heads: 2012-13 to 2016-17 (₹. in crore) | | | | |
|--|----------------|---------|---------|---------------------|
| Sl.No. | Class of Town | 2012-13 | 2016-17 | Percentage increase |
| 1 | BBMP | 1218.98 | 2877.00 | 136.01 |
| 2 | MCs(10) | 811.14 | 962.15 | 16.61 |
| 3 | CMCs(57) | 702.41 | 813.41 | 15.88 |
| 4 | TMCs(114) | 586.89 | 659.91 | 12.44 |
| 5 | TPs/NACs(89/4) | 382.52 | 409.72 | 7.11 |
| 6 | Total | 3701.94 | 5722.19 | 54.57 |
| Source: UDD-JD-Planning section | | | | |

5.3.11. Remittance of cess amount

The ULBs are required to collect 26 per cent of cesses such as health (15 per cent), library (6 per cent) and beggary (3 per cent) and urban transport (2 per cent) on the amount of property tax collected on land and buildings and were to remit the same to the authorities concerned within the time frame prescribed by the state government after retaining 10 per cent of the cess collected as collection charges.

5.3.12. Non-remittance of cess amount by ULBs and BBMP

As of March 2015, eight test-checked ULBs had not remitted the ,cess amount of ₹.7.06 crore, out of ₹.12.58 crore collected from cesses (excluding opening balance of ₹.2.75 crore) to the state government. As of March 2015, BBMP had not remitted an amount of ₹.177.96 crore out of ₹.403.29 crore collected towards library and beggary cesses to the state government. The BBMP had collected ₹.674.07 crore towards health cess during 2010-15. Out of this retaining 10 per cent of the cesses collected the rest should have been remitted to government which it has not complied with. The BBMP's case is that health cess was not remitted as it was providing health care to the people through its own hospitals. The reply was not acceptable to the audit authorities as the Karnataka Health Cess Act, 1962 does not provide for utilization of cess by the ULBs.

5.3.13. Audit mandate

All ULBs are to maintain their accounts in proper order as per rules and regulations laid down by the state government. They must get their accounts audited from the concerned authorities. The Principal Director, KSAD, is the primary auditor of ULBs in terms of KMC and KM Acts. The state government entrusted (May 2010) the audit of accounts of all ULBs except NACs as they are small entities to the CAG of India (CAG) under Section 14 (2) of CAG's Duties, Powers and Conditions of Service (DPC) Act, 1971 with effect from 2008-09 and under technical guidance and supervision with effect from 2011-12 onwards, by amending the statutes (October 2011). Even though the Principal Director, KSAD, is responsible for audit of ULBs, in view of huge capital investments through the central government and centrally sponsored schemes, FC and SFC fund devolution and huge revenue expenditure, an overseeing by the CAG will be useful. The irregularity pointed out by the CAG during the complementary audit and not noticed by KSAD in its audit shall be brought to the notice of the KSAD for technical guidance by the DMA and secretary, Urban Department. There are two types of audit. Financial statement audit by chartered accountants should be completed by the end of June of the financial year and the CAG should certify it. After July, statutory audit is to be undertaken (Sec.290 of KMA Act). The local audit circle of KSAD will conduct proprietary audit/statutory audit based on financial statements audit. Section 291 of KMA Act specifies the powers of the auditor.

The other audit, as already mentioned is the complementary audit & technical guidance by CAG. Performance audit also done by CAG, is not mandatory but a random check/test check of ULBs. Concurrent audit is also done by the chief auditor in city corporations. Section 296 of KMA Act – the DMA has power to charge/surcharge illegal payments or loss caused by negligence or misconduct. The details of amounts kept under objections in ULBs are given in Table 5.9.

| Table 5.9: Details of amounts kept under objection in ULBs (₹. in crore) | | |
|---|---|--|
| ULBs | Amount kept under objection for want of details | Amount kept under objection involving recovery |
| CCs | 6,039.95 | 1,551.55 |
| CMCs/TMCs/TPs | 1,836.29 | 279.33 |
| Total | 7,876.24 | 1,830.88 |
| Source: Information furnished by KSAD | | |

The status of outstanding amounts proposed for recovery and kept under objection by the KSAD in their reports in respect of the test checked ULBs as on 31 March 2015 are presented in Table 5.10.

| Table 5.10 : Outstanding amount as on 31 March 2015 in respect of test checked ULBs | | | | |
|--|---------------------|---|--|--------------------|
| (₹.in crore) | | | | |
| Name of the ULBs | Report for the year | Amount kept under objection for want of details | Amount kept under objection involving recovery | Period |
| BBMP | 2013-14 | 4,769.18 | 1,291.51 | 1964-65 to 2013-14 |
| CC, Vijayapura | 2013-14 | 33.06 | 18.25 | 1947-48 to 2013-14 |
| CMC, Madikeri | 2012-13 | 10.76 | 0.57 | 1965-66 to 2012-13 |
| CMC, Nippani | 2013-14 | 7.04 | 7.35 | 1964-66 to 2012-13 |
| CMC, Sagar | 2012-13 | 7.02 | 0.50 | 1946-49 to 2012-13 |
| CMC, Sira | 2013--14 | 14.94 | 0.68 | 1972-73to 2013-14 |
| TMC, Gowribidanur | 2013-14 | 9.09 | 3.01 | 1943-44 to 2013-14 |
| TMC Mudalagi | 2014-15 | 0.27 | 0.11 | 1973-74 to 2014-15 |
| TMC, Nelamangala | 2013-14 | 9.03 | 0.48 | 1996-97 to 2013-14 |
| Total | | 4,860.39 | 1,322.46 | |
| Source: Local Audit (KSAD) Report | | | | |

5.3.14. Findings

Due to under assessment/ non-assessment of property tax, short collection and public non-compliance have reduced the resources of ULBs. There were cases of shortfall in realization of rent from commercial properties. Out of 18 functions to be devolved to the ULBs, the state government has devolved only 14. There was a shortfall in the remittance of the cess amount by the ULBs on behalf of the state government. There was poor response to audit observations by the ULBs.

5.3.15. Parastatals and ULBs

The 74th Constitutional amendment Act redistributed the functions and responsibility of the ULBs as defined in the 12th schedule. Urbanization, demand for better infrastructure and speedier delivery of services to meet the expectations of a growing economy and the aspirations of the citizens have put a premium on the efficiency of the ULBs. The responsibility of providing the infrastructure and services in the urban areas is with the ULBs. However, the participation of parastatals is a necessity. Due to capacity constraints and shortage of technical manpower for taking up large infrastructure projects and lack of expertise in new emerging technologies and new models of project implementation, most ULBs, except for a few bigger corporations are found wanting and it is here that the role of parastatals becomes important. As represented by the elected representatives and the staff of

ULBs these parastatal bodies which are statutory organizations are largely state controlled and are not strictly bound by commitments with the local municipal bodies. However, they do have a defined role in performing many civic functions in the municipal area within the organizational framework for urban governance. Functional autonomy is also needed for executing capital intensive projects by the ULBs themselves. In view of the importance of urban infrastructure for economic growth and delivery of essential services, the role of parastatals comes into focus, both in terms of investments and competencies for executing city-wide infrastructure projects.

5.3.16. Functional analysis of the role of parastatals

On the basis of functions performed by the parastatal agencies, they can be classified broadly into two categories; (i) planning and development agencies and, (ii) service delivery agencies. The former agencies are statutory with specific powers and functions under the Karnataka Urban Development Authorities Act 1999. They include Bengaluru Development Authority (BDA), Bengaluru Metropolitan Region Development Authority (BMRDA), Bengaluru International Airport Area Planning Authority (BIAAPA), Kempegowda International Airport (KIA), Bengaluru, Karnataka Urban Infrastructure Development and Finance Corporation (KUIDFC), Lake Development Authority (KLA), Karnataka Slum Development Board (KSDB), etc. The latter includes Bengaluru Water Supply and Sewerage Board (BWSSB), Bengaluru Metro Rail Corporation Limited (BMRCL), Bengaluru Metropolitan Transport Corporation (BMTCL), and Karnataka Urban Water Supply and Drainage Board (KUWSDB), Bengaluru Water Supply and Sewerage Board (BWSSB), etc. These agencies get funds from different sources.

5.3.17. Conclusion

This chapter has attempted to present an overview of the profile of local bodies in the state. Their functions and the powers to discharge them are discussed. The KGS and PR Act, 1993 (2015) has witnessed many amendments over a period of 30 years but legislation on ULBs has not seen the required amendments. There is a mismatch between functional and financial devolution to local bodies. The relationship between the parastatals and the local bodies needs to be organically linked to ensure efficiency without adversely affecting the autonomy of the local bodies. The issue of functional devolution gained importance and momentum with the 73rd and 74th amendments to the Indian Constitution in 1992, conferring the Constitutional status to both PRIs and ULBs. The powers and functions of PRIs and ULBs have been incorporated in the eleventh schedule and twelfth schedule respectively under article 243 G and 243 W. The eleventh schedule with 29 functions to PRIs and twelfth schedule with 18 functions to ULBs were added to Articles 243(I) and (Y) of the Constitution. These schedules do not divide the functions among the three levels of PRIs and four class of ULBs. ●

CHAPTER 6

Assessments of Basic Services - Gaps and Funds Required by Local Bodies

“The concept is to move local councils more toward becoming local governments, rather than local administration. We want to empower decentralization”

– Mohammad Kamal

6.1. Introduction

This chapter assesses the performance of local bodies in the provision of basic services. Basic services are water supply, sanitation, roads, solid and liquid waste management, street light, etc. It is in two parts. Part I presents the status of basic services in terms of availability, access, coverage and quality, gaps and funds required for their implementation against normative standards in PRIs while part II discusses this with respect to ULBs. The assessment is based on data and information made available to the Commission. The estimation of requirement of funds to bridge the gap in each basic service is based on the figures available in various references/sources and it gives an idea about the quantum of funds required. Wherever data are not available such issues are covered through suggestions and discussions with FD, RDPR (DAC), UD (MRC), DMA and the local bodies.

Part I - Basic services in panchayat raj institutions (PRIs)

The supply of basic services to the rural population is a major function of the GPs. Though the GPs in Karnataka have succeeded to a great extent in providing these services, there are many shortcomings, gaps, deficits etc. With the available data an attempt is made to analyze the availability, access and quality of some of the basic services.

6.1.1. Water supply: availability, access and quality

The supply of water for drinking and other purposes is an essential duty of the state and in respect of 60248 rural habitations this task has been entrusted to GPs. Water is supplied in rural Karnataka through four schemes. They are (1) 225640 bore wells fitted with hand pumps (2) 51118 mini water supply schemes (3) 38450 piped water supply. In total there are 315208 schemes. In addition to these there is (4) multi village water supply scheme. In the water supply programme, partially covered, quality affected and slipped back habitations/villages are to be given priority. The type of water supply scheme is decided on the basis of the population of the habitations/villages and the source of water.

Box 6.1

Quality of ground water in the state

Contaminated ground water in 22 of State's 30 districts poses Health Risks. This should render the plan of digging bore wells defunct.

Source: Reports of Central Ground Water Board and the Ground Water Directorate, Karnataka.

One of the main objectives of the NRDWP is to provide every rural person with adequate safe water for drinking, cooking and other domestic basic needs in a sustainable manner. Under the sustainability component of NRDWP, 60 per cent of the grant is earmarked for implementation of groundwater conservation and rain water harvesting structures. The remaining 40 per cent comes from the Government of Karnataka. The water and sanitation mission manages the Water Supply Programmes in Karnataka. The share pattern of funding between centre and the state is presented in Table 6.1.

| Table 6.1. Component wise grants allocation and funding pattern under NRDWP | | | |
|--|---|--------------------------------------|--|
| Sl. No. | Components | Per cent of Annual Allocation | Central : State Funding pattern |
| 1 | NRDWP- Coverage & Quality – including 5% earmarked fund for Quality | 62 | 50 : 50 |
| 2 | Desert Development Programme (DDP). | 5 | 60 : 40 |
| 3 | Sustainability | 10 | 60 : 40 |
| 4 | Operation and Maintenance (O & M) | 15 | 50 : 50 |
| 5 | Support Activities | 5 | 60 : 40 |
| 6 | WQM&SP (Expansion) | 3 | 60 : 40 |
| Total | | 100 | -- |
| Source: Source: Source; Annual report, RDPR Department, 2015-16, Budget Documents 2017-18, Karnataka Economic Survey 2016-17 and DAC, RDPR | | | |

As per the revised NRDWP guidelines 2013, the norm for categorization of habitations having provided safe drinking water supply is based on the percentage of population covered in a habitation instead of the previously adopted litres per capita per day (LPCD) norm. As per guidelines, a habitation where 55 LPCD safe water is being supplied is considered as a fully covered habitation. The number of habitations providing drinking water including water quality affected habitations, namely, water with arsenic, fluoride, iron, salinity, nitrate and heavy metals as on 01.04. 2015 is shown in Table 6.2.

| Table 6.2. Habitations providing safe drinking water including quality affected habitations: Karnataka, 2016-17 | | | | | | | |
|---|-------------|---------|------------|-----------|------------|-------|-------|
| Category of Habitations | 0% coverage | >0 >25% | >25% <50 % | >50% <75% | >75% <100% | 100% | Total |
| Water quality Affected (WQA) | 0 | 824 | 720 | 324 | 0 | 0 | 1868 |
| Percentage of habitations covered | 0 | 44.11 | 38.54 | 17.35 | 0 | 0 | 100 |
| Non WQA | 0 | 6246 | 18908 | 12868 | 12167 | 8191 | 58380 |
| Percentage of habitations covered | 0 | 10.69 | 32.39 | 22.04 | 20.84 | 14.04 | 100 |
| Total | 0 | 7070 | 19628 | 13192 | 12167 | 8191 | 60248 |
| Percentage of habitations covered | 0 | 11.73 | 32.58 | 21.90 | 20.19 | 13.60 | 100 |
| Source: Source: Source; Annual report, RDPR Department, 2015-16, Budget Documents, 2017-18, Karnataka economic Survey 2016-17 and DAC, RDPR | | | | | | | |

From the table, the following inferences can be drawn.

1. It is reported that there is not a single village in the state completely deprived of drinking water.
2. Of the total 60248 habitations, 1868 are water quality affected (WQA) villages (3.1 per cent). District level labs are established in all the districts and 100 taluks for testing the quality of water. There are 3.92 lakh rural water drinking sources in the state. Of them 247390 water samples were tested for quality.
3. In the state there are 58380 non-water quality affected villages (96.90 per cent).
4. Of 1868 habitations, 21 are arsenic affected, 1071 are fluoride affected, 114 are iron affected, 80 are salinity affected, 579 are nitrate affected and 3 are heavy metal affected habitations.
5. There are only 8191 habitations out of 60248 habitations which are 100 per cent covered with safe drinking water.
6. There are 7070 habitations in which less than 25 per cent are covered under safe drinking water supply.

Box 6.2

Best practice in the supply of pure drinking water

One of the state government's flagship programmes launched in 2013 is the installation of Reverse Osmosis (RO) units to ensure that the people were provided pure drinking water. Apart from water, this has helped in preventing water borne diseases in rural Karnataka to a great extent. Now, there are 8642 units in the state. When the RO machines go out of order people are forced to depend on other sources which are generally untreated. Locally a mechanism should be made available for repairs of these RO machines whenever they go out of order. To make the system sustainable the user charges should be compulsorily collected.

6.1.2. Multi village water supply (MVS) schemes

There are some villages in the state where the water sources – surface and groundwater--are extremely scarce. The available water is not fit for consumption. In such villages, the only way out is to use surface water to address the water quality problem. More than one village are brought together to supply water from a single source. They are called multi village water supply (MVS) schemes. Under Rajiv Gandhi Drinking Water Mission, 13th Finance Commission and Jalnirmal assistance 544 MVS costing ₹.7399 crore are administratively approved. Of them, 381 are completed with expenditure of ₹.2713.41 crore. There are 123 MVS under progress with an estimated expenditure of ₹.1682.90 crore.

Many MVS with surface water as source, PWS and MWS and bore wells with hand pumps are taken up under dry land development programme (DDP) also in many drought prone districts such as Bagalkot, Ballari, Vjayapura, Raichur and Koppal since 1997-98. The amount spent on DDP in 2011-12 was ₹.103.30 crore and it has increased to ₹. 432 crore in 2015-16. The total target set during 2011-16 was 8022 and actual achievement was 6117 projects.

6.1.3. Construction of sustainability structures

Sustainable structures are meant for water harvesting and water conservation. They include pits and trenches, check dams, percolation tanks, rooftop rain water harvesting etc. The action plan, 2016-17 provides an estimated cost of ₹. 183.80 crore for 1300 sustainable structures. This measure will go a long way in mitigating the problem of water supply.

6.1.4. Swacha Bharat Mission (SBM)

Under this mission an incentive of ₹.12000 and in the case of SCs/STs ₹.15000, is given to those who construct toilets for individual houses. Another component of this programme is solid and liquid waste management. The share of financial expenditure between the centre and the state for this programme is in the ratio of 60:40. Importance is given to the management of solid and liquid waste disposal. In the total project outlay of the district 10 per cent is earmarked for this purpose. The target set and the achievement under SBM in 2016-17 is presented in Table 6.3.

| Box. 6.3 | |
|--|---|
| Open defecation free (ODF) districts, taluks, GPs and villages in the state in 2016-17 | |
| 1. | There are 05 ODF districts (Bengaluru Rural, Bengaluru Urban, Kodagu, Dakshina Kannada, and Udupi), |
| 2. | 27 ODF taluks, |
| 3. | 1035 ODF GPs and |
| 4. | 5251 ODF villages |
| Source: Source: Annual report, RDPR Department, 2015-16, Budget Documents 2017-18, Karnataka economic Survey 2016-17 and DAC, RDPR | |

Table 6.3. Details of physical target and achievement of SBM, Karnataka, 2016-17

| Sl. No | Particulars | Physical Target | | | Achievement | | |
|--------|-------------|-----------------|--------------------|------|-------------|--------------------|------|
| | | IHHL | Sanitary Complexes | SLWM | IHHL | Sanitary Complexes | SLWM |
| 1 | Karnataka | 429916 | 1000 | 742 | 744519 | 171 | 60 |

Source: Annual report, RDPR Department, 2015-16, Budget Documents 2017-18, Karnataka economic Survey 2016-17 and DAC, RDPR

In the construction of individual household latrine (IHHT), the achievement has exceeded the target by 173 per cent; perhaps the target might have been fixed at a low level. However, in respect of sanitary complexes, the achievement has fallen short of the target by 82.90 per cent. The performance in respect of (solid and liquid waste management (SLWM) is far from satisfactory. The amount allocated to SBM in 2016-17 was ₹.831.76 crore and the expenditure was ₹.783.51crore.

6.1.5. Rural communication: roads

The RDPR department is responsible for development, monitoring, and supervision of rural roads. As on 31.03.2017 there were 63374.15 kms of asphalted roads, 23059.07 kms of water bound macadam (WBM) roads and 91109.08 kms of mud roads in the state. Karnataka Rural Road Development Agency (KRRDA) is in charge of development of rural roads. The duty of this agency is to provide all weather connectivity to rural habitations as per accepted design standards and to maintain them properly. One of the flagship programmes of the central government is Pradan Mantri Grameen Sadak Yojana (PMGSY) and under this a sum of ₹ 343.11 crore has been spent in 2016-17 to build 921.97 km of rural roads. The state government has approved the up gradation of 17683.71 kms of rural roads in 189 constituencies of legislators in Karnataka as per the guide lines of PMGSY. An allocation of ₹.1013.74 crore has been made by the state under Namma Grama Namma Raste Yojane to develop 2184.62 kms of rural roads in 2016-17.

6.1.6. Employment - Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)

Employment is the basic aim of development. Considering the grossly inadequate opportunities for employment in rural areas, the creation of employment should receive the urgent attention of the state. The primary objective of MGNREGA is to provide not less than 100 days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled and manual work. The funds released to this scheme by both centre and state governments in 2015-16 for the implementation of MGNREGA are shown in Table 6.4.

| Table 6.4: Releases of funds from centre and state governments in 2015-16 for implementation of MGNREGA in Karnataka (₹. in crore) | | |
|---|------------------------|------------|
| 1 | Central Government | 2140.08 |
| 2 | State Government | 298.71 |
| 3 | Opening Balance | 101.01 |
| 4 | State Advances | 1425.00 |
| 5 | Others | 10.86 |
| 6 | Recoupment of advances | (-) 659.78 |
| 7 | PMKSY Refunds | 23.05 |
| 8 | Total Availability | 3338.94 |

Source; Annual report, RDPR Department, 2015-16, Budget Documents 2017-18, Karnataka economic Survey 2016-17 and DAC, RDPR

In Karnataka the scheme is being implemented from 2006-07 in a phased manner. It needs to be stated that an outstanding feature of the scheme is that it treats employment as a right rather than a favor conferred on the needy. In this scheme it is mandatory to maintain the wage material ratio at 60:40 respectively. The wage portion is fully borne by the Government of India. With regard to the material component the central and state governments share the expenditure in the ratio of 75:25 respectively. The overall funding to

be shared between centre and Karnataka is nearly in the ratio of 90:10. A budget of ₹. 3957.30 crore has been approved by the government of India for the implementation of MGNREGA during the year 2016-17 with a target of 717.91 lakh person days.

During the year 2016-17 an amount of ₹. 2140.08 crore has been released by the ministry of rural development as government of India share. Presently, all the money released by the Government of India has been spent fully. Considering the drought situation prevailing in Karnataka the state government has released ₹.1425crore in advance to meet the present requirement of the employment demand. The progress of MGNREGA during 2011-2017 is presented in Table 6.5.

| 6.5. Progress of MGNREGA in Karnataka, 2011-17 | | | | | | |
|--|---------|--------------------------|---------------------------------|-----------------------------|--|---------------------------|
| Sl. No | Year | Job Cards Issued in lakh | Demanded for employment in lakh | Employment provided in lakh | Employment Created in lakh Person Days | Expenditure (₹. in crore) |
| 1 | 2011-12 | 55.71 | 16.64 | 16.52 | 699.20 | 1640.99 |
| 2 | 2015-16 | 55.40 | 16.62 | 12.37 | 599.73 | 1846.87 |
| 3 | 2016-17 | 52.26 | 21.52 | 18.20 | 915.47 | 3317.09 |

Source: Source; Annual report, RDPR Department, 2015-16, Budget Documents 2017-18, Karnataka economic Survey 2016-17 and DAC, RDPR

Despite the relatively high wage rate, GPs have not been able to attract people to work under this programme for the simple reason that it is meager when compared to alternative wage employment available in the market. However, the wage rate being equal between male and female workers. MGNREGA is more attractive to women. There is an element of gender justice in this programme. The wage rate in the labor market is different and discriminatory between men and women, whereas it is equal under MGNREGA.

6.1.7. Rural energy programme

Two programmes are being carried out under the rural energy programme, namely, national bio gas and manure management programme and Soura Belaku programme. The former is a centrally sponsored programme totally meant for women. A subsidy of ₹.12500 is given to a beneficiary for the construction of a bio gas plant. An amount of ₹.11.61 crore was spent in 2012-13 and 11985 plants were constructed. In 2015-16 the expenditure was ₹. 13.41 crore and 6444 plants were constructed. The Soura Belaku programme was started in 2009-10 for the installation of solar street lights was in selected villages. This programme is implemented in seven pilot districts. The target set for this during 2013-2017 was 5967 solar street lights and the achievement was 5419. An amount of ₹.13.30 crore was spent under this programme. These two programmes being environment friendly, more funds can perhaps be allotted to them.

6.1.8. Suvarna Gramodaya Yojane

It is a new initiative of the government of Karnataka in developing vibrant village communities by adopting an intensive and integrated approach to rural development. This programme was launched on the occasion of the golden jubilee (1956-2006) of the formation

of the state of Karnataka. With the joint efforts of the government, non-governmental organizations and the village communities, selected villages are being developed phase by phase. The President of India launched the Suvarna gramodaya yojane on 25.02.2007. The progress of the programme is presented in Table 6.6. The total number of villages selected from 2007 to 2012 has been 4410 and the expenditure during the same period was ₹. 3164.68 crore. Under this 1669.54 kms has been constructed during 2011-2012. In all 3683 Anganawadis and Samudaya Bhavans were constructed during the same period.

| Table 6.6 : Phase-wise progress of Suvarna gramodaya yojane: 2007 to 2012(₹. in crore) | | | | | | | | |
|--|--------------------------|----------------------------------|----------------------------|----------|-------------|--------------------|-----------------|---|
| Phase/Year | No. of selected villages | No. Villages completed all works | Budget Allocation (Outlay) | Released | Expenditure | Works Completed | | |
| | | | | | | Road length in kms | Drainage in Kms | No. of Anganawadis and Samudaya Bhavans |
| I - 2007-08 | 1211 | 1211 | 1000.60 | 1000.60 | 950.90 | - | - | - |
| II- 2008-09 | 222 | 188 | 208.20 | 208.20 | 208.20 | 355.68 | 176.83 | 395 |
| III - 2009-10 | 1606 | 1419 | 1012.05 | 1012.05 | 1012.25 | 2307.07 | 996.92 | 2306 |
| IV- 2010-11 | 381 | 313 | 214.09 | 214.09 | 213.09 | 286.48 | 125.82 | 450 |
| V - 2011-12 | 2193 | 1279 | 1000.00 | 744.58 | 780.24 | 1290.72 | 369.97 | 532 |

Source: Source: Source; Annual report, RDPR Department, 2015-16, Budget Documents 2017-18, Karnataka economic Survey 2016-17 and DAC, RDPR

6.1.9. Grama Vikasa Yojane

The state government announced the launch of a new programme to promote all-round development in the villages, called “Gram Vikas” scheme, with an outlay of ₹. 750 crore was initiated. The plan is to achieve all round development of five villages including two villages in the limits of every Assembly Constituency where SC/ST population is relatively high. The scheme is monitored by a committee under the chairmanship of the concerned MLA. The number of villages selected under this programme was 935 in 2015-16 and the grant made was ₹. 750.00 crore. However, the amount released was only ₹. 256.60 crore, perhaps because of the low absorption capacity.

6.1.10. Zilla and Taluk Panchayats

The ZPs and TPs carry out the schemes of departments like KRWS&SD, PRED etc. However, if departments do not provide sufficient funds for the works, then ZPs and TPs spend from their funds on the specific needs assessed by these departments. The standing committees in these PRIs may study these requirements and meet the expenditure from the statutory grants released by the state government. The RDPR department has stated that the provision made under different heads in the link document for maintenance is insufficient and therefore, this has to be increased by at least three times. This is the gap estimated between the amount provided and the amount required.

6.1.11. Assessment of gaps in Panchayat Raj Institutions (PRIs)

An attempt is made in Table 6.7 to assess the gaps in respect of basic services provided by PRIs.

The table reveals the magnitude of gaps in drinking water supply, sanitation, solid waste management, housing, manpower and roads. Of the total habitations in the state, 86.40 per cent is yet to get 55 LPCD or more and 55.70 per cent of households lack piped water supply. Of the 30 districts only five have been declared as open defecation free (ODF) districts. Census 2011 shows that 71.60 per cent of households lack latrines and according to Base Line Survey, 2012, 40.76 per cent households lack individual latrines (IHHL), which shows marked improvement in the number of latrines. Of the total households, 57.50 per cent are deprived of drainage facilities. In rural Karnataka, 77.34 per cent of the total road lengths are mud roads. In housing 58.36 per cent are yet to own houses. Manpower shortage in PRIs is estimated to be 27.90 per cent which shows the extent of inadequacy.

| Sl. No | Basic Service | Total | Covered | | Un covered or Gap | |
|--------|---|--|---------|-------|-------------------|-------|
| | | | No | % | No | % |
| 1 | (i) Habitations supplying Drinking Water with 55lpcd + (Eco, Survey,GoK,2016-17) | 60248 | 8198 | 13.60 | 52050 | 86.40 |
| | (ii) Habitations supplying Non-Quality Affected+ (Eco, Survey, GoK,2016-17) | | 58102 | 96.43 | 2146 | 3.56 |
| | (iii)Households with Piped water Supply (PWS) | 6372265 | 2886723 | 45.30 | 3485542 | 54.70 |
| 2 | Sanitation – (i) ODF Districts | 30 | 5 | 16.67 | 25 | 83.33 |
| | (ii) Swach Bharat Mission (SBM)- Individual household Latrines (IHHL) as per Base line survey (BSL), 2012 | 8301576 | 4917739 | 59.24 | 3383837 | 40.76 |
| | (iii) HHs with Toilets, Census (2011) | | 2234534 | 28.40 | 5629662 | 71.60 |
| | (iv) HHs with Drainage with Waste Water Outlet (2011) | 7864196 | 3345407 | 42.50 | 451789 | 57.50 |
| 3 | Solid & Liquid Waste Management (SWM) | Of late the SWM programme is catching up in rural areas. The data available is not adequate to estimate the gap. | | | | |
| 4 | Roads (Asphalted and Water Bound Macadam (WBM) in kms. | 117802 | 26693 | 22.66 | 91109 | 77.34 |
| 5 | Street lighting | The coverage apparently appears satisfactory. But the data as per norm not available | | | | |
| 7 | Rural Housing (Houseless HHs) Source; Karnataka Economic Survey, 2015-16 | 2349789 | 978430 | 41.64 | 1371359 | 58.36 |
| 8 | Man Power- sanctioned and vacant posts | 413303 | 297997 | 72.10 | 115306 | 27.90 |

Source; Annual Reports, 2015-16 and 2016-17, RDPR, Census 2011, Karnataka Economic Survey, 2015-16

It may be relevant here to refer to a study conducted by the Centre for Policy Research, New Delhi on PRIs core functions and finances at the instance of the 14th FC. This study focused on the following major issues, namely (1) status of the devolution of the basic functions, (2) financial accountability, (3) role of parastatals and (4) structure of transfers from state to panchayats. It throws light on the requirement of PRIs particularly GPs for the normal maintenance of service delivery functions such as water supply, roads, street lights and cremation grounds. As given in Table 6.8 the total financial requirement for normal maintenance and delivery of services by PRIs in Karnataka is estimated at ₹.12873.91 crore for five years, 2015 – 2020.

| Table 6.8: Requirements of funds by PRIs, Karnataka, 2015-20 (₹. In crore) | | |
|--|-----------------------|-------------|
| Sl.No. | Basic Services | Rs.in crore |
| 1 | Drinking water supply | 4736.08 |
| 2 | Sanitation | 5829.45 |
| 3 | Rural roads | 1289.21 |
| 4 | Street lights | 818.84 |
| 5 | Cremation ground | 200.33 |
| 6 | Total | 12873.91 |
| Source: Centre for Policy Research, New Delhi | | |

Considering the requirement and demand the estimate made by the above study is too conservative. The investment required covering all the villages including other basic services namely, drinking water, sanitation, solid and liquid waste management, roads, housing, storm water drains, and waste water drainage, shortage of manpower etc. including operation and maintenance costs is much more. The following paragraphs briefly describe the operation and maintenance costs of water supply, roads, sanitation and sewerage and solid and liquid waste management.

(i) **Drinking water:** The maintenance of village water supply is the responsibility of the GPs and it is estimated that the maintenance of these schemes requires ₹.293.22 crore per year on the basis of norms fixed; that is for bore wells with hand pumps; ₹.2500 per pump per year, ₹.20000 per mini water supply scheme per year and ₹.35000 for piped water supply scheme per year. The state government provides ₹.50 to 60 crore as grants for maintenance of water supply and the GPs are expected to meet the rest of the amount required out of their own resources or from the grants made by the FC. This points to the gap between the resources required and those provided.

(ii) **Sanitation and sewerage:** The important service delivery responsibility of the GPs is the sanitation and sewerage in the villages. As the GPs face a resource crunch an ambitious programme has been drawn up by the central government with a share from the state government called “Swaccha Bharat Mission”. Assistance is provided for individual toilets under this to the tune of ₹.12000 per toilet for a household (₹.7200 from the Government of India and ₹.4800 from the state government). The programme envisages completing these

individual toilets by October 2018, so that all households which are presently without toilets will be covered and all villages will be declared ODF (Open Defection Free).

(iii) **Solid and liquid waste management:** A programme for solid and liquid waste management is envisaged to provide low cost pits for individual houses and also to provide leech pits at the end points and also for compost pits. The Government of India has allocated ₹.20 lakhs per GP for this programme. Further individual leech pits are also permitted in regions like Malnad area where houses are far from one another. The community sanitary programme formulated by the state government with ₹.20000 per unit cost will not meet the requirement of the villages and therefore, an ambitious plan for community sanitary complexes, “Gourav Ghatak” is launched in Karnataka.

Box 6.4

Best Practice - Gourav Ghatak for Community Services

“Gourav Ghatak”, a multi utility programme initiated by the Government of Karnataka would include facilities like power connection, sustained water supply, toilet facility, bathing facility, changing room, maintenance room for the staff, washing platform, washing machine, hair dryer, incinerator etc. for the community locally. This programme that envisaged one thousand units in the beginning has been launched. The Commission visited one such running unit in Gadag town. Users expressed satisfaction with the facility available in their locality. This programme’s replicability and sustainability not only in rural areas but also in urban areas will help thousands of households who cannot afford to possess all such facilities under one roof. If this facility could be implemented in all the important tourist places and places where people gather for shandies, fairs, religious celebrations, utsavs and other activities it would help to maintain cleanliness and avoid health hazards. With the unit cost of around Rs. 30 lakh, for its operation and maintenance user charges at reasonable levels should be levied so that the programme will sustain on its own without the government’s support.

(iv) **Rural roads:** Approximately 40 per cent of internal roads are asphalted and remaining 60 are only gravel or mud roads. For the maintenance of these internal GP roads only the own resources of the GP including FC grants are available. A rough estimate by the PRED indicates that on an average ₹ 3.00 lakh will be required for their maintenance in every GP. That means GPs numbering in all 6022 will need ₹ 180.66 crore (6022xRs 3 lakh). An amount of ₹.15000 per km is estimated for the maintenance of these roads. The total road length in rural Karnataka is of the order of 112000 kms. It is estimated that ₹.800 crore is required for annual maintenance. Out of this 65500 kms are mud roads and gravel roads. At the rate of the ₹.15000 per km about ₹.98.00 crore are required for maintenance. It is recommended by the PRED that 50 per cent of this could be made available by the state government and the remaining 50 per cent should be met from the internal resources of the GPs.

The RDPR department should take up pilot programmes and then guide the PRIs in the maintenance of these roads. Under schemes like MGNREGA possibly some portions could be set apart for maintenance of roads. A portion of funds from PMGSY and CMGSY schemes could be reserved for this purpose. Fees collected for digging of pits for electric and optical fibre cables could be made available for maintenance of roads.

(iv) **Street lights:** The GPs are expected to provide street lights in the villages. The main responsibility of the GPs is to pay the electricity charges and to provide for electric bulbs. Regarding poles and cables etc the ESCOMS should take up the responsibility. However there are no individual meters for each Streetlight. Invariably there are arrears in regard to electricity bills. The government has been trying to recover the

(v) arrears in different ways from the GPs. In its budget, 2017-18 the relief provided by the state government to GPs (Rs.3776 crore) should be a onetime measure. Therefore the orders stipulating that 25 per cent of FC and 60 per cent SFC grants adjusted to ESCROW accounts by the state government shall be withdrawn and released to GPs with certain conditions immediately. The GPs may be directed to meet the expenditure on consumption of power on their own from 01.04.2016. Recommendations are made in chapter 12 in this regard.

Part II - Basic services in urban local bodies (ULBs)

The demand on ULBs for providing of basic services is increasing by the day as Karnataka is urbanizing quite rapidly. Its urban population in 1991 stood at 30.91 per cent, in 2001 at 33.98 per cent and, in 2011 at 38.57 per cent which is much higher than the national average of 31.16 per cent. Presently, with five class of towns comprising 277 ULBs (Annexure 6.1) it is estimated to have crossed 40 per cent. This part attempts an overview of the state of urban services in water supply, sewerage and sanitation, solid waste management, and roads & drains based on data and information drawn from different sources. The overview presents a clear picture of deficiency and neglect, although there are some examples of significant achievements in generating a turnaround in the delivery of specific services in some cities.

6.2.1. Status of urban service delivery - drinking water

In urban infrastructure, the drinking water sector has been accorded the highest priority as it is one of the basic living needs of the citizens. The Central Public Health and Environmental Engineering Organization (CPHEEO) specify the norm of 135 litres per capita per day. The state's Water and Sanitation policy, 2002 underscores this objective. The number of ULBs and their water supply range in LPCD is given in Table 6.9. It shows the existing service standards in delivery of drinking water among ULBs.

| Table 6.9 : Number of ULBs and their water supplies range in LPCD in Karnataka, 2017 (KSWSDB) | | | | | | |
|---|------|----------|-----------|------------|-------|-------|
| Supplies Range > | < 50 | 50 to 70 | 70 to 100 | 100 to 135 | > 135 | Total |
| No. of ULBs | 109 | 38 | 30 | 60 | 38 | 275 |

From the data as seen above, only 38 ULBs have the resources and capacity to deliver 135+ LPCD of water to its citizens. The details are given in Table 6.10 by class of towns. These 38 ULBs are located near rivers like Cauvery, Krishna and Tunga Bhadra and Coastal / Malnad region of Karnataka. This means there is still a large chunk of ULBs – 237 which are not able to achieve the CPHEEO norm of 135 LPCD.

Table 6.10 : 38 ULBs by Class of towns supplying drinking water with 135 + in LPCD of water in Karnataka, 2017(KWSDB)

| | MC | CMC | TMC | TP | Total |
|-------------|----|-----|-----|----|-------|
| No. of ULBs | 4 | 13 | 16 | 5 | 38 |

Of the 275 ULBs in the state, the Bangalore Water Supply and Sewerage Board (BWSSB) is maintaining water supply to the city of Bengaluru while the Karnataka Urban Water Supply and Drainage Board (KUWSDB) is responsible for the same in about 10 ULBs, where there are more constraints in technical manpower and efficiency as compared to others. In addition, the KUWSDB is compelled to maintain water supply schemes in another 10 ULBs as these ULBs are yet to take over the maintenance after completion of the scheme. This apart, in all the remaining ULBs the complete responsibility of operation and maintenance of the water supply system is with the ULBs.

(i) **Availability, access and coverage** - Access to drinking water supply is by various modes.

The specified norm is that every household should be provided with piped water connection which is measurable (metered) and a subsidized supply through public stand posts in poorer, economically weaker neighborhoods and slums. An overview of the extent of coverage of piped water supply in different classes of ULBs is shown in Table 6.11. It is evident from the table that ULBs need to extend their present capacities in coverage so that the remaining households are given access to piped water supply.

Table 6.11: Extent of coverage of piped water connections in ULBs in Karnataka, 2017

| Class of ULB | Average % coverage to total No of Households |
|----------------|--|
| a) MCs | 72 |
| b) CMCs | 63 |
| c) TMCs | 50 |
| d) TPs | 49 |
| Source: KUWSDB | |

Among MCs, only Belagavi, Mysuru and Shivamogga have 100 per cent coverage of piped water supply whereas Hubballi- Dharwad with 85 percent, Kalburagi with 75 percent and Vijayapura with 75percent are performing quite well. All others are way behind. The ULBs in coastal and Malnad districts (Uttara Kannada, Dakshina Kannada, Shivamogga, Chikkamagalur, Hassan and Kodagu) with large number of open wells are able to supply adequate domestic drinking water to the citizens. According to KUWSDB analysis, 41 ULBs do not have surface source of water and still depend on sub surface source of water (bore wells, tube wells etc.,) while the rest of the ULBs do have surface source of water. (river, canal, tank dam etc).

(ii) **Reasons for service deficits** - Seasonal fluctuations in availability of water, depleting rains and shrinking water table are the major reasons for ULBs in not maintaining the

normative standard of water supply. Cost of investment is another reason as water supply schemes require huge investments and take a long implementation period. Due to issues in land acquisition, transmission and distribution losses, unaccounted supply of water and non-revenue water (UFW & NRW), low recovery of user charges are other reasons for water sector service deficits leading to water supply becoming uneconomical.

The other reasons are the issues of cross- subsidization, illegal connections, pilferage, distribution and transmission losses, unmetered connection, etc., that have contributed to problems in operation and maintenance. The user charge structure is not properly designed and the problem is aggravated by poor recovery. Further, O and M is not accorded high priority. For all these reasons ULBs do not find water supply an economically viable proposition. The ULBs need huge investments to ensure / extend piped water supply infrastructure to cover growing urban habitations. The frequency of supply of water is not uniform across ULBs although 24×7 service is the ideal reform to be achieved in the long run for all ULBs. Only five ULBs namely, Ilkal, Bijapur, Hubballi – Dharwad, Belagavi and Kalburagi (the last three ULBs in only select wards) have achieved 24x7 service. To sum up, the overall drinking water position in the urban areas is way below the normative standard of supply.

(iii) **Recommendations** -The ULBs should make consistent efforts for achieving benchmark levels prescribed, to bring down non revenue water (un metered) percentage in a phased manner. The ULBs should strive to recover the user charges fully to meet O & M costs to curtail wasteful expenditure by preferring permanent measures instead of temporary remedies in O & M.

6.2.2. Sewerage, waste water management and sanitation

(i) **Extent of coverage of underground sewerage services (UGD)** - Presently only 40 per cent of the urban population (68 ULBs including BBMP) has the provision of underground drainage facilities with sewerage network and effluent treatment plants. The remaining 151+ ULBs do not have underground (UGD) drainage systems. Table 6.12 gives an overview of the status of UGD facilities.

Even in the 68 ULBs where UGD infrastructure exists many have outlived their utility (design period) and fall short in coverage. To cite an example, in Hubballi – Dharwad and Vijayapura MCs the UGD facilities created during the 70s and 80s, hardly 20-25 per cent of the area is serviced and the STPs (sewage treatment plant) are defunct. Hence, new UGD projects with full coverage are being implemented under various schemes

| Class of ULB | Total | No of ULBs with UGD & STP |
|---------------------|--------------|--------------------------------------|
| 1) MCs | 11 | 11 |
| 2) CMCs | 57 | 23 |
| 3) TMCs | 113 | 30 |
| 4) TPs | 90 | 04 |
| 5) NACs | 4 | 00 |
| Total | 275 | 68 |

Source: KUWSDB

viz., North Karnataka Urban Sector Investment Plan, Karnataka Municipal Reforms Project, and Urban Infrastructure Development scheme for small and medium towns.

Barring smaller urban entities such as NACs and BBMP (dealt with separately) there are 270 ULBs of which presently 65 have UGD facilities. Except two ULBs viz., Kalaburgi and Ballari where KUWSDB maintains the facility, the rest are maintained by the ULBs. There are 60 ULBs where UGD projects are under construction. The remaining ULBs do not have underground drainage infrastructure. The break up is given in Table 6.13.

| Type of ULB | No of ULBs not having UGD facility |
|----------------|------------------------------------|
| CMCs | 12 |
| TMCs | 61 |
| TPs | 78 |
| Total | 151 |
| Source: KUWSDB | |

(ii) **Existing capacities and constraints in sewerage services** - The reasons attributed are slow or hindered progress in land acquisition, public opposition to STP and frequent change of STP location, inadequate supply of water and lack of foresight. Old conventional treatment methods such as oxidation pond, waste stabilization pond (WSPs), facultative aerated lagoons require large areas of lands while new technologies in waste water treatment such as sequential batch reactor, membrane bio-reactor, soil bio-technology effluent treatment (SBET) technologies are now preferred due to constraints in land availability, although the construction cost and power charges incurred will be many times more than the conventional type technologies.

6.2.3. Sanitation - coverage and access

The *National urban sanitation policy(NUSP), 2008* envisages 100 per cent collection and processing of all liquid and solid waste including human waste. The number of households in urban Karnataka is 50.44 lakh, out of which 7.60 lakh households do not have toilets, totally 5.34 lakh (10.58 per cent) households are compelled to resort to open defecation as per Census 2011.

The Swach Bharath Mission is one of the biggest initiatives of the government of India for sanitizing the country and Karnataka is at the forefront of its implementation, by completing the construction of 53,100 individual household toilets (IHHTs), and work has already commenced in another 56300 IHHTs out of the target of 394488 IHHTs. Mysuru, Mangaluru and Udupi have been declared as open defecation free cities (ODF). Also 560 wards out of 5263 wards are ready to be declared as open defecation free wards. Apart from solid waste management, construction of community toilets and public toilets are taken up under SBM on a large scale. A draft was prepared during 2010 as mandated under NUSP 2008 which also required states to prepare and implement a district sanitation strategy (urban) at the micro level.

Sixteen cities prepared city sanitation plans covering a wide range of activities for complete sanitation including vigorous campaigning. Poor operation & maintenance and continued neglect of sanitation infrastructure by ULBs and poor collection of user charges,

public apathy and non co-operation by citizens are responsible for the inadequacies and poor services.

| Box 6.5 | |
|--|--|
| Best practice- a PPP model for faecal sludge treatment plant, Devanahalli, Bengaluru | |
| <p>This project is managed efficiently in the Town Municipal Council (TMC) limits of Devanahalli where there is no underground drainage system (UGD) system. Most of the households depend on onsite sanitation infrastructure. The Commission visited the TMC and the project site. ‘This being India’s first of its kind faecal sludge treatment plant, is a step towards closing the sanitation loop’. The project covers all elements of sanitation value chain, namely (i) co-compost with organic solid waste, (ii) business model development using by products and (iii) wider application across all ULBs. The key features are gravity based system, treating in absence of electro-mechanical equipments, 6000 metric tones designed treatment capacity, low operation and maintenance and no skilled labor is required. To address issues of accessibility and availability, Govrav Gatak, multi utility sanitation units as in Gadag city, should be established in all the ULBs.</p> | |
| <p>Source: TMC, Devanahalli, Bengaluru</p> | |

6.2.4. Solid waste management (SWM) in urban areas of Karnataka

A fallout of urbanization is the accumulation of solid waste and its improper management leading to serious environmental hazards. The legal framework governing the process of solid waste management from waste collection and source segregation, transportation and disposal at landfill is provided under the Integrated Solid Waste Management Rules, 2000(Revised 2016), state policy on Municipal Solid Waste and the Municipal Acts. Solid waste management is one of the obligatory functions cast upon the ULBs. It received much focus and attention, in recent times, due to the review of its status by the courts/ Lok Adalat.

(i) **Service standards**-The state SWM policy and the Integrated Solid Waste Management Rule (ISWM), 2000/2016 envisages door to door collection of segregated waste - dry and wet wastes, covered and safe transportation and final disposal in a scientific manner. This includes street sweeping and roadside drain clearings. Table 6.14 gives an overview of the status of SWM activities, current service levels, and per capita waste generated in different class of ULBs.

| Table 6.14: Overview of the status of SWM activities, current service levels, and per capita waste generated in different class of ULBs | | | | |
|--|-------------------------|--|--|----------------------------------|
| Sl. No | ULB category | Population as per 2011 census (Urban Population) | Per-capita waste generation considered | Waste generated in TPD (Approx.) |
| 1 | MCs (11) | 1,35,88,873 | 450-500 gm | 6521 TPD |
| 2 | CMCs (57) | 47,74,301 | 400 gm | 1910 TPD |
| 3 | TMCs (114) | 32,91,698 | 350 gm | 1152 TPD |
| 4 | TPs (89) | 14,94,598 | 250 gm | 374 TPD |
| 5 | NAC (4) | 28,833 | 250 gm | 8 TPD |
| 6 | Total ULBs = 275 | 2,31,78,303 | | 9965/10,000 TPD |

Source: SWM cell, DMA

Table 6.14 gives an account of the total quantity of municipal solid waste generated by 218 ULBs, excluding BBMP is approximately 5790 TPD, out of which about 80 per cent of MSW is being collected everyday and approximately about 1410 tonnes of MSW are processed every day while a large quantity of waste - 4380 tonnes remains unprocessed. Approximately 10,000 TPD of solid waste is generated in the urban areas of the state including BBMP of which wet waste accounts for about 50-60 per cent, recyclables and combustibles – 20 to 35 per cent and inert 15-20 per cent. The efficiency of transportation of waste varies across ULBs.

(ii) **SWM – composition, extent and coverage** -Out of 218 ULBs excluding 57 newly formed ULBs and BBMP, 207 ULBs have procured and developed waste processing and disposal sites, two ULBs are sharing the landfill site for disposal of their wastes and, four ULBs are in the process of identification of land for processing and disposal of waste.

(iii) 205 ULBs are partially segregating waste at source. In 104 ULBs the waste processing facilities such as windrow platforms, vermin compost sheds, etc., have been constructed. Door to door waste collection in 3962 wards out of 5263 wards is carried out including BBMP, i.e., in 40 ULBs. However, only three ULBs have so far achieved 100 per cent source segregation indicating that large gaps exist in services in this sector.

| Table 6.15:ULBs with bio-gas plants under construction in Karnataka, 2017 | | |
|---|--|--------------------------------|
| Sl.No | Name of the ULB | Capacity of the Bio-gas plant |
| 1 | Mysore City Corporation | 1 TPD × 6 units |
| 2 | Mangalore City Corporation | 2 TPD |
| 3 | Davanagere City Corporation | 2 TPD |
| 4 | Hubli-Dharwad Municipal Corporation | 2 TPD – 1 unit, 3 TPD – 1 unit |
| 5 | Bellary City Corporation | 1 TPD |
| 6 | Belagavi City Corporation | 2 TPD × 2 units |
| 7 | Tumkur City Corporation | 3 TPD |
| 8 | Vijayapura City Corporation | 1 TPD |
| 9 | Gokak City Municipal Council | 0.5 TPD |
| 10 | Udupi City Municipal Council | 1 TPD |
| 11 | Chikkaballapura City Municipal Council | 2 TPD |
| 12 | Chinthamani City Municipal Council | 1 TPD |
| Source: SWM cell, DMA | | |

(iii) **Size of biodegradable waste** -The MSW rules 2000 revised in 2016 mandate compulsory processing of all wastes and only inert waste can be disposed of in landfills. Of all wastes, about 40-50 per cent being the size of our biodegradable waste, the preferred

technologies as per state SWM policy are composting and bio methanation while waste-to-energy projects are yet to take off. Due to high moisture content, Indian municipal wastes have low calorific value (<800kcalories). However, 12 biogas plants are in different stages of construction.

(iv) **Constraints in service delivery** - Sustaining and providing an efficient SWM service delivery system and ensuring adequate coverage remain a daunting task for the ULBs. Despite earmarking and spending a portion of the funds on IEC activities, for achieving source segregation and prohibiting littering in public places, the response from citizens is far from satisfactory. There is public apathy due to ‘not in my backyard attitude’ (NIMBY syndrome). Huge investments are required for setting up SWM facilities as also for operation & maintenance (equipments, fleet of civic workers, waste transport vehicles, etc.) The ULBs are unable to meet even the O&M cost and expects governmental support. Also failure to charge and collect user fees from households and bulk waste generators and poor recovery of recyclables/valuables makes this sector an uneconomic enterprise. Due to the vagaries of the job many environmental engineers recruited have left for better vocations. Labor unrest among both permanent and outsource workers often throws out of gear the entire SWM operations of the ULB, occasionally. As end to end solutions are not readily available, mixing of waste is a bottleneck in not being able to achieve the 3 ‘R’s – reduce, reuse and recycle – to desired levels.

6.2.5. Roads, bridges and urban drainage (SWD)

Urban roads - A well laid road network acts as lifeline for the urban centers as it boosts industry, commerce and economy. It facilitates movement of people and goods by providing means of communication and access between areas and across the city/town. The status of urban roads in Karnataka is given in Table 6.16.

| Table 6.16: Details of urban road network, Karnataka, 2016-17 | | | | | | | | |
|---|-------------------|------------------------------|----------------------------------|---------------------------------|----------------------------|--------------------------------|------------------------------|---------------------------------------|
| SI NO | Class of ULBs | Total length of Roads in kms | Present status of roads | | | | | Asphalted roads or paved roads in kms |
| | | | Length of Asphalted roads in kms | Length of Concrete roads in kms | Length of WBM roads in kms | Length of earthen roads in kms | Total length of roads in kms | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 8 |
| 1 | City Corporations | 9965.05 | 5953.53 | 1034.7 | 1172.53 | 2718.89 | 10879.58 | 2733.34 |
| 2 | Other ULBs | 26293.05 | 10066.885 | 4691.484 | 5052.149 | 8681.29 | 27317.13 | 8802.634 |
| | TOTAL | 36258.10 | 16020.42 | 5726.18 | 6224.68 | 11400.18 | 38196.71 | 11535.97 |

Source: Technical cell Urban Development Department, Government of Karnataka

Of the total length (36197 km) of urban roads in Karnataka only 32 per cent (11536 km) are asphalted or paved. The remaining length needs to be asphalted or paved. To ensure better access, availability and good coverage, funds under Nagarothana, 13th and 14th FCs and SFCs untied programmes are released to ULBs. The ULBs also spend a small amount available from their municipal funds towards maintenance.

(ii) **Urban drainage (storm water drains)** - Storm water drains (SWD) are integral to the urban drainage network. SW drains perform the critical function of carrying away the rain water run-off to ultimate locations such as tanks, lakes and rivulets. There are instances of untreated domestic and industrial waste water being let into the storm water drains causing severe problems. The total length of SWD in MCs (excl.BBMP) is 5,479 kms of which drains with stone masonry/concrete lining is 4,082 kms while there is 1,190 kms of earthen SWD totaling about 5,271 kms. It is estimated that a length of 544 kms of SWD needs to be desilted and a gap of 1,500 kms requires to be lined with stone masonry/concrete wall.

As regards the scenario in 207 ULBs (excl.58 newly formed ULBs) the total length of SW drains is 26322 kms. Of this, 14,048 kms are of stone masonry/concrete lined and earthen drains of 12071 kms totaling 26,118 kms. SWDs which require desilting immediately run into 6124 kms and those drains that need to be lined with stone masonry/concrete lining are 1,674 kms.

This gap in drainage infrastructure seriously affects the capacity of the ULBs in drainage management, especially when floods occur leading to inundation of habitations. Drainage works are capital intensive requiring large investments. There are enabling provisions for undertaking the construction of SW drains in both central and state schemes viz., Amruth, smart cities, 13 & 14th CFC grants, SFC and Nagarothana programmes.

(iii) **Constraints and service deficit** - Barring the rainy season, the available time period for taking up construction and repairs is limited. Tendering procedures from notification till award of work usually take 2 to 3 months. Splitting of works was the usual practice in ULBs to facilitate local/small time contractors due to which quality used to suffer. This is done away with as packaging of works for tendering is now in vogue to attract competent and experienced big contractors/contractual firms. Maintenance is not monitored properly in ULBs even though a clause is included in the contractual obligation to maintain the infrastructure for two years after commissioning.

6.2.6. Street lighting

Provision of street lights for public safety is an important responsibility and function of the ULBs. It is an obligatory function mandated under the law. Interesting facts become visible when we compare the number of street lights and percentage of street lights covered vis-a-vis road length. Between each street light a distance of 35 meters centre –to-centre in all cities and a luminance of 35 lux (35 lumens per sq.km) for all road categories are the norms to be maintained. It is seen that in most cases the spacing and lux norm are not evenly

maintained leading to high consumption of electricity as it can be seen from the following paragraph.

(i) **Coverage:** In terms of the extent of coverage, among MCs (excluding BBMP), Mangalore has the highest at 180 per cent and Mysuru at 176 per cent followed by Belagavi with 148 per cent. The lowest coverage is in Vijayapura at 40 per cent followed by Shivamogga at 72 per cent and Hubballi-Dharwad at 76 per cent. Among CMCs, Kanakapura has the highest coverage of 188 per cent, whereas Ilkal with just 54.70 per cent has the lowest coverage. Madhugiri TMC has the highest coverage among TMCs with 201 per cent while Indi TMC has the lowest coverage at 42.22 per cent (2280). Coming to TPs, Gubbi in Tumakuru district has a coverage of 138 per cent of street lights (2860) while Kanakanavadi TP in Belagavi district has the lowest coverage among all the ULBs. The above figures reveal that most ULBs do not have adequate coverage.

(ii) **Issues in maintenance and quality:** In most ULBs the O & M of street lighting is by service providers, through annual maintenance contracts (AMC). Quite often, it is poorly designed and inadequately maintained using obsolete technology. An overview of the operating costs among different ULBs presents varying degree of expenditures. Due to the high consumption of electricity, bills towards energy costs payable to ESCOMS (energy supply companies) have accumulated over the years. This is being paid out of SFC funds (global provisioning) by direct payment into the escrow account. It is observed, nowadays, PPP contracts are entered into in order to bring in energy related reforms. Many ULBs across the country have been adopting performance – based PPP contracts with ESCOMS (energy service company) for maintenance of their street lighting systems, thus drastically reducing their power bills, by replacing all conventional lamps with energy efficient lamps such as LED, automatic timers at switching points and control of burning hours. It is recommended that all ULBs should go for investment grade energy audit (IGEA) through an ESCOM to evolve a scientifically arrived at baseline energy consumption to ensure that the expenditure on energy is optimized and waste reduced. On an average, ULBs spend 10-15 per cent of their revenues on O & M while energy bills to the tune of ₹.900 crore are met out of SFC grants, including both water supply & street lights. Other measures recommended are;

- (i) Installation of meters for street lights and pump sets.
- (ii) Monitoring the timely switching on and off of street lights to save power and minimize expenditure. There are complaints that in many places the street lights continue to burn even during the day.
- (iii) To set right wrong billing for dead installations/not in use/ dried up bore wells.
- (iv) Proper reconciliation of arrears.
- (v) It is also necessary for the ULBs to think of alternate sources of energy to reduce the prohibitively high cost of conventional energy in certain areas. Since this calls for huge expenditure, the state government has to allocate separate funds for this.

6.2.7. Parks, open spaces & playgrounds

Urban forestry and protection of the environment is one of the discretionary functions of the ULB. Actually, 10 per cent of the area is to be earmarked for parks and playgrounds in proposed layouts. Table 6.17 gives the details of parks in ULBs of Karnataka.

| Table 6.17 : The details of parks in ULBs of Karnataka. 2016-17 | | | | | | | |
|---|----------------------|-------------------------|---------------|--|-----------------------|-----------------------------|-------------|
| Sl No | Name of the District | Present Status of Parks | | | | No. of Works to be taken up | |
| | | Total No of Parks | Area of Parks | | No of Parks Developed | | |
| | | | Acres | | Nos | | Acres |
| 1 | 2 | 3 | 4 | | 6 | 7 | 8 |
| 1 | MCs | 2027 | 1828 | | 450 | 555 | 4060 |
| 2 | Other ULBs | 6464 | 354190 | | 2874.98 | 134900 | 1158 |
| Total | | 8491 | 356018 | | 3324.98 | 135455 | 5218 |
| Source: Technical Cell, UD and DMA | | | | | | | |

(i) **Constraints & issues** - In many urban areas, parks, and playgrounds are encroached upon; illegal structures have been erected without proper maintenance. Many of them are not secured by fencing etc., and they are always open to poaching by land grabbers. Also, records are not maintained properly. However due to a direction by High Court, the ULBs are now furnishing status report on parks and playgrounds, annually. It is recommended that ULBs maintain parks on the PPP model with private developers, advertising firms, and resident welfare associations, SHGs etc. by entering into suitable agreements so that these assets can be developed and maintained as recreation centers.

Box: 6.6

Best Practice - A PPP model for lake restoration

A large number of ponds, tanks and lakes, particularly in urban Karnataka are threatened. Immediate action to conserve and restore them is needed. A lake in Kaikondrahalli village in Bengaluru has been successfully restored. The problems faced by the lake were (i) severe inflow of sewage, (ii) silting and settled deposits, (iii) dumping of debris and waste, (iv) land formation owing to eutrophication and (v) encroachments. The restoration drive in phases involved the development of inlets and outlets to improve the flow of water, embankments and revetments, and a pathway around the lake. Now, it has become an aesthetic and recreational urban space, with facilities like walking/jogging pathway around the lake perimeter, a 2.5 km cycling track, an amphitheatre for cultural performances, and pergolas' and toilets. After project completion the task of monitoring and maintenance was handed over to the local community and a tripartite agreement was signed among the Mahadevapura Parisara Samrakshane Mattu Abhivruddhi Samiti (MAPSAS), a society formed by local residents and concerned citizens with the objective of safeguarding Kaikondrahalli, United Way, a US based NGO that funds community action and BBMP.

Source: Good Practices resource Book, 2015 published by Niti Aayog, Government of India and UNDP

6.2.8. Slum settlements: regulation and services

Slums are settlements deficient in basic services. Slums originate basically due to migration to urban areas with people in search of wage employment, by making their habitations in open lands. The Karnataka slum area development policy, 2016 aims to improve conditions in slums in order to bring them to mainstream into the city as vibrant and inclusive neighborhoods. The KSDB is responsible for development of notified slums, after which they are handed over to the ULB, while it is the responsibility of the ULBs to develop and provide services in non notified slums till they are declared by KSDB as notified slums.

(i) **Existing Scenario** - There are 2804 slums (Karnataka Slum Development Board) in the state of which 2397 are notified slums and 407 are non notified slums. Bangalore BBMP area has 597 slums (387- notified and 210 un notified slums). The total estimated slum population of Karnataka is 40.50 lakhs comprising 7.46 lakh households. There are 3.21 lakh slum households in BBMP area accounting for a population of 13.86 lakhs. The percentage of slum population to total urban population in the state is 18.58, in BBMP 16.30 per cent of populations live in slums.

(ii) **Dwelling Houses under Pradhan Mantri Awas Yojana (PMAY)** - The demand for houses as per the ongoing survey being conducted by KSDB under PMAY reflects the status of housing in urban slums in Karnataka which need improvements. The details are presented in Table 6.18.

| Sl.No | Particulars | No. Dwelling Units Required |
|-------|-------------------------|-----------------------------|
| 1 | Total Demand Survey | 479144 |
| 2 | Total Kachcha Houses | 138664 |
| 3 | Total Semi Pukka Houses | 203960 |
| 4 | Total Pukka Houses | 136520 |

The central sanctioning and monitoring committee has accorded approval to 15 towns in Karnataka to construct 16522 houses in 98 slums with an outlay of ₹.893.19 crore in phase 1 and 9741 houses in 8 towns with an outlay of ₹.489.27 crore in phase 2. These two programmes are under way. The Karnataka Slum Development Board (1983-2017) under various schemes has constructed 196589 dwelling units in the state. It has submitted a proposal to government to sanction ₹.1675.00 crore. The government in its Budget, 2017-18 announced a plan to construct 50,000 Houses under PMAY at an estimated cost of ₹. 2750 crore.

6.2.9. Funds requirement for urban local bodies

The range of basic services provided by four classes of ULBs varies in degree and coverage depending upon area, population and demand. The gaps and requirement of funds for major basic services provided by these 275 bodies including four NACs are presented in Table 6.19.

Table 6.19 : Assessment of gaps and requirement of funds for basic services in ULBs, Karnataka, 2016

| Sl. No | Basic Service | Total | Covered | | Uncovered or Gap | | Funds required/ estimated ₹. in crore |
|--------|---|-------|---------|-------|------------------|-------|---|
| | | | No | % | No | % | |
| 1 | Drinking Water Supply with > 135 LPCD by ULBs (CPHEEO) | 275 | 38 | 13.82 | 237 | 86.18 | 4754.14 |
| 2 | Piped Water Supply, 2017 (KUWSSB) | 275 | 145 | 53.50 | 126 | 46.50 | |
| | (i) MCs | 11 | 8 | 72 | 3 | 28 | |
| | (ii) CMCs | 57 | 36 | 63 | 21 | 37 | |
| | (iii) TMCs | 114 | 57 | 50 | 57 | 50 | |
| | (iv) TPs | 89 | 44 | 49 | 45 | 51 | |
| | (v) NAC | | | | | | |
| 3 | No. of ULBs with UGD network & STP ,2107 | 275 | 68 | 24.72 | 207 | 75.28 | 7580.69 (covering 151 new projects) |
| | (i) MCs | 11 | 11 | 100 | 00 | 00 | |
| | (ii) CMCs | 57 | 23 | 40.35 | 34 | 59.65 | |
| | (iii) TMCs | 114 | 30 | 26.32 | 84 | 73.68 | |
| | (iv) TPs | 89 | 04 | 4.50 | 85 | 15 | |
| | (v) NACs | 4 | 00 | - | - | - | |
| 4 | HHs with Toilets / Sanitation in lakhs | 50.44 | 42.84 | 84.93 | 7.60 | 15.04 | |
| 5 | ODF : Districts which are open defecation free | 30 | 5 | 16.66 | 25 | 83.34 | |
| 6 | Solid Waste Mgt (SBM)- ULBs with processing and disposal sites | 275 | 207 | 75.27 | 68 | 24.73 | 1277.50 (For O &M cost of handling 10000 TPD in BBMP and all other ULBs) |
| 7 | Municipal Waste Processed by ULBs (excluding BBMP) in TPD | 5790 | 1410 | 23.35 | 4380 | 75.65 | |
| 8 | Up gradation of Urban roads in kms (asphalt, concrete & WBM) | 38196 | 26661 | 69.80 | 11535 | 30.20 | 5968.29 |
| 9 | Urban Drainage - Storm Water Drains covered with concrete/ stone lining | 33604 | 18129 | 53.95 | 15475 | 46.05 | 4637.77 (includes desilting of 6667 kms) |
| 10 | Street Lighting-ULBs covered with more than 100 % | 275 | 7 | 2.55 | 267 | 97.45 | |
| | (i) MCs | 11 | 4 | 36.36 | 7 | 63.64 | |
| | (ii) CMCs | 57 | 1 | 1.75 | 56 | 98.25 | |
| | (iii) TMCs | 114 | 1 | 0.88 | 113 | 99.12 | |
| | (iv) TPs | 89 | 1 | 1.12 | 88 | 98.88 | |
| | (v) NACs | 4 | NA | NA | NA | NA | |

| Table 6.19 : Assessment of gaps and requirement of funds for basic services in ULBs, Karnataka, 2016 | | | | | | | |
|---|---|---------|---------|-------|------------------|-------|---------------------------------------|
| Sl. No | Basic Service | Total | Covered | | Uncovered or Gap | | Funds required/ estimated ₹. in crore |
| | | | No | % | No | % | |
| 11 | No. of Parks Developed + Protection | 8491 | 3325 | 39.15 | 5166 | 60.85 | 1266.03 (for 5218 works) |
| 12 | Housing (Demand) in no. of Dwelling units | 1402604 | | | | | 18500 (GoK's Commitment, (2015-22)) |
| | | | | | | | Total 25484.42 |
| Source : UD (Technical cell), MRC and DMA, 2016 | | | | | | | |

It is evident from the table that there exist huge gaps in the delivery of basic services by ULBs. Out of 275 ULBs over 86 per cent are unable to supply 135 LPCD of drinking water. The UGD and STP facilities are not available in more than 76 per cent of the ULBs (excluding BBMP). They are also unable to process more than one fourth of the waste generated by them. Over 30 per cent of urban roads need upgradation and more than 46 per cent of storm water drains need concrete/ stone lining. Nearly 98 per cent of ULBs are yet to have 100 per cent street lighting. Over 68 per cent of parks are yet to be developed. Considering the huge gaps in the delivery of basic services the UD (Technical Cell), and DMA have estimated an amount of Rs. 25484.42 crore to bridge them. This being a huge amount it has to be devolved over a period of time as ULBs are unable to provide that quantum of funds in a short time. Apart from finances the ULBs require technical manpower.

6.2.10. Conclusion

The gaps in basic services, namely, water supply, sewerage and sanitation, solid and liquid waste management, and roads & drains, etc., provided by local bodies in Karnataka are assessed and discussed in this chapter. The quantum of funds required to bridge these gaps is analyzed both in quantitative and qualitative terms. Wherever necessary, the PPP model to enhance the functioning of local bodies is recommended. The assessment has shown that the basic services provided in local bodies are inadequate. The PRIs are shown Rs. 12874.20 crore and ULBs with Rs.25484.42 crore (Tables 6.8 and 6.20). It shows that PRIs with larger area and population than ULBs, get nearly half of what is estimated for ULBs. The water supply continues to be a matter of concern in the circumstances of the persisting drought in the state. Though there are technical and administrative limitations, MGNREGA has the potential to be a major source of employment. The problems confronting PRIs and ULBs such as water supply, sanitation, solid and liquid waste management, and energy, require imaginative policies and more effective implementation. ●

CHAPTER 7

Assessment of Finances of Panchayat Raj Institutions

"Panchayat Raj represents true democracy realized. We would regard the humblest and the lowest Indian as being equally the ruler of India with the tallest in the land"

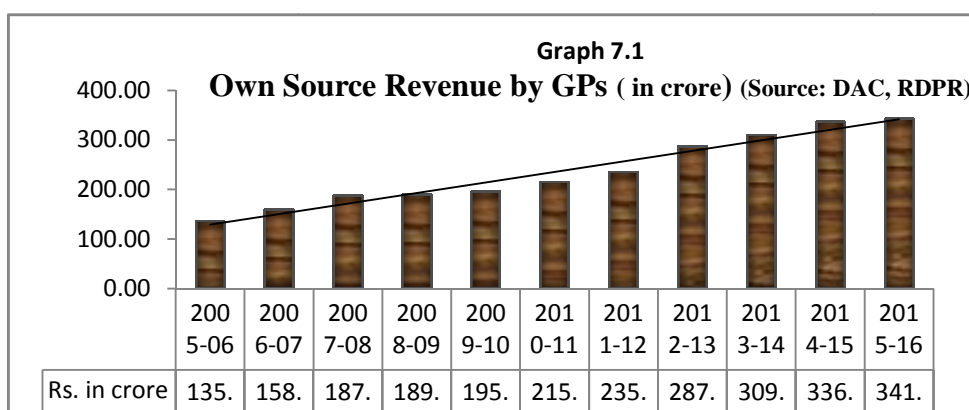
-Mahatma Gandhi

7.1. Introduction

This chapter analyses the following aspects of panchayat raj institutions. They are: (i) financial analyses, (ii) assessment of finances, (iii) transfer of funds from state government. (iv) transfer from central government,(v)capital account receipts and debt status, (vi) expenditure of revenue account analysis and (vii) expenditure incurred directly by the state government on behalf of the local bodies (salaries, pensions and other liabilities wherever applicable) etc.

7.2. Panchayat finances

The devolution of functions to the PRIs becomes meaningful and effective only when the required financial support is provided. These devolutions are constitutionally mandated to be decided on the recommendations of the SFC. One of the major amendments in the KGS and PR Act 1993, (2015) brought into force from 25th February 2016 is to make specific provisions in the act itself for the levy, revision, and the procedure for assessment of taxes, fees, etc., by the GPs. The rates for the non-tax levies are also specifically provide d. This is specifically brought in under section 199 (1) of the act read with schedule IV of Karnataka Panchayat (Taxes and Fees) Rules 1994 under chapter III.



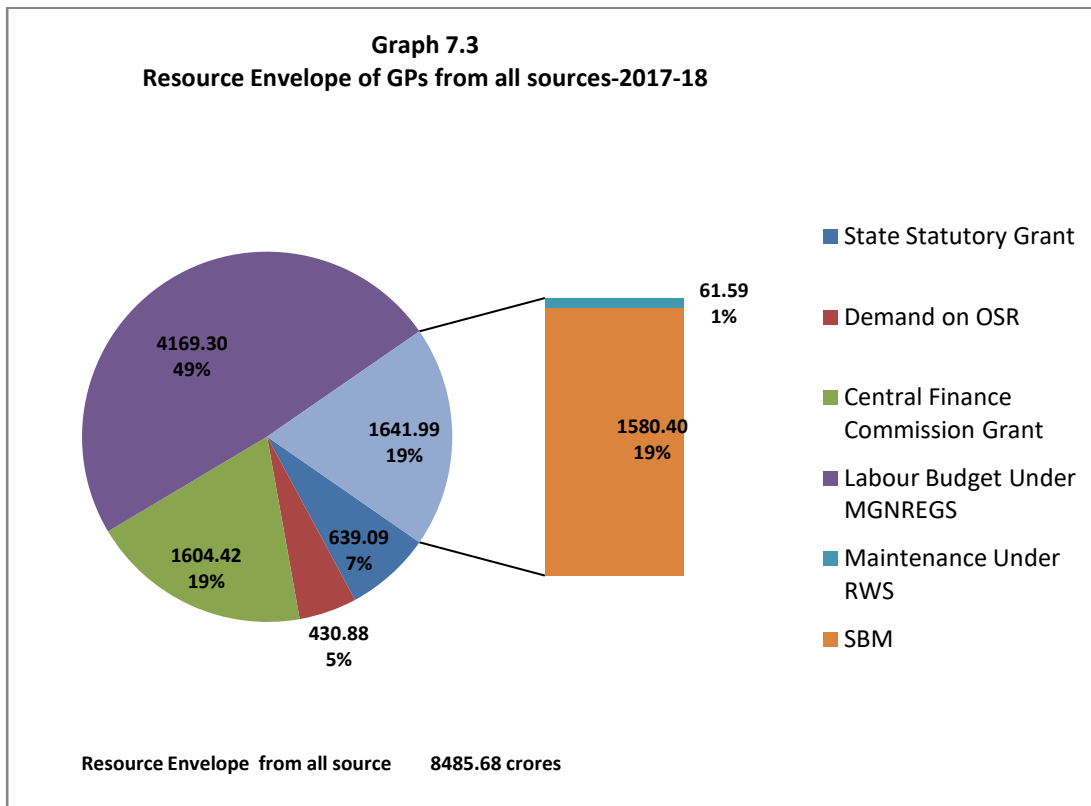
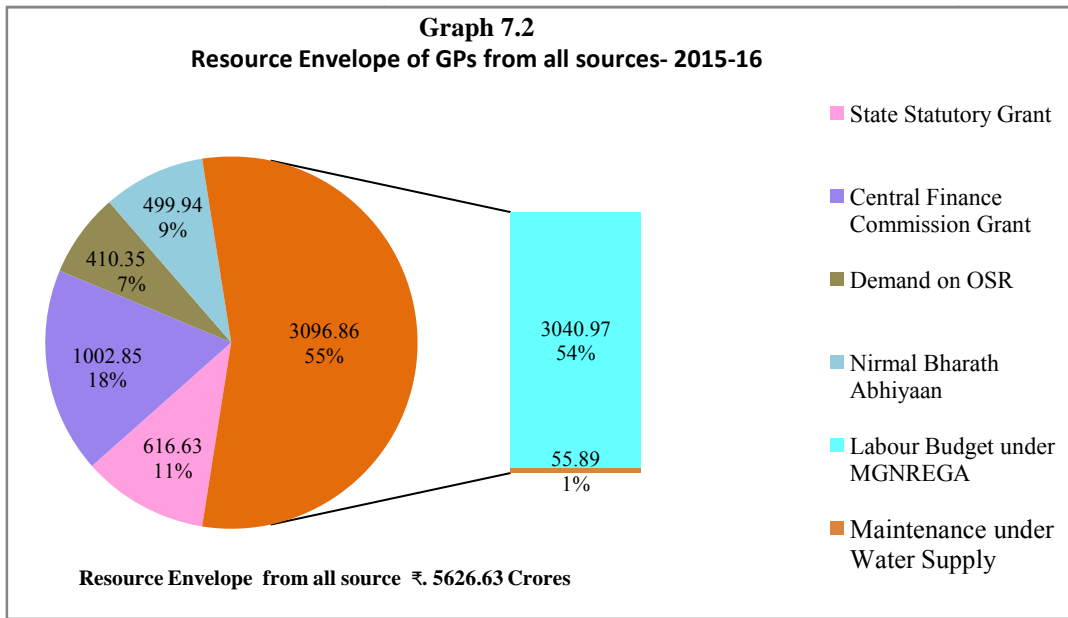
The taxes and rates have to be revised once in two years and other fee, etc., once a year as required under section 199 A of the act. Further the taxes can also be collected as arrears of land revenue under section 200 (6) of the act. The act has specifically delineated the functions under schedule-I for GPs, schedule II TPs, and schedule III for ZPs. The SFC grants to these bodies depending on their functions are devolved. In addition there are grants made available to these bodies specifically to implement particular schemes either designed

by the central government or entrusted by the state government. The ZPs and TPs do not enjoy taxation powers and therefore, they have to depend on the grants that are devolved from the state government but GPs are empowered to levy and collect taxes, fees and cesses. The total own sources of GPs from 2005-06 to 2015-16 are ,shown in Graph 7.1

The own sources of revenue of GPs has increased from ₹.135.3 crore in 2005-06 to ₹. 341.80 crore in 2015-16. As shown in Table 7.1., the total resources of 3962 GPs spread between ₹. 1 crore to ₹. 2 crore (65.79 per cent) whereas own sources of revenue of 4684 GPs (77.78 per cent) ranges from ₹. 1 lakh to ₹.10 lakh.

| Table 7.1 | | |
|---|---|-------------|
| Grama panchayats with different levels of financial resources, Karnataka, 2017-18 - A Snapshot | | |
| Particular | Total number of GPs | 6022 |
| Resource Envelope | ➤ Number of GPs with more than ₹. 2 crore receipts | 697 |
| | ➤ Number of GPs with receipts between ₹.1 and ₹. 2 crore. | 3962 |
| | ➤ Number of GPs with less than ₹. 1 crore receipts | 1363 |
| Own Source Revenue (OSR) Demand | ➤ Number of GPs with less than ₹.1 lakh | 312 |
| | ➤ Number of GPs between ₹.1 lakh and ₹. 10 lakh | 4684 |
| | ➤ Number of GPs with more than ₹.10 lakh | 670 |
| | ➤ Number of GPs with more than ₹.1 crore | 44 |
| | ➤ Number of GPs for which data not available | 312 |
| | ➤ Number of GPs with less than ₹.1 lakh | 312 |
| Grants from 14th FC | ➤ Number of GPs with less than ₹.10 lakh | 29 |
| | ➤ Number of GPs with less than ₹.20 lakh | 1355 |
| | ➤ Number of GPs with more than ₹.40 lakh | 319 |
| | ➤ Number of GPs with more than ₹.20 lakh | 4173 |
| | ➤ Number of GPs with more than ₹.50 lakh | 116 |
| | ➤ Number of GPs with more than ₹.1 crore ,(Koorgalli, Mysuru) | 1 |
| Source: DAC, RDPR | | |

The financial health of GPs is delicate. The own source of revenue of GPs constitutes seven per cent in 2015-16 and five per cent in 2017-18 of their total receipts. They depend on other sources of revenue to the extent of 93 to 95 per cent. Within a span of two years OSR has declined by two percentage points. This is a matter of serious concern and it calls for concerted efforts by GPs. However, the resource envelope of GPs from all sources has increased from ₹.5626.63 crore to ₹. 8485.68 crore which accounts for a sizable increase by 50.81 per cent from 2015-16 to 2017-18 (see Graph 7.2 (2015-16) and 7.3.(2017-18).



7.3. The performance of GPs in tax collection (DCB Data)

Table 7.2 gives a detailed account of demand, collection and balance of revenues of GPs from 2012-13 to 2016-17. It is evident that the collection against the demand is extremely poor and this succinctly sums up the fiscal health of GPs. On an average the collection account for 18 per cent to 22 per cent against demand in the state. It is ascertained that the northern districts show much less. The GPs have to make concerted efforts to improve demand and collection.

| Sl. No | Year | Opening Balance | Current Demand | Total Demand | Collection | Balance | Percentage of collection against total demand |
|--------|---------|-----------------|----------------|--------------|------------|----------|---|
| 1 | 2013-14 | 919.70 | 377.16 | 1296.87 | 243.71 | 1053.15 | 18.79 |
| 2 | 2014-15 | 968.05 | 406.22 | 1374.27 | 304.70 | 1069.56 | 22.17 |
| 3 | 2015-16 | 1026.19 | 422.90 | 1449.09 | 297.75 | 1145.50 | 20.54 |
| 4 | 2016-17 | 1149.47 | 462.78 | 1612.25 | 292.36 | 1319.890 | 18.13 |

Source: DAC, RDPR

The major areas of concern are; coverage of properties, proper assessment and revision of taxes and non taxes, installation of meters to each water connection, improved collection of water usage charges including water tariff and connection charges, road cutting charges etc.

7.4. Assessment of finances of PRIs

The PRIs have three tiers, namely ZPs, TPs and GPs. The ZPs and TPs have no power to tax. They have to depend on state and central government for statutory and non-statutory funds. They have a few non-tax sources such as rent from buildings, assets etc. The discussion about the tax revenue here confines only to GPs.

I. Tax revenue

The taxes that can be levied by the GPs are (i) taxes on property (ii) taxes on vacant lands (iii) taxes on non motorized vehicles (iv) taxes on advertisement and hoarding (v) entertainment taxes and others. The KGS and PR Act,1993(2015) has laid down the procedure of assessment of property tax and vacant land tax on the capital value system instead of the earlier annual rateable value system. These rates are different from the assessment rate mandated earlier and is expected in raising more revenue from this source. However, efficacy of this is yet to be assessed. We could also adopt a self assessment system of tax assessment similar to the system adopted by the ULBs but with modifications. The own source tax revenue of GPs for 2012-13 to 2016-17 is presented in Table 7.3.

| Sl.No. | Tax Items | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--------|-------------------|---------|---------|---------|---------|---------|
| 1 | Land tax | 48.49 | 46.68 | 77.49 | 67.51 | 76.49 |
| 2 | Building Tax | 101.54 | 130.21 | 151.29 | 148.82 | 145.32 |
| 3 | Advertisement tax | 0.09 | 0.03 | 0.05 | 0.02 | 0.08 |
| 4 | Entertainment tax | 0.00 | 0.00 | 0.01 | 0.01 | 0.00 |
| 5 | Vehicle tax | 0.00 | 0.02 | 0.00 | 0.00 | 0.00 |
| 6 | General water tax | 24.09 | 32.96 | 36.75 | 39.45 | 30.69 |
| 7 | Special water tax | 16.64 | 20.11 | 24.21 | 25.74 | 24.52 |
| 8 | Street light tax | 10.54 | 13.77 | 14.93 | 16.11 | 12.56 |
| 9 | Total | 201.03 | 243.16 | 304.73 | 297.66 | 289.66 |

Source: DAC, RDPR

There are eight items of tax. Based on the data in Table 7.2 the analysis of collection of each tax is done in the following paragraphs.

(a) Property Tax - The property tax (land tax and building tax) being a major source of revenue shows an increasing trend during 2012-13 to 2014-15. It has increased from ₹. 150.03 crore in 2012-13 to ₹. 221.81 crore in 2016-17 registering a growth of 47.84 per cent. However, the growth has not been steady. It is said that the potential of this tax is huge. But GPs have not been able to manage it effectively. Poor tax collection may be on account of many reasons such as drought, lack of initiative by the GPs, quality of the delivery of basic services, vacancies in the staff position, etc., experienced in many parts of the state. The KGS and PR Act, 1993 (2015) has provided for specific direction in the act vide section 200 (7) that the GPs have to investigate the lapses in case of collections of less than 80 per cent the current balance. TPs have been given the responsibility to supervise the collection of taxes including, levy, revision, and collection of taxes by the GPs in their jurisdiction vide section 145 of the act. The CEOs of ZPs are required to review the working of the panchayats including collection of taxes vide section 234(1) (c). GPs have to concentrate on many of the activities and functions such as MGNREGA and Bapuji Seva (hundred services) to cater to the citizens on priority in addition to collection of taxes, non taxes and other regular functions.

(b) Taxes on advertisement- The collection of this tax is seen to be on a decreasing trend. Therefore, to augment this, amendment in the KGS and PR Act, 1993 (2015) prescribed the rates in the act itself to avoid any ambiguity. However as per government notification the levy of advertisement tax vide clause (c) of the schedule has been omitted from 12.7.2017.

(c) Entertainment tax-The act also provides for levy of entertainment tax on entertainments other than cinematography. The revenue from this does not appear to be substantial.

(d) Vehicle tax-There is a provision under the same act for levying vehicle tax but the yield is not impressive.

(e) Water rate and water usage charges-The KGS and PR Act, 1993 (2015) provides for collection of water rate on the service of water supply, which is a good source of revenue. This could be seen from Table 7.2, the collection trends in both water rates and water usage charges is on the increase but for 2016-17. It is found that majority of the water connections are not metered. This needs to be enforced on priority.

(f) Street light charges-As seen from the Table 7.2 the collection of street light charges is on the increase except in 2016-17.

(g) Other taxes-The KGS and PR Act, 1993 (2015) provides for collection of tax for mobile towers, wind mills and solar parks and fees for laying optical cables from 1.04.2016. The potential of this source has to be tapped. Pilgrims fee can also be levied where such facilities are provided for the tourists and the pilgrims.

II. Analysis of non tax revenue

The act provides for levying certain fees on markets, bus-stands etc. In all there are 34 items of non-tax sources. As could be seen from Annexure 7.1 the collection is not steady. The total non-tax revenue in 2012-13 was ₹. 17.75 crore and it has increased to ₹.33.07 crore in 2016-17 registering a growth of 86.30 per cent during the same period. Thus, it can be suggested that some more efforts in this line could improve the collections.

- (a) **Fees-** There is a provision for a collection of fees for providing services of different types such as issue of licenses, warrants sale of assets, seizures of assets, etc., and for maintaining animals.
- (b) **Royalty-** Another important revenue source is the share of the local body on the collection of royalty on minor minerals. Mainly this refers to the royalty on sand which is the main minor mineral extracted in the villages. As ascertained, for the year 2014-15 government has assigned ₹.5 crore under this royalty to the GPs and ₹. 5.35 crore in the year 2016-17.
- (c) **Minor revenues-** Certain minor revenues are realized on the investment made by GPs in the form of interests, dividends, rents, etc.

7.5. Transfers from state government

The devolution of funds to PRIs is made based on the recommendations of the SFC as a per cent of NLNORR on global sharing basis. The statutory grants are recommended as untied grants. In chapter 2 of this report the recommendations of earlier SFCs of Karnataka have been discussed in detail. Apart from SFC grants there is one specific grant exclusively to TPs, namely, assigned tax on stamps and registration fee. This is levied and collected by the government but assigned to TPs. The assigned tax revenue on stamp and registration fee has increased from ₹. 37.26 crore in 2013-14 to ₹. 44.50 crore in 2017-18.

7.6. Transfers from central government

The central government implements many specific central sector and centrally sponsored schemes. The share of expenditure on these schemes by the central government and the state government are pre-determined and of late the centre has taken a stand that all expenditure under the centrally sponsored schemes is in the ratio of 40: 60 If the centrally sponsored schemes are under the district sector, the funds given for these schemes, transferred to the state government are released to the local bodies as provided in the budget. But central funds are released to the bodies by the concerned departments.

The 12th FC had recommended grants to the local bodies directly with a view to make decentralization meaningful and effective. While the 13th FC continued with this recommendation, the 14th FC decided to recommend grants directly to GPs and ULBs and stopped grants to ZPs and TPs. This has adversely affected the finances of ZPS and TPs and therefore, they have to be compensated. The 13th FC allocated ₹. 844.68 crore (₹. 97.64 crore by ZPs, ₹. 195.29 crore by TPs and ₹.551.75 crore by GPs) to PRIs in Karnataka. This has

gone up to Rs 1002.85 crore in 2016-17 as per the recommendation of 14th FC. Thus, there has been 18.73 per cent increase in grants between 2015-16 and 2016-17. The resources devolved are expected to be utilized for basic functions such as drinking water supply, sanitation (including provision for toilets) street lights and internal village roads etc. In addition to this, GPs also receive funding both from the centre and the state governments for basic functions such as water supply, Swacha Bharat Mission (SBM) and street lights and roads.

7.7. Expenditure under revenue accounts- an analysis

The expenditure of any government is generally classified into revenue expenditure and capital expenditure. However, the capital expenditure by PRIs is marginal. PRIs have to take prior permission to raise loans. Their expenditure is mainly revenue in nature.

Different departments prepare the estimates for various items of expenditure under non-plan and plan for PRIs. The plan grants are guided by the Planning Department. Non-plan provisions are based on the guidelines of Finance Department. An overview of the total grants provided for PRIs are shown in Table 7.4.

| Table 7.4: Plan and non plan allocation to PRIs, 2001-02 to 2016-17 (₹. in crore) | | | | | |
|---|-----------------------------------|----------|----------|----------|-------------|
| Year | PRIs Plan and Non Plan Allocation | | | | % to NLNORR |
| | GP | TP | ZP | Total | |
| 2001-02 | 220.07 | 2430.71 | 1686.90 | 4337.68 | 39.63 |
| 2002-03 | 198.06 | 2461.09 | 1750.17 | 4409.32 | 37.63 |
| 2003-04 | 198.07 | 2531.90 | 1661.57 | 4391.54 | 28.28 |
| 2004-05 | 282.65 | 2951.11 | 2012.39 | 5246.15 | 25.54 |
| 2005-06 | 585.16 | 3327.09 | 2553.86 | 6466.11 | 28.73 |
| 2006-07 | 615.28 | 3562.92 | 2576.82 | 6755.02 | 27.08 |
| 2007-08 | 1453.28 | 4350.70 | 3215.91 | 9019.89 | 31.96 |
| 2008-09 | 1281.40 | 4799.56 | 3402.98 | 9483.94 | 30.79 |
| 2009-10 | 1126.52 | 5688.56 | 3643.06 | 10458.14 | 30.84 |
| 2010-11 | 1235.61 | 7296.86 | 4515.63 | 13048.10 | 31.19 |
| 2011-12 | 976.34 | 8762.64 | 5076.45 | 14815.43 | 29.30 |
| 2012-13 | 1028.61 | 8096.10 | 6106.79 | 15231.50 | 26.39 |
| 2013-14 | 1098.45 | 10540.93 | 6168.85 | 17808.23 | 27.23 |
| 2014-15 | 1994.64 | 11859.88 | 9447.08 | 23301.60 | 31.34 |
| 2015-16 | 2300.20 | 13677.61 | 10893.72 | 26871.53 | 32.04 |
| 2016-17 | 4747.59 | 15177.60 | 9633.12 | 29558.31 | 34.78 |

Source: DAC, RDPR

The data in Table 7.4 reveals that the plan and non-plan allocations to GPs, TPs and ZPs has increased from Rs 220.07 crore, Rs 2430.70 crore and Rs 1686.90 crore in 2001-02 to Rs 4747.59m crore, Rs 15177.60 crore and ₹.9633.12 crore in 2016-17 respectively. There

has been substantial increase in allocation to all the three tiers of PRIs during the last 15 years. It is evident from the table that the allocation to PRIs is from the non-loan own net revenue resources (NLNORR). The total allocation accounted for 39.63 per cent of NLNORR in 2001-02 and in 2010-11 it accounted for 31.19 per cent. However, it went up to 34.78 per cent in 2016-17. The transfer is substantial both in percentage and absolute terms.

PRIs have to classify expenditure under the following heads: revenue, capital and debt. But these classifications are not reflected in their annual accounts in detail. The PRIs are not allowed to raise loans without specific approval of the state government.

The expenditure on different heads of accounts is booked by the concerned officers of the departments and it is accounted under the departmental heads in the accounts of the ZPs and TPs. Therefore expenditure under heads like operation and maintenance, regulatory expenditure, or amounts spent on welfare of weaker section and on maintenance of community assets etc are not separately shown. Most of this expenditure is on schemes of the departments (assigned by the state/central government) and as such; all these expenditures are classified on the pattern of the classification of government accounts, like agriculture, horticulture, social welfare education, health etc. However a rough estimate of expenditure on maintenance, welfare, buildings, roads, water supply and education, etc., are worked out by the RDPR department and submitted to 14th FC. The total estimated expenditure in 2010-11 under establishment, maintenance, capital, welfare, and others was ₹.17199.11 crore and for 2019-20 the projected amount is ₹.46069.59 crore, accounting for 167.86 per cent increase. The principal secretary, RDPR while interacting with the Commission mentioned that normative standards are not provided for maintenance of assets like buildings and roads as the funds allocated are insufficient. Therefore, requested that additional statutory grants may have to be considerably enhanced for these bodies.

(i) Drinking water - The most important service delivery functions of the GPs relate to drinking water supply, sanitation maintenance of rural roads and street lights. These functions account for the major part of the expenditure of the GPs. The main function of providing drinking water supply infrastructure is the responsibility of the Karnataka Rural Drinking Water and Sanitation Department (KRDWSD) of the state government. But the repairs and maintenance of these installations and responsibility to see that water is made available to the house holders rests with the GPs.

For the future a new approach is planned by the KRDWSD for drinking water supply. The present thinking is to rely not on bore wells but utilise surface water from rivers and/or large tanks. An ambitious plan involving an estimated outlay of ₹.53,500 crore to provide 85

Box 7.1

Unspent balance by PRIs

For various reasons, the PRIs are unable to absorb the funds devolved to them. The cumulative figures show that in 2015-16 ZPs have unspent balances of ₹. 735.65 crore while TPs, ₹.988.10 crore. The GPs have an unspent balance of ₹742.42 crore in 2014-15.

Source: As data collected by DAC, RDPR from State Huzur Treasury for ZPs and TPs, and KSAD for GPs, 2014-15.

LPCD in rural areas and assured quality water supply to all the villages in Karnataka from the river water basins is in the pipe line. For the coastal districts the sources would be from the salt water extrusion reservoir.

If these projects are commissioned, the responsibility of the GPs may be only to maintain water pipes and some pumps in their area. The rest of the infrastructure cannot be maintained by the GPs as it will run through several GP areas. Such inter GP maintenance may have to be taken over either by ZPs or TPs after the projects are completed i.e., multi village schemes.

(ii) Street lights - Maintenance of street lights is another area where the GPs have to bear the brunt of the electricity charges and other related charges. The payment of electricity charges is not well regulated as the billing itself is not properly controlled as the street lights are unmetered. Thus, there are huge arrears from the GPs. Therefore, a system of ESCROW accounts has been introduced to ensure payment. In the year 2016-17, the state government as a onetime measure has agreed meet the accumulated arrears in this behalf. The state government took a decision to bear these electricity arrears of the GPs with the condition that they will ensure the payment of current charges to be paid without fail. For each GP on the recommendations of the SFC statutory grants are released out of which 60 per cent is earmarked for electricity charges and 40 per cent to meet the wages of the outsourced employees. The state government in its budget 2017-18, has decided to pay electricity arrear bills of GPs of Rs. 3766 crore pending as on 31.03.2015. This measure should help GPs to clear arrears accumulated.

(iii) Rural roads - Construction of rural roads is taken up as a major programme called Pradhan Mantri Grama Sadak Yojana (PMGSY) by the central government funds. The state government has taken up a major programme called, Chief Minister Grama Sadak Yojana (CMGSY). The guidelines for this programme are the same. These works are taken up by the Karnataka Rural Roads Development Agency (KRRDA). The responsibility of the ZPs to maintain these roads require huge expenditure and for this separate grant is provided. This is executed by the Panchayat Raj Engineering Department (PRED), which is part of RDPR department.

As per the information given by the KRRDA the total length of the rural roads is 177542 kms out of which 63374 kms are asphalted roads, 23069 are metalled roads and 91109 are gravel or mud roads. The KRRDA has programmed to take up totally 46000 Kms of rural roads from 2018 to 2022-23(five years) and the amount required for these roads estimated to be is ₹.22120 crores.

7.8. Expenditure incurred directly by the state government on behalf of the local Bodies.

All the officers and staff in the ZPs, TPs and GPs (except outsourced employees of GPs) are government servants and are treated as on deputation to PRIs and therefore, their salary, leave salary, and all other benefits are directly borne by the government. The pension payment is also directly paid by the government. However, in the case of outsourced employees of the GPs, full payment of salaries and other payments are borne by the GPs

themselves. The unspent funds from the centre can be utilized in the following year. This facility is not available in case of state funds and the unspent funds of the state government remains in the treasury as a part the government's cash balance. The GPs are independent of the government budget and treasury, and the funds are allowed to be kept in their bank accounts.

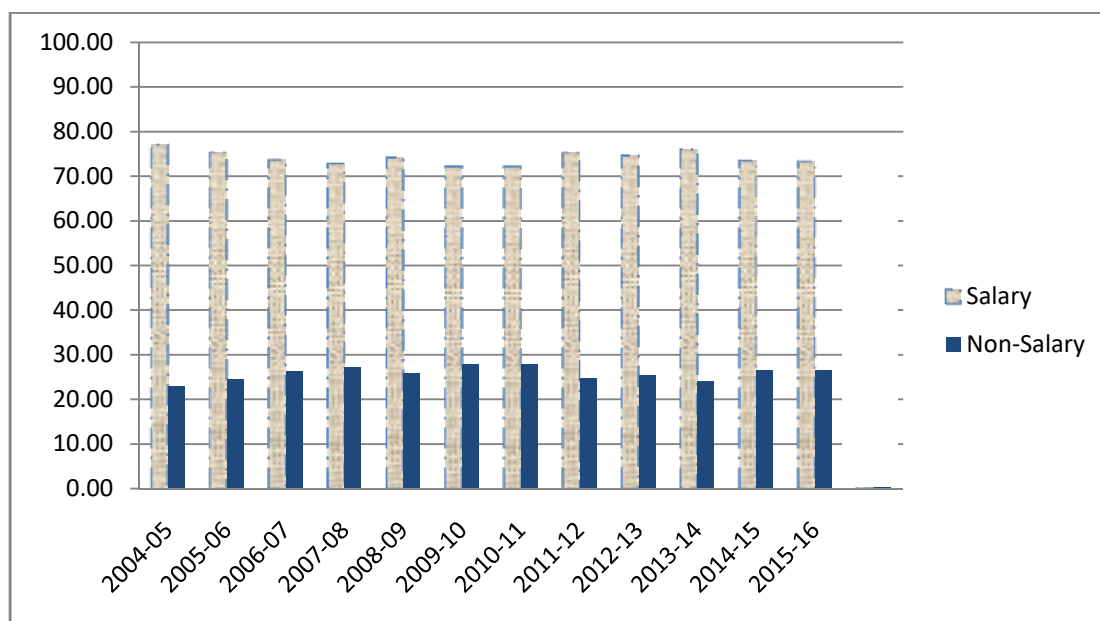
7.9. Distribution of expenditure by salary and non-salary

The share of salary component in the total PRIs allocation is over 70 percent all along, with the share marginally declining from 77.04 percent to 71.16 percent (Table 7.5 and Graph 7.4). Whereas, the non-salary component, although on the increase its share from 22.96 per cent 28.84 per cent during 2004-05 to 2016-17.

| Table 7.5: Percentage share of salary and non-salary allocation to PRIs (₹. in crore) | | | | | |
|---|--------|------------|-------|--------|------------|
| Year | Salary | Non-salary | Total | Salary | Non-salary |
| 2004-05 | 2661 | 793 | 3454 | 77.04 | 22.96 |
| 2007-08 | 4362 | 1629 | 5991 | 72.81 | 27.19 |
| 2010-11 | 5983 | 2312 | 8295 | 72.13 | 27.87 |
| 2013-14 | 8989 | 2840 | 11829 | 75.99 | 24.01 |
| 2015-16 | 9919 | 3601 | 13520 | 73.37 | 26.63 |
| 2016-17 | 10161 | 4119 | 14280 | 71.16 | 28.84 |

Source: Link Documents to Budget: Various Years, Government of Karnataka

Graph 7.4: Percentage share of salary and non-salary allocation to PRIs



7.10. The system of release of funds to PRIs.

Every year the government releases grant to the local bodies and these bodies get these amounts credited to their treasury accounts under different heads of accounts indicated in the release order. These amounts cannot be diverted from one head of account to another. An amount of roughly 32 per cent to 33 per cent of the total NLNORR based on the recommendation of Third SFC is transferred to the local bodies i.e. ZPs, TPs and GPs together. The amounts provided are shown in the link document, separately for ZPs and TPs. The money is directly credited to the GPs account by the state government by RTGS. In case of GPs grants are released through treasury account. Then the GPs draw these amounts from the treasury and keep in their bank accounts to spend as and when required. This system is not provided to the ZPs and TPs.

7.11. Parastatal agencies and their activities

There are a number of parastatal agencies constituted to implement many activities like KRDWSD for creating drinking water supply infrastructure, KRRDA, for construction of rural roads, RGHC, for construction of houses in the rural areas and Sarva Shiksha Abhiyana coupled with “Rashtriya Madhyamika Shiksha Abhiyana” to improve the quality of education particularly in the rural areas. Funds for these bodies flow from the central government coupled with state government’s share and get credited to the concerned institutions or societies. The institutions utilize the grants through departments.

7.12. The findings of the study

The Commission has assigned a study entitled ‘Performance and constraints in the delivery of core functions- a study of Zilla, Taluk and Grama Panchayats’, to ISEC, Bengaluru. It focuses on the core functions namely, health, education, welfare of children, social welfare and agriculture.

The five areas selected for the assessment of the performance and constraints in the delivery of basic services by PRIs are; health, education, women and child development, social welfare and agriculture. The constraints of three tiers of PRIs have been analysed separately. However, the constraints are grouped into three areas: financial, administrative and technical.

- (i) One of the administrative constraints identified by the study relates to difficulty in assessing the performance in the delivery of services by PRIs as they are done by multiple bodies such as ZP, MLA, MP, DC, Area Development Boards, corporations etc. This gains relevance in the background of multiple authorities engaging in development activities in a district. It is observed that the lack of coordination is one of the constraints identified by the study. The officers have to respond to multiple authorities and as a result they fail to focus on any of their functions.

- (ii) Another constraint is huge number of vacancies.
- (iii) It is interesting to note that the relation between elected members and the officials are cordial and accommodative at all levels.
- (iv) PRIs are not finding any difficulties in getting finance from the higher bodies. The only financial problem is lack of untied funds, except the development grants enhanced by the state to each ZP from ₹.2 crore to ₹.4 crore.
- (v) One of the important findings of the study relates to participation of people in the decentralised governance. The citizen participation in the ward and grama sabha meetings was found to be low because of lack of interest to attend such meetings due to quarrels in the meetings; widespread perception that their needs are not considered; lack of information on the date of meeting; preoccupation with livelihood concerns; etc. This has resulted in the 'exit of the poor' from the decentralised governance.
- (vi) Imposition of schemes and programmes from above is another problem. It has affected the autonomy of PRIs.
- (vii) Another finding of the study is that the performance of PRIs varies from sector to sector and from year to year and also from area to area.
- (viii) The study indentified that the data base in PRIs is very poor. The asset inventory, properties in the tax net and outside the net are not maintained and updating is not done regularly. It is coming in the way of preparing development plans and identifying development priorities. In some cases, the data available are not continuous and complete.
- (ix) The performance of districts in education is at extremes.
- (x) In respect of women and child development and social welfare the study observed that the main problem is lack of infrastructure and maintenance. The anganawadis are not properly maintained and hostels of SC and ST students are in bad shape.
- (xi) Another constraint identified is lack of knowledge about the issues confronted by people and poor capacity of elected members and the staff members.
- (xii) In respect of TPs the study has reported that the problems are less in number as it is working as a link between ZP and GP. The study shows that TP has minimum role in many of the programmes as they are implemented by the departments on their own. For example, scheme like Ganga Kalyana is implemented by the department and no role for TP.

Similar is the case of anganwadis and hospitals. Even many of the MLAs and officers of Corporations are dominating the meetings of TPs. Similarly, the SCP/TSP programmes are operated by the respective departments.

- (xiii) The study reports show that the normal devolution of funds to PRIs needs to be reviewed.
- (xiv) The performance of the GPs in the delivery of water supply services varied across the districts. The proportion of sample GPs providing adequate potable water to households has declined during the last half-a-decade in a few districts. This has been attributed to overdependence on groundwater and rainfall.
- (xv) GPs have done well in the provision of streetlight services. The better provision of streetlight services gets reflected in terms of availability of streetlight close to the house, functioning, brightness of the light and number of hours of streetlight services.
- (xvi) Considerable policy and programme thrust is needed in the provision of sanitation services. Streets and drainage in the sample villages were mostly cleaned only once in a year or once in six months, thus, causing health hazards to the households. GPs cite insufficient funds, staff shortage and water problem as factors that are coming in the way of providing this service.

7.13. Suggestions by the study

The Commission, after having examined the findings as well the suggestions by the study recommends the following.

- (a) The untied component of the funding given to TP needs a review and could be enhanced. More untied grants can be granted but with definite responsibility.
- (b) There is lack of communication/control in release of funds to PRIs. To bring in accountability and transparency, the information of transfer of funds to each body should be shared by all of them.

While concluding the study the main constraint identified is the plural control of functions by the parastatals, MLA, deputy commissioner, Area Development Boards. Non functioning of DPC and TPC is also a reason for absence of coordination.

7.14. Evaluation of the finances of PRIs

The fiscal health of PRIs in general and GPs in particular is in bad shape. The sources are not productive. The ZPs and TPs do not have independent sources of revenue. GPs are not

making any significant efforts to improve the rate of collection as against the receipts. The following measures are indentified to address the issues confronted by PRIs.

- (a) The 14th FC has discontinued the releases to the ZPs and TPs. Therefore, they need to be compensated. The FC has suggested that the SFCs could make suitable recommendations.
- (b) Allocation of the grants to the GPs, TPs and ZPs has to be provided on the basis of the population and area maintaining the existing proportions of allocations.
- (c) Extra funds are to be provided for newly created 49 TPs for office, establishment, vehicles, etc.
- (d) Additional grants is required for the maintenance of the public toilets, toilets in school and anganwadis so as to keep the hygienic conditions of the village and for solid and liquid waste management.
- (e) Additional grants is required for the cluster level solid and liquid waste management for which the required land has to be purchased under the leadership of TPs in all Constituencies.

7.15. Conclusion

An attempt is made in this chapter to analyze and assess the finances of PRIs. ZPs and TPs hve to depend on grants from state and central governments for they do not have own sources of revenue. However, GPs have own sources of revenue and they also receive funds from the state and central governments. The focus in this chapter is on the finances of GPs. It is pertinent to know that the collection in GPs account just 18.13 per cent against demand and this shows the poor status and resource base of GPs so far as own revenue is concerned. The major findings of the study sponsored by the Commission about the constraints in the delivery of basic services and the suggestions made are also discussed in this chapter. Besides, the plan and non-plan expenditure by PRIs-tier wise is analyzed. It accounted for 39.63 per cent of NLNORR in 2001-02 and it declined in 2016-17 to 34.78 per cent in NLNORR. The system of release of funds prevailing in the state to PRIs is presented in this chapter. The measures required to improve the revenue, expenditure pattern and the changes happened in the grants design between 13th and 14th FC has been documented in this chapter. The salary expenditure by PRIs accounted for 77.04 per cent in 2004-05 and it has declined to 71.16 per cent in 2016-17. The main hurdle in the way of autonomy status of PRIs is the role of parastatal agencies in undertaking many developmental activities of PRIs. It has affected not only the autonomy but also diluted the principle of decentralization.●

CHAPTER 8

Assessment of the Finances of ULBs

“All through organized history, if you wanted prosperity you had to have cities. Cities are places that attract new people with new ideas”.
- Jane Jacobs

8.1. Introduction

This chapter deals with financial performance of the ULBs. The resources of ULBs are generally classified as own revenues, assigned revenues and grant transfers from central and state governments. The own revenues comprise tax revenues such as property tax and advertisement taxes and non tax revenues such as user charges, license fees, mutation fees – a fee on transfer of instruments, cesses, tolls and penalties. Assigned and shared revenues from surcharge on stamp duty, motor vehicle tax, entertainment tax, and professional tax. The advertisement tax and entertainment tax have since been subsumed in GST, share of which comes back as state GST. From this the divisible pool or NLNORR will have to be determined. Then, the share of the state and the local bodies (PRIs and ULBs) will be decided. Grants include releases from central finance commission, SFC, general purpose and for specific/special purposes, releases on account of central and state sponsored schemes and programmes. This chapter has two parts. Part-I deals with the financial performance of the ULBs and Part-II deals with loans and borrowings by and on behalf of the ULBs.

Part I - Financial Performance of the ULBs

8.1.1. Overview of the state of finances in ULBs

The financial profile of ULBs in Karnataka present an interesting picture in terms of their capacity to mobilize internal resources,- for adequately meeting the expenditure on delivery of civic services and other regulatory functions as envisaged in the Twelfth Schedule and effectiveness in managing their finances. Hitherto the ULBs suffered from lack of objectivity, uneven priorities and ad-hoc arrangements in tackling day to day issues, in raising their resources and its proper application in fund management. Lack of adequate resources to address problems of operation and maintenance in essential services is prompting the ULBs to think pro-actively and explore new avenues for raising their revenues. Thanks to urbanization and its multiplier effect, unlocking various possibilities. The ULBs have to tread a long way before achieving some sort of self sufficiency as they still largely depend on government grants for their needs.

The fiscal reforms and new budgeting and accounting systems initiated in recent years have largely rationalized the way the ULBs manage their finances. Often budgetary controls are useful in restraining expenditure.

8.1.2. Resources of Urban Local Bodies: As seen from Table 8.1, the aggregate resource support to the ULBs under all the components has declined in 2013-14 from Rs 6486 crore to Rs 5980 crore in 2016-17. While the tax devolution being the largest share increased from 50.88 percent in 2013-14 to 60.31 percent in 2016-17 that of grants for state and central schemes has declined significantly from 36.7 percent to 22.83 percent, i.e., from Rs 2380 crore in 2013-14 to Rs 1366 crore.

| Particulars | Transfers to ULBs (₹. in crore) | | | | Share in % | | | |
|---------------------------------------|---------------------------------|---------|---------|---------|------------|---------|---------|---------|
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Tax Devolution | 3300 | 3346 | 3588 | 3607 | 50.88 | 49.39 | 55.76 | 60.31 |
| Grants from FC | 806 | 985 | 562 | 1008 | 12.42 | 14.54 | 8.73 | 16.86 |
| Grants from State and Central Schemes | 2380 | 2443 | 2285 | 1366 | 36.70 | 36.06 | 35.50 | 22.83 |
| Total | 6486 | 6773 | 6435 | 5980 | 100.00 | 100.00 | 100.00 | 100.00 |

Source: Study report by Dr. K. Gayatri, Institute for Social and Economic Change, Bengaluru

In addition to the FC recommended transfers provided to the ULBs, there is additional support provided by the state government to the parastatals which include KUWS&DB, BWSSB, KUIDFC etc., While these details are difficult to obtain, data for 2011-12 are presented in table 2.8 revealing that Finance Commission grants constitute 30 percent share in the total plan support for urban development, 42 percent of the resources are by way of plan support to the parastatals (Study by ISEC, Bengaluru). A cursory view of the overall receipts and expenditure gives interesting patterns over the years as shown in Table 8.2. The own revenues of ULBs varies between 25 to 30 per cent of the total revenue receipts depending upon collection efficiencies in taxes, fees and user charges.

An analysis of the finances over last five years as in the table shows an increasing trend in revenue receipts although a short decline is experienced in 2016-17. Own revenues have consistently increased from ₹.877.39 crore in 2012-13 to ₹.1222.19 crore in 2016-17. The state grant support varies in from ₹. 1974.03 crore in 2012-13 to ₹.2559.48 crore in 2015-16. The central grant releases also doubled to ₹.224.91 crore in 2012-13 to ₹.478.92 crore in 2016-17.

| Year | Receipts | | | | | | Expenditure | |
|---------|-------------|------------------|--------------|------------|---------------|----------------|-------------|-------------|
| | Own revenue | Assigned revenue | State grants | Goi grants | Schemes funds | Other receipts | Revenue exp | Capital exp |
| 2012-13 | 877.39 | 8.48 | 1974.03 | 2,24.91 | 312.65 | 466.49 | 1609.42 | 775.99 |
| 2013-14 | 950.27 | 10.00 | 1520.34 | 302.83 | 479.51 | 136.58 | 1827.39 | 675.42 |
| 2014-15 | 1097.29 | 10.20* | 15,36.07 | 394.95 | 1109.15 | 129.98 | 1991.45 | 619.76 |
| 2015-16 | 1217.46 | 10.80* | 2559.48 | 467.53 | 1258.95 | 129.22 | 2454.42 | 1078.24 |
| 2016-17 | 1222.20 | 8.67* | 1952.66 | 478.92 | 1115.05 | 146.66 | 2366.94 | 568.09 |

Source: Municipal Reforms Cell/DMA/UDD * projected figures from IGR

On the expenditure side the revenue expenditure has shown a raising trend from ₹.1609 crore in 2012-13 to ₹.2366.94 crore in 2016-17. This includes expenditure on salaries and O&M costs. Own tax revenues of ULBs are much below their potential, the performance in user charges collection is also not impressive although there are exceptions. The user charges collected are far below the operating cost in most ULBs. This accounts for the low performance of own revenues in the overall revenue receipts even though there is an increasing in own revenues over the years.

8.1.3. Revenue sources and estimation of untapped tax potential- an analysis

I. Tax revenue - it consists of property tax, taxes on non-motorized vehicles, pilgrim tax, advertisement tax, entertainment tax etc. w.e.f 01.07.2017, the latter two taxes have been subsumed in GST.

(i) Property tax: It is a tax on buildings and vacant land. It is the single most important own revenue source in the ULBs. The ULBs are empowered to levy property tax every year under section 103/108a of the Karnataka Municipal Corporation Act, 1976 and section 94 read with section 108 of Karnataka Municipalities Act, 1964. The method of assessment, enhancement, revision, exemptions and remission of property tax is vested with the ULBs whereas the authority to decide the rate of tax is the government. The ULBs have the flexibility to operate within the range of tax slab rates to be levied for each class of property.

From 2002-03 onwards capital value system with self assessment (SAS) is in vogue in all ULBs. In this method the taxable value of building together with the land occupied by it is assessed for determining the tax payable. The market value guidelines under section 45 (B) of Karnataka Stamp Act 1957, for land (50 per cent of land value only) and building value is considered for valuation of the property. From 2005-06 onwards the tax shall stand enhanced by 15 per cent once in every three years in the case of municipalities and town panchayats and may enhance up to 30 percent in the case of MCs and different rates of enhancement may be made to different areas and different classes of properties. On observation, it is seen some ULBs have not done the revision. It is suggested that every year revision 1/3rd of the SAS is to be done. Table 8.3 gives the position of demand, collection and balance of property tax in ULBs.

| Table 8.3: Position of demand, collection and balance of property tax in ULBs, 2011-12 to 2016-17 in Karnataka (₹. in crore) | | | | | | |
|--|-----------------|---------------------|--------------|------------|---------|---------------------------------|
| Year | Opening balance | Current Year demand | Total demand | Collection | Balance | % of collection to total demand |
| 2011-12 | 65.31 | 290.97 | 356.28 | 288.72 | 67.56 | 81 |
| 2012-13 | 67.56 | 342.20 | 409.76 | 295.30 | 114.46 | 72 |
| 2013-14 | 114.46 | 384.03 | 498.49 | 362.26 | 136.23 | 73 |
| 2014-15 | 136.23 | 446.56 | 582.79 | 416.32 | 166.47 | 71 |
| 2015-16 | 166.47 | 499.94 | 666.41 | 430.83 | 235.58 | 65 |
| *2016-17 | 110.28 | 601.43 | 711.71 | 592.73 | 128.23 | 67 |

Source: Details furnished by CAG report, 2016/DMA. * Only 254 ULBs are taken into account as 17 newly upgraded ULBs (in Belagavi district) are implementing SAS from next financial year.

There is decreasing trend in overall tax collection till 2015-16. Although there is increasing trend in the total demand from ₹.356.28 crore in 2011-12 to ₹.711.71 crore in 2016-17, the collection ratio has decreased from 81 per cent in 2011-12 to 65 per cent in 2015-16. However, the figures for the year 2016-17 shows an amount of 592.99 crore has been collected out of total demand of ₹.711.71 crore leaving a balance of ₹.118.72 crore. The year recorded an all time high of 83 per cent collection achievement. Table 8.4 gives the details of demand, collection and balance of property tax in 254 ULBs during 2016-17.

| Table 8.4: Collection performance in property tax of 254 ULBs class wise against demand, 2016-17 (₹.in crore) | | | | | | |
|--|------------|--------|--------|-------|-------|-------|
| Sl.No | Classwise | MCs | CMCs | TMCs | TPs | NACs |
| 1 | Demand | 398.74 | 181.07 | 93.37 | 34.94 | 3.60 |
| 2 | Collection | 321.33 | 156.56 | 83.58 | 29.13 | 2.39 |
| 3 | Percentage | 80.58 | 86.45% | 88.94 | 83.37 | 66.38 |

Source: Details furnished by CAG report, 2016/DMA

(ii) Estimated tax potential: As per Geographic Information System-GIS survey done under the aegis of DMA, there are 2222848 assessed and 1608270 unassessed properties in ULBs across in the state, excluding the newly added 58 ULBs. This survey took place in two phases between 2005 to 2011. This is almost 40 per cent of the total properties in urban areas. Some of these properties have been brought into the tax net. If all these properties are covered in the tax net the collection can go up by three times. Around ₹.2400 crore can be collected in ULBs (excluding BBMP). The present coverage ratio is around 60 per cent. Table 8.5 shows demand collection scenario of property tax in different tiers of ULBs, from 2012-13 to 2016-17.

| Table 8.5: Demand collection scenario of property tax in different tiers of ULBs, 2012-13 to 2016-17 (₹. in crore) | | | | | | | | | | |
|---|--------|------------|--------|------------|--------|------------|--------|------------|--------|------------|
| Year | MCs | | CMCs | | TMCs | | TPs | | NACs | |
| | Demand | Collection | Demand | Collection | Demand | Collection | Demand | Collection | Demand | Collection |
| 2012-13 | 221.99 | 128.57 | 121.39 | 98.08 | 46.36 | 43.81 | 13.82 | 13.13 | 00.42 | 00.37 |
| 2013-14 | 259.77 | 192.69 | 131.50 | 113.68 | 51.70 | 46.92 | 17.08 | 15.49 | 2.66 | 2.32 |
| 2014-15 | 208.71 | 165.03 | 132.76 | 121.32 | 58.78 | 53.93 | 20.42 | 17.76 | 3.04 | 2.52 |
| 2015-16 | 357.19 | 295.45 | 144.95 | 122.68 | 70.60 | 65.66 | 25.57 | 21.83 | 3.70 | 2.68 |
| 2016-17 | 398.74 | 321.33 | 181.07 | 156.56 | 93.37 | 83.58 | 34.94 | 29.13 | 3.60 | 2.39 |

Source: DMA. The figures vary and does not tally with the audited figures of CAG

Table 8.6 gives the property tax demand, collection and balance in MCs during 2016-17. As per figures available for 2016-17 MCs accounted for more than 55per cent of the total property tax demand in ULBs (excl BBMP) and collected almost 80 per cent of it which is 54.21 per cent of the total demand of ULBs. The per capita collection is ₹.626.

| Sl. No. | MCs | Opening Balance | Current Demand | Total Demand | Collection | Balance | Percentage |
|---------|------------------|-----------------|----------------|--------------|------------|---------|------------|
| 1 | Davangere | 3.81 | 17.22 | 21.04 | 17.34 | 3.70 | 82.43 |
| 2 | Mysuru | 21.77 | 100.04 | 121.77 | 94.26 | 275.51 | 77.40 |
| 3 | Mangalore | 8.18 | 52.21 | 60.39 | 58.20 | 2.20 | 96.36 |
| 4 | Hubballi-Dharwad | 14.25 | 41.53 | 55.78 | 49.72 | 6.06 | 89.14 |
| 5 | Vijayapura | 1.53 | 10.70 | 12.23 | 10.90 | 1.32 | 89.17 |
| 6 | Belagavi | 5.33 | 28.71 | 34.04 | 25.28 | 8.76 | 74.28 |
| 7 | Shivamogga | 3.00 | 15.07 | 18.07 | 15.39 | 2.69 | 85.11 |
| 8 | Kalaburgi | 4.02 | 11.92 | 15.94 | 17.20 | -1.26* | 107.90 |
| 9 | Tumkuru | 18.91 | 18.83 | 37.74 | 14.92 | 22.83 | 45 |
| 10 | Bellary | 1.74 | 20.00 | 21.74 | 18.14 | 3.61 | 83.40 |
| 11 | Total | 82.54 | 316.19 | 398.74 | 321.33 | 77.43 | |

Source: Annual Report of UDD 2016-17 and ULBs. * Collected from 2016-17 left out properties.

As per figures available for 2016-17 MCs accounted for more than 55 per cent of the total property tax demand in ULBs (excluding BBMP) and collected almost 80 per cent of it which is 54.18 per cent of the total collected amount of ULBs. The per capita collection is ₹.626. The MCs collected ₹.321.33 crores out of the total demand of ₹.398.74 crores leaving a balance of ₹.77.43 crore. Kalaburgi MC at 107.90 per cent tops the rankings in collection followed by Mangaluru MC at 96.36 per cent. In terms of the amount collected Mysuru MC has the highest demand of ₹.121.77 crores and collected ₹.94.26 crore leaving a balance of ₹.27.51 crore. Overall there is a balance of ₹.77.43 crore to be collected. Also for its size and scale Kalaburgi MC surprisingly has a very low demand base indicating that the coverage is very poor. If the un-assessed properties are brought under the tax net as available for the following MCs the percentage increase in properties and amount collected may be seen in Table 8.7.

| Sl No | Particulars | Davanagere | Kalaburagi | Belagavi | Tumkuru | Hubballi-Dharwad |
|-------|---|------------|---------------|----------|---------|------------------|
| 1 | New Properties brought under tax net | 22120 | 11267 | 37680 | 23711 | 40521 |
| 2 | Additional tax amount collected (₹. in crore) | 10.19 | Not Available | 3.28 | 00.69 | 3.49 |
| 3 | Percentage increase in collection: 2011-12 to 2015-16 | 17.02 | Not Available | 9.03 | 9.54 | 10.69 |

Source: FSFC questionnaire. Data for other MCs not available

(iii) Self assessment scheme (SAS) declarations: The self assessment scheme (SAS) verification done and amount realized in respect of four MCs can be seen in Table 8.8. Every year 1/3rd of SAS returns should be verified so that all declarations can be verified before next revision after 3 years. It is inferred that if concerted efforts are made, the collection can go up substantially. A special study on property tax and its potential in ULBs was commissioned by FSFC, the details of which are incorporated in chapter-9.

| Sl.No | Particulars | Davanagere | Belagavi | Tumkuru | Huballi-Dharwad |
|---|------------------------------------|------------|----------|---------|-----------------|
| 1 | No of SAS returns verified | 43709 | 6410 | 23711 | 26797 |
| 2 | Add. Tax amount realized (₹.lakhs) | 5.61 | 532.61 | 442.96 | 636.84 |
| 3 | Percentage increase * | 36 | 30.45 | 24.19 | 18.90 |
| * Increase over original SAS assessment | | | | | |

(iv) Advertisement tax: The full potential from this tax is yet to be realized. Increasing urbanization and resultant commercialization is a boost to ULBs. The revenue that can be realized from advertisement tax is not estimated so far. The demand collection scenario gives a grim picture. As per 2016-17 data, the total demand was at ₹.9.78 crores and the collection was ₹.5.49 crore. It is a good source of revenue in MCs provided leakages are plugged and DCB data is maintained properly. It is picking up in CMCs and negligible in other ULBs. Now this has been subsumed in GST (central GST and State GST).

II. Non tax revenue

User charges: The ULBs generally levy a charge or rate on the services rendered to the citizens to recover the operational costs.

(a) Water charges: As per law the ULBs are empowered to levy a charge for the water supplied. Water charges form an important source of revenue in the ULBs, to the extent of 10-20 per cent of their total own revenue accruals. However, systemic reforms are required to improve both services and user charges recovery. Non revenue water or unaccounted water is presently to the extent of 40 per cent. If this can be reduced substantially by plugging leakages and user awareness to reduce consumption and wastages, this depleting resource can be supplemented and improvements will be there on recovery of user charges.

As per available data 25-45 per cent of the water charges are recovered depending upon the efficiency in collection. While the return on capital costs is almost nil, the recovery of O & M cost is far from satisfactory. An analysis of the demand & collection of user charges for the last four years shows that while the collection percentage ranges from 46.50 in 2013-14 to 45.91 per cent in 2016-17, there is huge arrears of ₹.289.34 crore to be collected.

There are inconsistencies in the data as the closing balance does not match with the opening balance, also there is decline in demand between 2014-15 and 2015-16. The Government has not revised the water rates since 2011 both for flat rates (unmetered) and

volumetric rates (metered). 100 per cent metering of water connections is yet to be accomplished and is done only in few ULBs. If metered coverage is ensured there is scope in recovery of user charges to the maximum extent. In MCs of Mangaluru, Udupi, Shivamogga, Belagavi, etc., where sufficient water supply is ensured, there is good collection of user charges. Even in demo zones of 24*7 water supplies in Huballi-Dharawad, Kalaburgi and Belagavi MCs the collections are maximum. It shows that if assured and adequate water supply is there, the citizens are willing to pay and if all connections are metered collection will improve as a result. A one-time settlement of arrears without interest being charged is an option that may be considered. The status of demand collection balance among different tiers of ULBs and MCs are presented in Tables 8.9 and 8.10 respectively.

| Table 8.9: DCB of user charges for water supply in ULBs, 2013-14 to 2016-17 (₹. in crore) | | | | | | |
|---|-----------------|----------------|--------------|------------|---------|------------|
| Year | Opening Balance | Current demand | Total Demand | Collection | Balance | Percentage |
| 2013-14 | 241.19 | 208.23 | 449.42 | 208.97 | 243.16 | 46.50 |
| 2014-15 | 284.52 | 281.24 | 565.76 | 233.74 | 332.03 | 41.31 |
| 2015-16 | 242.25 | 262.16 | 504.43 | 221.27 | 283.11 | 43.86 |
| 2016-17 | 263.61 | 279.69 | 543.45 | 249.52 | 289.34 | 45.91 |

Source: DMA (excl.BBMP)

| Table 8.10: DCB of water supply user charges in MCs, 2015-16 (₹. in crore) | | | | | | | |
|--|------------------|-----------------|----------------|--------------|------------|---------|------------|
| SI No | Year 2015-16 | Opening Balance | Current demand | Total Demand | Collection | Balance | Percentage |
| 1 | Mysuru | 102.80 | 63.68 | 166.45 | 40.13 | 126.31 | 24.11 |
| 2 | Davanagere | 7.53 | 6.73 | 14.26 | 6.44 | 7.81 | 45.19 |
| 3 | Shivamogga | 3.07 | 6.16 | 9.23 | 5.09 | 2.31 | 69.57 |
| 4 | Belagavi | 12.43 | 23.20 | 35.63 | 15.48 | 20.16 | 43.43 |
| 5 | Ballary | 14.05 | 12.15 | 26.21 | 7.51 | 18.69 | 28.66 |
| 6 | Mangaluru | 12.87 | 35.71 | 48.58 | 34.05 | 14.08 | 70.09 |
| 7 | Tumakuru | 11.02 | 05.89 | 16.91 | 04.30 | 12.60 | 25.42 |
| 8 | Hubali-Dharawada | 65.32 | 39.57 | 104.89 | 28.41 | 76.47 | 27.08 |
| 9 | Kalaburgi | 14.92 | 9.97 | 24.89 | 6.92 | 17.97 | 27.80 |
| 10 | Vijayapura | 7.55 | 11.86 | 19.42 | 12.73 | 6.68 | 65.55 |

Source: DMA/ULB Excluding BBMP

(a) **Trade license fees:** Accurate data for this sector not available for different tiers of ULBs. However from the Table 8.11 it is seen that the revenue accruals, including dangerous and offensive trades, is on the increase as also the arrears accumulating over the years. It is roughly estimated that coverage is less than 50 per cent.

| Table 8.11: Collection of trade license fees in ULBs (₹. in crore) | | |
|--|--------|------------|
| Year | Demand | Collection |
| 2011-12 | 19.87 | 9.06 |
| 2012-13 | 22.77 | 9.51 |
| 2013-14 | 26.47 | 11.52 |
| 2014-15 | 24.53 | 14.01 |
| 2015-16 | 38.47 | 16.92 |
| 2016-17 | 29.66 | 19.04 |

Source: Municipal Reforms Cell

(b) Rentals and lease charges

The rental income and annual lease charges are a source to reckon with in the non tax revenue regime. Most ULBs have shops, commercial complexes, markets and malls and prime municipal land in commercial areas that fetch sizable revenue. However, across many ULBs the rates have not been revised nor auctions are held timely thereby continuing with the old rates. Despite circular instructions for revising the rates, there are issues to be resolved, including those pending in courts, illegal occupancies even after expiry of the lease period. The figures for 2016-17 show a collection of ₹.65.64 crore as against demand of ₹.83.98 crore leaving a balance of ₹.18.34 crore to be collected.

(c) Building license fees

The revenues from building plan approvals and license fees have grown substantially over the years as a result of construction boom in urban areas. The yield from this sector indicates raising trend in accruals as seen from the Table 8.12. The major share of this revenue is from MCs and CMCs.

| Table 8.12: Building license fees collected in ULBs, 2011-12 to 2016-17 (₹. in crore) | | | | | |
|---|---------|---------|---------|---------|---------|
| 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| 21.42 | 24.69 | 26.35 | 27.16 | 30.94 | 33.15 |

Source: Municipal Reforms Cell

(d) Interests and dividends

Nagarothana and the 12th plan periods have seen a spurt in the devolution of scheme and grant funds to the ULBs. The earnings from interests from funds so parked (due to delay in implementation for various reasons) and investments made have consistently yielding good returns as seen in table 8.13.

| Table 8.13: Earnings from Interests and dividends, 2011-12 to 2016-17 (₹. in crore) | | | | | |
|---|---------|---------|---------|---------|---------|
| 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| 25.72 | 40.62 | 54.63 | 54.12 | 64.27 | 43.67 |

Source: Municipal Reforms Cell

(e) Miscellaneous fees, tolls, cesses and penalties

The own non tax revenues consist of fees and cess from the following: use of market, birth & death registration, pilgrim toll in jatras/urs, khaata registering/ transfer fees, tender forms, debris dumping, cattle pound, slaughter house, bus stand, parking, ground rent, auctions, dog keeping, copy extracts, water & drainage connection, mobile towers/cable laying, road cutting charges, use of conservancy etc. Land related charges such as development charges, betterment fees and mutation fees are collected for sub division of plots/layouts. Registering khaatas and approving building plans, are recurring sources of income. In addition, a cess on Infrastructure, SWM and urban transport are collected by MCs.

8.1.4. Transfers from state government

Transfers consist of shared taxes between the municipality and the state government and grants from upper tiers of the government. The shared taxes are entertainment tax, motor vehicle tax, surcharge on stamp duty etc., are common shared revenues. On an average almost half of the total revenues come from transfers in the form of SFC plan and non-plan devolution.

(a) Assigned revenue additional stamp duty

A surcharge of two per cent is levied on stamp duty on the registration of instruments as per Karnataka stamp Act and shared with ULBs as additional stamp duty. Details of the amount released are given in Table 8.14.

| Table 8.14: Details of the amount released (₹. in lakhs) | | | | | |
|---|---------|--------|--------|--------|---------|
| Year | MC | CMC | TMC | TP | Total |
| 2011-12 | 477.94 | 236.16 | 91.85 | 42.55 | 848.50 |
| 2012-13 | 468.47 | 217.09 | 126.61 | 35.78 | 847.95 |
| 2013-14 | 547.74 | 259.15 | 144.11 | 49.12 | 1000.12 |
| Total | 1494.15 | 712.40 | 362.57 | 127.45 | 2696.57 |
| Source: IGR and Commissioner of Stamps, Government of Karnataka | | | | | |

There is demand by ULBs that releases should be commensurate with the quantum of collection on registrations and actual may be transferred to ULBs.

(b) Shared revenues

Professional tax, motor vehicle tax and entertainment tax were earlier levied by the local bodies but because of the challenges in collection the state took over but the proceeds are partly shared with ULBs as part of SFC devolution. The entertainment tax as said earlier has been subsumed in GST.

(c) Share in state taxes- SFC devolution

The details of grants released to ULBs by the state government from 2011-2012 to 2015-16 is shown in Table 8.15.

| ULBs | 2011-12 | | 2012-13 | | 2013-14 | | 2014-15 | | 2015-16 | |
|----------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|
| | Budget | Grant | Budget | Grant | Budget | Grant | Budget | Grant | Budget | Grant |
| MCs | 2800 | 2864 | 3544 | 2669 | 4348 | 36 | 4956 | 4372 | 4435 | 4307 |
| CMC/TMC | 1252 | 1126 | 1513 | 1126 | 1629 | 11 | 1589 | 1365 | 1644 | 1555 |
| TPs/NACs | 285 | 258 | 290 | 214 | 344 | 248 | 312 | 273 | 233 | 214 |
| Total | 4337 | 4248 | 5347 | 4009 | 6321 | 5019 | 6857 | 6010 | 6312 | 6076 |

Source: State Budget Estimates and Finance Accounts/CAG report 2016

It may be observed from above table that grants released to CMCs/TMCs increased by 14 per cent while the grants released to TPs/NACs registered a decrease of 22 per cent in 2015-16 as compared to the releases of 2014-15. There is short release in all the years as against budgeted estimates. During 2015-16 as against 3rd SFC recommendation of 10 per cent (₹. 8,090 crore) of NLNORR (₹.80905 crore) only 7.51 per cent (₹.6076 crore) was released and hence, there was a short release of ₹.2014 crore to ULBs. The short release is more pronounced in 2012-13 and 2014-15 where nearly one quarter of budgeted grants was not released.

Transfers from state government (incl. SFC) are a major source of income to ULBs and clearly indicates their dependence on state government grants. Thus, the share of own revenues in total revenue is declining over the years and it varies roughly from 25 to 30 per cent as seen from table 8.16.

| Year | MC | CMCs/TMCs | TPs/NACs |
|---------|-------|-----------|----------|
| 2011-12 | 67.42 | 26.51 | 6.07 |
| 2012-13 | 66.58 | 28.09 | 5.34 |
| 2013-14 | 72.37 | 22.69 | 4.94 |
| 2014-15 | 72.75 | 22.71 | 4.54 |
| 2015-16 | 70.88 | 25.60 | 3.52 |

Data source: Report of CAG on local bodies 2016, GoK

It may be seen that the share of MCs in total grant releases have increased steadily from 67.42 per cent in 2011-12 to 70.88 per cent in 2015-16. Whereas the share of CMCs and TMCs have actually declined from 26.51 per cent in 2011-12 to 25.60 in 2015-16. As against this the proportion of TPs declined substantially. This may be due to dynamics of population migration to big cities of the state.

8.1.5. FC grants and their impact

The 14th FC grants are a major source of revenue to the ULBs. The 14th FC devolution to ULBs is almost 275 per cent over the 13th FC releases as seen in Table 8.17.

| Table 8.17: 14th FC allocation – basic and performance grants to ULBs of Karnataka | | | | | |
|--|----------|---------|---------|---------|-----------|
| (₹. in crore) | | | | | |
| Basic Grants | | | | | |
| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2015-2020 |
| 56207.21 | 77829.00 | 899.25 | 1040.27 | 1405.62 | 4685.50 |
| Performance Grants | | | | | |
| 0.00 | 22970.00 | 259.94 | 295.20 | 386.54 | 1171.38 |
| Source: Report of 14 th FC | | | | | |

The total performance grant allocated to ULBs of Karnataka comes to ₹.1171.38 crore is a substantial amount to be assessed by their performance on the conditionality set by FC. In 2016-17 an amount of ₹. 229.70 crore was released to 186 ULBs by the State government based on performance criteria of 14th FC.

As on date 95 per cent of the total funds released under 13th CFC have been expended by the ULBs. However, it is observed that the time lag in implementation is a matter of concern. The prime reason for delays in completion of works has been due to lack of sufficient delegation of powers to the ULBs and to the district level officers. As such for necessary administrative and technical approvals from DMA/government, tendering processes and bid finalization have consumed much of the time.

8.1.6. Capital account – an analysis

Capital releases of funds to ULBs include transfers on account of schemes and programmes of the state and the centre, loans and borrowings on behalf of ULBs for which the state government is the principal guarantor. The central releases are on account of national schemes and programmes such as JNNURM, (extant since) Smart Cities Mission, Amruth Mission, Hruday heritage funds, Housing for All (previously RAY), The National Urban livelihoods Mission, Backward Region Grant Fund and state schemes such as Nagarothana etc. Most of these schemes are meant for creation of capital assets to improve service delivery. There is increase in the number of schemes coming up in the urban sector to address problems emerging on account of growing urbanization.

Box 8.1: Smart Cities Mission

Govt. of India has launched Smart cities Mission in 2015 to develop 100 smart cities in the country. The objective is to provide core infrastructure, develop clean & green cities with the application of IT based smart solutions and maximum citizen participation in governance. The mission period is 2015-16 to 2019-2020. The selection of smart city is done in two stages: an intra-state 1st stage and inter-state contest in 2nd stage among the cities where it entails preparation of smart city proposal for “city challenge”. Each smart city is funded by Govt. of India- Rs.200 cr in year 1 and Rs 100 cr in year 2, 3 and 4. Matching contribution is expected from the state/ULB. The implementation of the SCM at city level is done by special purpose vehicle (SPV) constituted for each city headed by a full time MD/CEO by an IAS officer. KUIDFC is the nodal agency for this scheme in our state. In Karnataka 6 cities – Belagavi, Davanagere, Huballi-Dharawada, Mangaluru, Shivamogga and Tumakuru, and recently, Bengaluru have been selected for the SCM. Already, Davanagere smart city limited (DSCL) and Belagavi smart city limited (BSCL) are incorporated. SPVs for remaining cities are being constituted. (Source: KUIDFC)

Box 8.2: Amruth Mission

Atal Mission for Rejuvenation and urban transformation (AMRUTH) is a centrally sponsored scheme launched in 2015 to improve basic urban infrastructure in 500 cities/towns across the country. The mission period is for 5 years from 2015-16 to 2019-2020. It covers all cities and towns with over 1 lakh population. The components of this scheme include water supply, sewerage, septage, storm water drains, urban transport especially non-motorized transport and development of environment. The funding pattern is in the ratio of GOI 50 GOK 20 and ULB 30. Twenty seven cities in Karnataka are covered under Amruth mission. State annual action plan (SAAP) for Rs.4952.87 cr has been approved for Karnataka under Amruth mission for a period of 5 years. The directorate of Municipal Administration is the Nodal agency for this scheme. The projects under the scheme which are presently in implementation mode are expected to improve the service capacity of ULBs. (Source: DMA)

Box 8.3: Swatcha Bharath Mission

Launched on 2nd October 2017, the SBM aims to make the country clean by 2nd October 2019 especially eliminate open defecation in the country. It targets conversion of insanitary toilets to pour flush toilets, eradication of manual scavenging, and municipal solid waste management on scientific lines with waste to energy initiatives, composting plants, capping of the dumpsites and more important, to bring behavioral change in people regarding healthy sanitation practices. A separate mission directorate has been set up in Karnataka to exclusively monitor and implement this programme. The GOI has allocated Rs.1017.96 cr for the state under the mission. As per survey carried out by the ULBs, revised target for construction of 3,94,488 nos of individual household toilets, 11,033 seats of community toilets and 5,407 seats of public toilets is set out for the ULBs in the State. As on today 3.03 lakh applications of beneficiaries have been received for construction of individual toilets. As per SBM guidelines 1/3 of the central share is state share. Mysuru, city has bagged cleanest city award twice consequently in 2015 and 2016, and 5th cleanest city in Swatcha survekshan, 2017. (Source: DMA)

8.1.7. Expenditure analysis of revenue account (revenue expenditure)

This comprises salary and establishment, enforcement, operational and maintenance costs. Eighteen functions are devolved to ULBs by the Constitution. To deliver the services and to function as a responsible and responsive local government, it is imperative that expenditure shall be incurred by the ULBs. Major items of revenue expenditure of ULBs are; expenditure on salary, wages office establishment and stationary which is at 35 per cent; and O & M expenditure which accounts for more than 25 per cent of the total expenditure. It is observed over the years that expenses on account of salaries and establishment have been on the increase. This may be due to natural growth of ULBs. However maintenance expenditure is declining due to adoption of technology and other innovations ways.

(i) Expenditure on services/civic functions

Obligatory functions such as water supply, sanitation, SWM and street lighting etc involve huge operational expenditure to the tune of over 25 per cent of the total expenditure. Actually due to modernization the costs have come down from about 34 per cent in 2007-08 to 25 per cent in 2016-17. However, in regard to sanitation and SWM which are still below normative standards, the cost is expected to increase in future due to upgradation of services and widening scope of coverage. This may be gauged in view of SBM drive where only basic assets are created. The details of the trend in revenue expenditure are shown in Table 8.18.

| Year | Salaries, wages, office Establishment, O & M | O & M Expenditure |
|---------|--|-------------------|
| 2012-13 | 1609.42 | 775.50 |
| 2013-14 | 1892.73 | 867.12 |
| 2014-15 | 1991.45 | 1006.60 |
| 2015-16 | 2454.42 | 1351.12 |

Source: MRC, UD

(ii) Expenditure of assigned schemes

Expenditure performance in schemes is rather poor in ULBs due to conditionalities but there are outstanding exceptions. One example of this is the time bound procurement of scavenging machineries in 2011-12 by Directorate of Municipal Administration/ULBs to eradicate the scourge of manual scavenging. It is mandatory to spend a certain quantum of funds on the welfare of urban poor in programmes such as 24.10 per cent on schemes for SCs/STs, 7.25 per cent on schemes for other urban poor and 3 per cent on schemes for the differently enabled. However, the expenditure is below 60 per cent during 2016-17 and average spending for last five years is just 52.26 per cent from all the three schemes put together. Payments towards interest incurred on account of loans are already explained, previously.

(iii) Expenditure incurred directly by state government on behalf of ULBs

From the first SFC recommendations onwards, the state is meeting all the expenses towards salaries, pensions and power charges of the ULBs. Salary commitment is met in full for ULBs while it is less than 100 per cent for MCs. This accounts for almost 50 per cent of the total non plan SFC devolution to ULBs. Table 8.19 gives the details of direct expenditure by state on behalf of ULBs during 2014-15 to 2016-17.

| ULB | 2016-17 | | | 2015-16 | | | 2014-15 | | |
|------|---------|---------|--------|---------|---------|--------|---------|---------|--------|
| | Salary | Pension | Power | Salary | Pension | Power | Salary | Pension | Power |
| MC | 483.06 | 14.90 | 505.41 | 459.21 | 11.06 | 291.60 | 389.39 | 11.00 | 511.75 |
| CMC | 176.50 | 13.38 | 218.86 | 165.10 | 13.55 | 193.03 | 105.32 | 11.71 | 207.73 |
| TMC | 116.63 | 8.16 | 172.72 | 98.80 | 8.27 | 122.03 | 76.20 | 9.33 | 190.23 |
| TP | 40.15 | 2.43 | 52.51 | 27.52 | 2.59 | 30.28 | 32.02 | 3.42 | 70.28 |
| NACs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.30 | 0.00 |

Source: UDD Government orders on SFC releases

(iv) Committed but unpaid bills, annuity payments, etc.

Due to various constraints ULBs are unable to complete the projects within the specified time frame. As a result there is spill over of expenditure on committed works/contracts. Also unpaid bills towards obligatory service contracts, repayment of loans have accumulated over the years. These issues deserve attention.

(v) Capital expenditure

The expenditure on creation of infrastructure account for nearly 30 per cent of the total expenditure of ULBs made in ULBs. Centrally sponsored flagship programmes and state funded schemes like Nagarothana show increasing trend of expenditure especially in MCs. Details of capital expenditure made over the years can be seen in table 8.20.

| Year | Capital Expenditure |
|---------|---------------------|
| 2012-13 | 775.92 |
| 2013-14 | 675.42 |
| 2014-15 | 619.76 |
| 2015-16 | 1078.24 |

Source: MRC.* Incl. capital works and schemes viz., CFC, SFC Nagarothana UIDSSMT etc.

8.1.8. Budget, fiscal and financial management – an analysis

An analysis of the budgets of the ULBs shows an increasing trend of surplus revenue account and deficient capital account in most ULBs. This is especially true of municipal corporations and city municipalities where substantial closing balance is noticed. This improved financial position is due to extraordinary receipts, mainly grant transfers from government of India and the state. Due to revenue surplus it may be inferred that capital payments are also made from this account, as capital payments exceed capital receipts which shows deficit in capital account. It is positive development that the ULBs are able to make good the capital expenditure from revenue account. The financial performance analysis of the following few ULBs show expenditure on account of mandatory spending vis-a-vis receipt of funds from various sources.

The income and expenditure of Davanagere MC for 2015-16 shows opening balance of ₹. 49.50 crore income of ₹.112.32 crore and ₹.110.15 crore as expenditure with a closing balance of ₹.51.67 crore. The expenditure on various items viz., administration (salary, wages, etc), operation & maintenance and capital costs shows increasing trend on all accounts of the preceding years. In 2015-16 salaries accounted for ₹.35.12 crore ₹.29.21 crore as maintenance and ₹.49.53crore was spent as capital works.

Likewise, the income & expenditure account of Kalaburagi MC for 2015-16 shows opening balance of ₹. 110.23 crore, income of ₹ 203.43 crore and ₹.146.59 crore as expenditure with a closing balance of ₹.167.06 crore. The expenditure on administration

(salary, wages, etc), operation & maintenance and capital costs shows increasing trend on all accounts of the preceding years. In 2014-15 salaries accounted for ₹. 22.11 crore ₹.2.17 crore as maintenance and ₹.126.35 crore was spent on O & M and capital works. During 2015-16 the amount spent on O & M of basic services is ₹.11.37 crore on drinking water supply, 87.62 lakhs on SWM ₹.12.92 crore on maintenance of street lights, ₹.25 lakhs on storm water drains (surprisingly this is just 1/16th of what was spent on this sector), ₹. 5.32 crore on roads and an equal amount on bridges, over bridges and tunnels. In all Kalaburagi corporation spent ₹.30.39 crore on administration expenses, ₹.22.03 crore on maintenance and ₹.39.93 crore on capital expenses. The figure does not tally as few other expenses are also accounted in these heads. (budget variance)

It is observed, the budgeting exercise needs to be done more on realistic terms rather than on assumed receipts. Hence, it is inferred that there is almost 30 to 40 per cent variance in receipts proposed and actually received.

Part II - Loans and borrowings by and on behalf of ULBs

8.2.1. Loans, borrowings and debt status

One of the terms of reference to the Commission states, “*c (ii) make a detailed analysis on repayment of loans and advances extended by Government from time to time to the local bodies, to make suitable recommendation for repayment of Government dues and the possibility of adjusting these dues against future devolution of revenues from Government to these bodies*”. Given the poor resource position of local bodies an analysis of the loans drawn by PRIS and ULBs and the debt status has been attempted.

It is inevitable that finances need to be raised from external sources for building infrastructure to deliver the services, as ULBs lack sufficient resources to build the same. The ULBs’ dependence on government or external sources and their inability to mobilize requisite funds for taking up large infra projects confirm that they suffer from horizontal and vertical imbalances. This is especially true of municipalities in the lower tiers- the TMCs and TPs- whose own revenues are less than 30 per cent. Their per capita property tax income is the lowest among ULBs. They are disadvantageously placed with reference to capabilities and wherewithal to mobilize extra revenues that support any project adventure. The ULBs are undergoing fiscal stress with municipal own revenues being insufficient to meet their revenue expenditures. The own revenues are less than 30 per cent in TMCs and TPs compared to MCs and CMCs and hence the former need greater focus in allocation of funds. There is no strict tax administration in smaller ULBs. They are hard pressed to meet their share of project share.

(i) Loans drawn and loans outstanding by source for ULBs

The details of loan raised and loan outstanding, as made available to this Commission, can be seen in Table 8.21. The ULBs have represented to the Commission during its visits to them that the loan adjustment takes away a large portion of their allocations leaving very little for development.

| Table:8.21: Details of loans & borrowings on ULBs, 2016-17, Karnataka (₹.in crore) | | | | | |
|--|-----------------------|--|------------|------------------|-----------------------------|
| Sl. No | Financial Institution | Name of the scheme | Loan drawn | Loan outstanding | Percentage rate of interest |
| 1 | Commercial Banks | Water & sewerage schemes (KUWSDB) | 942.50 | 760.49* | 9.65-11.40 floating |
| 2 | LIC | Water & sewerage schemes (KUWSDB) | 194.70 | 81.44* | 9.00 |
| 3 | HUDCO | Water & sewerage schemes (KUWSDB) | 100.00 | 730.66* | 10.25 floating |
| 4 | ADB | Karnataka Urban Infrastructure Development Project (KUIDFC) | 348.79 | 516.38** | 8.50 |
| 5 | ADB | Karnataka Urban Development & Coastal Environment Management Plan (KUIDFC) | 593.35 | 745.50*** | 8.50 |
| 6 | WB | Karnataka Municipal Reforms Project (KUIDFC) # | 103.66 | 80.33** | 8.50% |
| 7 | JICA/WB | BWSSDB (Cauvery Water supply scheme stage IV , Ph-1&2 | 3272.05~ | 3597.33 | As on 31/03/2015 |
| 8 | KUIDFC | Mega City Loans for Bengaluru (Revolving Fund) | 1267.47 | 732.03 | Int. at 6.5 to 4.5 |
| 9 | Commercial Banks | Mukyamanthri Nagarothana-1 | 350.00 | 246.50××× | Competent rate |
| 10 | Institutional Finance | Mukyamanthri Nagarothana-2 | 200.00 | - | Competent rate |
| 11 | Commercial Banks | Nagarothana (CMSMTDP-1) | 600.00 | 145.09××× | Competent rate |
| 12 | Commercial Banks | Nagarothana (CMSMTDP-2) | 563.70 | 563.70××× | Competent rate |
| 13 | Commercial Banks | JNNURM (KUIDFC) | 445.52+ | 211.97+ | Competent rate |
| 14 | LIC / KUIDFC | BWSSDB Cauvery Water Supply Schemes | - | 155.87 | As on 31/03/2015 |
| ~ Approved, by Gok, loan drawn data not available. / * As on 28.02.2017 / ** As on 31.12.2016, *** As on 31.03.2017 / ^ Karnataka Water & Sanitation pooled fund trust / ×× as on 31.03.2017. + As on 31.03.2016 | | | | | |

There are restrictions on the power of ULBs to borrow funds. The approvals are limited to specific projects keeping in view budget performance. The complex institutional and fiscal framework at the ULB level is not an enabling environment for accessing funds in the debt market. However, it is difficult for the ULBs to borrow from external agencies/open market on their own as it depends on their credit worthiness. Hence, there is always an intermediary agency in the form of financial/development institution. The majority of these loans are drawn with the state as guarantor.

The centrally sponsored Mega city scheme initiated in 1995 is one of the earliest programmes with 50 per cent grant support (center and state in ratio of 25:25). The Karnataka Urban Infrastructure Development and Finance Corporation is the nodal agency which, after the completion of the scheme, advanced loans from Mega City Revolving Fund to Bangalore Development Authority, BBMP, BWSSB, Bangalore Metropolitan Transport Corporation/KSRTC and Bangalore Metro Rail Corporation Limited for taking up major infrastructure works in Bengaluru. These loans were lent at different interest rates from 4.5 per cent to 6.5 per cent. The repayments have been ploughed back into a revolving fund to

further finance development works in Bengaluru. As on August 2017, an amount ₹.2601.48 crore loan has been sanctioned out of which ₹.1267.41 crore loan amount is released to above beneficiary agencies. The loan outstanding as on date against these agencies is ₹.732.03 crore. The next big ticket loan assistance is the 3272.95 crore by World Bank/Japan International Cooperation Agency assistance to BWSSB for financing Cauvery water supply stage IV, phase I and phase II and related works [details of loan drawn is not available].

Finances are also borrowed for taking up infrastructure development works in other ULBs under externally aided projects (EAP) funded by World Bank, Asian Development Bank and such other multilateral funding agencies. The Karnataka urban infrastructure development and finance corporation is the nodal agency drawing these loans on behalf of ULBs and is also responsible for executing the EAP projects. The loans are usually for a period for 25 years with a moratorium of 6 years for repayments to start. The rate of interest charged to ULBs is at 8.5 per cent and it varies due to Forex values. The total outstanding dues for the first three EAP loans as on 31.03.2016 are ₹.1342.21 crore.

More recently the KUIDFC through Karnataka Urban Water & Sanitation Pooled Fund Trust (KUWSPF) established many funds for which it is fund manager, has been raising loans/borrowing from open market for funding water & sanitation projects in ULBs. It floated Municipal Bonds in 2004 and raised 100 crores for funding the greater Bengaluru Water and Sanitation projects, one of the few of its kind in the country. Even earlier to this, the BBMP raised 125 crore of amount in 1997 for funding city roads and drains. This Trust has also raised loans for domestic schemes viz., Mukhyamantri Nagarothana for municipal corporations and small and medium towns' schemes phase 1,2,3, from the open market to the tune of ₹.1,448.40 crore (drawn till 31.03.2017) and intend to draw another ₹.551.60 crore to complete these schemes. These loans are raised from the open market by securitization of the future SFC devolution of ULBs without government guarantee. This term loan package from domestic banks/financial institutions has a moratorium of 2 years with 8 years repayment period and floating interest of 9.5 to 10.75 per cent at base value determined by Reserve bank of India.

The KUWSDB has outstanding loan of ₹.914.99 crore from LIC/HUDCO/Banks towards its projects and the BBMP too has outstanding repayment dues for loans lent by KUIDFC during 2009-10. To complete the projects under JNNURM a loan of 445.52 crore was obtained by KUIDFC from commercial banks (on behalf of BBMP).

8.2.2. Debt servicing mechanism

This being the state of affairs in smaller ULBs, debt servicing of mega city loans, Nagarothana and Water Board loans out of SFC devolution has a negative effect on flow of funds to TMCs and TPs, in general and ULBs which are not beneficiaries of any project, in particular and having low grant flow in schemes like Nagarothana etc. During 2015-16 and 2016-17 an amount of Rs.824.93 crore was adjusted against loan and interest repayments. It is seen bigger ULBs by virtue of their extent and population benefit more while the burden of

repayment is distributed across all ULBs, thus cross subsidizing few beneficiary ULBs. This is injustice meted out to smaller ULBs. Due to this the fund available for devolution is getting reduced year by year. This in turn affects funding source of these ULBs and impacts their delivery of services.

The parastatals are supposed to manage services up to bulk point and distribution function left to ULBs. When projects are handed over to ULBs after completion, operational issues crop up for meeting the required finances, let alone modernization. Hence, government should make specific allocation for loan repayment, only a small portion of loan, say 20-25 per cent can be met by the ULB own source. ULBs are facing problems in meeting project share, in cases where there are more than one scheme. There is substantial increase in state/ULB sharing in GOI schemes after revision by Neeti Ayog, [for equal participation by centre and the state/ULB]. For example, in the centrally sponsored Amruth scheme the ULB has to bear 30 per cent of the project cost and an equal share in Smart Cities project between the centre and state/ULB. Obviously the state cannot bear all of it and transfers some of it to the ULB.

Debt servicing on account of loan and interest is factored in the overall SFC allocation under entry tax devolution. During 2016-17 an amount of ₹.186.22 crore towards KUWSDB water and sanitation project loans and ₹.260 crore for Mega city and Nagarothana loans has been incurred out of SFC devolution.

8.3. Conclusions and suggestions

- i) Restructuring of the sharing pattern of central and centrally sponsored schemes such as Smart cities and Amruth missions, Pradhan Mantri Awas Yojana etc. have increased financial burden on the State, in general and the ULBs, in particular. This has a negative impact on the finances of the ULBs. If the ULB share is not forthcoming on time, project completion gets delayed resulting in cost overruns. Ultimately this results in the ULB having to bear the burden of increased costs.
- ii) The repayments on loans and borrowings are adjusted in SFC devolution before making inter-se' allocation among ULBs. By doing so, the debt servicing is thrust upon non debtor ULBs which have not availed themselves of the loans at all and made to share for this which should have been part of their devolution allocation. This needs to be corrected as it will result in loss of grant money to these ULBs.
- iii) The ULBs are expected to collect double property tax on unauthorized buildings, till regularization. By not doing so many ULBs, it would appear, are losing substantial revenues.
- iv) The ULBs collect fees for sanction and issue of building licenses. However, it is noticed there is no uniformity in the fees charged and also not revised for long time. This needs to be rectified ●

CHAPTER 9

The Assessment of finances of Bruhat Bengaluru Mahanagara Palike (BBMP)

“Building sustainable cities - and a sustainable future - will need open dialogue among all branches of national, regional and local government. And it will need the engagement of all stakeholders - including the private sector and civil society, and especially the poor and marginalized.”

Ban Ki-moon

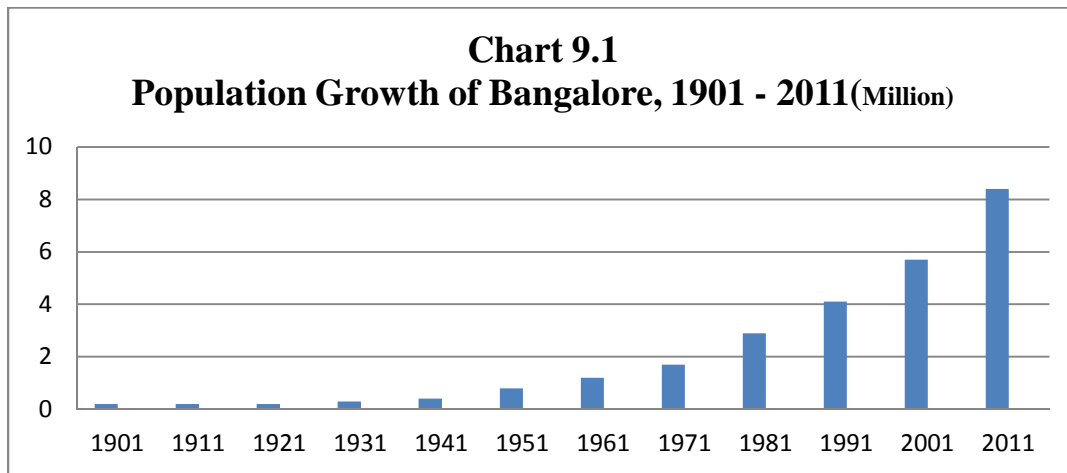
9.1 Introduction

This chapter deals with the finances of Bruhat Bengaluru Mahanagara Palika on the lines similar to what has been studied and analyzed for other ULBs, in chapter-8. An analysis of revenue sources in terms of trends, performance, efficiency as well as a fair estimate of the revenue potential, sources of revenue, grants and scheme funds, operation and maintenance, expenditure performance. The chapter is summed up with conclusions drawn and few recommendations made.

Bengaluru is credited to be one of the fastest growing cities of the world. Once a pensioners’ paradise, Bengaluru has many appellations – “Garden city of India”, ‘Aero city’, “Dynamic city” the “Silicon Valley of India”, “Information Technology city”, and more recently famed as “startups city of India”. Bengaluru, the capital city of the Karnataka state, was declared a Municipal Corporation in 1949 and has seen many changes since then in growth, extent and importance. During the last decade, advent of information technology and related sectors and spurt in manufacturing and service sectors boosting export and consumer oriented growth, have induced unprecedented boom in real estate and construction activity. Improved transport and modern communication network have opened up this already cosmopolitan city like never before, as most favored destination for opportunity seekers, the rich and the poor alike.

9.2. Extent and population

It has 1/6th of the total population of Karnataka and makes up for nearly half of the total urban population of the State. As seen from Graph 9.1, Bengaluru has a population of 84,25,970 lakh as per census 2011 figures. Today, it has an extent of 709 sq.kms with more than 12.5 million people live in it and it continues to grow in size and population. It is the fastest growing city of all the urban areas in the country, recording an increase of 49 per cent over its 2001 population. Bengaluru has registered annual growth rate of 4.1 per cent, highest among metropolitan cities of India. Bar chart 9.1 gives an overview of its extent and population growth over the years.



Source: PWC report Chart 1; Growth of population in Bangalore over the years

9.3. Bengaluru faces multiple problems; However unbridled commercial activities and encroachment of public lands, destruction of its natural environs, the landscape, lakes and the drainage system has cast a shadow on this city of being a safe place to live in the country. Notwithstanding governments' consistent efforts at regulating the urbanization process, an "urban overkill" is visible in Bengaluru's development priorities. The absence of an integrated policy to steer the process of urbanization in proper direction is long felt. Narrow sectoral policies taking priority and cross cutting into one another's interests, is the bane of our thinking process. Urban experts and Bengaluru-centric organizations, citizen groups have lamented on the absence of a clear urbanization policy, although a draft Karnataka urbanization policy was prepared in 2011, the government is yet to notify the same. The result is there for everyone to see. The city civic agencies are coming to grips with operational issues on multiple fronts – from clearance of garbage to passage of storm waters to traffic jams, pollution and glaring potholes on roads – are taking a toll on citizens each day. It is to be noted the 74th constitution amendment mandated setting up of Metropolitan Planning Committee for Bengaluru to co-ordinate planning activities. This needs to be constituted though necessary notification has been issued in this regard.

9.4. Governing structure of BBMP

The BBMP is governed by the Karnataka Municipal Corporations Act, 1976, and related rules & byelaws. The elected body consists of Mayor, Dy Mayor, and corporators. The Mayor and the deputy mayor have tenure of one year and is elected by the corporators. There are 12 standing committees to deal with respective functions including finance & taxation health, works, town planning, social justice etc among others. The urban development department is the chief controlling authority. The executive head of the BBMP is Commissioner who is of the rank of secretary/principal secretary in the government, as the case may be. The Commissioner is assisted by an army of officers including one or more additional Commissioners and a special Commissioner. Out of 17242 sanctioned posts 8291 posts have been filled and 8960 (52.14 per cent) posts are vacant.

The Bruhat Bengaluru Mahanagara Palike (BBMP) presently, with 198 wards encompassing 27 legislative assembly constituencies and three Lok Sabha constituencies. The Bengaluru Mahanagara Palike (BMP) was reconstituted in 2006 as BBMP with extended area by inclusion of eight surrounding urban local bodies and 110 villages. For ease of administration, the BBMP has been divided into 10 zones; each zonal office is headed by a joint commissioner.

There is a need to enact a separate Act for BBMP given its huge size and scale. It is learnt the government has recently approved for drafting of the same. Also, there is a thinking to formulate an uniform legislation for all ULBs in the state including the BBMP. Presently, ULBs have different legislations. Apart from Karnataka Municipalities Act, 1964 and Karnataka Municipal Corporations Act, 1976 to regulate planning functions there is a separate Karnataka Town and Country Planning Act and the Karnataka Urban Development Authorities Act, 1999, Bangalore Development Authority Act, 1976 Bangalore Metropolitan Region Development Authority Act, 1985 etc., are in force. It is desirable from the point of felicity of operations that an uniform legislation in the form of one single Act covering all the activities of these bodies.

9. 5. Resources of BBMP

The finances of BBMP consist of own revenues, assigned and shared revenues, grants from FC and the SFC, grants and releases on account of schemes – from central and state governments. The own revenues are tax revenues and non-tax revenues.

Tax revenues

(a) Property Tax: Property tax accounts for almost 25 per cent of the total revenue receipts of the corporation and the details are given in Table 9.1.

| Table-9.1 Position of target and collection of property tax in BBMP (₹.in crore) | | | |
|--|----------|------------|--|
| Year | Target | Collection | Percentage of collection to total target |
| 2011-12 | 1,600.00 | 1,210.00 | 76 |
| 2012-13 | 2,000.00 | 1,358.00 | 68 |
| 2013-14 | 2,500.00 | 1,323.18 | 53 |
| 2014-15 | 2,900.00 | 1,810.13 | 62 |
| 2015-16 | 2,900.00 | 1,960.19 | 68 |
| 2016-17 | 3323.78 | 2173.00 | 65 |

Source: Furnished by BBMP and UDD – CAG report 2017

The BBMP had not been able to achieve the target in any of the years and the collection ranged between 53 to 76 per cent of the target. During 2016-17 the BBMP collected a record ₹.2173 crore of property tax and collections made through online under the new tax payment method.

Property tax potential in BBMP

Various figures are indicated on the actual number of properties existing in the limits of BBMP. As per GIS-enabled property tax information system (GEPTIS) survey being conducted by the BBMP, so far 18,05,941 properties have been identified and 14,65,346 properties been given PID numbers. Efforts are made to bring the remaining properties under the tax net. There are various accounts and estimates on the real potential of property tax in BBMP, if coverage and collection efficiencies are improved. However, even from the verification of submitted SAS returns, under assessment and evasion of tax by violating usage and built-up area of the property have been detected as shown in Table 9.2. In 2014-15 an additional ₹.118 crore was recovered from such properties, after reassessment.

| Sl.No | Year | No of new properties | Additional amount realized | Percentage increase |
|-------|---------|----------------------|----------------------------|---------------------|
| 1 | 2011-12 | 37873 | 4135.00 | 3.40 |
| 2 | 2012-13 | 68971 | 8454.00 | 6.20 |
| 3 | 2013-14 | 80526 | 7968.00 | 6.02 |
| 4 | 2014-15 | 84667 | 17957.00 | 9.90 |
| 5 | 2015-16 | 89809 | 16505.00 | 8.40 |

Source: BBMP

After this the BBMP has embarked on detecting and realizing the under assessed tax amount by instituting total station survey of landmark commercial complexes such as malls, tech parks and industrial conglomerates. About 5000 such properties are identified for a reality check, of which total station survey of 55 properties were completed recently. On verification of the documents submitted by owners of three properties with the survey data, large scale violations were detected. Under the KMC Act there is scope for charging double tax and penal interest for the tax evaded portion and hence an amount of ₹.28 crore was charged on these properties. This clearly indicates the potential for unearthing such tax evasions and scope for recovering large amounts.

(ii) Study entrusted on property tax

The Commission entrusted a special study on property tax (in ULBs/BBMP) to the Indian Centre for Social Transformation (ICST). The gist of the findings is as follows:

- Based on the assumptions and projections on the findings of Economic Survey 2016-17 of Government of India, that by improving collection efficiency by 80-85 percent the revenues can be increased by at least 4-5 times in BBMP.
- The number of properties in the tax net of BBMP is less than 50 per cent (little over 10 lakhs) while as per year 2011 the number of households is 30 lakhs. The ICST says that its study confirms the economic survey 2017 conclusions.
- Not all test checked ULBs are using MRC application some are using their own systems. Mysuru is still on manual systems, while Huballi-Dharwad is using its own.

There is an immediate need to set right the systems in operation in ULBs including BBMP. They are not fully tamper proof.

- ULBs are ranked top five and bottom five as per rate of tax levied. Mysuru MC has tax rate well below many smaller ULBs, hence much ground is lost and untapped potential is there. Similarly Kalaburgi MC has very low rates for commercial properties. It is assumed that political considerations are playing major role. Some of the ULBs crossed the limits of prescribed tax rates under the Act.
- Reluctance on part of ULBs to revise the rates periodically is evident, lack of political will, unpleasantness etc, and master files of properties payment transactions are not maintained.
- Case studies point out tax pilferage as no fool proof mechanism to calculate or validate returns filed by owners. Similarly, Peenya industrial area has large unassessed properties (22 per cent) and Shantala ward in east zone, Peenya, BTM layout wards of BBMP has huge tax defaulters.

The ICST study asserts the ULBs are losing revenue due to poor data quality wrong reporting in sital/built up dimensions, floors and usage evasions, false/mis statements, cumbersome system of calculating tax, needs simplification while BBMP has a simpler online process. However, there are discrepancies in data and figures in the report. Although the report is exhaustive, the potential of tax and many inferences are based on versatile use of IT tools as averred by ICST; realities need to be ascertained in the field. The findings on ULBs are based on data made available to the ICST Team and hence more firming up of the data for analysis would help in forecasting a reasonable potential for the ULBs. The Commission is of the view that the studies confirm on the potential of property tax in BBMP but differs on the estimated quantum predicted. Some of the suggestions made by it for systemic corrections are highly desirable. The sample case studies on the potential of property tax need to be further examined on the ground by BBMP.

(b) Advertisement tax: There are various estimates on the actual potential of advertisement tax revenue by different sources. Presently, the annual collections are in the range of ₹.30-60 crores. There is no clear database as to the actual number of hoardings put up in the city and no proper demand collection balance record is maintained. ₹.41.20 crore of revenue is realized from advertisement tax including ground rent in 2016-17 out of Budgeted demand of ₹.146 crore. An amount of ₹.21.47 crore, ₹.35.28 crore and ₹.61.96 crore have been collected for the years 2014-15, 2013-14 and 2015-16, respectively. The trend in collections shows that the potential is much more than this. It is obvious there is leakage of revenues in this sector. Urgent measures need to be taken to realize the collections against actual demand. With the advent of GST this has been subsumed in Central GST and State GST.

(c) Assigned and shared revenues: Assigned revenue in the form of a surcharge is at 2 per cent levied on stamp duty and shared with BBMP as additional stamp duty. The details of releases are not available. There is demand from BBMP that the releases should be commensurate with the quantum of registrations done in BBMP limits. The shared revenue comprises professional tax, motor vehicle tax (road tax) and entertainment taxes. Here also

there is a demand from BBMP that the releases are far less compared to the collections in these sectors. (The entertainment tax has been subsumed in GST as central GST and State GST). The proceeds are part of larger SFC devolution and partly shared with BBMP.

Non-tax revenues

The BBMP has a large non – tax revenue base, thanks to its size, scale and varied commercial activities taking place due to large scale urban growth. Compared to other ULBs, it is positioned advantageously to tap new sources of income and augment its resources. Non - tax revenues comprise trade licenses, building licenses, rentals & lease fees from markets and commercial complexes betterment charges, khata transfer fees, birth & death certificate fees, optical fiber cable laying charges & rentals, mobile tower installation fees, solid waste management cess, infrastructure cess and urban transport cess, parking fees, and a host of other fees, tolls, penalties and interest from deposits. The details of receipts of major non-tax revenues are given in Table 9.3.

| Table 9.3: Sources of non tax revenues in BBMP over the years (₹.in crore) | | | |
|---|--------------------|---------|-----------|
| Non-tax revenue | Collection Details | | |
| | 2014-15 | 2015-16 | 2016-17 |
| 1) Trade licenses fees | 19.00 | 31.40 | NA |
| 2) Town planning (Building licenses, compounding fees, road cutting charges, ground rent etc) | 230.67 | 267.25 | 400.45 cr |
| 3)Rentals/lease fees from markets/Commercial Complexes | 15.02 | 30.23 | 40.00 cr |
| 4) Betterment charges | 110.00 | 80.99 | 153.97 cr |
| 5) Khata transfer fees | 50.62 | 35.63 | 32.42 |
| 6) Birth & Death certificates | 00.61 | 00.51 | NA |
| 7) Ground rent from building materials | - | 62.89 | 73.47 |
| 8) OFC cable laying fees & monthly rentals | 104.67 | 134.38 | 200.00 cr |
| 9) Parking fees | - | 1.15 | 1.57 |
| 10) SWM cess | 41.07 | 30.00 | 32.00 |
| 11) infrastructure cess | - | - | - |
| 12) urban transport cess | - | - | - |
| 13) marking fees | - | - | - |
| 14)interest from deposits | 50.00 | 62.00 | - |
| 15) penalties | - | - | - |
| 16) other tolls, fees etc | - | - | - |
| Source: BBMP/annual reports of UDD | | | |

The table above enlists sources of non –tax revenue in BBMP and the amounts collected as per figures available. Trade license fees have fetched ₹.19 crore in 2014-15 and ₹.31.40 crore in 2015-16 but due to orders of the Hon'ble High Court on prohibition of commercial activities in residential areas, the collections may be less than expected

in 2016-17. Data as to number of commercial establishments in BBMP area and the actual potential of this revenue needs to be examined. Accruals from the town planning wing are by far the largest source of revenue next only to property tax. Building license fees, compounding fees, road cutting charges, ground rent for building materials and betterment charges have yielded ₹400.45 crore during 2016-17. The share of building license fees alone is ₹267.25 crore. While collection of betterment charges during mutation and Khata registration is to the tune of ₹160 crore in 2016-17, the khata fees collected are around 75 cr, rentals from markets and Commercial complexes and lease fees accounted for 40 cr. But, arrears have accumulated due to non-renewal of lease /rentals and pending suits in courts over the years.

9.6 New sources of revenue

With the advent of telecommunication and new technology based connectivity, service providers have mushroomed like never before. Mobile towers and cable based installations, if properly covered for levying suitable charges, would yield good revenues. There are over 12,000 mobile towers in the city limits and optical fiber cables are being laid in thousands of kilometers. As seen from table above ₹.200 crore of revenue has been realized in 2016-17 which shows there is ample scope for enhanced collections if a survey is conducted for charging suitably and proper data base is maintained. If these activities are not monitored properly, there would be pilferage of revenues on the lines of leakages of revenue from advertisement hoardings, parking fees etc.

Parking fee from vehicles and realizing its actual potential deserves focus by BBMP. As can be seen from above table, even from minimum commercial areas the fees collected is substantial. It is reported in the media as well as discussed quite often in the Council meetings of the BBMP that unauthorized collection of vehicle parking fees is going on across the city in unhindered manner. In the absence of vehicle SSS parking policy these activities were thriving. Recently the government has approved new parking policy for BBMP. As per this tenders have been finalized and it is estimated to yield an amount of ₹.32 crore, annually, by levying automated parking fees in 84 select commercial roads/hubs.

These are just a few examples to show that if concerted efforts are made in a structured manner and monitored properly, the non-tax revenue collections can be improved substantially. Creation of data base for such revenue sources and its monitoring, updation and proper application of the information generated is the key for augmenting the resources. There are lessons to be learnt for BBMP from the state of affairs in advertisement tax and vehicle Sparking fee issues. It is reported that the unified online system is being developed for real time data entry and up gradation with a view for bringing monitoring of all receipts under one roof.

9.7. Financial status

(i) Receipts and Expenditure

The receipts and expenditure of BBMP starting from 2011-12 to 2015-16 is analyzed here. The opening balance for the year 2011-12 shows ₹.625.62 crore in the accounts

followed by receipt of ₹.4003.08 crore as income with an expenditure of ₹.3838.98 crore of expenditure and a closing balance of ₹.789.71 crore. The income and expenditure figures over five years are shown in Table 9.4.

| Sl.No | Year | Opening Balance | Current year | Expenditure | Closing Balance |
|-------|---------|-----------------|--------------|-------------|-----------------|
| 1 | 2011-12 | 62562.08 | 400307.63 | 383898.61 | 78971.1 |
| 2 | 2012-13 | 78971.1 | 383031.5 | 435805.78 | 26196.82 |
| 3 | 2013-14 | 26196.82 | 309337.08 | 334339.25 | 1194.65 |
| 4 | 2014-15 | 1194.65 | 420478.36 | 377780.14 | 43892.87 |
| 5 | 2015-16 | 43892.87 | 524578.85 | 519793.22 | 48678.5 |

Source: BBMP

The receipts have shown declining trend for years 2012-13 and 2013-14 whereas it showed increased receipts in 2011-12 and 2014-15. The receipts have actually peaked in 2015-16 while the expenditure fell during the years 2013-14 and 2014-15 and shows increasing trend in 2015-16.

(ii) Source of Funds: - Grants and scheme funds

There are a number of sources of finance from which the BBMP receive the funds. The grant sources are the state and the central governments. These are SFC grants decided by the state government on the recommendation of 3rd SFC, tied funds for the purpose of meeting expenditure on account of salary, pensions, and charges on electricity and untied funds for asset creation. Special grants are also released by the state government for creation of infrastructure. Grant releases on account of 13th FC and 14th FC apart from grants from centrally sponsored and central schemes and from the state scheme *Nagarothana*, are the other major sources of funding. The details of year wise release of funds to BBMP can be seen in Table 9.5.

| Name of scheme /programme | 2015-16 | | 2016-17 | |
|---|------------|----------|------------|----------|
| | Allocation | Releases | Allocation | Releases |
| 1) Mukyamanthri Nagarothana | 1000.00 | 1000.00 | 1000.00 | 1000.00 |
| 2) Special grants for infrastructure in BBMP (State Budget) | 500.00 | 500.00 | 2158.00 | 1079.00 |
| 3) Lake development | 40.00 | 40.00 | 50.00 | 50.00 |
| 4) Amruth | - | - | 2.00 | 2.00 |
| 5) Swatcha Bharath | - | - | - | 41.15 |

Source: BBMP

It is seen during 2016-17 the BBMP received in all ₹.3231 crore of funds from both state and the central governments. The releases from the state is to the tune of ₹.2877 crore while releases from the center accounted for ₹.354 crore. Releases on account of 14th FC comes to ₹.310.47 crore. It also received ₹.266.41 crore as grant from SFC towards salaries, ₹.214.65 crore for non salary (asset creation) and ₹.267 crore for meeting the expenditure on

electricity charges and maintenance. The state government released ₹.1,079 crore special grant for infrastructure creation and also ₹.1,000 crore from chief minister's *Nagarothana* funds. Funds from Amruth, Swatcha Bharath and Smart city projects are earmarked for the respective mission periods and released year wise on the basis of progress achieved. The details of grants released from FC during 2010-11 to 2016-17 are given in Table 9.6

| Table 9.6: Details of grants released from finance Commission (₹. in crore) | | | | | | |
|--|---------|---------|---------|---------|--|---------|
| Basic Grants – 13 th FC | | | | | Basic Grants – 14 th SFC | |
| 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| 41.34 | 51.83 | 58.87 | 67.92 | 102.69 | 173.32 | 228.72 |
| Roads & Bridges – 13th FC | | | | | | |
| - | 2011-12 | 2012-13 | 2013-14 | 2014-15 | - | - |
| - | 26.50 | 28.22 | 30.17 | 32.41 | - | - |
| Performance grants – 13 th FC | | | | | Performance grants – 14 th FC | |
| 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| - | 23.36 | 8.12 | 10.37 | 12.79 | - | 81.76 |
| 3rd SFC grants | | | | | | |
| - | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| - | 401.76 | 387.10 | 369.59 | 529.26 | 493.37 | 748.09 |
| Source: BBMP | | | | | | |

(iii) Expenditure on administration, establishment, operation and maintenance of services

The BBMP spends on an average 50 to 60 per cent of its income on administrative, establishment, obligatory and discretionary functions as enjoined upon it, as per the Karnataka Municipal corporations Act, 1976. Major items of revenue expenditure are administrative and establishment costs and operation and maintenance of core public services such as sanitation and solid waste management, street lighting, storm water drainage, roads & drains, grade separators, bridges, underpasses and flyovers. Table 9.7 gives an overview of expenditure incurred on these items over the last five years. It is seen the expenditure on administration and establishment has nearly doubled from ₹.758.90 crore in 2011-12 to ₹.1308.82 crore – a major chunk of this pertains to salaries, pensions and office expenses.

| Table 9.7 :Administration, establishment/obligatory and discretionary expenditure (₹.in lakhs) | | | | | |
|---|---------|-----------------------|----------------------|-------------------------|-----------|
| SL.no | Year | Admin & establishment | Obligatory functions | Discretionary functions | Total |
| 1 | 2011-12 | 75890.00 | 360949.66 | 15359.95 | 383898.61 |
| 2 | 2012-13 | 77994.00 | 345037.06 | 12774.72 | 435805.8 |
| 3 | 2013-14 | 115521.00 | 203458.25 | 15359.95 | 334339.20 |
| 4 | 2014-15 | 139996.00 | 222116.24 | 15667.87 | 377780.10 |
| 5 | 2015-16 | 130882.00 | 375262.92 | 13648.25 | 519793.20 |
| Source: BBMP | | | | | |

Table 9.8 gives details of maintenance expenditure from 2011-12 to 2015-16. It is seen that the expenditure on solid waste management activities (including sanitation) is steadily increasing from year to year – from ₹.252.22 crore in 2011-12 to ₹.513.84 crore in 2015-16 and as per discussions with BBMP officials it is likely to cross ₹.800 crore during 2016-17 (accounts), indicating that if the sector challenges are not efficiently met it threatens to drain and bane of the financial resources of the BBMP in future. More of this is discussed in “issues and challenges before BBMP”.

| Table 9.8 : Operation & maintenance expenditure from 2011-12 to 2015-16 (₹.in lakh) | | | | | | |
|--|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Sl. no | Details | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
| 1 | Drinking water supply | 3514.00 | 3615.00 | 3254.00 | 2014.00 | 2145.00 |
| 2 | Sanitation/SWM | 25221.89 | 27652.80 | 35405.04 | 1684.92 | 51383.96 |
| 3 | Street lights | 3544.11 | 3588.06 | 1862.83 | 2097.74 | 3535.71 |
| 4 | Storm water drains | 480.25 | 2124.35 | 759.62 | 784.80 | 2556.10 |
| 5 | Buildings/properties | 3009.36 | 560.75 | 668.96 | 1316.29 | 84.87 |
| 6 | Roads | 5594.81 | 1809.29 | 1342.49 | 1471.75 | 3845.87 |
| 7 | Bridges fly over's under passes | 0.00 | 23.01 | 1034.34 | 309.29 | 561.84 |
| 8 | Schools | 614.94 | 846.79 | 321.59 | 580.30 | 326.05 |
| 9 | Control of epidemics (Malaria) | 2390.08 | 2380.03 | 2429.76 | 1526.22 | 1428.10 |
| 10 | Mother & child care | 159.43 | 54.29 | 269.05 | 290.41 | 81.25 |
| 11 | Parks & play grounds | 1876.05 | 2281.82 | 1733.18 | 2004.85 | 4443.84 |
| 12 | Bulewards & urban forestry | 1470.14 | 642.05 | 1138.81 | 975.37 | 1034.12 |
| 13 | Improvement of slums | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | Markets & abattoirs | 10.24 | 59.94 | 216.48 | 11.82 | 268.80 |
| 15 | Crematoria and burial grounds | 407.13 | 246.92 | 50.75 | 88.23 | 125.59 |
| 16 | Rain water harvesting | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | Other welfare expenses | 1033.76 | 1245.75 | 959.09 | 1000.67 | 860.72 |
| 18 | Contributions and subsidies | 834.92 | 510.39 | 215.12 | 98.50 | 55.50 |
| 19 | Others (specify) | 41200.00 | 36250 | 5923.36 | 5014.00 | 23814.00 |
| Total | | 91361.11 | 83891.24 | 57584.47 | 21269.16 | 96551.32 |
| Source: BBMP | | | | | | |

As seen from the table above, the maintenance expenditure varies from year to year. It was ₹.916.61 crore in 2011-12, ₹838.91 crore in 2012-13, ₹ 575.84 crore in 2013-14, and ₹.965.51 crore in 2015-16 whereas, surprisingly the expenditure for the year 2014-15 shows a sudden slump at ₹.212.69 crore which is not correct, as the expenditure figures for SWM is shown just at ₹.16.85 crore which is not true. Although BWSSB is responsible for maintaining drinking water supply and UGD services in Bengaluru limits for which annual grants are given to the Board by the state government, there are areas /pockets where it has not extended its network and hence no services by it. The BBMP is maintaining supply of

drinking water in the newly added 110 villages, 45 wards of erstwhile 8 ULBs and some EWS/Slum pockets of core BMP areas. Hence, BBMP incurs expenditure not only on O & M of water supply but capital investments such as Borewells, cisterns and mini-water tanks. Sanitation sans UGD is another sector where it spends both on infrastructure creation as well as O & M. BBMP also maintains primary health & primary education services by running hospitals, dispensaries, primary health and centers, anganwadies and primary and higher primary schools towards which considerable amounts are spent regularly and provided in its budget. The per capita expenditure made by BBMP on maintenance of services in 2015-16 comes to ₹. 782.

(iv) Capital expenditure

An analysis of capital expenditure in Table 9.9 shows that major capital spending is on construction of roads, storm water drains, bridges, flyovers, and under passes.

| Table 9.9 :Capital expenditure 2011-12 to 2015-16 (₹.in lakh) | | | | | | |
|---|---------------------------------|------------------|-----------------|------------------|------------------|------------------|
| Sl. no | Details | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
| 1 | Drinking water supply | 7788.97 | 6938.71 | 3200.24 | 2576.32 | 2655.82 |
| 2 | Sanitation/SWM | 1225.51 | 3337.66 | 1321.16 | 9569.14 | 7197.06 |
| 3 | Street lights | 2779.62 | 1964.14 | 486.58 | 562.31 | 6505.73 |
| 4 | Storm water drains | 3759.60 | 9779.16 | 5416.11 | 10567.67 | 12299.82 |
| 5 | Buildings/properties | 2645.66 | 3966.86 | 11442.10 | 2136.71 | 8241.00 |
| 6 | Roads | 118783.70 | 139749.00 | 104711.1 | 154398.00 | 151136.00 |
| 7 | Bridges fly over's under passes | 3935.81 | 8286.86 | 6266.29 | 4798.45 | 16687.18 |
| 8 | Schools buildings | 9.98 | 394.42 | 469.85 | 0.00 | 0.00 |
| 9 | Hospital buildings | 260.05 | 233.07 | 124.56 | 117.72 | 0.00 |
| 10 | Parks & play grounds | 5707.53 | 3037.22 | 1828.84 | 3453.27 | 1176.94 |
| 11 | Tanks & forest | 3670.03 | 3315.77 | 2923.35 | 5462.42 | 4258.93 |
| 12 | Slum improvement | 45.73 | 327.64 | 327.64 | 0.00 | 0.00 |
| 13 | Markets & abattoirs | 0.00 | 0.00 | 0.00 | 259.97 | 0.00 |
| 14 | Crematoria and burial grounds | 0.00 | 369.02 | 337.60 | 150.80 | 0.00 |
| 15 | Rain water harvesting | 186.47 | 319.92 | 55.95 | 27.81 | 0.00 |
| 16 | Welfare | 16115.79 | 1369.45 | 13888.78 | 14706.41 | 14836.19 |
| 17 | Contributions and subsidies | 0.00 | 47017.4 | 0.00 | 0.00 | 0.00 |
| 18 | Others | 49733.00 | 43514.00 | 8433.57 | 7727.95 | 67365.19 |
| Total | | 216647.45 | 273920.3 | 161233.72 | 216514.95 | 292359.86 |
| Source: BBMP | | | | | | |

It is seen from the table 9.10, in the year 2015-16 ₹.1511.36 cr was spent for formation of new roads whereas 123 cr was spent on construction of storm water drains, 167 cr on bridges, flyovers and under passes. Also it is seen during 2015-16 the expenditure on streetlights was 65 cr and for providing drinking water supply to the newly added 110 villages has incurred ₹.26.56 cr. The other major capital expenditure is happening on welfare programmes for the socially backward and poorer sections of the population. On welfare programmes, an amount of 161.15 cr was spent in 2015-16 whereas ₹.148.36 cr was incurred on the same during 2015-16. In all 2923.60 crore of funds was spent on the capital account in 2015-16.

9.8 Ongoing schemes / programmes

For improvement of infrastructure and to provide for better services to the citizens, the BBMP has taken up a number of works under grants provided by the state government. Most of the works taken up under JNNURM have been completed, more or less. Bengaluru is growing at a rapid pace and there is constant pressure for upgrading the infrastructure in core sectors. For eg: the existing roads are unable to absorb the kind of traffic the city is witnessing nowadays. It is estimated more than 70 lakh vehicles are plying on the roads of Bengaluru, which is now home to the second highest number of vehicles in the country, next to New Delhi.

(i) Works taken up under government grants

The BBMP has been implementing a number of infrastructure works as per requirement and expedient directions of the state government. The following infrastructure works under Nagarothana, capital support to BBMP and lake development fund components for the years 2016-17 and 2017-18 have been approved in the action plan by the government. The total outlay of this special package approved by the government from all these components is to the tune of ₹.7300 crore. The package consists of signal free corridors, 12 tenderSure roads, 350 kms of road works, 180 bus shelters, 2225 steel bus shelters, 52 sky walks, SWD for Vrushabhavathi, Challaghatta, etc., SWM works, roads and footpaths, development of 110 villages, spillover works, white topping of roads, flyovers & railway over/under bridges, tank improvement, hospitals/buildings, improvement to playgrounds, continuing works, etc.

Also, in view of burgeoning population and pressure to perform, the state government has declared following additional budgetary support of ₹ 2541 crore to the BBMP in state budget 2017-18. The works include white topping and improved pedestrian facilities for selected 43 major roads, 3rd stage of tender sure model, development and maintenance of 12 high traffic density corridors, developing footpaths in various roads of 200 kms length for pedestrian safety, construction of grade separators, ROB and RUB construction, development of storm water drains, traffic engineering works, viability gap funding in skywalk construction through PPP model, “Indira Canteen” is opened in each of 198 wards of BBMP, to supply food and breakfast to the common man at affordable price, etc. There are Bengaluru-specific parastatal agencies which build infrastructure and provide services such as water and sewerage, housing, public transport, road network etc which are not dealt here.

9.9 Budget performance

The budget variance of BBMP has come down from what was 60 per cent during 2010-2014 period to 27 per cent in 2016-17. It should be mentioned that it has improved its performance over the last few years on few aspects of financial management though the budget proposals of 2017-18 at ₹.9240 crore seems unrealistic, but budget performance in 2016-17 has improved with revised estimates of ₹.6824 crore which is almost 73 per cent of the budget estimate. However, the property tax collection during the year is ₹. 2173 crore, short by ₹. 1150.78 crore against the target of ₹ 3323.78 crore. The government grants (both state and central) receipted are to the tune of ₹.3,300 crore. The non tax revenues have improved from ₹.575 crore in 2015-16 to ₹.935 crore in 2016-17. The total payments (expenditure) revised to ₹ 6,820 crore with the closing balance as on 31.03.2017 at ₹.393.60 lakh. However, with the budgeted receipts estimated at ₹.9995.81 crore for 2017-18, it is over estimated unless all the revenue streams and leakages in property tax detected in the Total Station survey flow into the BBMP kitty, as expected. About ₹600 crore of non tax revenues have already been collected in 2017-18 as this goes to print. Details of year wise expenditure for five years on main heads of accounts are shown in Table 9.10.

| Table 9.10 : Summary of expenditure 2011-12 to 2015-16 (₹.in lakh) | | | | | | |
|--|------------------|--------------------|------------------|-----------------|------------------|------------------|
| Sl.no | Details | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
| 1 | Administration, | 75899.00 | 77994.00 | 115521.00 | 13999.60 | 13088.20 |
| 2 | Maintenance | 91361.1155 | 83891.24 | 57584.47 | 21269.16 | 96551.32 |
| 3 | Capital expenses | 216647.45 | 273920.3 | 161233.72 | 216514.95 | 292359.86 |
| Total | | 308767.4655 | 358591.48 | 219973.4 | 239184.07 | 390220.00 |
| Source: BBMP | | | | | | |

9.10. Issues and challenges before BBMP

The major issues and challenges are in service delivery

(i) Solid waste management (SWM): Bengaluru is often in news for other reasons. The garbage mess in 2012 hit global headlines. The garden city has major issues in solid waste management – non segregation of waste at source and indiscriminate dumping at landfills by private service providers. This attracted opposition by local villagers who cited nuisance from flies, stench from the leachet flow, smoke and breathing problems. It is alleged that no scientific treatment of wastes was done at the landfills vitiating the environment in the surrounding villages. The garbage transported to the landfills could not be unloaded and remained in the trucks for days. The villagers relented only after lot of persuasion and assurances. But on the whole, the problem may surface again if the issues are not addressed comprehensively.

The Commission has noted these issues affecting the citizens. As per feedback from BBMP, it is taking necessary steps but the complexity of the issue is such that it cannot be resolved overnight. The BBMP produces around 3500 tonnes of waste (both wet and dry wastes) per day and collects almost 3000 tonnes of it and transports to processing plants. The real issue is, from just 200 tonnes of garbage in 2000-01 it is forced to deal with 3700 tonnes in 2017, due to expansion of its geographical area from about 326 sq kms to 700 sq km in 2006, by merger of 8 ULBs and 110 villages. Precisely, this is the reason for increased work load. To comply with the Solid Waste Management Rules 2000 & 2016 (revised), and the Construction & Demolition Waste Management Rules, 2016 the BBMP is setting up new processing plants, Bio-methanation plants and landfills for disposing inert and constructions debris. It has also set up 189 dry waste collection centers to encourage source segregation. It is also in the pipeline to set up a waste-to-energy plant with technical know-how from Netherlands.

All said and done, there is only one operational landfill, presently where only 50 per cent of the wastes are processed while six processing plants handle 40 per cent commercial wastes, five new plants which are operational now handle only five per cent of garbage. It is viewed that growth of IT industry has increased the generation of solid waste by manifold times. Many of the processing plants are thus not working to full capacity. The BBMP should complete the remaining processing plants and increase the capacity for intake and processing.

It is observed that expenditure on O & M is increasing from year to year; it may reach ₹.800 crore in 2017-18. The recovery percentage of SWM operative costs is just 8.51 per cent. Though the targeted SWM cess collection is ₹.50 crore, annually, the collections are around ₹30-32 crore. Sustaining the operations at this rate is the biggest challenge. It is seen capital investments in this sector are also on the high. Instead as emphasized many a time, simple conventional methods of processing and not the high cost technology is the solution (*Almitra Patel*, member, Supreme Court Committee on SWM). The citizen participation is of paramount importance. Though some of the private service providers are exceptionally good many of them, as reported, are against transparent procedures and they at the core of the problem and hence they should be reined in. The role of councilors and the officers in getting (a) transparent procedures and tender conditions set in accordance with the ISWM rules, (b) GPS tracking of garbage vehicles, (c) biometric attendance of civic workers and (d) periodic review of the reporting of the nodal officers at ward level vis-à-vis the level of conformity with practices set by MSWM rules and other related rules are a few of the key solutions. It is observed that segregation of wastes at source is far less than 42 per cent, as claimed. The State Pollution Control Board is mandated to monitor the level of compliance.

(ii) Impact of rains on the infrastructure- history repeats

The history repeats. Because, we do not learn from the past. In recent years, Bengaluru is receiving record volume of rains. The rains started impacting Bengaluru's

infrastructure and citizen's lives in the last 15-16 years, resultant of indiscriminate exploitation of its natural environs. Encroachment of thousands of acres of public land along river valleys, tanks and tank beds and deforestation due to increased urbanization are the main causes. There were more than 800 tanks in Bengaluru and what is remaining today are less than half of this number and there is great need to conserve these water bodies. The A.T.Ramaswamy committee reported large scale encroachments in Bengaluru. As the natural flow of rain water is obstructed, even if it rains a little it floods and inundates roads and drains and submerges large areas of residential habitations. The discharge of rain water through storm water drains (SWD) is highly inadequate, as flooding happens in the city whenever it rains. The first large scale flooding happened in 2005-06 inundating large parts of Bengaluru. Many lives were lost. It opened the eyes of civic administrators, town planners, citizen activists and the government itself which got alarmed by the destruction caused by the incessant rains. A plan of action to remove all encroachments, especially of tank beds, SWDs and remodeling of major SWD valleys – Vrishabavathi, Challagatta, Koramanagala and Hebbal - to clear all obstructions to the flow of rain water was chalked out. It is not known how much of it has been completed.

Bengaluru recorded unprecedented down pour during the current year also. As per statistics from the meteorological department, it received more than 1000 mm of rains between June 2017 to September 2017 and record rain of 500 mm in the month of October 2017, surpassing the record of two decades for the city. Precious lives were lost and many properties were damaged during and after the rain havoc. The road infrastructure completely damaged causing around 33,000 pot holes putting vehicle raiders into grave risk and flooding residential areas, (as reported in the press. There was outcry in electronic and print media against the civic authorities). No doubt the BBMP swung into action but its damage control efforts could not be appreciated as the woes of citizens could not be salvaged to the desired levels.

The reasons attributed are- not undertaking timely desilting work of major SWDs and tanks, non clearance of debris from drains, and shoulder drains not cleared and faulty road construction, quality not maintained in road works and non - maintenance by the contractors (despite maintenance clause in the contracts). The BBMP was squarely blamed for the “poor quality of execution and poor monitoring of roads”, as citizens bore brunt of the situation.

In BBMP area there are four major valleys to which the SWDs or rajakaluves are connected. The total length of Rajakaluves is 842 kms. The repair, remodeling and rejuvenation of these are completed up to 350 kms and ₹.300 crore spent out of earmarked ₹.800 crore for the purpose. It is reported about ₹.1048 crore has been spent on these rajakaluves in the last 10 years, as reported.

The BBMP should strive to complete all road works contemplated and approved, on time before onset of next monsoon else the citizens would suffer again. The total length of roads in BBMP is 11,714 kms of which 8,313 kms are asphalted and 1,269 kms are

concreted. Ongoing works of white topping of roads and tender sure roads taken up should be done up. It is observed the tenderSure first phase works are yet to be completed (12 roads – ₹ 202 crore) whereas the second stage (2016-17 – 50 roads) and 3rd phase (25 interior roads proposed in smart city area – ₹ 250 crore) have been declared in the budget and are in preliminary stage of preparation. There is enormous delay in completing the first phase works. To ensure maximum life span, quality of work and maintenance of these assets are important.

9.11. Way forward for smart city

The BBMP has been considered under smart city project. It is noted that the BBMP has prepared project report with an outlay of ₹.1729 crore under smart city project and submitted it to government of India. It is proposed to develop 16 wards situated in the central part of Bengaluru comprising of four legislative assembly constituencies. The central grant under this scheme is ₹.500 crore over a period of five years.

9.12. Conclusions, suggestions and recommendations

The BBMP has added responsibilities due to its transformation from BMP to BBMP in 2006 by which seven CMCs, one TMC, 110 villages in the outer periphery demands attention for improved civics services and creation of infrastructure in core sectors. This cannot be ignored. In the meetings held with BBMP, it was requested for additional funds to be provisioned in the SFC devolution and also to consider it separately from other ULBs. Also their grievance that after abolition of octroi the share of motor vehicle tax and other taxes are now going to the state thus is reducing its share considerably.

- (i) The BBMP requires higher devolution of funds under SFC for meeting its O & M expenditure on core services, as the revenue it generates does not suffice for meeting expenditure of such scale and size.
- (ii) It is observed from the data furnished by BBMP that more than 50 per cent of the sanctioned posts are lying vacant; thereby putting severe stress on the capacity and efficiency of the administrative machinery. It is informed that recruitment drive has been initiated by taking advisory from the Indian institute of science, Bengaluru. It is suggested that this process should be expedited and completed in a time bound manner.
- (iii) There are various estimates on the actual potential of property tax revenue in BBMP. As per BBMP's own account (GIS survey) there are 1805941 properties of which 530901 properties are yet to be surveyed to bring them into the tax net. Secondly, by initiating Total Station Survey (TSS) of suspected defaulting properties revealing huge evasion of tax amounts in actual built up area, the BBMP is moving in right direction. By no let or hindrance, it should realize and recover this amount with penalty as per provisions in the KMC Act.

- (iv) Bengaluru has seen unprecented growth in extent and population over the years due to urbanization. Negatively, it is draining the meager resources of BBMP, to spent more on infrastructure and extended services. Positively it has scope for tapping increased revenues from land, buildings and related activities. (By way of increased FAR, betterment levy, TDR, impact fee etc). BBMP should put more efforts to increase its collection of tax and non-tax revenues to meet this extra expenditure.
- (v) Transparency and accountability in public spending is corner stone of any administration. Citizen desire that they should be consulted on matters important which affect their lives. Institutionalizing community participation in city governance is a long pending reform. Ward committees have been constituted but they may or may not deliberate on all issues which affect and impact the citizens. The BBMP, before taking important policy decisions, to fulfill the aspirations of its citizens, should outreach for consultations with citizen bodies, private urban experts and involve in dialogue with leading sector specialist institutions. Social audit of work done and amounts spent on health, SWM, forest etc should be conducted as declared in the 2017—18 budget of BBMP.
- (vi) One of the property tax reforms that requires an urgent relook is to review the exemptions given to certain category of properties such as charitable institutions, due to which substantial tax revenue is lost. Private educational institutions which are rampantly profiteering but reluctant to pay the taxes are taking shelter as charitable institution. The BBMP should review the assessment of such properties which take shelter under the clause of charitable institution.
- (vii) The BBMP property tax Rules 2009 envisages for property tax to be paid through self assessment scheme, popularly known as SAS and rule 12 provides random scrutiny of 10 per cent within block period of 3 years, which covers only 30 per cent of the returns filed. To scrutinize or verify all the SAS returns, 1/3rd should be taken up for scrutiny each year and within in block period of 3 years, all the returns can be verified and suitable amendment to the aforesaid rule brought in so that it would increase the potential.
- (viii) Promotion of aesthetics in maintenance of roads, like road medians with ornamental plants, water bodies, parks, play grounds, public places, public and private buildings, etc., keeping in view the environmental concerns should be a constant endeavor of BBMP. This needs substantial fund allocation.●

CHAPTER 10

Measures to Mobilize Resources in Local Bodies

“Many individuals and organization units contribute to every large decision, and the very problem of centralization and decentralization is a problem of arranging the complex system into an effective scheme”.

- Herbert Simon.

10.1. Introduction

One of the terms of reference of the Commission is to examine *“b) the measures needed to improve the financial position of the Zilla Panchayats, Taluk Panchayats, and Grama Panchayats, Municipal Corporations, City Municipal Councils, Town Municipal Councils and Town Panchayats”*. Chapters 7, 8 and 9 present the financial position of PRIs and ULBs. The major issues relating to the mobilization of resources of these bodies are discussed in this chapter. The recommendations of earlier FCs and SFCs and the findings of different studies in this regard will continue to be in focus. The assessment of basic services provided, the corresponding gaps and the funds required for local bodies are discussed in chapter 6 and it provides the background for this chapter. This chapter deals with the measures to mobilize resources by local bodies.

10.2. Resource mobilization-imperatives

Apart from the obvious need for resources to provide services there are other strong imperatives compelling resource mobilization.

- If local bodies mobilize resources through their own efforts, they tend to be careful about their expenditure priorities.
- Dependence on government grants reduces their functional autonomy.
- Generally, grants by governments are tied to certain conditions. This reduces the quantum of untied grants.
- As a result they would not be able to exercise expenditure autonomy.
- People’s involvement and participation in the activities and development projects will be greater if they contribute to resource mobilization through taxes and other levies. Local governments will also become relatively responsive to the people if they raise resources through taxes.
- Local bodies may not be able to pay salary to the staff if they do not have own resources mobilized from their localities.
- The goal of becoming institutions of self-government will be promoted if they enjoy financial autonomy. The absence of financial autonomy is a major deterrent.

10.3. Reasons for poor resource mobilization.

There are several reasons for poor resource mobilization. They are listed below.

- Lack of effective implementation of guidelines or rules framed by the state government.
- Poor capacity of elected members to provide leadership.
- Lack of professional technical and skilled staff.
- Unwillingness of the elected members to levy and collect taxes and raise non-tax revenues since this may affect their electoral prospects adversely.
- Reluctance/unwillingness of people to pay taxes due to the absence of minimum basic civic services as also economic distress due to natural causes.

10.4. Critical measures to mobilize resources common to PRIs and ULBs

Based on the available fiscal data the Commission considers the following measures which are common to PRIs and ULBs as critical to mobilize resources. These measures are discussed under two heads, fiscal and non-fiscal. The fiscal measures broadly cover taxes and non taxes whereas the non-fiscal measures cover other issues which have a direct bearing on the fiscal aspects.

(i) Fiscal measures

- **Autonomy:** The dependence on state government for funds affects their financial autonomy. More autonomy can be ensured by increasing the non-tax revenue raising capabilities. To protect autonomy of local bodies and to strengthen democratic decentralization at the grass root level, the state government may have to empower them to mobilize larger amounts of revenue. This requires enlarging the revenue base of the local bodies and through more attractive matching grants, and by framing appropriate guidelines on financial management.
- **Property tax;** Being an important source of revenue property tax depends on (1) coverage, (2) rates, (3) remissions and exemptions and (4) collection machinery. These have to be addressed on priority.
- **Widening tax base:** The tax base has to be widened immediately. This precedes the up-dation of the list of properties and periodic upgradation of such a list, which is fundamental in tax administration.
- **Coverage and collection:** One of the definite ways is to fix targets to local bodies to enhance the coverage of properties and their tax collection by at least 75 per cent of their potential within a period of two years. This should be followed by regular monitoring.
- **User charges:** The user charges levied should be collected fully and the rates are to be revised regularly to keep pace with the operations and maintenance cost.
- **Operation and maintenance cost:** Cost effective O and M ways have to be brought into the system. This helps in saving the resources.
- **Monetization of properties:** As the local bodies may find it difficult to raise sufficient revenues from their taxes, they must make serious efforts to increase their

own resources through other powers granted to them. These remunerative enterprises take some of the following forms.

- (a) **Revenues from enterprises:** The local bodies can construct industrial estates, market sheds, slaughter houses, shopping complexes, community halls, etc., for which they can borrow funds from their state government or banks. These remunerative enterprises can be leased out to earn additional revenue.
- (b) **Revenues from non taxes:** Although there is potential to augment resources through non-tax revenue, the same has not been exercised to the fullest extent. Therefore, to improve non tax revenues in the long run, there is a need to reconsider the revenues from the assets such as buildings, market places, bus stations, ponds and tanks- fisheries, grazing lands etc.

(ii) Non-fiscal measures

The following are the non fiscal measures to mobilize resources by the local bodies.

(a) **Capacity of local bodies:** The Commission seriously considers this as the most critical measure to mobilize resources. Capacity building issues have to be addressed in an objective and professional manner. A study by Centre for Budget and Policy Studies (CBPS), Bengaluru argues that the *'capacity of elected representatives was critical for own source of revenue mobilization with members of good performing GPs showing a distinctly positive attitude and also being more literate, experienced and educated. Focus Group Discussion with select members of the general public showed awareness among them about the need for OSR'*. The study also revealed that the determinants of revenues of a GP depend, among other things, on its level of economic development. In other words, increasing the level of income and production would improve the taxpaying capacity of people. These observations hold good for ULBs also. The capacity of functionaries is equally important. Therefore, there is a need to initiate more capacity building programmes especially for bill collectors who play a crucial role in resource mobilization efforts. This capacity building should be a continuous process.

It may be pertinent to note that the State Institute of Urban Development (SIUD) at Mysuru is conducting capacity building programmes for elected representatives and officials of ULBs in the state. A group of non- officials and officials who attended one such programme happened to meet the Commission and conveyed that priority should be given to practical aspects rather than theoretical aspects. Similarly, the Abdul Nazeer Sab Institute of Rural Development (SIRD), Mysuru is meant to build capacities of non officials and officials representing PRIs. This is further complicated by the increasing number of PRIs and particularly GPs and TPs. As learnt by the Commission many of the elected representatives are called for training at the fag end of their tenure. Many of them complete their office without attending any training programme. In view of the above the following measures are recommended.

- (i) It is impractical to expect these two institutes which have inadequate faculty to handle capacity building programmes for a large number of non officials and officials representing PRIs and ULBs. To handle a large number of trainees there is an immediate need to involve expert, NGOs in PPP module across the state. SIUD

and SIRD, Mysuru can formulate and provide technical knowhow relating to capacity building.

- (ii) There is an urgent need to assess the outcomes of these trainings conducted by SIUD and ANSSIRD for taking corrective measures.
- (iii) Many of the trainees handling computers in local bodies are not competent to correspond independently using the IT enabled services. Therefore, apart from covering technical and professional issues the training should focus on building the competence of trainees in handling IT enabled services.
- (iv) The capacity building programme should be region specific and sensitive to regional differences. It means it has to be decentralized.
- (v) Considering the number and background of the trainees and the nature of issues involved it is absolutely necessary to have more number of decentralized training programmes where eye to eye contact is established.
- (vi) Vacancies of posts with nearly 28 per cent in PRIs and 40 per cent in ULBs coupled with inadequate technical and skilled staff the local bodies have been adversely affected in the collection of taxes as well as in delivery of services. The need of the hour is to fill up vacancies with competent people. It is desirable to amend the existing C and R rules to create more number of technical posts, particularly engineering, financial, environment and accounting personnel in local bodies and recruit them.

(b) Reforms in audit and accounts

The RDPR and UD departments to ensure that local bodies have to improve their financial governance through;

- (i) Double Entry Accounting System
- (ii) Mandate a five year Medium Term Fiscal Plan (MTFP)
- (iii) Enlist the services of independent Chartered Accountants to audit annual accounts.
- (iv) Identify competent and appoint independent Chartered Accountants as internal auditors.
- (v) Measures to disclosure of budgets, audited annual accounts, details of civic works, capital expenditure on all works in the public domain.

The above measures shall apply to those which are yet to comply.

(c) Data base: The Commission encountered many problems relating to data from local bodies. The data maintained by Data Analysis Cell (DAC) of the RDPR department relating to the each tier of PRIs do not match those of the corresponding PRIs. The Panchatantra software to capture uniform data from the GPs does not give comprehensive, updated and comparable data. Similarly, the data furnished by the Municipal Reforms Cell (MRC) in the Urban Development department do not tally with those of ULBs. These need to be streamlined to make available a robust data base.

The study entrusted to Indian Centre for Social Transformation (ICST) by the Commission confirms the three important problems relating to data in ULBs namely, (i) poor

data quality, (ii) lack of integration and (iii) lack of data and information sharing between departments and their officials. The situation in PRIs is no different.

In view of the above we recommend the following. (i) Adopt the 13th FC's suggestions and formats for ensuring a proper data base, (ii) DAC with regard to each tier of PRIs and MRC in respect of each class of ULBs should be further be empowered as the nodal agency for maintaining and updating data. (iii) Local bodies will continue to need funding support for building capacity, data base and maintenance of accounts.

(d) Best practices: Sustainable and replicable best practices and success stories should be documented and circulated for implementation to improve governance and resources in local bodies. This needs regular monitoring.

(e) Role of information technology: The use of IT enabled services in the management of finances in local bodies cannot be overestimated. It is time to explore fool proof technologies and adopt them for the maximization of data collection and up-dation, coverage of properties, revision of tax and non tax rates, collection, up-dation of property inventory, monitoring, evasions/ violations in assessment, etc., followed by empowering the functionaries in the use of technology.

(f) Timely constitution of SFC: As recommended by the 13th and 14th FCs it is desirable that the SFC is constituted at least two years before its award period recommendations are due and the deadline should allow the state government six months' time for tabling the action taken report (ATR), and placed before the Legislature within six months preferably along with the budget for the ensuing financial year. The convention established at the national level of accepting the principal recommendations of the FC without modification should be followed at the state level in respect of SFC reports. Further, the state should time the constitution of its SFC so that the SFC report is available to the FC, when the latter is constituted so that an assessment of the state's need could be made by the FC on the basis of uniform principles.

(g) Corruption and related issues: The general perception is that corruption is all pervading in society. Unfortunately local bodies also suffer from this menace and it is eating into the vitals of local bodies. It manifests in the loss of confidence in local bodies, in the deprivation of basic services as per norms, delay in execution of development and administrative activities, affects quality of service, escalation of costs, falsification of documents, nepotism, favoritism, etc. This needs to be dealt with commitment by all the stake holders. Capacity building programmes should address this issue on priority and bring it to the center and forefront.

10.5. Measures to improve revenues of PRIs

Among PRIs, GPs have a major role to play in the mobilization of resources. There are many taxes and non-tax items as given in Table 10.1. The tax items like, hoardings, vehicles and entertainment etc can be huge sources of revenue. Elected representatives may

not be interested with regard to non-tax revenue to the same extent as with tax revenues. In relation to non-tax revenue they have to take innovative measures to tap the emerging modern sources such as mobile towers, optic fibre cables, wind-mills, solar units etc.

| Table 10.1: Tax and Non Tax items of GPs | | | | |
|---|---------------------------------------|--|---|------------------------------------|
| Taxes | Non-tax sources | | | |
| 1. Land Tax | 1. Rent from Buildings | 10. Car Stand Fee | 19. Fee, and Charges on other items | 28. Interest on advances and Loans |
| 2. Building Tax | 2. Income from Cattle Pound | 11. Grazing Charges from Gomal Land | 20. Licence Fee for the establishment of Factories, workshops or work places | 29. Deposit on forfeited / lapsed |
| 3. Non-motorised Vehicle Tax | 3. Rent from lease land | 12. User Charges on GP Properties Others | 21. Lease fee for permitting offensive or Dangerous trade | 30. Audit Recoveries |
| 4. Entertainment Tax | 4. Market Fee: Meat Market | 13. Water Connection Charges | 22. Licence fee for shops | 31. Local Cess |
| 5. General Water Tax | 5. Market Fee: Fish Market | 14. Fee for Certificates and Extracts | 23. Licence fee for Restaurant/hotels/ coffee houses/bar/ boarding house etc. | 32. Other Recoveries |
| 6. Special Water Tax | 6. Market Fee: Fruits and Veg. Market | 15. Jatra Fees | 24. Building License Fee | 33. Audit Recoveries |
| 7. Street Light Tax | 7. Market Fee: Others | 16. Fine and Penalties | 25. Development Charges | 34. Miscellaneous Income |
| 8. Other Tax Items | 8. Income from slaughter house | 17. Notices and Warrant Fees | 26. Profit of sale or disposal of assets | 35. Others |
| - | 9. Bus Stand Fees | 18. Cess Collection Charges | 27. Interest on deposits and investment | 36. Other (Rental) |

Source: DAC, RDPR, 2016

A number of changes have been made to the KGS and PR, 1993 (2015). A new sub-section 199 (A) has been added to section 199. As per this change, the tax on property is to be levied now based on the capital value of the property and asset instead of the rental value. The rates of fees such as hoardings, vehicles of different types, market fees, registration of cattle, fees for digging roads for laying optical fiber cables etc. have also been revised and rationalized. Under the new dispensation, a committee is to be set up for revising the taxes and rates once in two years. Here, the Commission feels that there is a need to institute a study to assess the impact of the new sub-section 199 relating to taxation.

10.6. Funds to follow functions - programmes and schemes from state sector to district sector

It is reported that the number of schemes and programmes entrusted to state sector are more than the number of schemes assigned to PRIs. The Karnataka Economic Survey, 2016-17 mentions that the allocation to district sector in the plan outlay of the state has been reducing. In 2005-6 it was 20 per cent and it has come down to 15 per cent in 2016-17.

PRIs are entrusted with the functions listed in the XI Schedule of the Constitution. RDPR in the state government states that as per Schedule III of the KGS and PR Act 1993 (2015), 29 subjects for 23 departments have been transferred with more than 4.31 lakh government employees deputed to PRIs. Still many functions which ought to have been transferred to the district sector are shown both under state and district sectors although they are executed by one and the same officers in the district sector. Generally, the argument advanced by certain quarters against this is that the PRIs do not have the capacity in terms of technical and skilled manpower to perform these functions. If this be so, how can the same officers in the district sector handle and execute the functions coming under both state and district sectors? This also underscores the importance of building capacities of PRIs at different levels. Therefore, the Commission recommends that all such functions under various programmes and schemes as envisaged under the Constitution should be transferred from the state sector to the appropriate level among PRIs in the district sector immediately, so that the spirit of decentralization is respected and implemented. The major reasons for transferring functions from the state sector to the district sector comprising ZP, TP and GP are given below.

- (a) The KGS and PR Act, 1993 (2015) has cast additional responsibilities on PRIs.
- (b) As local bodies, ZP, TP and GP are given additional financial and administrative responsibilities.
- (c) During the visits to all the 30 districts in the state, the elected representatives, officers and experts, public and media have urged before the Commission to recommend transfer of functions from the state sector to the district sector.
- (d) The duplication and overlapping of programmes and schemes which are common to both state and the district sectors can be avoided.
- (e) The proposed transfer of functions will not impose major organizational changes and additional expenditure.
- (f) Since the execution of developmental works is done at a single level, accountability and transparency can be ensured.
- (g) The same officers in the district sector are furnishing the data and information regarding the progress made both in state and district sector programmes. With the proposed transfer of functions, data and information will be available with the district sector.
- (h) To strengthen the process of decentralization, many of the committees headed by the Deputy Commissioner have now been transferred to the Committees headed by the Chief Executive Officer of ZP.

10.7. Measures to improve the own revenues specific to ULBs

The sources of five tax and 33 non-tax items of ULBs are shown in Table 10.2.

| Table 10.2: Tax And Non-tax Items in ULBs | | | | |
|---|--|-------------------------|--|-------------------------|
| Tax | Non Tax | | | |
| 1. Property Tax | 1. Birth and Death Certificate Fees | 10. Road Cutting Fee. | 19. Infrastructure Cess | 28. Cremataria & Burial |
| 2. Add. Stamp duty | 2. Market Fees | 11. Town Hall Fee | 20. Transport Cess | 29. Copy Extract |
| 3. Tax on non-motorised Vehicles | 3. Shandi fees | 12. Ground Rent | 21. UGD Charges | 30. Tender Forms |
| 4. Boats | 4. Bus Stand Fee | 13. Greenery Charge | 22. Auction Fee | 31. Dog Fee |
| 5. Animals and Dogs | 5. Building Plan / License Approval Fee. | 14. Development Charge. | 23. UGD | 32. Tender Forms. |
| - | 6. Trade License. | 15. Water Charges. | 24. Water Connection Fee. | 33. Penalties |
| - | 7. Khata / Mutation Fee | 16. Betterment Fee | 25. Mobile Tower | - |
| - | 8. Rental for Shops/ Markets/ Com. Complexes | 17. Slum Dev. Fee | 26. Cable Laying Charges | - |
| - | 9. Parking Fee. | 18. SWM Cess. | 27. Other Fees & Tolls. (Boat, Ferry, Slaughter House Fee, Cow Shed). | - |

Urbanization has opened up new opportunities for the ULBs to improve their revenue base. The following measures are needed to improve revenue collection in ULBs.

- Property tax revenue in ULBs make up for almost 50 per cent of total own revenues and the base is expanding owing to the growth of cities. The following issues require attention. Upward revision of taxes at least once in three years based on assessment of property having regard to market value guidelines under Stamp Act, is to be ensured.
- coverage of an estimated 16,082,70 un-assessed properties for assessment and levy of tax;
- compulsory verification of all SAS returns to book tax evasions/ violations in assessment; within the block period of three years;
- major defaulters to be notified for attachment and distress sale of movable properties, as per provisions in the Municipal Acts;
- Review of exemptions, strong measures to deal with institutional and individual defaulters with huge liability by stoppage of all municipal services and expediting pending cases in the courts.

- Efforts to tap revenues from Advertisement hoardings fully are yet to be made by ULBs. There is no proper database and no DCB register is maintained. The annual revenue from this source from all ULBs, excluding BBMP is Rs.8 to 10 crore. The bulk is from MCs. The BBMP collects around Rs.30-40 crore annually as against an estimate of Rs.175-200 crore in advertisement tax.
- Periodic surveys should be conducted to ascertain authorized and unauthorized hoardings and to do away with illegal hoardings.
- The Karnataka open places (prevention of disfigurement) Act, 1981 should be invoked to control illegal display.
- Advertising firms should be licensed to control and regulate their activities and to plug leakage of revenues.

(a) Water charges: Water charges account for around 10 per cent of total own revenue of the ULBs. The amount increases every year. There is an urgent need to implement reforms in this sector so that revenue leakages can be plugged. Reducing non revenue water from the present 40 per cent to around 10 per cent will bring in a big change in the availability of this resource. Illegal water connections need to be regularized by imposing penalty charges. There are large arrears of revenues to be collected including from bulk supply consumers. Water adalats, waiving off accumulated interest amount etc., will improve compliance. Metering of all connections should be ensured so that 100 per cent volumetric pricing is effected to realize revenues fully. ULBs are not able to recover their operation and maintenance costs. Therefore, whenever power charges are hiked by ESCOMS / BESCO, etc., water tariff should be proportionately increased to meet the O&M cost.

(b) Trade license: This is another sector where improvements are required. Surveys should be undertaken to bring every trade activity on record. The professional tax data base with the commercial tax department can be utilized for augmenting the data base. If licenses are renewed for a five year period bulk fees can be collected. As per statistics available, hardly 30 to 40 per cent traders are licensed while the remaining are not licensed. The revenue loss is substantial.

(c) Building licence / plan approval: This is a good source of revenues to the ULBs. Due to urbanization construction activity is increasing thereby enlarging the scope for revenue generation. The rates for licenses are to be rationalized across ULBs. Also there is a need to revise the rates regularly.

(d) Mutation fees is another source of own revenue: The boom in the real estate market has a positive effect as transactions are on the rise. Sub- division of property, change of ownership by sale, and inheritance has an impact on this source.

(e) Rentals: Rentals from commercial complexes and markets, lease of property, auctioning the rights for collecting annual shandy and bus stand fees, collectively form a sizeable chunk of own revenue in ULBs. There is no municipality without commercial facilities. The rights of collecting fees are usually auctioned so that higher revenues can be realized. However, there are some issues to be addressed such as timely renewal of rental rates especially leases

and rentals which are neglected. Many lease holdings of the municipalities date back to years and agreements require renewals.

(f) Parking fees: This assumes importance in view of the increasing vehicular movement. Congestion of business and commercial areas has added to parking woes. If parking and parking spaces are earmarked and regulated there is abundant scope to fetch regular revenues to the ULBs. Illegal extraction of parking fees by mafia groups needs to be curbed in larger cities to prevent leakage of revenue.

(g) Cesses: Cess is a good source of revenues to the ULBs. Charges on laying of telecommunication cables and mobile towers are new sources. If they are tapped and regulated properly they can yield substantial revenues as is evident in cities like Bengaluru.

(h) Regularization of unauthorized constructions/revenue sites: In urban areas, if appropriate laws are passed, this may be expected to yield substantial revenues to the ULBs. Encroachment fees, impact fees are also sources of revenue.

(i) Pollution tax: ULBs, particularly MCs should examine the introduction of pollution tax to be collected along with motor vehicle tax. This will help reduce pollution which is a major problem in most urban areas.

(j) Industrial township: There are industrial areas around cities which are not declared as industrial townships. From such areas the taxes collected by KIADB / KSSIDC, etc., should be remitted to respective ULBs for the services rendered by them.

(k) Congestion fees: MCs/CMCs should levy congestion fees on vehicles entering CBD and other commercial areas. Congestion fees should be collected along with parking fees for enabling traffic system reforms.

10.8. Institutional mechanism for tax reforms in local bodies

The findings of the Economic Survey, 2016-17 presented to Parliament reveal how 36 cities in the country including Bengaluru have failed in tapping their property tax potential. The survey confirms the experience and the general perception that *'while property tax is the most important constituent of own resources, there are problems of low coverage, low rates, low collection efficiency, and lack of indexation of property values, making it a non-buoyant source of revenue'*. For the poor realization of property tax the reasons cited are *'poor assessment rate, weak collection efficiency, flawed methods for property valuation, loss on account of exemptions, and poor enforcement'*. The story of PRIs, particularly GPs is no different. It is not that the state government and local bodies are unaware of these problems. Many orders and guidelines have been issued by the government but they are seldom followed.

It should be ensured that revision takes place on a regular basis and this should be put in place as soon as the newly elected body comes into existence. This involves the rationalization of tax structure and tax assignment. The key concepts that have to be kept in mind are; measures to promote fiscal autonomy and building up a cost-effective tax administration and local structure (Bardhan: 1996).

(a) Constitution of Karnataka Property Tax Board (KPTB) for ULBs

There is a provision for establishment of Karnataka Property Tax Board (KPTB) in chapter-9A of Karnataka Municipal Corporations Act, 1976 read with section 102C of the Act. Section 102A(c) of the said Act provides constitution of the board for all municipalities. It states “*Municipality*” means a municipal corporation established under Section 3 of the Karnataka Municipal Corporations Act, 1976 or a city or a town municipal council incorporated under Section 10 or a town panchayat constituted under Section 351 of the Karnataka Municipalities Act, 1964”. The Board is yet to be constituted. To improve the fiscal health of the ULBs the Commission recommends an institutional mechanism provided under the law should be put in place immediately.

(b) Constitution of Karnataka Property Tax Board (KPTB) for PRIs

Compared to ULBs the situation in property tax administration in PRIs has been addressed in the recent amendments to the KGS and PR Act, 1993 (2015). However, to improve the fiscal health of PRIs the Commission recommends that a separate institutional mechanism be put in place.

The institutional mechanism envisaged can be on the lines of Karnataka Property Tax Board (KPTB) for ULBs. The proposed authority will look into all issues related to valuation of properties, assessment, coverage, collection efficiency, and indexation of property values, exemptions, enforcement and any other related issues.

The departments (RDPR and UDD) concerned may take suitable action in this regard.

10.9. Conclusion

The Commission has reviewed various studies relating to finances of local bodies and cited their findings in so far as the augmentations of resources are concerned. The biggest challenge is the paucity and inconsistency of data from fragmented sources of information. There is an urgent need to build a reliable data base. In addition, a number of suggestions /recommendations on the measures to mobilize resources have been made. Above all, the Commission considers the capacity building of elected members and staff at all levels as crucial for the effective functioning of local bodies. The potential of tax and non tax sources available to the local bodies has to be exploited for them to enjoy reasonable autonomy and achieve satisfactory delivery of services. While there is a comprehensive discussion on the measures to improve resources of rural and urban local bodies, the Commission recommends reforms and rationalization of tax administration by constituting a Tax Regulation Authority (TRA) in Karnataka for rural and urban local bodies.

The process of strengthening the local self governments needs to start from the devolution of funds, functions and functionaries apart from providing them with freedom to operate. This exercise has attempted to improve the fiscal health of both rural and urban local bodies. It is hoped that this would pave the way for emergence of strong rural and urban institutions of governance in Karnataka. ●

CHAPTER 11

Scheme of Fiscal Devolution – Summary of Recommendations

“One of the vices of the virtue of decentralization is that people don't share ideas”

- Anthony J. F. O'Reilly

11.1. Introduction

This chapter being the core of this report summarizes the recommendations relating to the scheme of fiscal devolution to local bodies based on the methodology discussed in chapter 3. The allocation of financial resources is determined between the state and the local bodies in the first instance and among the PRIs and the ULBs and among these bodies inter-se in the later stages of devolution. Keeping in view the functional responsibilities of the local bodies and the changes in their demographics on the one hand and the committed expenditure on the part of state administration on the other, a balanced and careful approach has been charted out in the devolution exercise to address issues of anomalies prevailing in the local bodies. In doing so, the Commission has strictly followed the terms of reference mandated to it. The fiscal devolution recommended to PRIs and ULBs including BBMP are also discussed. It also covers recommendations on allocation of untied grants, performance grants and establishment grants to local bodies.

Recommendations relating to the scheme of fiscal devolution

11.1. The award period for the recommendations of the 3rd SFC, is extended till 2017-18, covering over seven years. The award period for the recommendations of this Commission will be for five years, from 2018-19 to 2022-23. The actual devolution should be based on the NLNORR allocations starting from 2018-19 and thereafter every year.

[para 1.2 and 3.4(vi)]

11.2. The figures for 2018-19 are only the budget estimates, which are invariably higher than the revised or actual receipts. Therefore, while devolving funds to local bodies the state government should ensure that actual allocations for 2018-19 are in accordance with the recommendations of this Commission and it should be followed each year of the award period, 2018-23.

(para 3.4)

11.3. The NLNORR forms the divisible pool from which the relative shares of the state government and of local bodies have been determined. The base year considered is 2018-19 for determining NLNORR.

[para 3.4(iv) and 4.11]

11.4. The grants from the FC should not be treated as part of NLNORR as they are not part of the state's net own revenue.

[para 2.2.7 and 3.2(d)]

11.5. On an average the salary component in the total expenditure of the local bodies is more than one third. Therefore, the scheme of fiscal devolution recommended is inclusive of salary components.

[para 3.2(j), 4.7(v), 7.9 and 8.1.6 (i)]

11.6. The SFC grants are called by different names depending on the context. This leads to confusion. Therefore the Commission recommends that state should define the 'SFC grants' and its components considered for fund transfers to local bodies. This would provide clarity regarding the quantum of funds devolved to local bodies, based on SFC grants.

[para 3.2(e) and (f)]

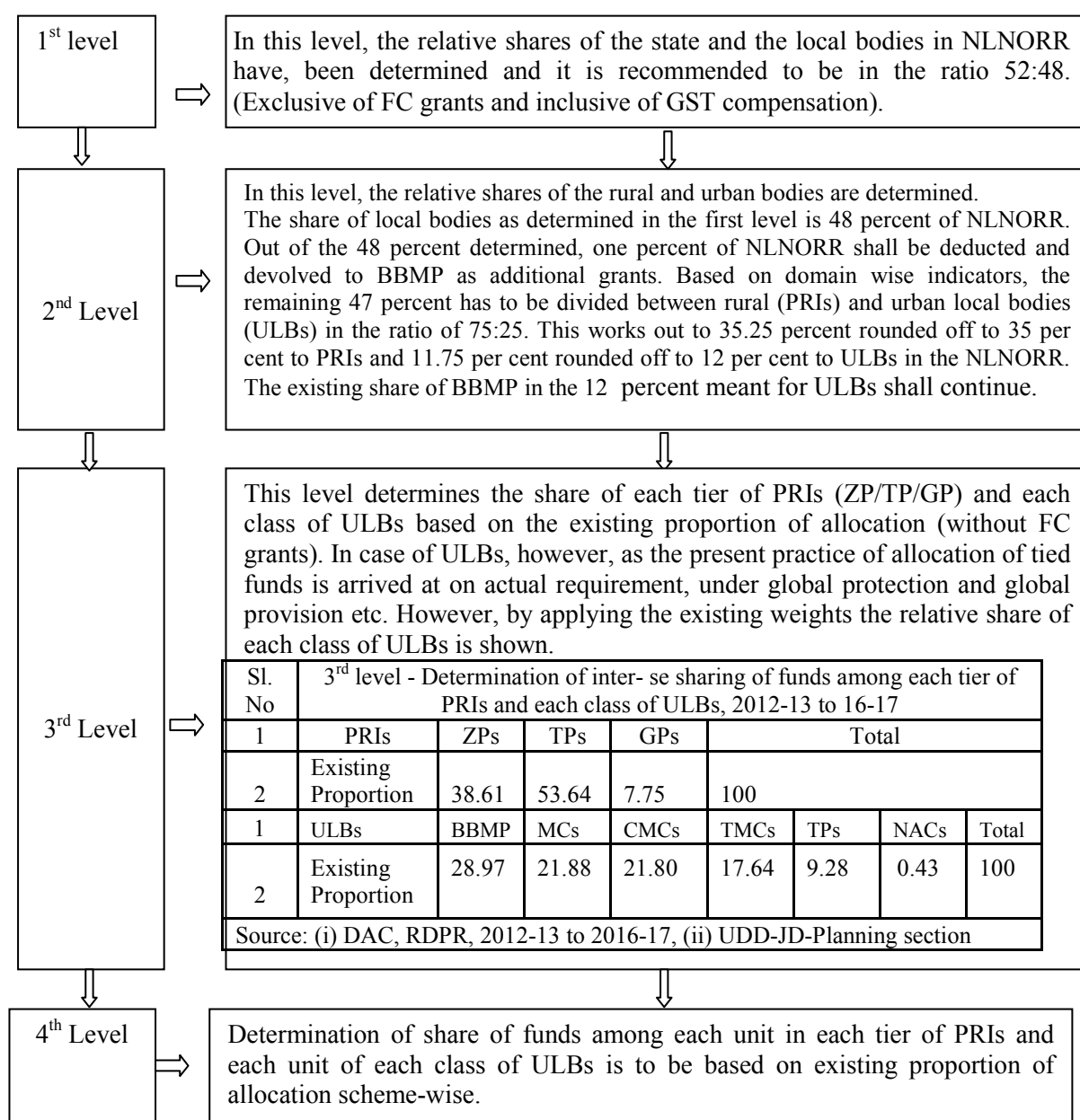
11.7. The overall percentage in transfer of funds to PRIs and ULBs recommended is based on global protection and global provisioning along with justification. [para 3.3 (q)]

11.8. The actual implications of the Goods and Services Tax (GST) Act are yet to be assessed by the state government. It is expected to increase the tax revenue and thereby the NLNORR. The GST compensation should be treated as part of the state’s own tax receipt as per section 7 of GST Act, 2017. [para 3.4 (v) and 4.18]

11.9. It is necessary to ensure that the local bodies receive an assured and predictable volume of resources to match their functional responsibilities. (para 3.5.3(a) and 3.5.4)

11.10. Recommended Scheme of Devolution - The fiscal devolution is based on the methodology discussed in chapter 3. The following is the recommended devolution framework. [Chart 3.1 and para 3.5, 3.5(a to c)]

Chart 11.1- Recommended Scheme of devolution



The scheme of devolution is reiterated below for an easy understanding.

(i) 1st level devolution- Relative shares of the state and the local bodies in NLNORR.

The recommended shares between the state and the local bodies are in the ratio 58:42. In 2017-18, the share of local bodies in NLNORR has reached 47.43 per cent against the recommended level of 42 percent, with a net increase of 5.43 percent. In other words, the shares between the state and the local bodies stood at the ratio of 52.57: 47.43. Against this background, the Commission is of the opinion that the recommended share of local bodies should not be less than 47.43 percent and therefore, recommends that the shares of the state and the local bodies should be in the ratio of 52:48 in NLNORR. In other words, the increase in the share of local bodies should go up from the present 42 per cent to 48 percent in NLNORR. (Table 3.1 and para 3.5.1)

(ii) Second level devolution - Relative shares of Rural and Urban local bodies.

At this level, the relative shares of PRIs and ULBs in the divisible pool are determined. The relative shares of PRIs and ULBs are expressed as a percentage of NLNORR. Out of the share of local bodies at 48 percent, as determined in the first level, the Commission recommends one percent to BBMP as additional grant, as justified in para 3.5.2 (ii). The remaining 47 percent would be the share of local bodies.

The methodology adopted here is that the relative shares of PRIs and ULBs are in the ratios 75:25 (Table 3.3). The Commission recommends that the share of rural (PRIs) should be 75 percent and that of urban (ULBs), 25 percent out of 47 percent of NLNORR. This works out to 35.25 percent rounded off to 35 per cent to PRIs and 11.75 per cent rounded off to 12 per cent to ULBs in the NLNORR. (para 3.5.2)

A hypothetical illustration for an easy understanding of the recommended calculations for the scheme of devolution based on NLNORR in the first and second levels is given in Table 11.1.

| Table 11.1: Hypothetical Illustration on Devolution involving first and second levels, 2018-19 (₹.in cr) | | |
|---|--|--------------------------|
| S.N | Particulars | Amount |
| 1 | State's Own Tax Receipts (SOTR) | 100000 |
| 2 | Non State's Own Tax Receipts (NSOTR) | 12000 |
| 3 | Non Loan Gross Own Revenue Receipts of the state (NLGORR) (1+2) | 112000 |
| 4 | Deductions (Cesses and Collection Charges) | 10000 |
| 5 | Non Loan Net Own Revenue Receipts of the state (NLNORR) (3 - 4) | 102000 |
| 6 | Relative share of the State and Local bodies in NLNORR in the ratio of 52:48 | 53040 : 48960 |
| 7 | Devolution to Local Bodies at 48 percent in NLNORR (6) | 48960 |
| 8 | Share of BBMP at 1 % of NLNORR (col.5) | 1020 |
| 9 | Share of local bodies after deducting 1 % of BBMP's share is 47percent of NLNORR (7-8) | 47940 |
| 10 | Ratio between PRIs and ULBs = 75:25 of 47 percent(9) | |
| | (i) The share of PRIs at 75 % of 47 % of local bodies share (Rs.47940) = 35.25 % of NLNORR rounded off to 35 % | 35700 |
| | (ii) The share of ULBs at 25 % of 47% of local bodies share (Rs.47940) = 11.75 % of NLNORR rounded off to 12 % | 12240 |
| Note: The SOTRs include GST compensation and exclude FC grants | | |

(iii) Third level devolution - Inter se sharing of funds among PRIs tier-wise and among ULBs class-wise

It relates to the distribution of shares among each tier of PRIs namely, ZP, TP and GP and similarly, each class of ULBs, namely, MC, CMC, TMC, NAC and TP. Considering the average receipts for five years under all heads (2012-13 to 2016-17) for each tier of PRIs and each class of ULBs and the methodology adopted in chapter 3 of this report. These recommendations are made with a view to ensuring predictability of transfer of funds at the minimum level to each tier of PRIs and each class of ULBs. As evident the increase/decrease recommended to each body is by a few decimal points. [para 3.5.3 (a) and (b)]

(iv) Fourth level devolution - Inter se sharing among each unit in each tier of PRIs and each unit in each class of ULBs.

The methodology adopted in this level considers horizontal distribution of resources inter se among each individual unit of each tier of PRIs and each individual unit of each class of ULBs.

- (i) **PRIs** - In respect of PRIs (Table 3.5), the existing shares of 30 ZPs, 176 TPs and 6022 GPs are 38.61 per cent, 53.64 per cent and 7.76 per cent respectively are recommended.
- (ii) **ULBs** –For devolution of funds to ULBs, the existing scales of weights of 28.971 for BBMP, 21.88 for CCs, 21.80 for CMCs, 17.64 for TMCs, 9.28 for TPs and 0.43 for NACs (as referred to in Table 3.6) are recommended. [para 3.5.4 (i) and (ii)]

11.11. Untied grants to PRIs including compensatory grant for stoppage of FC grants

The Commission recommends that the development grants to ZPs and statutory grants to TPs and GPs shall be called “Untied Grants”. In order to compensate the cut in grants by the 14th FC, the Commission recommends an increase in the quantum of untied grants to them. In case of GPs, though the flow of funds from 14th FC has substantially increased, the demand on revenues has also increased due to an increase in their functional responsibilities. As per the amended KGS and PR, Act, 1993 (2015) the GPs are mandated to receive 20 percent of their total devolution as untied grants. Therefore there is a need to enhance the untied grants. Given the above context, the Commission recommends for enhancement of untied grants to each tier of PRIs.

Based on the methodology adopted for allocation of untied grants, the Commission recommends the actual amount to each unit in each tier of PRIs for 2018-19. The details of allocation to all 30 ZPs and 176 TPs are given in Annexure 11.1. Given 6022 GPs in the state if allocation to each GP is mentioned in the Annexure the number of pages would run into hundreds of pages. Therefore, the untied grants to GPs in Belagavi, Kalburagi, Mysuru and Bengaluru ZPs are also given in Annexure 11.1(11.1 to 11.3). However the soft copy containing allocations for 30 ZPs, 176 TPs and 6022 GPs is being submitted separately along with the report. The recommended amount to each unit in each tier of PRIs shall be protected as long as it is within the minimum and maximum limits stipulated in TABLE 3.8.

This method of allocation of grants shall be followed during the subsequent years of the award period and also in case of newly formed PRIs.

[para 3.6(a), (b) and Table 3.8].

11.12. Untied grants to ULBs

Untied grants under SFC are devolved to ULBs for creation of capital assets and to meet expenditure on specific activities of the ULBs as per the guidelines in force from time to time. This Commission recommends the continuation of the same. Approximately 12 per cent of the total devolution is recommended for earmarking out of the total SFC devolution amount as untied grant. The percentage share of ULBs class wise and among each unit in each class can be worked out by applying the existing weights as shown in Table 3.8 [(para 3.6 (a), (b) and (c)]

11.13. Performance grants

To recognize better performing local bodies in the discharge of their statutory and obligatory functions, the Commission recommends the institution of performance grants. The purpose is to bring financial discipline and to promote healthy competition among local bodies. A lumpsum amount based on certain criteria is recommended as performance grant given in Table 11.2. [para 3.7(i) and (ii)]

| PRIs | | | ULBs | | |
|-------|--------------|--------|-------|---------------|--------|
| Sl.No | Tier of PRIs | Amount | Sl.No | Class of ULBs | Amount |
| 1 | ZP | 50 | 1 | MC | 50 |
| 2 | TP | 30 | 2 | CMC | 30 |
| 3 | GP | 20 | 3 | TMC/NAC | 20 |
| | | | 4 | TP | 10 |

11.14. Establishment grants to newly formed PRIs and ULBs

Considering the need of funds for establishment, office, administration, etc., for the first time an 'Establishment Grant' is recommended to be instituted to the newly formed PRIs, tier wise and ULBs, class of town-wise. Details are given in Table 11.3.

(para 3.8 and 5.1.3)

| PRIs | | | ULBs | | |
|-------|-------------|-------|-------|---------------|-------|
| Sl.No | Tier of PRI | Grant | Sl.No | Class of town | Grant |
| 1 | ZP | 100 | 1 | MC | 200 |
| 2 | TP | 25 | 2 | CMC | 100 |
| 3 | GP | 5 | 3 | TMC | 50 |
| | | | 4 | TP | 25 |
| | | | 5 | NAC | 10 |

11.15. Assigned grants to the local bodies - The Commission recommends the continuation of the existing system of allocation of surcharge levied on stamp duty for TPs and ULBs. (para 3.9).●

CHAPTER 12

Way Forward – Measures to Strengthen the Local Governments

"Honest differences are often a healthy sign of progress" - Mahatma Gandhi

12.1. Introduction

This chapter as a sequel to chapter 11 focuses on several measures to strengthen the cause of local government institutions or local bodies. The discussion encompasses various measures, some of which fall outside the core mandate of the Commission, but have a direct bearing on the financial and functional performance of the local bodies. The Commission considers them as critical from the point of view of strengthening local governments and also promoting the process of decentralization. The purpose of these recommendations is to draw the attention of those concerned with this issue at various levels of governance. Matters relating to policy, administration, establishment, etc., are discussed here, and for convenience, the recommendations are grouped under three parts. Part I focuses on the strengthening measures common to both PRIs and ULBs, part II on the measures specific to PRIs and part III on the strengthening measures applicable to ULBs. Many of the recommendations are the outcome of the consultative meetings the Commission had with individuals and organizations listed in Annexure 1.19.

Part I. Recommendations on strengthening measures common to both PRIs and ULBs

12.1.1. Strengthening of SFC- The successive FCs and SFCs have been insisting on the measures to strengthen the institution of SFC. Even to this day the significance of the SFC as an institution under the Constitution is not yet fully realized. For instance, there is delay in the constitution of successive SFCs which has had an impact on the award period. The period was extended regardless of the changes in the finances of the state. Table 12.1 illustrates the delays in the constitution of the SFCs.

Table 12.1: Constitution and duration of SFCs in Karnataka

| Duration | First SFC | Second SFC | Third SFC |
|----------------------------------|--------------------|--------------------|--------------------|
| Date of Constitution | 10.06.94 | 25.10.2000 | 28.08.2006 |
| Date of Submission | 05.08.96 | 23.12.2002 | December 2008 |
| Award Period | 1997-98 to 2001-02 | 2006-07 to 2010-11 | 2011-12 to 2015-16 |
| Source; SFC reports of Karnataka | | | |

- (a) There is no organic link between FC and SFC as their tenure is not coterminous and the recommendations of one have implications for the recommendations of the other. The SFC, for example, will have access to the report of the FC before it finalizes its recommendations. The Commission has found that the records of the previous Karnataka SFCs are not readily available for reference. A cell in the FD dealing with matters relating

to FCs has to be strengthened to provide the institutional and administrative support to the SFC also. A competent officer should head this cell. This will help the SFC save precious time spent on gathering data.

- (b) The link document allocating funds for ZP and TP is brought out as part of the state budget exercise. But there is no such document relating to the allocation of funds to GPs as their number is huge. The government may examine the possibilities of coming out with a link document on the allocation of funds to GPs for the information of GPs and the public. This step will further strengthen the local bodies. (para 7.1.3)
- (c) The central government has already constituted the 15th FC well in advance as the award period of the 14th FC comes to an end in 2020. In this background, we recommend that the state government constitute the fifth State Finance Commission at least two years before the commencement of that Commission's award period.
- (d) The state government shall urge before the 15th FC (i) the terms of reference to Fifteenth FC mandates to discard the 1971 Census data and to take into account the 2011 Census data. This deprives the states like Karnataka which have progressed towards replacement rate of population growth. This has to be articulated before the 15th FC, (ii) restore the grants to ZPs and TPs withdrawn by the 14th FC and also, (iii) to grant not less than one percent of the state's NLNORR to metropolitan cities like BBMP. [para 2.1.9, 2.2.8 and 3.5.4 (ii) 10.4]

12.1.2. Placing of action taken report (ATR) before the State Legislature - In the consultative meetings with the members of the Legislative Council representing the local bodies in Karnataka and various stakeholders, it came out clearly that the ATR on the recommendations of the earlier Commissions have never been placed before the Legislature. This is a constitutional requirement. Article 243 (I) (4) and 243(Y) (2) require the presentation of the ATR along with every recommendation of the SFC before the State Legislature. The Karnataka Gram Swaraj and Panchayat Act, 1993 as amended in 2015 under section 267 (8) also mandates for the presentation of the ATR within six months from the date of submission of the report by the SFC. The ATR should serve as a comprehensive document showing the acceptance or otherwise of the recommendations. In the absence of it, it has become rather difficult to assess the impact and implications of the SFCs and their recommendations. The Commission strongly feels that Karnataka being a pioneering state in matters relating to decentralization has to set a precedent in this regard by placing the ATR before the State Legislature. (para 2.2.7 and 2.2.8).

12.1.3. State Election Commission- The role of the State Election Commission (SEC) in strengthening of the democratic decentralisation process through timely conduct of elections to local bodies can hardly be over- emphasised. The SFC is a constitutional body recommending devolution of funds to local bodies, while the SEC is concerned with the conduct of periodic elections to local bodies. In this background, the SEC has made a representation to the SFC that at present they are housed in a rented building and need funds for acquiring their own building. Since the SEC has a major role to play the Commission has

a concern to consider the SEC's request. Therefore, it is recommended to the state government to provide the required funds for acquiring a building to house the office of SEC since this will not be a recurring grant.

12.1.4. Development needs a scale- a study on activity based funding

GPs and ULBs are the providers of basic services to the public. The demands on their resources are numerous, sizable and ever increasing as the nature of basic services required varies across time and space. A term of reference states that: *“The Commission shall also: Examine and make suggestion on the extent to which and the manner in which the resources available to the local bodies could best be utilized for meeting the expenditure of these bodies.....”*. The guiding principle should be to give paramount importance to public interest which totally depends on participatory planning. Therefore, a local body should take the public into confidence, gather reliable data and plan in such a way that the desired outcomes are reached optimally.

The state has made a beginning by institutionalizing the decentralized planning process from the grassroots level to the state level. In rural areas “Namma Grama Namma Yojane” has been initiated since 2015-16 to understand the needs of the community. However, in most of the local bodies there is still the absence of reliable data and participatory planning, information regarding the priority areas of services and the need-based allocation. This has to stop and the system has to be rationalized. Sector-wise and activity-wise allocation based on needs helps development to find a scale to measure.

For delivery of basic services to the public, the Commission recommends a study to assess the proportion of allocation of funds required for each of the following duties and functions in a local body.

- (i) Operation and Maintenance (O & M) of systems relating to basic services, such as,
 - (a) Drinking water,
 - (b) Sewage and drainage,
 - (c) Solid and liquid waste management,
 - (d) Creation of assets,
 - (e) Street lighting,
 - (f) Roads and bridges and culverts,
- (ii) Houses
- (iii) Maintenance of school buildings, anganwadis, community halls etc.
- (iv) Rain water harvesting and conservation
- (v) Discretionary grants for disaster management and natural calamities.
- (vi) Burial and cremation grounds, parks and other public amenities.
- (vii) Administration and establishment,
- (viii) Honorarium to elected members, and
- (ix) Salary and wages of staff.
- (x) Essential functions relating to education and health care.

The study findings will help in determining the priority and share of each activity in a local body. This approach will facilitate development and also help in providing funds at the minimum level for each activity. The departments of RDPR and UD will initiate the process in this regard.

12.1.5. Capacity of local bodies - Many local bodies are unable to utilize grants, mobilize own resources, deliver basic services, create assets and above all to discharge their obligatory and statutory responsibilities to the expected level. In view of this, the Commission recommends that capacity building should address; (i) filling up of all vacant posts, (ii) creation and filling up of additional critical posts, (iii) training to be region- specific and region- centric and decentralized, (iv) hands on training for skilled staff (watermen, pump operators, etc.) for better O&M services, (v) the needs of technical and skilled staff have to be built into the training programme, (vi) to bring in PPP model under the overall supervision of ANSIRD and SIUD, Mysuru, (vii) women account for 50 per cent of total members of PRIs and ULBs and therefore, the training module should also be gender- specific, (viii) training being a continuous process, each trainee should attend at least two programmes in a period of five years and (ix) the ANSSIRD and SIUD, Mysuru may be provided with an annual grant of Rs. 2 crore and Rs. 1crore respectively for the above initiatives.

[para 10.4(ii)(a) and 9.12 (ii)]

12.1.6. Assured budget provision for training - There is a need to bring in a provision in the respective legislations governing the local bodies to allocate a minimum of one per cent of the total SFC allocation to each body for capacity building. The Commission recommends suitable amendments to the Acts concerned.

[para10.4.]

12.1.7. Constitution of a Tax Authority - According to some experts a local body should not decide tax rates. This is opposed by others on the ground that it is against the autonomy of the local body. The Commission realized from its field visits that most of the local bodies are unable to mobilize resources due to local pressure and the unwillingness on the part of elected representatives to support tax efforts. This has come in the way of augmenting their resources. Very often the reason given for non collection of taxes is the prevalence of drought, unemployment, poverty, unsatisfactory service delivery, etc. which are not always acceptable. Therefore, there is a need to assess the issue of taxation in an objective manner by an independent authority. With this in view, the first SFC of Karnataka recommended the creation of a Common Valuation Authority for determining the value of properties in urban and rural areas for the purpose of levying house tax/property tax. So far no decision has been taken by the state government in this regard. The situation continues to be the same with local bodies unable to increase their own revenues. The PRIs and ULBs are not complying with the statutory rules of revising the tax rates as required. Many of them do not also show interest in revising the values of the properties keeping in view the changed commercial land values in urban and rural areas. The Commission recommends the constitution of a Property Tax Board (KPTB) separately for PRIs and ULBs for to valuate properties, to assess the tax, coverage, collection efficiency, and indexation of property values, exemptions, enforcement, assets and related issues. There shall be separate tax board for rural and urban areas.

[para (a) 3.2, 8.1.2 (II) and 10.7 (a) and (b)]

12.1.8. Data base - There is serious deficiency of data. The Commission encountered many problems relating to data from local bodies. The data maintained by the Data Analysis Cell (DAC) of the RDPR department relating to each tier of PRIs do not match those of the corresponding PRIs. Similarly, the data furnished by the Municipal Reforms Cell (MRC) in the Urban Development department do not tally with those of ULBs. These need to be streamlined to make available a robust data base. The three important problems coming out from the study relating to data in ULBs are the following: (i) poor quality of data, (ii) lack of integration and (iii) lack of data and information sharing between departments and their officials. The situation in PRIs is no different. In view of the above we recommend the following.

(a) Adopt the 13th FC's suggestions and formats for ensuring a proper data base, (b) DAC with regard to each tier of PRIs and MRC in respect of each class of ULBs should be further empowered as the nodal agency for maintaining and updating data. (c) Local bodies will continue to need funding support for building capacity, data base and maintenance of accounts. (d) It is desirable that the local bodies should digitize and put in place all data on their programmes and projects (including historical and legacy data) and make it available in the public domain and (e) Information and data availability on the performance & operations on real time basis is critical for effective governance. The Commission recommends the creation of the position of Chief Information Officer (MIS) for maintaining, updating and release of the data in local bodies. [para 1.10, 2.2.7, 3.3(d and h), 7.12.(viii) and 10.4(ii) (c)]

12.1.9. Role of information technology - The Commission strongly recommends intensive and extensive use of IT and IT enabled services for collection, maintenance and use of data particularly with reference to tax administration by the local bodies. [para 1.11 and 10.4 (ii) e]

12.1.10. Dovetailing functions to match with FC and SFC grants – It is reported that there is a lot of duplication / overlapping of works executed by the local bodies, parastatal agencies and area development boards. The increase in grants from the 13th FC to the 14th FC to local bodies is 137 percent and out that the shares of PRIs and ULBs works out to 112 per cent and 194 percent respectively. The increased flow of funds to local bodies, calls for a thorough review of the existing programmes and schemes to avoid duplication of works and spreading of resources thinly, resulting in poor outcomes. The Commission recommends that the concerned departments take note and come out with a comprehensive plan of action for all the works including the works under local MPs/MLAs/MLCs grants as soon as possible. (Para 5.3.2)

12.1.11. Critical measures to mobilize resources by the local bodies - A term of reference mandates the Commission to suggest measures to augment resources of local bodies. Though many have been on the agenda for quite some time, concerted efforts to implement them are yet to come by. [para 10.4 (i) and 10.5]

The critical measures are;

- (i) **Autonomy:** To retain autonomy, the GPs and ULBs must strive to mobilize their own resources and reduce dependence on other sources

- (ii) **Property tax:** This being the main source of revenue the following aspects are important: widening of the tax base, coverage and collection, revision and collection of user charges, etc. Regular monitoring is a must.
- (iii) **Operation and maintenance cost:** To save resources, cost effective measures have to be brought into the system to meet at least the cost of O and M.
- (iv) **Monetization of properties:** Local bodies have to make serious efforts to increase their own resources through other powers granted to them by raising revenues from enterprises and from non tax sources.
- (v) **In relation to non taxes revenue local bodies have** to take innovative measures to tap the emerging sources such as mobile towers, optic fibre cables, wind-mills, solar units, etc.
- (vi) **Tax collection by NGOs:** The local bodies are underequipped in terms of personnel and reach, the concerned departments should explore and examine outsourcing of tax and fee collections to NGOs, SHGs, RWAs, Stree Shakti Sanghas etc., based on their capacity and credibility.

12.1.12. Inventory of assets and management

Scientific and proper asset management will secure all assets and give good returns to the local bodies. While emphasis is being given to asset creation, enough funds are not given to asset maintenance. The Commission recommends that separate funds should be earmarked in the budget for asset maintenance. It is also recommended that all PRIs and ULBs prepare and maintain their inventories of all land/immovable assets. This should be done in about two years.

12.1.13. Unprecedented Water Crisis: the plight of PRIs and ULBs - The water crisis till the onset of monsoon in 2017 in Karnataka and the challenges faced by the local bodies and the state government presented insurmountable problems due to successive droughts. During the visit of the Commission to districts, without exception, the elected representatives and officers of these local bodies earnestly represented that their plight has become unbearable as they are unable to address the issue of shortage of water besides other problems for want of adequate funds. To understand and capture the severity of this problem, the Commission took up an exercise and gathered data and relevant information for 40 years relating to all the 30 districts, 176 taluks and 5333 GPs for the year 2016 to assess the deviation of actual rainfall from the normal rainfall. The data computed and processed reveals that 93.33 percent of districts, 94.32 percent of taluks and 74.27 percent of GPs experienced deficiency in rainfall till the onset of monsoon during 2017. The lesson learnt from this is that there is a need to have long term measures for rainwater harvesting, conservation of surface and groundwater and the protection of water bodies including tanks and lakes in and around villages and towns in a planned manner. There is a great demand for the provision of safe drinking water by installing Reverse Osmosis (RO) plants. The Commission recommends for a thorough examination of the pros and cons of installing of R.O. plants in all the villages and towns in a phased manner.

12.1.14. Sanitation and SWM - Sanitation and waste management are two crucial sectors where special focus is needed. The Swatch Bharath Mission's focus on these issues notwithstanding, the results in SWM are not pronounced. It is recommended that the local bodies should focus more on segregation at source and scientific waste processing in the landfills. Reduce, Reuse and Recycle- the three 'R's should be the cornerstone of SWM. It should be made attractive to private investors.

In smaller local bodies regional landfills are a good option from the point of economy and maintenance. A cluster of PRIs/ULBs can have one landfill site with a suitable technology option (Central Processing Plant) for processing the waste and operate jointly so as to reduce costs. It should operate ideally in a radius of 50 km and shall also include en route villages/GPs and small towns. The Commission recommends setting up such a facility.

12.1.15. O and M cost - While emphasis is being given to asset creation, enough funds are not given to asset maintenance. Drinking water supply, operation & maintenance cost being high, and charges for the supply of electricity for the street lights as well as pump sets are also quite unbearable to the GPs and ULBs out of their own resources. GPs are under pressure to meet the high levels of expenditure on electricity charges for street lights, and drinking water supply to mention just two important examples. The Commission recommends subsidized rates for power supply to local bodies. It is recommended that separate funds should be earmarked in the budget for asset maintenance. Timely revision of user charges and restructuring based on actual O & M costs with debt servicing is necessary for maintaining an efficient service delivery system.

12.1.16. Impact of implementing the Minimum Wages Act - The recent amendment to the Act has been extended to the employees working in local bodies. It is yet to be implemented in a majority of the GPs and ULBs for want of funds. The Naukarara Sanghas of Panchayats and the ULBs have been urging application of the Act to their employees. The Commission recommends consideration of this demand as many of the local bodies have employed more than the sanctioned strength and not as per the cadre and recruitment rules. Their defense is that the sanctioned number is too inadequate to discharge the present day obligatory/ statutory/ discretionary functions which have increased many times compared to the time when the posts were created. Considering the mismatch between the functions and functionaries, they argue that they had no choice but to employ some over and above the sanctioned strength. The local bodies with their poor resources have been paying in the range of about ₹ 2000 to ₹ 8000 to different cadres which is far below the minimum wage fixed by the state government. The same cadre is paid differently in different local bodies. Some of them have not been able to pay wages for months together forcing the workers to go on strike thereby causing embarrassment and hardship to local bodies. In some places the work has come to a standstill. The expenditure on account of this cannot be borne by the local bodies due to their poor resource position. The exact amount of this increase is not known. It is recommended to factor in this extra expenditure while recommending SFC grants to the PRIs, ULBs/BBMP. The Commission recommends that this issue be resolved swiftly in the interest of public services and also to comply with the Minimum Wages Act legislation. [para 7.13(h)]

12.1.17. Metering of individual households and commercial water connections – The local bodies should realise that the 14 FC set May 2017 as the last date for the installation of meters to all individual as well as commercial establishments and institutions. It has also recommended that the cost of this should be borne by the consumers and new connections should be given only when the meters are installed. This recommendation has many implications. It has a water conservation element, inculcation of water saving practices, environmental dimensions and charges for water users. Given the crisis like water situation in the state in the background of continuous droughts, this action can be an effective measure for the supply of drinking water. Revenue need not be the sole reason for installing the meters to water connections. It has one of the most important environmental elements in it, i.e., revenue collection and payment of water charges are an essential part of the civic society and decentralized democratic system. [para.6.2.1.(i) 9ii), 10.6(a)].

12.1.18. Assigning of new sources of revenue - There are many natural resources – which are located within the territory of GPs/ULBs such as sandbanks stone quarries, and minor minerals, tanks etc. We concur with the second SFC's recommendations that 50 percent of the revenue realized by lease/auction from these natural resources should be assigned to the concerned GPs/ULBs. (para 9.6)

12.1.19. Reforms in audit and accounts - The audit wings in local bodies have to be strengthened. The RDPR and UD departments have to ensure that local bodies improve their financial governance through effective adoption of the measures listed below:

(i) Double Entry Accounting System, which has been made mandatory, it should be strictly implemented. The other measures are, (ii)adopt measures for the disclosure of budgets, audited annual accounts, details of civic works, capital expenditure on all works in the public domain. (iii) formulate a five year Medium Term Fiscal Plan (MTFP), (iv)secure the services of independent Chartered Accountants to audit annual accounts, (vi) appoint independent Chartered Accountants as internal auditors for concurrent audit, and The Commission recommends that the BBMP should also have an internal audit policy to ensure transparency and accountability in all its dealings. [para 5.2.6, 5.3.13, 10.4(ii) b]

12.1.20. Sharing of development charges - In the industrial belts which are within the jurisdiction of local bodies development charges are collected by development authorities such as MUDA, KIADB and others. Since the local bodies provide the amenities for these authorities the development charges should be shared with them. [para 10.6.(j)]

12.1.21. Close coordination with parastatals: The ULBs are generally not kept informed of the progress of works undertaken by parastatals like KUWSDB, KSDB etc which results in poor co-ordination leading to delays and non completion of works such as redoing of pavements and relaying of roads. There is a need for greater co-ordination between them.

(para 5.2.9, 5.3.15, 5.3.16, 8.2.2)

12.1.22. Review & monitoring -Schemes under Government of India and Government of Karnataka and different missions like Horticultural Mission, Health Mission and other specialized schemes follow different patterns of monitoring. The Commission recommends a

review of all systems of monitoring currently followed and the adoption of steps to bring in uniformity.

12.1.23. Benchmarks and service standards - Use of benchmarks for assessing performance in services is necessary. Local bodies should use this as an effective tool to analyze the strengths and deficiencies in service delivery and assess the infrastructural requirement. To monitor and analyze the benchmarking exercise, we recommend setting up an exclusive cell in RDPR and DMA.

12.1.24. Corporate Social Responsibility (CSR) - The local bodies should tap the potential in the industries within their territory with respect to Corporate Social Responsibility.

12.1.25. Formulation of a Devolution Index – Karnataka is the first state in the country to have constructed human development index (HDI) for state, district, taluk and GP, on the one hand and urban development index (UDI) on the other for ULBs (2014). Human development is broader and more inclusive than economic development. The Commission, keeping this in view, recommends that the HDI should find a place as one of the critical indices while devolving funds to local bodies. To bring in rationality into the devolution of funds, it is time that an index of devolution is formulated representing comprehensively governance, functions and finances of the local bodies. The index(s) would serve as a method to determine the quantum of funds to be devolved to local bodies equitably based on their priorities and needs. Therefore, we recommend to the state government to examine the formulation of index (s) incorporating human development and other indicators for devolution of funds to local bodies at different levels. [para 3.3(e)]

Part II. Strengthening Measures specific to PRIs- Recommendations

The Commission has considered the suggestions given by the President of the Karnataka Panchayat Raj Parishath with regard to various issues to strengthen the PRIs.

12.2.1. Impact of the amended KGS and PR Act, 1993 (2015) - The amendments to the above Act, recommended by the committee headed by Sri. K.R.Ramesh Kumar, Hon. Minister for Health and Family Welfare, Government of Karnataka has been given effect to from February 25, 2016. The amendments have far-reaching implications for the performance of PRIs, particularly in matters relating to augmentation of resources. The Commission recommends to the state government to institute a study to assess the implications of the amended Act and to ensure that difficulties, if any, are removed.

(para 5.2.1)

12.2.2. Constitution of Planning Committees - The KGS and PR Act, 1993 (2015) provides for the constitution of (i) Taluk Planning and Development Committee under section 309-D and (ii) Karnataka State Decentralized Planning and Development Committee under section 310-B. The former committee is for the purpose of carrying out the integration of planning at the taluk level and the latter is to enable the government to formulate development plans and the annual economic review to be presented along with the budget document. While appreciating the intended objectives, the Commission recommends that the State Government should review the functioning of these committees.

(para 5. and 6.2.6)

12.2.3. Strengthening of District Planning Committee (DPC) - Unlike the erstwhile Planning Commission at the centre and State Planning Board at the state, the DPCs are statutory bodies. Unfortunately they are not exercising their power and discharging their duties and in many districts they have not been constituted. They are expected to prepare an Integrated Comprehensive District Development Plan (ICDDP) applying both to rural and urban areas. An attempt was made during the 11th plan for the preparation of CDDP. But it did not achieve the desired results. The Commission recommends that the DPC should be made the highest authority at the district level and any development programme formulated by any local body must go through the DPC. This should apply to proposals made under MPLAD or MLALAD, Task Force, Para-statal, Area Development Boards or any other body. The plans, programmes, and projects, funded by these agencies are to be placed before the DPCs and are to be integrated with the CDDP. PRIs and ULBs being self-governments within their jurisdiction should have overarching power over the development activities in the district. Unless and until DPCs are made the highest body at the district level, decentralization and the cherished goals of the 73rd and 74th Constitutional amendments will remain hollow. The Commission recommends that there should not be any imposition of external bodies on the local governments in the form of head of the DPCs, taskforce etc., or anything else. The constitution of DPCs must take place along with the constitution of bodies of PRIs through elections. There should not be any delay in the constitution of DPCs. Generally there appears a time lag between the constitution of PRI bodies and the constitution of DPCs. It does not augur well for decentralization. [para.7.12 (g), Box 5.1]

12.2.4. Activity mapping for TPs - The TPs are not happy with their role and responsibility as compared to ZPs and GPs. This came out in the meetings held with them by the Commission. Though, on paper the functionalities, functions and funds are spelt out, in reality, the TPs have no clear identity. The TPs get more than 50 per cent of the total allocation to PRIs; more than 70 per cent of it has to be expended for salary and its components. Some of the functions/activities covering more than a GP or covering a sizeable portion of the TP may be entrusted to the TP. There is a need to explore the areas which can be entrusted to TPs. The RDPR department should take up the initiative in this regard.

[para 5.2.2, 5.2.7 and 7.12.(xvii)]

12.2.5. Transfer of programmes and schemes from state sector to district sector. A review of the devolution of schemes from the state sector to district sector is necessary. It is reported that the number of schemes and programmes entrusted to the state sector are more than those assigned to PRIs. The Karnataka Economic Survey, 2016-17 mentions that the allocation to district sector in the plan outlay of the state has been decreasing. In 2005-06 it was 20 per cent and has come down to 15 per cent in 2016-17. Therefore, the Commission recommends that the functions devolved to PRIs as per the 11th Schedule and the Government order RDP/146/PME/2004 dated 16.10.2004 issued by the state government regarding activity mapping including transfer of programmes and schemes to district sector should be given effect to immediately. This facilitates funds to follow functions and programmes and schemes from state sector to district sector. By this approach the functions/activities get distributed among PRIs for better implementation and monitoring and supervision.

[para 10.6 (h)].

12.2.6. Grama Sabha-The Commission recommends that that the Grama Sabhas are to be made mandatory.

12.2.7. Power tariff, a burden on local bodies - The local bodies are not in a position to bear power charges relating to water supply/sewerage installations and street lights. This calls for the initiation of certain critical measures in a time bound manner to save power and avoidable expenditure.

- (i) **In its budget, 2017-18 the relief provided** by the state government to GPs (Rs.3776 crore) towards power charges till March 2016 should be a onetime measure. The orders stipulating that 25 per cent of FC and 60 per cent SFC grants adjusted to Escrow accounts by the state government should be withdrawn and released to GPs with certain conditions immediately The GPs may be directed to meet the expenditure on consumption of power on their own w.e.f.01.04.2016.
- (ii) Installation of meters for street lights and pump sets should be completed in a time bound manner. Every pole/pump set should be metered.
- (iii) In many places the street lights continue to burn even during the day. A mechanism to monitor the timely switching off of street lights to save electricity and avoidable expenditure should be put in place.
- (iv) To set right wrong billing for dead installations/not in use/ dried up bore wells, action is required.
- (iv) Proper reconciliation of arrears with ESCOMS is another matter requiring attention.
- (vi) The practice in ESCOMS is to issue monthly bills to GPs and ULBs. The RDPR/UD release funds on a quarterly basis. If Escoms also release funds once in a quarter it will help the GPs to avoid payment of interest and penalty.
- (vii) Since many of the GPs and ULBs are hard pressed for funds the ESCOMS should be persuaded to charge subsidized rates as these are public services.

[para 6.1.11 and 6.2.6(ii), (iii)]

12.2.8. Link Roads - Additional funds are required for improvement of the link roads in between the villages. The Commission recommends that these funds may be allocated to Taluk Panchayats in the concerned schemes.

12.2.9. Issue of NOC - The State government should issue directions to the effect that the NOC should be obtained from GPs after paying the prescribed fees for establishing solar plants, mobile towers and windmills etc.

12.2.10. Additional grants - The grants for maintenance of public toilets, toilets in the schools and anganawadis, primary health centres and roads funds provided in the budget of GPs and ULBs is quite low compared to the norms. To maintain hygiene, sufficient funds should be provided. [para 7.13.(f)]

12.2.11. Funds for Afforestation - Monitoring and improvement of the afforestation programmes in the rural area where there is heavy loss of forest area and degradation of forest requires additional funds to an extent of 8 per cent in addition to the allocation

presently provided to local bodies in the relevant scheme. The Commission recommends that these funds may be provided under the scheme. [para -7.7.(i) and 6.1.1]

12.2.12. Natural Calamities - At present the ZP President is authorized to sanction Rs.10 lakhs in case of natural calamities. Considering the increasing incidence of such calamities, it is recommended that this may be increased to at least Rs.50 lakh.

12.2.13. Audit - Audit report of GPs should be presented in grama sabhas mandatorily to bring in more transparency. The auditing wing should be strengthened through proper support of legal provisions with a view to strengthening transparency in all the transactions of PRIs. As practiced in MGNREGA social audit needs to be followed for all funds allocated to GPs.

[para 5.2.6 and 7.13.(e)]

12.2.14. A separate cadre for RDPR department - With a view to bringing in professionalism among the staff of PRIs, there are suggestions made to the Commission by the elected representatives and the officers of PRIs that there is a need for the RDPR department to have a cadre of its own. For instance the Executive officers post in TPs are held by officers from several departments without experience and the required expertise. Therefore, we recommend that 75 per cent of the executive, technical and ministerial staff working in PRIs should be from RDPR's cadre. (para. 5.2.8)

Part III. Strengthening Measures specific to ULBs- Recommendations

12.3.1. Amendment to Municipal Acts – As compared to Panchayats Raj Act, the Municipal Acts have not been amended from time to time to be compatible with present needs. There is a need to examine this issue.

12.3.2. Metropolitan Planning Committee for Bengaluru - The 74th constitution amendment mandates setting up of a Metropolitan Planning Committee to co-coordinate planning activities in a consultative and structured manner. This is yet to be implemented in the case of Bengaluru. It should be given effect to without delay.

12.3.3. Municipalities-The Rules pertaining to the powers of expenditure of the Municipalities need to be revised regularly commensurate with their functional needs. It is recommended that these powers be revised at least once in three years.

12.3.4. Revision of fees, penalties etc - The penalties, fines and charges provided under the Municipal Acts for control of nuisances and for regulatory and enforcement functions are very minimal and not revised for decades. They are not commensurate with the magnitude of offences and violations. The Commission recommends amending these fines and penalties matching the size and scale of offences and nuisances.

12.3.5. An institute of urban management. As suggested by second Urbanization Commission, an institute should be set up to train city managers/urban specialists in management of cities in cooperation with IIMB, IISC, IIT and other leading institutions with core competence.

12.3.6. A state Municipal Regulatory Commission with state Municipal Advisory Committee (as suggested in model municipal law, 2003 and 14th FC recommendation) may be set up to advise the state/department concerned on critical issues of municipal affairs especially to set standards for service delivery and to determine user charges for municipal services from time to time, to ensure PPP approach in services and to address consumer issues.

12.3.7. Enforcement powers - The ULB functionaries need to have powers (similar to powers delegated to the functionaries of Forest and Excise departments) for day-to-day regulatory functions. This is badly required in view of issues emerging due to the increasing impact of urbanization. These powers are needed for controlling unauthorized constructions, encroachments, etc.

12.3.8. Development of peri-urban areas- Peri-urban areas are a neglected lot within the ULB. Hence, special focus should be given in schemes and programmes for the development of these areas.

12.3.9. Slum development - Due to high rates of migration from rural to urban areas in search of employment and better living conditions, slums are proliferating in urban areas, adding to the already existing problems. More focus should be given to address the issues arising out of this. (para.6.2.8).

12.3.10. PPP model - The ability of ULBs to respond with adequate service delivery is under stress and they are compelled to perform against various odds. Service delivery requires participation of the civil society including public private partnerships. Instruments such as BOT, BOOT etc are increasingly thought of as solutions. The state's effort in this regard is appreciable. However, private partnership should reach medium and smaller ULBs too. It is recommended that the office of the DUDC should be encouraged to act as PPP advisory to the ULBs in the districts or in other words to start with bigger bodies

12.3.11. Ward Committees – It is recommended that ward committees need to be constituted for larger municipal areas i.e., Municipal Corporations (Article 243- S)

12.3.12. Posting of professionals - A municipal commissioner/chief officer of the ULB should be from the ranks of the trained KMAS cadre. The Commission recommends that immediate steps should be initiated in this matter.

12.3.13. Cadre and recruitment rules - ULBs should have discretionary powers to recruit the human resources required for functioning. A robust performance evaluation process should be built into the system.

12.3.14. Parking Fees: It is recommended that parking fee should be introduced to enhance revenue flows and promote use of public transport by the citizens, as recommend by the 2nd Urbanization Commission, (para. 9.6)

12.3.15. Levy of congestion tax: The vehicles passing through the city roads are sometimes parked in the market, residential, school, hospital areas causing undue hardship to the general public. It is desirable that MCs should levy congestion fees on vehicles entering core areas

and other commercial areas. Congestion fees should be collected along with parking fees for enabling traffic system reforms. (para.10.6).

12.3.16. Levy of pollution tax: ULBs, particularly MCs should examine introduction of pollution tax to be collected along with motor vehicle tax to improve environmental health and reduce pollution levels. [para.10.6.9(i)]

12.3.17. Exemptions to private institutions: Government may take a relook on the exemptions given to private educational institutions operating on commercial lines from payment of taxes. Levy of property tax on educational institutions and hospitals which are working on commercial lines should be considered so that the tax base of the ULBs is strengthened. [para.9.12(vi),10.6]

12.3.18. Shortfall in the Release of SFC grants- It is observed that funds allocated to ULBs are not fully released to them. There is a short release of SFC grants to the tune of ₹ 1,930.45 crore during the period 2012-13 to 2016-17. This seriously hurts the financial capability of the ULBs to perform properly. It is recommended that the allocated amount should be released to ULBs in full.

12.3.19. Measures to improve resources of ULBs: The other critical measures suggested / recommended from time and again to improve the revenues of ULBs are as follows.

- (1) Trade licence: Surveys should be undertaken to bring every trade activity on record to improve the resource base.
- (2) Building License / plan approval: The rates for licences are to be rationalized across ULBs. Also there is need to revise the rates regularly.
- (3) Mutation: Sub- division of property, change of ownership by sale, and inheritance has an impact on this source. This needs attention.
- (4) Rentals: The rents on commercial properties of local bodies should be periodically revised.
- (5) Cesses: Charges on laying of telecommunication cables and mobile towers are new sources which should be utilized.
- (6) Regularization of unauthorized constructions/revenue sites: in urban areas, if appropriate laws are passed, this has the potential to yield substantial revenues to the ULBs. Encroachment fees and impact fees are also sources of revenue.
- (7) Major defaulters should be notified as per provisions in the Municipal Acts.
- (8) Review of exemptions and measures to deal with institutional and individual defaulters should be put in place.
- (9) Expediting pending cases in the courts is necessary.
- (10) The revenue potential through advertisements, particularly in big towns has to be realized.

(11) Regular surveys should be conducted to ascertain authorized and unauthorized hoardings and to do away with illegal hoardings.

(12) Advertising firms should be licensed to control their activities and to plug leakage of revenues and rentals to be monitored [para.10.6. 9a.b.c, d, e, g, h]

12.3.20. Change in funding pattern; Due to revised funding pattern in central schemes such as Amruth, UIDSSMT, smart cities and PMAY, the matching share of ULBs has increased and imposes a burden on them. The ULBs are already financially under strain. Due to lack of adequate resources the ULBs cannot meet their share of the projects leading to delays in execution and cost overrun. As the ULBs are unable to bear this extra cost, the government should examine how best this can be handled. [para 8.3(i)].

12.3.21. Debt servicing by ULBs: The repayments on loans and borrowings are adjusted in SFC devolution across all ULBs by thrusting the debt even on non debtors. ULBs which have not availed themselves of loans are made to bear the repayment burden, which cannot be justified. The Commission recommends correcting this by making only the beneficiary ULB service the debt. (para 8.2.1 and 8.2.2 in Part II)

12.3.22. Credit rating: It is recommended that credit rating of ULBs should be done so that borrowings can be made from external sources. If necessary, enabling provisions should be made.

12.3.23. BBMP to think differently: BBMP's functional and financial responsibilities are huge and complex and it cannot be compared with other municipal corporations in the state. Also, it can't depend on subsidies for long from government for meeting its expenses like, O & M of water supply and sewerage, solid waste, electric charges, etc. There should be partial recovery of capital cost upfront by way of one-time connection charges and later as additional resource. (Chapter 9)

12.3.24. Waste management BBMP - It is estimated that Bengaluru generates more than 5000 tonnes of solid waste, daily. The waste management facilities are either inadequate or not fully utilized. One of the reasons is the problem of mixed waste being accumulated due to non-segregation at source. The Commission strongly recommends decentralization of the process with greater participation of residents and NGOs.

12.3.25. E-waste management - Bengaluru being an IT hub generates huge e-waste – 18,000 tonnes a year. Presently, 90 per cent of this is handled by the unorganized sector in a crude and unscientific manner with little regard for existing specifications of disposal. It is recommended that the BBMP should come out with a proper plan of action for an end-to-end solution to this problem. ●



C.G.Chinnaswamy
Chairman



H.D.Amaranathan
Member



Dr.H.Shashidhar, IAS (Rtd)
Member

25th May 2018

ANNEX

GOVERNMENT OF KARNATAKA

NO.FD 02 ZPA: 2015

Karnataka Government Secretariat
Vidhana Soudha
Bangalore, dated: 21st December 2015.

NOTIFICATION

In exercise of the powers conferred by Article 243(1) and Article 243 (Y) of the Constitution of India read with section 267 of Karnataka Panchayat Raj Act 1993 (Karnataka Act 14 of 1993), the Governor of Karnataka hereby constitutes the 4th State Finance Commission consisting of the following Members.

- | | | |
|--|---|----------|
| 1. Sri. C.G. Chinnaswamy No. 705, CBI Road, HMT Layout V.V Nagar, R.T Nagar Post, Bangalore-5600032 | - | Chairman |
| 2. Sri. H.D. Amaranathan, 2 nd Block, Siddarthanagar, Malavalli, Mandya District-571430 | - | Member |
| 3. Dr. H. Shashidhar, IAS (retd) H.No:102, 'Gowri' Anataranga Apartment, 6/8 Main, Malleswaram. Bangalore-560003 | - | Member |

The Chairman and the Members shall be full time members of the commission.

The Chairman and the Members shall be paid such remuneration and allowance as may be fixed by the Government.

The Commission shall review financial positions of the Zilla Panchayaths, Taluk Pachayaths, Grama Panchayaths, Municipal Corporations, City Municipal Councils, Town Municipal Councils and Town Panchayaths and make recommendations to Governor as to:

a) Determination of principles, which should govern:

- (i) The distribution between the State Government and Zilla Panchayaths, Taluk Panchayaths, Grama Panchayaths, Municipal Corporations, City Municipal Councils, Town Municipal Councils and Town Panchayaths of the net proceeds of the taxes, duties, tolls and fees leviable by the Government which may be divided between them and allocation between Zilla Panchayaths Taluk Panchayaths, Grama Panchayaths, Municipal Corporations, City Municipal Councils, Town Municipal Councils and Town Panchayaths to their respective shares of such proceeds.
- (ii) The determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by Zilla Panchayaths, Taluk Panchayaths, Grama Panchayaths, Municipal Corporations, City Municipal Councils, Town Municipal Councils and town Panchayaths.
- (iii) The Grant- in aid to the by Zilla Panchayaths, Taluk Panchayaths, Grama Panchayaths, Municipal Corporations, City Municipal Councils, Town Municipal Councils and town Panchayaths from the Consolidated fund of the State.

- b) The measures needed to improve the financial position of the Zilla Panchayaths, Taluk Panchayaths, Grama Panchayaths, Municipal Corporation, City Municipal Councils, Town Municipal Councils and town Panchayaths.
- c) The Commission shall also:
- (i) Examine and make suggestion on the extent to which and the manner in which the resources available to the local bodies could best be utilized for meeting the expenditure of these bodies; and
 - (ii) Make a detailed analysis on repayment of loans and advances extended by Government from time to time to the local bodies to make suitable recommendation for repayment of Government dues and the possibility of adjusting these dues against future devolution of revenues from Government to these bodies
- d) In making its recommendations the Commission shall have regard to among other things to the resources of the State Government and the demands thereon on account of expenditure of civil administration, debt servicing, development and other committed expenditure.

The commission shall furnish its report by 31st may 2016

Sd/-
(VAJUBHAI VALA)
Governor of Karnataka

sd/-
(K. MURALIDHARA)
Under Secretary to Government,
Finance Department (ZP)

To,
The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated: 21-12-2015 and supply 500 copies of the above notification to the Finance Department, Vidhana Soudha, Bangalore.

Copy to:

1. The Chief Secretary to Government
2. Additional Chief Secretary to Government
3. Additional Chief Secretary to Government and Development Commissioner.
4. Additional Chief Secretary to Chief Minister
5. Additional Chief Secretaries of Departments.
6. The Chief Electoral Officer, Karnataka
7. Principal Secretaries of Departments
8. Secretaries to Government of Departments.
9. Secretary to Governor
10. Regional Commissioners of Divisions
11. Deputy Commissioners of Districts
12. Chief Executive Officers of Zilla Panchayats
13. Chairman, 4th State Finance Commission.
14. Members, 4th State Finance Commission.
15. Weekly gazette.
16. Spare Copies.

GOVERNMENT OF KARNATAKA

NO:FD 02 ZPA 2015

Karnataka Government Secretariat
Vidhana Soudha,
Bangalore, dated: 1st September 2016

NOTIFICATION

Consequent on extension of the period of 4th State Finance Commission for submission of its report up to 30.09.2017, the period of applicability of the 3rd Finance Commission recommendations is extended till 2017-18.

By order and in the name of Governor of Karnataka

sd/-

(PURUSHOTHAM SINGH B.H.)
Special Officer (ZP),
Finance Department.

To,
The Complier, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated:27.05.2016 and supply 500 copies of the above notification to the Finance Department, Vidhana Soudha, Bangalore

Copy to:

1. The Chief Secretary to Government.
2. Additional Chief Secretary to Government.
3. Additional Chief Secretary to Government and Development Commissioner.
4. Additional Chief Secretary to Chief Minister.
5. Additional Chief Secretaries of Departments.
6. The Chief Electoral Officer, Karnataka.
7. Principal Secretaries of Departments.
8. Secretaries to Government of Departments.
9. Secretary to Governor.
10. Regional Commissioners of Divisions.
11. Deputy Commissioners of Districts.
12. Chief Executive officers of Zilla Panchayats.
13. Chairman, 4th State Finance Commission.
14. Members, 4th State Finance Commission.
15. Weekly gazette.
16. Spare copies

Annex-1.3.

GOVERNMENT OF KARNATAKA

No: FD 02 ZPA

Karnataka Government Secretariat
Vidhana Soudha, Bengaluru-560010,
Dated:25thSeptember2017

NOTIFICATION

The period of 4th State Finance Commission for submission of its support is extended up to 31st December 2017.

By Order and in the name of
Governor of Karnataka,

(C.R. HEMALATHA)
Under Secretary to Government (ZP)
Finance Department

To

The Complier, Karnataka Gazette, Bengaluru for publication in th Extraordinary Gazette Dated:25th September 2017 and supply 100 copies of the above notification to the Finance Department, Vidhana Soudha Bengaluru.

Copt to:

1. The Chief Secretary to Government
2. Additional Chief Secretary to Government
3. Additional Chief Secretary to Government and Development Commissioner.
4. Additional Chief Secretary to Chief Minister
5. Additional Chief Secretary of Department
6. The Chief Electoral Officer, Karnataka
7. Principal Secretaries of Departments
8. Secretaries to Government of Department
9. Secretary to Governor
10. Regional Commissioners of Divisions
11. Deputy Commissioners of Disteicts
12. Chief Executive Officers of Zilla Panchayats
13. Chairman, 4th State Finance Commission
14. Members, 4th State Finance Commission
15. Weekly Gazette
16. Spare Copies.

GOVERNMENT OF KARNATAKA

No: FD 02 ZPA

Karnataka Government Secretariat
Vidhana Soudha
Bengaluru-560001, Dated 18th December 2017

NOTIFICATION

The period of 4th State Finance Commission for submission of its report is extended up to 31st May 2018.

By Order and in the name of
Governor of Karnataka,
(sd-)
(PURUSHOTHAM SINGH B.H)
Special Officer (ZP)
Finance Department

To

The Compiler, Karnataka Gazette, Bengaluru for publication in the Extraordinary Gazette Dated:25th September 2017 and supply 100 copies of the above notification to the Finance Department, Vidhana Soudha Bengaluru.

Copt to:

1. The Chief Secretary to Government
2. Additional Chief Secretary to Government
3. Additional Chief Secretary to Government and Development Commissioner.
4. Additional Chief Secretary to Chief Minister
5. Additional Chief Secretary of Department
6. The Chief Electoral Officer, Karnataka
7. Principal Secretaries of Departments
8. Secretaries to Government of Department
9. Secretary to Governor
10. Regional Commissioners of Divisions
11. Deputy Commissioners of Districts
12. Chief Executive Officers of Zilla Panchayats
13. Chairman, 4th State Finance Commission
14. Members, 4th State Finance Commission
15. Weekly Gazette
16. Spare Copies.

Annex-1.5.

ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಸಂಖ್ಯೆ:ಸಿಆಸುಇ 7 ಶಿಸನೇ 2016

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ,
ವಿಧಾನಸೌಧ,
ಬೆಂಗಳೂರು, ದಿನಾಂಕ:14-01-2016.

ಅಧಿಸೂಚನೆ

ಶ್ರೀ.ಸಿ.ಜಿ.ಚಿನ್ನಸ್ವಾಮಿ, ಅಧ್ಯಕ್ಷರು, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, ಬೆಂಗಳೂರು ಇವರಿಗೆ ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಸಚಿವ ಸಂಪುಟ ದರ್ಜೆಯ ಸ್ಥಾನ ಮಾನವನ್ನು ನೀಡಲಾಗಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಹಿ/-
(ಜಯವಿಭವ ಸ್ವಾಮಿ),
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ,
ಸಿಬ್ಬಂದಿ ಮತ್ತು ಆಡಳಿತ ಸುಧಾರಣೆ ಇಲಾಖೆ,
(ರಾಜ್ಯ ಶಿಷ್ಟಾಚಾರ).

ಇವರಿಗೆ:

ಸಂಕಲನಕಾರರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರ, ಬೆಂಗಳೂರು- ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರದಲ್ಲ ಪ್ರಕಟಿಸಲು ಹಾಗೂ 100 ಪ್ರತಿಗಳನ್ನು ಸರ್ಕಾರಕ್ಕೆ ಕಳುಹಿಸಿಕೊಡಲು.

ಪ್ರತಿ:

1. ಮಹಾಲೇಖಪಾಲರು(ಎ & ಇ)/(ಆಡಿಓ-1)/ಆಓಓ-2, ಕರ್ನಾಟಕ, ಬೆಂಗಳೂರು-560 001.
2. ಶ್ರೀ.ಸಿ.ಜಿ.ಚಿನ್ನಸ್ವಾಮಿ, ಅಧ್ಯಕ್ಷರು, ನಂ:705, ಸಿ.ಬಿ.ಐ ರೋಡ್, ಹೆಚ್.ಎಂ.ಐ.ಲೇಔಟ್, ವಿ.ವಿ.ನಗರ, ಆರ್.ಐ.ನಗರ ಅಂಚೆ, ಬೆಂಗಳೂರು-560 032.
3. ಸರ್ಕಾರದ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
4. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
5. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ ಹಾಗೂ ಅಭಿವೃದ್ಧಿ ಆಯುಕ್ತರು, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
6. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ, ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಮತ್ತು ಪಂಚಾಯತ್ ರಾಜ್ ಇಲಾಖೆ, ಬಹುಮಹಡಿಗಳ ಕಟ್ಟಡ, ಬೆಂಗಳೂರು.
7. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ, ವಿಕಾಸಸೌಧ, ಬೆಂಗಳೂರು.
8. ಹೆಚ್ಚುವರಿ ಪತ್ರಿಕೆಗಳು.

Annex-1.6.

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ನಡವಳಿಗಳು

ವಿಷಯ: 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಸದಸ್ಯರ ಸಂಭಾವನೆ, ಭತ್ಯೆ ಮತ್ತು ಇತರ ಸೌಲಭ್ಯಗಳನ್ನು ನಿಗದಿಪಡಿಸಿ ಆದೇಶ ಹೊರಡಿಸುವ ಬಗ್ಗೆ.

ಓದಲಾಗಿದೆ:

1. ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಆಇ 02 ರ್ನುಡ್ಪಿಎ 2015, ದಿ:21-12-2015.
2. ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಸಿಆಸುಇ 7 ಶಿಸನೇ 2016, ದಿ:14-01-2016.

ಪ್ರಸ್ತಾವನೆ:

ಮೇಲೆ (1) ರಲ್ಲಿ ಓದಲಾದ ದಿ:21-12-2015ರ ಅಧಿಸೂಚನೆಯಲ್ಲಿ 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗವನ್ನು ಈ ಕೆಳಕಂಡ ಅಧ್ಯಕ್ಷರು ಹಾಗೂ ಸದಸ್ಯರೊಂದಿಗೆ ರಚಿಸಲಾಗಿದೆ.

- (1) ಶ್ರೀ.ಸಿ.ಜಿ.ಚಿನ್ನಸ್ವಾಮಿ, ಅಧ್ಯಕ್ಷರು
ನಂ:705, ಸಿ.ಬಿ.ಐ ರೋಡ್, ಹೆಚ್.ಎಂ.ಐ.ಲೇಔಟ್, ವಿ.ವಿ.ನಗರ,
ಆರ್.ಐ.ನಗರ ಅಂಚೆ, ಬೆಂಗಳೂರು-560 032.
- (2) ಶ್ರೀ.ಹೆಚ್.ಡಿ.ಅಮರನಾಥನ್, ಸದಸ್ಯರು
2ನೇ ಬ್ಲಾಕ್, ಸಿದ್ದಾರ್ಥನಗರ, ಮಳವಳ್ಳಿ,
ಮಂಡ್ಯ-571 430.
- (3) ಡಾ.ಎಚ್.ಶಶಿಧರ್, ಐ.ಎ.ಎಸ್ (ಸಿ), ಸದಸ್ಯರು,
ಮನೆ ನಂ:102, "ಗೌರಿ", ಅಂತರಗಂಗ ಅಪಾರ್ಟ್‌ಮೆಂಟ್, 6/8 ಮೇನ್,
ಮಲ್ಲೇಶ್ವರಂ, ಬೆಂಗಳೂರು-560 003.

ಅದರಂತೆ, ಸದಸ್ಯರುಗಳ ಸಂಭಾವನೆ, ಭತ್ಯೆ ಮತ್ತು ಇತರ ಸೌಲಭ್ಯಗಳ ಪರಿಶೀಲಿಸಿದ ಸರ್ಕಾರವು ಮುಂದಿನಂತೆ ಆದೇಶಿಸಿದೆ.

ಆದೇಶ ಸಂಖ್ಯೆ: ಆಇ 02 ರ್ನುಡ್ಪಿಎ 2015, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 29ನೇ ಡಿಸೆಂಬರ್ 2015.

4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಸದಸ್ಯರುಗಳು ಪಡೆಯುವ ಸಂಭಾವನೆ, ಭತ್ಯೆ ಮತ್ತು ಇತರ ಸೌಲಭ್ಯಗಳು ಈ ಕೆಳಕಂಡಂತಿರುತ್ತದೆ.

- i ಸಂಚಿತ ಮಾಸಿಕ ಸಂಭಾವನೆ : ರೂ.80,0000
- ii ವಾಹನ ಸೌಲಭ್ಯ : ಪ್ರತಿಯೊಬ್ಬರಿಗೂ ಒಂದು ಅಧಿಕೃತ ವಾಹನ.

iii ದೂರವಾಣಿ ಸೌಲಭ್ಯ : ಕಛೇರಿ ಮತ್ತು ನಿವಾಸಕ್ಕೆ ಹಾಗೂ ಮೊಬೈಲ್ ಸೌಲಭ್ಯ.

iv ದಿನಭತ್ಯೆ ಮತ್ತು ಪ್ರಯಾಣ ಭತ್ಯೆ : ಆಯೋಗದ ಕಾರ್ಯ ನಿಮಿತ್ತ ಪ್ರಯಾಣ

ಮಾಡಬೇಕಾದ ಸಂದರ್ಭದಲ್ಲಿ ವಿಮಾನ ಪ್ರಯಾಣ ಮಾಡುವುದಾದಲ್ಲಿ ಎಕಾನಮಿ ವರ್ಗದಲ್ಲಿ ವಿಮಾಣ ಪ್ರಯಾಣ ಸೌಲಭ್ಯ ಮತ್ತು ರೈಲು ಪ್ರಯಾಣ ಸಂದರ್ಭದಲ್ಲಿ ರಾಜ್ಯ ಸರ್ಕಾರದ ಅತ್ಯಂತ ಉನ್ನತ ಅಧಿಕಾರಿಗೆ ದೊರೆಯುವ ರೈಲು ಪ್ರಯಾಣ ದರ್ಜೆಯ ಸೌಲಭ್ಯ. ಇದರೊಂದಿಗೆ ರಾಜ್ಯ ಸರ್ಕಾರದ ಅತ್ಯಂತ ಉನ್ನತ ಅಧಿಕಾರಿಗೆ ದೊರೆಯುವ ದರದಲ್ಲಿ ದಿನಭತ್ಯೆ. ಪ್ರಯಾಣದ ಸಂದರ್ಭದಲ್ಲಿ ಬಾಡಿಗೆ ದರದಲ್ಲಿ ಪ್ರಯಾಣಿಸಬೇಕಾದಲ್ಲಿ ರಾಜ್ಯ ಸರ್ಕಾರದ ಅತ್ಯಂತ ಉನ್ನತ ಅಧಿಕಾರಿಗೆ ಲಭ್ಯವಾಗುವ ಮೈಲೇಜ್ ದರ.

ಸದಸ್ಯರುಗಳಿಗೆ ಅಧಿಕೃತ ನಿವಾಸದ ಸೌಲಭ್ಯ ಅಥವಾ ಮನೆ ಬಾಡಿಗೆ ಭತ್ಯೆ ಲಭ್ಯವಾಗುವುದಿಲ್ಲ. ಮೇಲೆ ನಿಗದಿಪಡಿಸಲಾದ ಸಂಭಾವನೆ, ಭತ್ಯೆ ಮತ್ತು ಸೌಲಭ್ಯಗಳನ್ನು ಹೊರತುಪಡಿಸಿ ಬೇರೆ ಯಾವುದೇ ಸೌಲಭ್ಯಗಳು ಅವರಿಗೆ ದೊರೆಯುವುದಿಲ್ಲ.

ಈ ಸಂಬಂಧದ ವೆಚ್ಚವನ್ನು ಸದ್ಯಕ್ಕೆ ಲೆಕ್ಕಶೀರ್ಷಿಕೆ "2052-00-090-0-051 ಸಾಮಾನ್ಯ ವೆಚ್ಚಗಳು (ಯೋಜನೇತರ)" ಅಡಿಯಲ್ಲಿ ಭರಿಸತಕ್ಕದ್ದು. ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ವೆಚ್ಚಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪ್ರತ್ಯೇಕ ಲೆಕ್ಕಶೀರ್ಷಿಕೆ ಒದಗಿಸಿದ ನಂತರ ಆ ಲೆಕ್ಕಶೀರ್ಷಿಕೆಯಿಂದ ವೆಚ್ಚವನ್ನು ಭರಿಸಬಹುದು.

ಮುಂದಿನ ವ್ಯವಸ್ಥೆ ಮಾಡುವವರೆಗೆ ವಿಶೇಷಾಧಿಕಾರಿ, ಆರ್ಥಿಕ ಇಲಾಖೆ (ಎಫ್.ಆರ್ & ಸಿ.ಸಿ) ಅವರು ಹಣ ಸೆಳೆಯುವ ಮತ್ತು ಬಟವಾಡೆ ಅಧಿಕಾರಿಯಾಗಿ ಕಾರ್ಯನಿರ್ವಹಿಸುತ್ತಾರೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

(ಕೆ.ಮುರಳಧರ),
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,
ಆರ್ಥಿಕ ಇಲಾಖೆ (ಜಿಲ್ಲಾ ಪಂಚಾಯತ್)

ಪ್ರತಿ:-

1. ಸರ್ಕಾರದ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
2. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
3. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ ಹಾಗೂ ಅಭಿವೃದ್ಧಿ ಆಯುಕ್ತರು, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
4. ಮಾನ್ಯ ಮುಖ್ಯಮಂತ್ರಿಗಳ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
5. ಶ್ರೀ.ಸಿ.ಜಿ.ಜಿ.ನ್ಯಾಷ್ನಾಮಿ, ಅಧ್ಯಕ್ಷರು, ನಂ:705, ಸಿ.ಬಿ.ಐ ರೋಡ್, ಹೆಚ್.ಎಂ.ಐ.ಲೇಔಟ್, ವಿ.ವಿ.ನಗರ, ಆರ್.ಐ.ನಗರ ಅಂಚೆ, ಬೆಂಗಳೂರು-560 032.
6. ಶ್ರೀ.ಹೆಚ್.ಡಿ.ಅಮರನಾಥನ್, ಸದಸ್ಯರು, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 2ನೇ ಬ್ಲಾಕ್, ಸಿದ್ದಾರ್ಥನಗರ, ಮಳವಳ್ಳಿ, ಮಂಡ್ಯ-571 430.
7. ಡಾ.ಎಚ್.ಶಶಿಧರ್, ಐ.ಎ.ಎಸ್ (ಸಿ), ಸದಸ್ಯರು, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, ಮನೆ ನಂ:102, "ಗೌರಿ", ಅಂತರಗಂಗ ಅಪಾರ್ಟ್‌ಮೆಂಟ್, 6/8 ಮೇನ್, ಮಲ್ಲೇಶ್ವರಂ, ಬೆಂಗಳೂರು-560 003.
8. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ, ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಮತ್ತು ಪಂಚಾಯತ್ ರಾಜ್ ಇಲಾಖೆ, ಬಹುಮಹಡಿಗಳ ಕಟ್ಟಡ, ಬೆಂಗಳೂರು.
9. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ, ವಿಕಾಸಸೌಧ, ಬೆಂಗಳೂರು.
10. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ಆರ್ಥಿಕ ಇಲಾಖೆ (ಎಫ್.ಆರ್ & ಸಿ.ಸಿ)
11. ಹೆಚ್ಚುವರಿ ಪತ್ರಿಕೆಗಳು.

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ನಡವಳಿಗಳು

ವಿಷಯ: 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಸದಸ್ಯರುಗಳ ಸಂಭಾವನೆಯನ್ನು ಪರಿಷ್ಕರಿಸುವ ಬಗ್ಗೆ.

ಓದಲಾಗಿದೆ:

1. ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಆಇ 02 ಜಪಅ 2015 ದಿನಾಂಕ:21.12.2015
2. ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಆಇ 02 ಜಪಅ 2015 ದಿನಾಂಕ:29.12.2015
3. ಸದಸ್ಯರುಗಳ ಮನವಿ ದಿನಾಂಕ:11.11.2016

ಪ್ರಸ್ತಾವನೆ:

ಮೇಲೆ (1) ರಲ್ಲಿ ಓದಲಾದ ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗವನ್ನು ರಚಿಸಿದ್ದು, ಆಯೋಗದ ಅಧ್ಯಕ್ಷರನ್ನಾಗಿ ಶ್ರೀ ಸಿ.ಜಿ.ಚಿನ್ನಸ್ವಾಮಿ ಹಾಗೂ ಸದಸ್ಯರುಗಳನ್ನಾಗಿ ಶ್ರೀ.ಹೆಚ್.ಡಿ.ಅಮರನಾಥನ್ ಮತ್ತು ಡಾ:ಹೆಚ್.ಶಶಿಧರ್ ಇವರುಗಳನ್ನು ನೇಮಿಸಿ ಸದರಿಯವರಗಳ ಸಂಭಾವನೆ, ಭತ್ಯೆ ಮತ್ತು ಇತರ ಸೌಲಭ್ಯಗಳನ್ನು ಮೇಲೆ (2)ರಲ್ಲಿ ಓದಲಾದ ಸರ್ಕಾರದ ಆದೇಶದಲ್ಲಿ ನಿಗದಿಪಡಿಸಿದೆ. 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಅಧ್ಯಕ್ಷರಿಗೆ ಸಂಪುಟ ದರ್ಜೆ ಸ್ಥಾನಮಾನವನ್ನು ನೀಡಲಾಗಿದೆ. ಮೇಲೆ(3)ರಲ್ಲಿ ಸದಸ್ಯರುಗಳು ತಮ್ಮ ಸಂಭಾವನೆಯನ್ನು ಕರ್ನಾಟಕ ಲೋಕಸೇವಾ ಆಯೋಗದ ಮತ್ತು ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಆಯೋಗದ ಸದಸ್ಯರುಗಳಿಗೆ ನೀಡುವಂತೆ ತಮಗೂ ಸಂಭಾವನೆ ಮತ್ತಿತರೆ ಭತ್ಯೆಗಳನ್ನು ಒದಗಿಸುವಂತೆ ಪ್ರಸ್ತಾವಿಸಿರುತ್ತಾರೆ.

ಪ್ರಸ್ತಾವನೆಯನ್ನು ಪರಿಶೀಲಿಸಿ ಪ್ರಸ್ತುತ ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿಗಳ ಮಟ್ಟದ ಅಧಿಕಾರಿಗಳು ಪಡೆಯುವ ವೇತನ/ಭತ್ಯೆಗಳಿಗೆ ಅನುಗುಣವಾಗಿ ಮಾಹೆಯಾನ ರೂ.2.00ಲಕ್ಷಗಳನ್ನು ಸಂಭಾವನೆಯಾಗಿ ಮತ್ತು ಇತರೆ ಭತ್ಯೆಗಳನ್ನು ಹಾಲ ನೀಡುತ್ತಿರುವುದನ್ನು ಮುಂದುವರಿಸಲು ನಿರ್ಣಯಿಸಿ ಕೆಳಕಂಡಂತೆ ಆದೇಶಿಸಿದೆ.

ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಆಇ 02 ಜಪಅ 2015 ದಿನಾಂಕ:19ನೇ ಜೂನ್ 2017

ಪ್ರಸ್ತಾವನೆಯಲ್ಲಿ ವಿವರಿಸುವಂತೆ 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಸದಸ್ಯರುಗಳ ಸಂಭಾವನೆ ಮಾಹೆಯಾನ ರೂ.80,000.00ಗಳನ್ನು ಪರಿಷ್ಕರಿಸಿ ರೂ.2,00,000.00 (ರೂಪಾಯಿ ಎರಡು ಲಕ್ಷಗಳು)ಗಳಿಗೆ ದಿನಾಂಕ:1ನೇ ಜನವರಿ 2017ರಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಪರಿಷ್ಕರಿಸಲು ಹರ್ಷಿಸುತ್ತದೆ.

ದಿನಾಂಕ:29.12.2015ರಲ್ಲಿನ ಸದಸ್ಯರುಗಳ ಸಂಭಾವನೆ ಹೊರತುಪಡಿಸಿ ಇತರೆ ಭತ್ಯೆ ಮತ್ತು ಸೌಲಭ್ಯಗಳು ಯಥಾಸ್ಥಿತಿ ಆಯೋಗದ ಅವಧಿಯವರೆಗೆ ಮುಂದುವರಿಯುತ್ತದೆ. ಸದರಿ ವೆಚ್ಚವನ್ನು ಆಯೋಗಕ್ಕೆ ಒದಗಿಸಿರುವ ಲೆಕ್ಕಶೀರ್ಷಿಕೆ:2052-00-092-0-10-059 ಅಡಿ ಭರಿಸುವುದು.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

ಸಹಿ/-

(ಪುರುಷೋತ್ತಮ್ ಸಿಂಗ್ ಬಿ.ಹೆಚ್.)

ವಿಶೇಷಾಧಿಕಾರಿ (ಜಿ.ಪಂ.),

ಆರ್ಥಿಕ ಇಲಾಖೆ

1. ಮಹಾಲೇಖಪಾಲರು (ಎ&ಇ), ಲೆಕ್ಕ ಪರಿಶೋಧನೆ 1&2, ಕರ್ನಾಟಕ, ಬೆಂಗಳೂರು
2. ಕಾರ್ಯದರ್ಶಿಗಳು, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ.
3. ಶ್ರೀ ಹೆಚ್.ಡಿ.ಅಮರನಾಥನ್ ಮತ್ತು ಡಾ.ಹೆಚ್.ಶಶಿಧರ್, ಸದಸ್ಯರುಗಳು, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ.
4. ಉಪ ನಿರ್ದೇಶಕರು, ಖಜಾನೆ ಗಣಕಜಾಲ ನಿರ್ವಹಣಾ ಕೇಂದ್ರ, ಖನಿಜ ಭವನ, ಬೆಂಗಳೂರು.
5. ಉಪ ನಿರ್ದೇಶಕರು, ರಾಜ್ಯ ಹುಜೂರ್ ಖಜಾನೆ, ಬೆಂಗಳೂರು.
6. ರಕ್ಷ ಕಡತಕ್ಕೆ.
7. ಹೆಚ್ಚುವರಿ ಪ್ರತಿಗಳು.

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ನಡವಳಿಗಳು

ವಿಷಯ: 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಅಧ್ಯಕ್ಷರು ಹಾಗೂ ಸದಸ್ಯರು ಮತ್ತು ಕಾರ್ಯದರ್ಶಿ ಹಾಗೂ ಆಯೋಗದ ಕಛೇರಿಗೆ ಸಿಬ್ಬಂದಿಯನ್ನು ಸೃಜಿಸುವ ಬಗ್ಗೆ.

ಓದಲಾಗಿದೆ:

ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಆಇ 02 ರೈಡ್‌ಪಿಎ 2015, ದಿನಾಂಕ: 21-12-2015.

ಪ್ರಸ್ತಾವನೆ:

ಮೇಲೆ ಓದಲಾದ ದಿನಾಂಕ:21-12-2015ರ ಅಧಿಸೂಚನೆಯಲ್ಲಿ ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗವನ್ನು ರಚಿಸಲಾಗಿದೆ. ಆಯೋಗದ ಅಧ್ಯಕ್ಷರು, ಸದಸ್ಯರು, ಕಾರ್ಯದರ್ಶಿ ಹಾಗೂ ಆಯೋಗದ ಕಛೇರಿಗೆ ಸಿಬ್ಬಂದಿಯನ್ನು ಒದಗಿಸುವ ಸಲುವಾಗಿ ಈ ಮುಂದಿನಂತೆ ಆದೇಶಿಸಿದೆ.

ಆದೇಶ ಸಂಖ್ಯೆ: ಆಇ 02 ರೈಡ್‌ಪಿಎ 2015(ಭಾ), ಬೆಂಗಳೂರು, ದಿನಾಂಕ:11ನೇ ಜನವರಿ 2016.

ಪ್ರಸ್ತಾವನೆಯಲ್ಲಿ ವಿವರಿಸಿರುವಂತೆ, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಅಧ್ಯಕ್ಷರು, ಸದಸ್ಯರು, ಕಾರ್ಯದರ್ಶಿ ಹಾಗೂ ಆಯೋಗದ ಕಛೇರಿಸದರಿ ಆಯೋಗವು ಕಾರ್ಯನಿರ್ವಹಿಸುವವರೆಗೆ ಮಾತ್ರ ಈ ಕೆಳಕಂಡ ಹುದ್ದೆಗಳನ್ನು ತಾತ್ಕಾಲಿಕವಾಗಿ ಸೃಜಿಸಲಾಗಿದೆ.

| ಕ್ರ. ಸಂ. | (1) ಆಯೋಗದ ಅಧ್ಯಕ್ಷರ ಆಪ್ತ ಶಾಖೆಯ ಸಿಬ್ಬಂದಿ | ಸಂಖ್ಯೆ | ಹುದ್ದೆಯನ್ನು ತುಂಬುವ ವಿಧಾನ |
|---|--|--------|--|
| 1 | ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿ | 1 | ಸಚಿವಾಲಯ ಅಥವಾ ಇತರೆ ಸರ್ಕಾರಿ ಇಲಾಖೆಗಳಿಂದ ನಿಯೋಜನೆ ಮೇರೆಗೆ |
| 2 | ಆಪ್ತ ಸಹಾಯಕರು (ಶೀಘ್ರಲಿಪಿಗಾರರು) | 1 | ನಿಯೋಜನೆ/ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| 3 | ಚಾಲಕ | 1 | ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| 4 | ಪ್ಯೂನ್ | 1 | ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| (2) ಆಯೋಗದ ಸದಸ್ಯರು-1 ರವರ ಆಪ್ತ ಶಾಖೆಯ ಸಿಬ್ಬಂದಿ | | | |
| 1 | ಆಪ್ತ ಸಹಾಯಕರು (ಶೀಘ್ರಲಿಪಿಗಾರರು) | 1 | ನಿಯೋಜನೆ/ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| 2 | ಚಾಲಕ | 1 | ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| 3 | ಪ್ಯೂನ್ | 1 | ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| (3) ಆಯೋಗದ ಸದಸ್ಯರು-2 ರವರ ಆಪ್ತ ಶಾಖೆಯ ಸಿಬ್ಬಂದಿ | | | |
| 1 | ಆಪ್ತ ಸಹಾಯಕರು (ಶೀಘ್ರಲಿಪಿಗಾರರು) | 1 | ನಿಯೋಜನೆ/ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| 2 | ಚಾಲಕ | 1 | ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| 3 | ಪ್ಯೂನ್ | 1 | ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| (4) ಆಯೋಗದ ಕಾರ್ಯದರ್ಶಿಯವರ ಕಛೇರಿಯ ಸಿಬ್ಬಂದಿ | | | |
| 1 | ಆಪ್ತ ಸಹಾಯಕರು (ಶೀಘ್ರಲಿಪಿಗಾರರು) | 1 | ನಿಯೋಜನೆ/ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| 2 | ಚಾಲಕ | 1 | ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| 3 | ಪ್ಯೂನ್ | 1 | ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| (5) ಆಯೋಗದ ಕಛೇರಿ ಸಿಬ್ಬಂದಿ | | | |
| 1 | ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ | 1 | ನಿಯೋಜನೆ ಮೇರೆಗೆ |
| 2 | ಸಂಶೋಧನಾಧಿಕಾರಿ / ಸಮಾಲೋಚಕರು (ವೇತನ ಶ್ರೇಣಿ ರಹಿತ ಹುದ್ದೆಗಳು) | 4 | ನಿಯೋಜನೆ/ಗುತ್ತಿಗೆ ಆಧಾರದ ಮೇಲೆ: ಸಮಾಲೋಚಕರ ಹುದ್ದೆಗಳಲ್ಲಿ ಒಂದು ಹುದ್ದೆಯನ್ನು ವಿಶೇಷ ಕಾರ್ಯದರ್ಶಿ/ಅಪರ ಕಾರ್ಯದರ್ಶಿ ಹುದ್ದೆಯಾಗಿ ಪರಿವರ್ತಿಸಿದೆ. ಸದರಿ ಹುದ್ದೆಯನ್ನು ನಿಯೋಜನೆ / ಗುತ್ತಿಗೆ ಆಧಾರದ ಮೇಲೆ ತುಂಬಲು ನಿಗದಿಪಡಿಸಿದೆ. |
| 3 | ಸಹಾಯಕ ಸಾಂಖ್ಯಿಕಾಧಿಕಾರಿ | 1 | ನಿಯೋಜನೆ |
| 4 | ಲೆಕ್ಕ ಸಹಾಯಕ | 1 | ನಿಯೋಜನೆ |

| | | | |
|---|----------------------------------|---|---------------------------|
| 5 | ಹಿರಿಯ ಸಹಾಯಕ | 1 | ನಿಯೋಜನೆ |
| 6 | ಶೀಘ್ರಅಪಿಗಾರರು | 1 | ನಿಯೋಜನೆ/ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| 7 | ಕಿರಿಯ ಸಹಾಯಕ /ಡಾಟಾ ಎಂಟ್ರಿ ಆಪರೇಟರ್ | 2 | ನಿಯೋಜನೆ/ಹೊರ ಗುತ್ತಿಗೆ ಮೂಲಕ |
| 8 | ಚಾಲಕ | 1 | ಹೊರಗುತ್ತಿಗೆ |
| 9 | ಪ್ಯೂನ್ /ಅಟೆಂಡರ್ | 2 | ಹೊರಗುತ್ತಿಗೆ ಮೂಲಕ |

ಒಟ್ಟು 27

ಆಯೋಗದ ವೇತನ, ಭತ್ಯೆ ಇತ್ಯಾದಿ ಎಲ್ಲಾ ವೆಚ್ಚಗಳನ್ನು 2015-16ನೇ ಸಾಲಿಗೆ ಅರ್ಥಿಕ ಇಲಾಖೆಯ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆ:"2052-00-090-0-051 ಸಾಮಾನ್ಯ ವೆಚ್ಚಗಳು (ಯೋಜನೇತರ)" ಅಡಿಯಲ್ಲಿ ಭರಿಸತಕ್ಕದ್ದು. ವಿಶೇಷಾಧಿಕಾರಿ, ಅರ್ಥಿಕ ಇಲಾಖೆ (ಎಫ್‌ಆರ್ & ಸಿಸಿ) ಅವರು ಹಣ ಸೆಳೆಯುವ ಹಾಗೂ ಬಟವಾಡೆ ಅಧಿಕಾರಿಯಾಗಿ ಸದ್ಯಕ್ಕೆ ಕಾರ್ಯ ನಿರ್ವಹಿಸುತ್ತಾರೆ. ಮುಂದಿನ ಅರ್ಥಿಕ ವರ್ಷಕ್ಕೆ ಪ್ರತ್ಯೇಕ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆಯನ್ನು ನೀಡಲಾಗುವುದು.

ಈ ಆದೇಶವನ್ನು ಸಿಬ್ಬಂದಿ ಮತ್ತು ಆಡಳಿತ ಸುಧಾರಣಾ ಇಲಾಖೆಯ ದಿನಾಂಕ:08-01-2016ರ ಹಿಂಬರಹ ಸಂಖ್ಯೆ: ಸಿಆಸುಇ 09 ಸಿಶಾಸೇ 2016 ರಲ್ಲಿ ನೀಡಿದ ಸಹಮತಿ ಮೇರೆಗೆ ಹೊರಡಿಸಲಾಗಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಹಿ/-

(ಕೆ.ಮುರಳಧರ),

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,

ಆರ್ಥಿಕ ಇಲಾಖೆ (ಜಿಲ್ಲಾ ಪಂಚಾಯತ್)

ಪ್ರತಿ:-

1. ಸರ್ಕಾರದ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
2. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
3. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ ಹಾಗೂ ಅಭಿವೃದ್ಧಿ ಆಯುಕ್ತರು, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
4. ಮಾನ್ಯ ಮುಖ್ಯಮಂತ್ರಿಗಳ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
5. ಶ್ರೀ.ಸಿ.ಜಿ.ಚಿನ್ನಸ್ವಾಮಿ, ಅಧ್ಯಕ್ಷರು, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, ನಂ:705, ಸಿ.ಬಿ.ಐ ರೋಡ್, ಹೆಚ್.ಎಂ.ಐ.ಲೇಔಟ್, ವಿ.ವಿ.ನಗರ, ಆರ್.ಐ.ನಗರ ಅಂಚೆ, ಬೆಂಗಳೂರು-560 032.
6. ಶ್ರೀ.ಹೆಚ್.ಡಿ.ಅಮರನಾಥನ್, ಸದಸ್ಯರು, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 2ನೇ ಬ್ಲಾಕ್, ಸಿದ್ದಾರ್ಥನಗರ, ಮಳವಳ್ಳಿ, ಮಂಡ್ಯ-571 430.
7. ಡಾ.ಎಚ್.ಶಶಿಧರ್, ಐ.ಎ.ಎಸ್ (ಸಿ), ಸದಸ್ಯರು, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, ನಂ:102, "ಗೌರಿ", ಅಂತರಗಂಗ ಅಪಾರ್ಟ್‌ಮೆಂಟ್, 6/8 ಮೇನ್, ಮಲ್ಲೇಶ್ವರಂ, ಬೆಂಗಳೂರು-560 003.
8. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ, ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಮತ್ತು ಪಂಚಾಯತ್ ರಾಜ್ ಇಲಾಖೆ, ಬಹುಮಹಡಿಗಳ ಕಟ್ಟಡ, ಬೆಂಗಳೂರು.
9. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ, ವಿಕಾಸಸೌಧ, ಬೆಂಗಳೂರು.
10. ಹೆಚ್ಚುವರಿ ಪತ್ರಿಕೆಗಳು.

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ನಡವಳಿಗಳು

ವಿಷಯ: 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಅಧ್ಯಕ್ಷರು ಹಾಗೂ ಸದಸ್ಯರು ಮತ್ತು ಕಾರ್ಯದರ್ಶಿ ಹಾಗೂ ಆಯೋಗದ ಕಛೇರಿಗೆ ಸಿಬ್ಬಂದಿಯನ್ನು ಸೃಷ್ಟಿಸುವ ಬಗ್ಗೆ.

ಓದಲಾಗಿದೆ:

1. ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಆಇ 02 ಝಡ್‌ಪಿಎ 2016 ದಿನಾಂಕ 21.12.2015
2. ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಆಇ 02 ಜಿಪಅ 2015(ಭಾ) ದಿನಾಂಕ 11.1.2016
3. ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಸಿಆಸುಇ 7 ಶಿಸನೇ 2016 ದಿನಾಂಕ 14.1.2016
4. ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಸಿಆಸುಇ 102 ಶಿಸನೇ 2011 ದಿನಾಂಕ 23.1.2012
5. 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಪ್ರಸ್ತಾವನೆ.

ಪ್ರಸ್ತಾವನೆ:

ಮೇಲೆ (1)ರಲ್ಲಿ ಓದಲಾದ ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗವನ್ನು ರಚಿಸಲಾಗಿದೆ. ಆಯೋಗದ ಅಧ್ಯಕ್ಷರ ಆಪ್ತ ಸಿಬ್ಬಂದಿಗಳನ್ನು ಮೇಲೆ (2)ರಲ್ಲಿ ಓದಲಾದ ಆದೇಶದನ್ವಯ 1 ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿ, 1 ಆಪ್ತ ಸಹಾಯಕರು (ಶೀಘ್ರಲಿಪಿಗಾರರು), 1 ಚಾಲಕರು ಮತ್ತು 1 ಡಿ ದರ್ಜೆ ಸಿಬ್ಬಂದಿ ಒಟ್ಟು 4 ಹುದ್ದೆಗಳನ್ನು ಸೃಷ್ಟಿಸಲಾಗಿದೆ. ಮೇಲೆ (3)ರಲ್ಲಿ ಓದಲಾದ ಅಧಿಸೂಚನೆಯನ್ವಯ ಅಧ್ಯಕ್ಷರಿಗೆ ಸಂಪುಟ ದರ್ಜೆ ಸಚಿವರ ಸ್ಥಾನಮಾನವನ್ನು ನೀಡಲಾಗಿದೆ. ಮೇಲೆ (4)ರಲ್ಲಿ ಓದಲಾದ ಆದೇಶದ ಕಂಡಿಕೆ 4ರಲ್ಲಿ ಸಚಿವ ಸಂಪುಟ ದರ್ಜೆಯ ಸ್ಥಾನಮಾನ ನೀಡಿದ ಅಧ್ಯಕ್ಷರಿಗೆ 1 ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿ, 2 ಸಿ ವೃಂದ, 2 ಡಿ ವೃಂದ ಮತ್ತು 1 ವಾಹನ ಚಾಲಕ ಒಟ್ಟು 6 ಆಪ್ತ ಸಿಬ್ಬಂದಿ ಹುದ್ದೆಗಳನ್ನು ಹೊಂದಲು ಅವಕಾಶ ಇರುತ್ತದೆ. ಅದರನ್ವಯ 1 ಸಿ ವೃಂದ ಮತ್ತು 1 ಡಿ ವೃಂದ ಸಿಬ್ಬಂದಿಯವರುಗಳ ಹುದ್ದೆಗಳನ್ನು ಸೃಷ್ಟಿಸುವಂತೆ ಮೇಲೆ (5)ರ ಪ್ರಸ್ತಾವನೆಯಲ್ಲಿ ಪ್ರಸ್ತಾವಿಸಲಾಗಿದೆ. ಪ್ರಸ್ತಾವನೆಯನ್ನು ಪರಿಶೀಲಿಸಿ ಕೆಳಗಿನಂತೆ ಆದೇಶಿಸಿದೆ.

ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಆಇ 02 ಝಡ್‌ಪಿಎ 2015 ದಿನಾಂಕ 21ನೇ ಏಪ್ರಿಲ್ 2016

ಪ್ರಸ್ತಾವನೆಯಲ್ಲಿ ವಿವರಿಸಿರುವಂತೆ 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಅಧ್ಯಕ್ಷರ ಆಪ್ತ ಸಿಬ್ಬಂದಿಗಳಾಗಿ ಈಗಾಗಲೇ ತಾತ್ಕಾಲಿಕವಾಗಿ ಸೃಷ್ಟಿಸಲಾಗಿರುವ 4 ಹುದ್ದೆಗಳೊಂದಿಗೆ ಕೆಳಕಂಡ ಹುದ್ದೆಗಳನ್ನು ಹೆಚ್ಚುವರಿಯಾಗಿ ಈ ಆದೇಶ ಹೊರಡಿಸಿದ ದಿನಾಂಕದಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ತಾತ್ಕಾಲಿಕವಾಗಿ ಸೃಷ್ಟಿಸಲಾಗಿದೆ.

ಸದರಿ ವೆಚ್ಚವನ್ನು 2016-17ನೇ ಸಾಲಿನ ಆಯವ್ಯಯದಲ್ಲೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗಕ್ಕೆ ಒದಗಿಸಿರುವ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆ 2052-00-092-0-10 (ಯೋಜನೇತರ) ಅಡಿ ಒದಗಿಸಿರುವ ಅನುದಾನದಿಂದ ಭರಿಸತಕ್ಕದ್ದು.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ ಮತ್ತು

ಅವರ ಹೆಸರಿನಲ್ಲಿ

ಸಹಿ/-

(ಪುರುಷೋತ್ತಮ ಸಿಂಗ್ ಬಿ.ಹೆಚ್.)

ವಿಶೇಷಾಧಿಕಾರಿ (ಜಿಪಂ).

ಆರ್ಥಿಕ ಇಲಾಖೆ.

ಇವರಿಗೆ:

1. ಸರ್ಕಾರದ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌದ,
2. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌದ,
3. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ ಮತ್ತು ಅಭಿವೃದ್ಧಿ ಆಯುಕ್ತರು, ವಿಧಾನಸೌದ,
4. ಮಾನ್ಯ ಮುಖ್ಯಮಂತ್ರಿಗಳ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌದ,
5. ಶ್ರೀ ಸಿ.ಜಿ.ಚನ್ನಸ್ವಾಮಿ, ಅಧ್ಯಕ್ಷರು, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ. ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ ರೇಸ್‌ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು
6. ಶ್ರೀ ಹೆಚ್.ಡಿ.ಅಮರನಾಥ್, ಸದಸ್ಯರು, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ. ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ ರೇಸ್‌ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು
7. ಡಾ:ಹೆಚ್.ಶಶಿಧರ್, ಸದಸ್ಯರು, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ. ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ ರೇಸ್‌ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು
8. ಕಾರ್ಯದರ್ಶಿ, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ. ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ ರೇಸ್‌ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು
9. ಶ್ರೀ ಶ್ರೀಕಾಂತ್ ಬಿ. ವನಹಳ್ಳಿ, ವಿಶೇಷ ಕಾರ್ಯದರ್ಶಿ, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ. ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ ರೇಸ್‌ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು
10. ಹೆಚ್ಚುವರಿ ಪ್ರತಿಗಳು.

| Sl.No | Name | Designation | Date of Joining | Date of relieving |
|-------|--------------------------------|---|-----------------|-------------------|
| 1 | Sri. S.R. Umashankar, IAS | Secretary | 01.02.2016 | 25.08.2016 |
| 2 | Sri. V.Yeshavanth, IAS | Secretary | 25.08.2016 | 31.05.2018 |
| 3 | Sri.Vipin Singh, IFS | Secretary (Sri. V.Yeshavanth on Leave) | 29.7.2017 | 14.8.2017 |
| 4 | Sri. C.G. Suprasanna, KMAS | Consultant/ Addl. Secretary | 16.03.2016 | 31.05.2018 |
| 5 | Smt. Mary Velangani | Section Officer/ Under Secretary | 06.01.2016 | 05.05.2016 |
| 6 | Sri. Mallikarjuna | Under Secretary | 05.05.2016 | 08.11.2016 |
| 7 | Sri. Mallikarjuna S. Halakurki | Under Secretary | 28.11.2016 | 31.05.2018 |
| 8 | Sri. Jafar Sharif L.S. | P.S. to Chairman | 06.06.2016 | 16.09.2017 |
| 9 | Sri. Jagadish | Stenographer | 14.03.2016 | 21.05.2016 |

Officers and Staff on contract basis

| | | | | |
|----|------------------------------|-------------------------------|------------|------------|
| 1 | Sri. K.R. Niranjan I.A.S.(R) | Consultant | 27.04.2016 | 13.10.2016 |
| 2 | Srikanth B. Vanahalli | Special Secretary/ Consultant | 26.02.2016 | 26.05.2017 |
| 3 | Sri. S.R. Varamballi | Consultant | 01.03.2016 | 31.05.2018 |
| 4 | Sri.T.R. Chandrashekhar | Consultant | 04.03.2016 | 31.05.2018 |
| 5 | Sri. Mohamed Kifayath Ulla | Administrative Assistant | 18.04.2016 | 31.05.2018 |
| 6 | Sri. Y. Gurubasi Reddy | Stenographer | 01.03.2016 | 10.04.2017 |
| 7 | Sri. V. Madhusudhan | Stenographer | 05.05.2017 | 31.05.2018 |
| 8 | Sri. B.V. Shivaram | Stenographer | 25.02.2016 | 31.05.2018 |
| 9 | Sri. Jayaram | Stenographer | 11.05.2016 | 31.05.2018 |
| 10 | Miss. N. Sumalatha | Stenographer | 20.01.2017 | 31.05.2018 |
| 11 | Miss. Archana. G | Stenographer | 06.06.2017 | 31.05.2018 |
| 12 | Sri. Nataraj | Stenographer | 02.03.2016 | 28.02.2016 |
| 13 | Sri. Kirana. C.D | Data Entry Operator | 11.02.2016 | 31.05.2018 |
| 14 | Mrs. Sujatha. C. | Data Entry Operator | 11.02.2016 | 31.05.2018 |
| 15 | Sri. K.S. Ranganatha | D- Group | 15.02.2016 | 31.05.2018 |

| | | | | |
|----|--------------------------|-----------------------------|------------|------------|
| 16 | Sri. K.M. Santhosh Kumar | D- Group | 15.02.2016 | 30.11.2017 |
| 17 | Mrs. G. Seetha | House Keeping / D- Group | 12.02.2016 | 31.05.2018 |
| 18 | Sri. R. Shivashankar | Driver | 04.04.2016 | 5.12.2016 |
| 19 | Sri. Jagadish. C.R | Driver | 20.04.2017 | 31.05.2018 |
| 20 | Sri. Abhishek T.P. | Driver | 02.05.2016 | 03.02.2017 |
| 21 | Sri. Sunil | Driver | 01.02.2017 | 27.05.2017 |
| 22 | Sri. Ajith | Driver | 04.02.2017 | 31.05.2018 |
| 23 | Sri. V. Thimmaraju | Driver | 20.01.2017 | 31.05.2018 |
| 24 | Sri. Kumar K.R. | Driver | 01.06.2017 | 22.03.2018 |
| 25 | Sri Shivaraj | Driver | 23.03.2018 | 31.05.2018 |
| 26 | Sri. Siddalingaiah B | Driver | 19.07.2016 | 31.05.2018 |
| 27 | Sri. Ashok. B.R | Driver | 01.12.2016 | 31.05.2018 |

Annex-1.10.

ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಸಂಖ್ಯೆ:ಸಿಆಸುಇ 55 ನೆಆನೆ 2016

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ,
ವಿಧಾನಸೌಧ,
ಬೆಂಗಳೂರು, ದಿನಾಂಕ:01ನೇ ಫೆಬ್ರವರಿ 2016.

ಅಧಿಸೂಚನೆ

ಶ್ರೀ.ಎಸ್.ಆರ್.ಉಮಾಶಂಕರ್, ಭಾ.ಆ.ಸೇ., ಅಬಕಾರಿ ಆಯುಕ್ತರು, ಬೆಂಗಳೂರು ಇವರನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಕಾರ್ಯದರ್ಶಿ ಹುದ್ದೆಯ ಅಧಿಕ ಪ್ರಭಾರದಲ್ಲರಿಸಲಾಗಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಹಿ/-

(ಎಂ.ದಿನೇಶ್ ಸಂಪತ್‌ರಾಜ್),
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,
ಸಿ.ಆ.ಸು.ಇ.(ನೇವೆಗಳು-1).

ಇವರಿಗೆ:

1. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ/ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿ/ಕಾರ್ಯದರ್ಶಿ(ಆಯವ್ಯಯ ಮತ್ತು ಸಂಪನ್ಮೂಲ)/ಕಾರ್ಯದರ್ಶಿ(ವೆಚ್ಚ), ಅಧಿಕ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
2. ಮಾನ್ಯ ಮುಖ್ಯಮಂತ್ರಿಗಳ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
3. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ/ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿ(ಪಂಚಾಯತ್ ರಾಜ್), ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಮತ್ತು ಪಂಚಾಯತ್ ರಾಜ್ ಇಲಾಖೆ, ಬಹುಮಹಡಿಗಳ ಕಟ್ಟಡ, ಬೆಂಗಳೂರು.
4. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ, ಯೋಜನೆ, ಕಾರ್ಯಕ್ರಮ ಸಂಯೋಜನೆ ಮತ್ತು ಸಾಂಖ್ಯಿಕ ಇಲಾಖೆ,
5. ಶ್ರೀ.ಎಸ್.ಆರ್.ಉಮಾಶಂಕರ್, ಭಾ.ಆ.ಸೇ., ಅಬಕಾರಿ ಆಯುಕ್ತರು, ಬೆಂಗಳೂರು.
6. ಕಾರ್ಯದರ್ಶಿ, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, ಬೆಂಗಳೂರು.
7. ಪ್ರಧಾನ ಮಹಾಲೇಖಪಾಲರು (ಎ&ಇ)/ಇ&ಆರ್‌ಎಸ್‌ಎ, ಬೆಂಗಳೂರು.
8. ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿರವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿ.
9. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ಸಿಆಸುಇ(ಲೆಕ್ಕಪತ್ರ-ಐಆರ್‌ಎಲ್).
10. ಶಾಖಾಧಿಕಾರಿ(ನೇವೆಗಳು-ಜಿ).
11. ವೈಯಕ್ತಿಕ ಕಡತ/ಶಾ.ರ.ಕ/ಹೆಚ್ಚುವರಿ ಪ್ರತಿ.



ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಸಂಖ್ಯೆ: ಸಿಆಸುಇ 336 ನೆಆನೆ 2016

ಕರ್ನಾಟಕ ಸರ್ಕಾರ ಸಚಿವಾಲಯ,
ವಿಧಾನ ಸೌಧ,
ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 20ನೇ ಆಗಸ್ಟ್ 2016.

ಅಧಿಸೂಚನೆ

ಶ್ರೀ ಎಸ್.ಆರ್. ಉಮಾಶಂಕರ್, ಭಾ.ಆ.ನೇ., ಸರ್ಕಾರದ ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿ, ಕನ್ನಡ, ಸಂಸ್ಕೃತಿ, ವಾರ್ತಾ ಮತ್ತು ಸಾರ್ವಜನಿಕ ಸಂಪರ್ಕ ಇಲಾಖೆ ಇವರನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಕಾರ್ಯದರ್ಶಿ ಹುದ್ದೆಯ ಸಮವರ್ತಿತ ಪ್ರಭಾರದಿಂದ ಬಿಡುಗಡೆಗೊಳಿಸಿ, ಶ್ರೀ ವಿ. ಯಶವಂತ್, ಭಾ.ಆ.ನೇ., ಕರ್ನಾಟಕ ರಾಜ್ಯ ಜೈವಿಕ ಇಂಧನ ಅಭಿವೃದ್ಧಿ ಮಂಡಳಿ, ಬೆಂಗಳೂರು ಇವರನ್ನು ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಕಾರ್ಯದರ್ಶಿ ಹುದ್ದೆಯ ಸಮವರ್ತಿತ ಪ್ರಭಾರದಲ್ಲ ನೇಮಿಸಲಾಗಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

Sd/-
(ಎ.ದಿನೇಶ್ ಸಂಪತ್‌ರಾಜ್)
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
ಸಿ.ಆ.ಸು.ಇ (ನೇವೆಗಳು-1)

ಇವರಿಗೆ:

1. ಪ್ರಧಾನ ಮಹಾಲೇಖಪಾಲರು (ಎ&ಇ)/(ಇ&ಆರ್‌ಎಸ್‌ಎ), ಬೆಂಗಳೂರು.
2. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ/ಕಾರ್ಯದರ್ಶಿ (ಆಯವ್ಯಯ ಮತ್ತು ಸಂಪನ್ಮೂಲ)/ ಕಾರ್ಯದರ್ಶಿ (ವೆಚ್ಚ), ಆರ್ಥಿಕ ಇಲಾಖೆ.
3. ಮುಖ್ಯಮಂತ್ರಿಯವರ ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿ/ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿ-2.
4. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ಯೋಜನೆ, ಕಾರ್ಯಕ್ರಮ ಸಂಯೋಜನೆ ಮತ್ತು ಸಾಂಖ್ಯಿಕ ಇಲಾಖೆ.
5. ಸಂಬಂಧಪಟ್ಟ ಅಧಿಕಾರಿಗಳು.
6. ಕಾರ್ಯದರ್ಶಿ ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ.
7. ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಯವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿ.
8. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ಸಿಆಸುಇ (ಲೆಕ್ಕಪತ್ರ-ಐಆರ್‌ಎಲ್‌ಎ)/ಶಾಖಾಧಿಕಾರಿ (ನೇವೆಗಳು-ಜಿ).
9. ವೈಯಕ್ತಿಕ ಕಡತಗಳು/ಶಾ/ರ.ಕ/ ಹೆಚ್ಚುವರಿ ಪ್ರತಿ.



ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಸಂಖ್ಯೆ: ಸಿಆಸುಇ 119 ಎಸ್‌ಎಂಇ 2017

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ,
ವಿಧಾನ ಸೌಧ,
ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 26.07.2017

ಆ ಧಿ ಸೂ ಚ ನೆ

ಇದೇ ಸಮಸಂಖ್ಯೆಯ ದಿನಾಂಕ: 02.06.2017 ಆಧಿಸೂಚನೆಯಲ್ಲಿ, ಶ್ರೀ ವಿ. ಯಶವಂತ, ಭಾ.ಆ.ಸೇ., ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಜೈವಿಕ ಇಂಧನ ಅಭಿವೃದ್ಧಿ ಮಂಡಳಿ, ಬೆಂಗಳೂರು ಇವರಿಗೆ "ವಿಂಡ್ಲರ್, ಕೆನಡಾ" ದೇಶಕ್ಕೆ ಖಾಸಗಿ ವಿದೇಶ ಪ್ರವಾಸ ಕೈಗೊಳ್ಳುವ ಸಲುವಾಗಿ ದಿನಾಂಕ: 24.07.2017 ರಿಂದ 13.08.2017 ಒಟ್ಟು 21 (ಇಪ್ಪತ್ತೊಂದು) ದಿನಗಳ ಗಳಿಕೆ ರಜೆಯನ್ನು ಮಂಜೂರು ಮಾಡಲಾಗಿದೆ.

ಸದರಿ ಆಧಿಸೂಚನೆಯನ್ನು ಮುಂದುವರಿಸುತ್ತಾ, ಶ್ರೀ ವಿ. ಯಶವಂತ, ಭಾ.ಆ.ಸೇ., ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಜೈವಿಕ ಇಂಧನ ಅಭಿವೃದ್ಧಿ ಮಂಡಳಿ, ಬೆಂಗಳೂರು ಇವರ ಮೇಲ್ಕಂಡ ರಜಾ ಅವಧಿಯಲ್ಲಿ, ಡಾ: ಆರ್. ರಾಜು, ಐ.ಎಫ್. ಎಸ್., ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ಗ್ರಾಮೀಣ ಮೂಲಸೌಕರ್ಯ ಅಭಿವೃದ್ಧಿ ನಿಗಮ, ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಮತ್ತು ಪಂಚಾಯತ್ ರಾಜ್ ಇಲಾಖೆ, ಇವರನ್ನು ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಜೈವಿಕ ಇಂಧನ ಅಭಿವೃದ್ಧಿ ಮಂಡಳಿ, ಹುದ್ದೆಯ ಸಮವರ್ತಿತ ಪ್ರಭಾರದಲ್ಲರಿಸಲಾಗಿದೆ.

ಶ್ರೀ ವಿ. ಯಶವಂತ, ಭಾ.ಆ.ಸೇ., ಇವರು ಪ್ರಭಾರದಲ್ಲ ಹೊಂದಿರುವ ಕಾರ್ಯದರ್ಶಿ, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ ಹುದ್ದೆಗೆ ಶ್ರೀ ವಿಪಿನ್ ಸಿಂಗ್, ಐ.ಎಫ್. ಎಸ್., ಯೋಜನಾ ನಿರ್ದೇಶಕರು, ಖಜಾನೆ-2, ಆರ್ಥಿಕ ಇಲಾಖೆ, ಇವರನ್ನು ಮೇಲ್ಕಂಡ ರಜಾ ಅವಧಿಯಲ್ಲಿ, ಕಾರ್ಯದರ್ಶಿ, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ ಹುದ್ದೆಯ ಸಮವರ್ತಿತ ಪ್ರಭಾರದಲ್ಲರಿಸಲಾಗಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ.

ಸಹಿ/-

[ಎ. ದಿನೇಶ್ ಸಂಪತ್‌ರಾಜ್]
ಸರ್ಕಾರದ ಆಧೀನ ಕಾರ್ಯದರ್ಶಿ.
ಸಿಆಸುಇ [ನೇವೆಗಳು-1].

ಇವರಿಗೆ:

1. ಪ್ರಧಾನ ಮಹಾಲೇಖಪಾಲರು, (ಲೆಕ್ಕಪತ್ರ ಮತ್ತು ಹಕ್ಕುದಾರಿ) ಕರ್ನಾಟಕ, ಬೆಂಗಳೂರು- ರಜೆ ಅರ್ಜಿ ಲಗತ್ತಿಸಿದೆ.
2. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಗಳು, ಆರ್ಥಿಕ ಇಲಾಖೆ, ವಿಧಾನ ಸೌಧ, ಬೆಂಗಳೂರು.
3. ಸರ್ಕಾರದ ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿ(ಪಂಚಾಯತ್ ರಾಜ್) ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಮತ್ತು ಪಂಚಾಯತ್ ರಾಜ್ ಇಲಾಖೆ, ಬಹುಮಹಡಿಗಳ ಕಟ್ಟಡ ಬೆಂಗಳೂರು.
4. ಡಾ: ಆರ್. ರಾಜು, ಐ.ಎಫ್. ಎಸ್., ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ಗ್ರಾಮೀಣ ಮೂಲಸೌಕರ್ಯ ಅಭಿವೃದ್ಧಿ ನಿಗಮ, ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಭವನ, 4ನೇ ಮಹಡಿ, ಆನಂದ್ ರಾವ್ ವೃತ್ತ, ಬೆಂಗಳೂರು.
5. ಶ್ರೀ ವಿಪಿನ್ ಸಿಂಗ್, ಐ.ಎಫ್. ಎಸ್., ಯೋಜನಾ ನಿರ್ದೇಶಕರು, ಖಜಾನೆ-2, ಆರ್ಥಿಕ ಇಲಾಖೆ, ಬೆಂಗಳೂರು.
6. ಶ್ರೀ ವಿ. ಯಶವಂತ, ಭಾ.ಆ.ಸೇ., ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಜೈವಿಕ ಇಂಧನ ಅಭಿವೃದ್ಧಿ ಮಂಡಳಿ, ನಂ.116, 8ನೇ ಅಡ್ಡರಸ್ತೆ, ರೈಲ್ವೆ ಸಮಾನಂತರ ರಸ್ತೆ, ಕುಮಾರ ಪಾರ್ಕ್ ಪಶ್ಚಿಮ ಬೆಂಗಳೂರು-20.
7. ಕಾರ್ಯದರ್ಶಿ, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ, ರೇಸ್ ಕೋರ್ಟ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು-01.
8. ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಯವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನ ಸೌಧ, ಬೆಂಗಳೂರು.
9. ಸರ್ಕಾರದ ಆಧೀನ ಕಾರ್ಯದರ್ಶಿ, ಸಿಆಸುಇ (ಲೆಕ್ಕಪತ್ರ-ಐ.ಆರ್.ಎಲ್ ಎ), (ನೇವೆಗಳು-5).
10. ವೈಯಕ್ತಿಕ ಕಡತ / ಶಾಖಾರಕ್ಷಾ ಕಡತ/ ಹೆಚ್ಚುವರಿ ಪ್ರತಿಗಳು.



ಸಂಖ್ಯೆ: ಆಇ 63 ವೆಜ್ಜೆ-12/16

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ,
ವಿಧಾನಸೌಧ,
ಬೆಂಗಳೂರು, ದಿನಾಂಕ 16.02.2016

ಅಧಿಸೂಚನೆ

ಶ್ರೀ ಶ್ರೀಕಾಂತ್ ಬಿ.ವನಹಳ್ಳಿ, ನಿವೃತ್ತ ಪ್ರಧಾನ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಮತ್ತು ಲೆಕ್ಕಪತ್ರ ಇಲಾಖೆ, ಇವರ ಸೇವೆಯನ್ನು ಮಾಸಿಕ ರೂ.60,000/-ಗಳ ಸಮಾಲೋಚನಾ ಶುಲ್ಕದೊಂದಿಗೆ 2 ವರ್ಷಗಳ ಅವಧಿಗೆ ಸಮಾಲೋಚಕರನ್ನಾಗಿ ಪಡೆಯಲು ಕರ್ನಾಟಕ ಸಾರ್ವಜನಿಕ ಸಂಗ್ರಹಣೆಗಳಲ್ಲಿ ಪಾರದರ್ಶಕತೆ ಅಧಿನಿಯಮ 1999ರ ಕಲಂ 4 (ಜಿ) ರಡಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರ ಚಲಾಯಿಸಿ ಆರ್ಥಿಕ ಇಲಾಖೆಗೆ ಪಾರದರ್ಶಕತೆ ಕಾಯ್ದೆಯಿಂದ ವಿನಾಯಿತಿ ನೀಡಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

ಸಹಿ/-
(ಕೆ.ನಂದಕುಮಾರ್)
ವಿಶೇಷಾಧಿಕಾರಿ ಹಾಗೂ ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಆರ್ಥಿಕ ಇಲಾಖೆ
(ಲೋಕೋಪಯೋಗಿ ಆರ್ಥಿಕ ಕೋಶ)

ಇವರಿಗೆ:

ಜಂಟಿ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಮುದ್ರಣಾಲಯ, ಆರ್.ವಿ.ಕಾಲೇಜು ಅಂಚೆ,
ಮೈಸೂರು ರಸ್ತೆ, ಕೆಂಗೇರಿ, ಬೆಂಗಳೂರು-59, ಮುಂದಿನ ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರದಲ್ಲ ಪ್ರಕಟಿಸುವ ಸಲುವಾಗಿ ಹಾಗೂ 25 ಮುದ್ರಿತ
ಪ್ರತಿಗಳನ್ನು ಸರಬರಾಜು ಮಾಡಲು ಕೋರಿದೆ.

ಪ್ರತಿ:

1. ಮಹಾಲೇಖಪಾಲರು (ಲೆಕ್ಕ ಮತ್ತು ಪರಿಶೋಧನೆ), ಬೆಂಗಳೂರು
2. ಸರ್ಕಾರದ ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿಗಳು, ಆರ್ಥಿಕ ಇಲಾಖೆ,
3. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿಗಳು (ಆ ಮತ್ತು ಸಂ) ಆರ್ಥಿಕ ಇಲಾಖೆ,
4. ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪಾನೀಯ ನಿಗಮ ನಿಯಮಿತ, ಬೆಂಗಳೂರು
5. ರಾಜ್ಯ ಪತ್ರಾಗಾರ ಇಲಾಖೆ, ವಿಕಾಸಸೌಧ, ಬೆಂಗಳೂರು - 10 ಪ್ರತಿಗಳು.

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ನಡವಳಿಗಳು

ವಿಷಯ: ಶ್ರೀ.ಎಸ್.ಆರ್.ವಾರಂಬಳ್ಳಿ, ನಿವೃತ್ತ ಅಪರ ನಿಯಂತ್ರಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಮತ್ತು ಲೆಕ್ಕಪತ್ರ ಇಲಾಖೆ ಹಾಗೂ ಡಾ.ಟಿ.ಆರ್.ಚಂದ್ರಶೇಖರ್, ನಿವೃತ್ತ ಪ್ರೋಫೆಸರ್, ಕನ್ನಡ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಹಂಪಿ ಅವರುಗಳನ್ನು ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಸಮಾಲೋಚಕರಾಗಿ ನೇಮಿಸುವ ಬಗ್ಗೆ.

ಓದಲಾಗಿದೆ:

ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಆಇ 95 ವೆಚ್ಚ:12/2016, ದಿ:23-02-2016.

ಪ್ರಸ್ತಾವನೆ:

ಶ್ರೀ.ಎಸ್.ಆರ್.ವಾರಂಬಳ್ಳಿ, ನಿವೃತ್ತ ಅಪರ ನಿಯಂತ್ರಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಮತ್ತು ಲೆಕ್ಕಪತ್ರ ಇಲಾಖೆ ಹಾಗೂ ಡಾ.ಟಿ.ಆರ್.ಚಂದ್ರಶೇಖರ್, ನಿವೃತ್ತ ಪ್ರೋಫೆಸರ್, ಕನ್ನಡ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಹಂಪಿ ಅವರುಗಳನ್ನು ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಸಮಾಲೋಚಕರಾಗಿ ಪಡೆಯುವ ಕುರಿತು ಪರಿಶೀಲಿಸಿದ್ದು, ಈ ಉದ್ದೇಶಕ್ಕಾಗಿ ಮೇಲೆ ಓದಲಾದ ದಿ:23-02-2016ರ ಅಧಿಸೂಚನೆಯಲ್ಲಿ ಕರ್ನಾಟಕ ಸಾರ್ವಜನಿಕ ಸಂಗ್ರಹಣೆಗಳಲ್ಲಿ ಪಾರದರ್ಶಕತೆ ಕಾಯಿದೆಯಿಂದ ವಿನಾಯಿತಿ ಪಡೆಯಲಾಗಿದೆ. ಅದರಂತೆ ಈ ಇಬ್ಬರನ್ನು ನೇಮಿಸುವ ಸಲುವಾಗಿ ಈ ಮುಂದಿನಂತೆ ಆದೇಶಿಸಿದೆ.

ಆದೇಶ ಸಂಖ್ಯೆ: ಆಇ 02 ಝಡ್‌ಪಿಎ 2015, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 25ನೇ ಫೆಬ್ರವರಿ 2016.

ಶ್ರೀ.ಎಸ್.ಆರ್.ವಾರಂಬಳ್ಳಿ, ನಿವೃತ್ತ ಅಪರ ನಿಯಂತ್ರಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಮತ್ತು ಲೆಕ್ಕಪತ್ರ ಇಲಾಖೆ ಹಾಗೂ ಡಾ.ಟಿ.ಆರ್.ಚಂದ್ರಶೇಖರ್, ನಿವೃತ್ತ ಪ್ರೋಫೆಸರ್, ಕನ್ನಡ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಹಂಪಿ ಅವರುಗಳನ್ನು ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಸಮಾಲೋಚಕರನ್ನಾಗಿ ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಆಯೋಗದ ಮುಕ್ತಾಯವಾಗುವವರೆಗೆ ಈ ಮೂಲಕ ನೇಮಿಸಿದೆ.

ಶ್ರೀ.ಎಸ್.ಆರ್.ವಾರಂಬಳ್ಳಿ ಹಾಗೂ ಡಾ.ಟಿ.ಆರ್.ಚಂದ್ರಶೇಖರ್, ಸಮಾಲೋಚಕರು ತಲಾ ರೂ.60,000/-ಗಳ ಮಾಸಿಕ ಸಮಾಲೋಚನಾ ಶುಲ್ಕವನ್ನು ಪಡೆಯುತ್ತಾರೆ.

ಶ್ರೀ.ಎಸ್.ಆರ್.ವಾರಂಬಳ್ಳಿ ಹಾಗೂ ಡಾ.ಟಿ.ಆರ್.ಚಂದ್ರಶೇಖರ್ ಸಮಾಲೋಚಕರು ಅವರ ಇತರ ಸೌಲಭ್ಯಗಳ ಕುರಿತು ಪ್ರತ್ಯೇಕ ಆದೇಶ ಹೊರಡಿಸಲಾಗುವುದು.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಹಿ/-

(ಕೆ.ಮುರಳಧರ),

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,

ಆರ್ಥಿಕ ಇಲಾಖೆ (ಜಿಲ್ಲಾ ಪಂಚಾಯತ್)

ಪ್ರತಿ:-

1. ಸರ್ಕಾರದ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
2. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
3. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ ಹಾಗೂ ಅಭಿವೃದ್ಧಿ ಆಯುಕ್ತರು, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
4. ಮಾನ್ಯ ಮುಖ್ಯಮಂತ್ರಿಗಳ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
5. ಶ್ರೀ.ಸಿ.ಜಿ.ಚಿನ್ನಸ್ವಾಮಿ, ಅಧ್ಯಕ್ಷರು, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ, ರೇಸ್ ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು.
6. ಶ್ರೀ.ಹೆಚ್.ಡಿ.ಅಮರನಾಥನ್, ಸದಸ್ಯರು, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ, ರೇಸ್ ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು.
7. ಡಾ.ಎಚ್.ಶಶಿಧರ್, ಐ.ಎ.ಎಸ್ (ನಿ), ಸದಸ್ಯರು, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ, ರೇಸ್ ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು.
8. ಶ್ರೀ.ಶ್ರೀಕಾಂತ್ ಬಿ.ವನಹಳ್ಳಿ, ವಿಶೇಷ ಕಾರ್ಯದರ್ಶಿ, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ, ರೇಸ್ ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು.
9. ಶ್ರೀ.ಎಸ್.ಆರ್.ವಾರಂಬಳ್ಳಿ, ಸಮಾಲೋಚಕರು, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, ನಂ:532, 2ನೇ ಬ್ಲಾಕ್, 3ನೇ ಕ್ರಾಸ್, ಆರ್.ಟಿ.ನಗರ, ಬೆಂಗಳೂರು-560 032.
10. ಡಾ.ಟಿ.ಆರ್.ಚಂದ್ರಶೇಖರ್, ಸಮಾಲೋಚಕರು, ನಾಲ್ಕನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, #34/1, ಸೊಸೈಟಿ ರೋಡ್, ಅಮರಾವತಿ, ಹೊಸಪೇಟೆ, ಬಳ್ಳಾರಿ-583 201.
11. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ, ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಮತ್ತು ಪಂಚಾಯತ್ ರಾಜ್ ಇಲಾಖೆ, ಬಹುಮಹಡಿಗಳ ಕಟ್ಟಡ, ಬೆಂಗಳೂರು.
12. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ, ವಿಕಾಸಸೌಧ, ಬೆಂಗಳೂರು.
13. ಹೆಚ್ಚುವರಿ ಪತ್ರಿಕೆಗಳು.

ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಸಂಖ್ಯೆ:ನಅಇ 264 ಟಎಂಇ 2015

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ,
ವಿಕಾಸಸೌಧ,
ಬೆಂಗಳೂರು, ದಿನಾಂಕ:11.03.2016.

ಅಧಿಸೂಚನೆ

ಡಾ.ಎಸ್.ನಾಗರಾಜು, ಕೆ.ಎ.ಎಸ್. (ಹಿರಿಯ ಶ್ರೇಣಿ) ಇವರನ್ನು ಪೌರಾಡಳಿತ ನಿರ್ದೇಶನಾಲಯದ ಜಂಟಿ ನಿರ್ದೇಶಕರು (ಪೌರಾ ಸುಧಾರಣಾ ಕೋಶ) ಹುದ್ದೆಗೆ ವರ್ಗಾಯಿಸಲಾಗಿದ್ದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಸಿಆಸುಇ 140 ಆಸೇವ 2015 (1), ದಿನಾಂಕ:09.09.2015ನ್ನು ಮಾರ್ಪಡಿಸಿ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಸಿಆಸುಇ 08 ಆಸೇವ 2016, ದಿ:12.02.2016ರಲ್ಲಿ ಸದರಿ ಅಧಿಕಾರಿಯ ಸೇವೆಯನ್ನು ಮುಖ್ಯ ಯೋಜನಾಧಿಕಾರಿ, ಪೌರಾಡಳಿತ ನಿರ್ದೇಶನಾಲಯ, ಬೆಂಗಳೂರು ಖಾಲಿ ಹುದ್ದೆಗೆ ನೇಮಿಸಲು ಇವರ ಸೇವೆಯನ್ನು ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆಯಲ್ಲಿಯೇ ಮುಂದುವರಿಸಿ ಆದೇಶಿಸಿರುತ್ತಾರೆ.

ಪೌರಾಡಳಿತ ನಿರ್ದೇಶನಾಲಯದಲ್ಲಿ ಮುಖ್ಯ ಯೋಜನಾಧಿಕಾರಿ ಹುದ್ದೆಯಲ್ಲಿ ಕಾರ್ಯ ನಿರ್ವಹಿಸುತ್ತಿರುವ ಶ್ರೀ.ಸಿ.ಜಿ.ಸುಪ್ರದನ್ಯ, ಪೌರಾಯುಕ್ತರು (ಆಯ್ಕೆ ಶ್ರೇಣಿ) ಇವರನ್ನು 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಸಮಾಲೋಚಕರ ಹುದ್ದೆಗೆ ನಿಯೋಜಿಸಿದ್ದರಿಂದ ತೆರವಾಗಿರುವ ಹುದ್ದೆಗೆ ಡಾ:ಎಸ್.ನಾಗರಾಜು, ಕೆ.ಎ.ಎಸ್. (ಹಿರಿಯ ಶ್ರೇಣಿ) ಇವರನ್ನು ಸ್ಥಳ ನಿಯುಕ್ತಿಗೊಳಿಸಿ ಆದೇಶಿಸಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಹ/-

(ಸಿದ್ದಿಕ್ ಪಾಷಾ)

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,

ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ಇವರಿಗೆ:

1. ಮಹಾಲೇಖಪಾಲರು, ಕರ್ನಾಟಕ ಬೆಂಗಳೂರು.
2. ನಿರ್ದೇಶಕರು, ಪೌರಾಡಳಿತ ನಿರ್ದೇಶನಾಲಯ, ಬೆಂಗಳೂರು.
3. ಜಿಲ್ಲಾಧಿಕಾರಿಗಳು, ಬೆಂಗಳೂರು ಜಿಲ್ಲೆ, ಬೆಂಗಳೂರು.
4. ಯೋಜನಾ ನಿರ್ದೇಶಕರು, ಜಿಲ್ಲಾ ನಗರಾಭಿವೃದ್ಧಿ ಕೋಶ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ, ಬೆಂಗಳೂರು ಗ್ರಾಮಾಂತರ ಜಿಲ್ಲೆ.
5. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಸೇವೆಗಳು-2) ಸಿಬ್ಬಂದಿ ಮತ್ತು ಆಡಳಿತ ಸುಧಾರಣೆ ಇಲಾಖೆ, ವಿಧಾನಸೌಧ, ಬೆಂಗಳೂರು.
6. ಸಂಬಂಧಪಟ್ಟ ಅಧಿಕಾರಿಗೆ.
7. ಶಾಖಾ ರಕ್ಷಾ ಕಡತ / ಹೆಚ್ಚುವರಿ ಪ್ರತಿಗಳು.

ಪ್ರತಿ ಮಾಹಿತಿಗಾಗಿ:

1. ಮಾನ್ಯ ಪೌರಾಡಳಿತ ಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ವಿಧಾನಸೌಧ.
2. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ, ವಿಕಾಸಸೌಧ.
3. ಉಪ ಕಾರ್ಯದರ್ಶಿಗಳ-2ರವರ ಆಪ್ತ ಸಹಾಯಕರು, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ, ವಿಕಾಸಸೌಧ.

ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಸಂಖ್ಯೆ:ಆಇ 2 ರ್ಯೂಡ್ ಪಿ ಎ 2015

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ,
ವಿಧಾನಸೌಧ,
ಬೆಂಗಳೂರು, ದಿನಾಂಕ:17.09.2016.

ಅಧಿಸೂಚನೆ

4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದಲ್ಲ ಸಮಾಲೋಚಕರಾಗಿ ಕಾರ್ಯನಿರ್ವಹಿಸುತ್ತಿರುವ ಶ್ರೀ ಸಿ.ಜಿ.ಸುಪ್ರಸನ್ನ, ಮುಖ್ಯ ಯೋಜನಾಧಿಕಾರಿ, ಪೌರಾಡಳಿತ ನಿರ್ದೇಶನಾಲಯ ಅವರನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ಆಯೋಗದಲ್ಲ ಖಾಲಿ ಇರುವ ಅಪರ ಕಾರ್ಯದರ್ಶಿ ಹುದ್ದೆಯಲ್ಲಿ ಕರ್ನಾಟಕ ನಾಗರೀಕ ಸೇವಾ ನಿಯಮಾವಳಿಯ ನಿಯಮ 68 ರನ್ವಯ ಹೆಚ್ಚುವರಿ ಪ್ರಭಾರದಲ್ಲರಿಸಲಾಗಿದೆ.

ಶ್ರೀ ಸಿ.ಜಿ.ಸುಪ್ರಸನ್ನ ಪೌರಾಡಳಿತ ನಿರ್ದೇಶನಾಲಯ ಅವರು ಆಯೋಗದ ಆಡಳಿತಾತ್ಮಕ ವಿಷಯಗಳನ್ನು ನಿರ್ವಹಿಸುವುದರೊಡನೆ ಸಮಾಲೋಚಕರ ಕಾರ್ಯವನ್ನು ನಿರ್ವಹಿಸುತ್ತಾರೆ.

ಶ್ರೀ ಶ್ರೀಕಾಂತ್.ಬಿ.ವನಹಳ್ಳಿ, ಅವರನ್ನು ಆಯೋಗದ ವಿಶೇಷ ಕಾರ್ಯದರ್ಶಿ ಹುದ್ದೆಯ ಹೆಚ್ಚುವರಿ ಪ್ರಭಾರದಿಂದ ಮುಕ್ತಗೊಳಿಸಲಾಗಿದ್ದು, ಅವರು ಪಂಚಾಯತ್ ರಾಜ್ ಸಂಸ್ಥೆಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ವಿಷಯಗಳ ಕುರಿತು ಆಯೋಗಕ್ಕೆ ನೆರವು ನೀಡುತ್ತಾರೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಸಹಿ/-

(ಎಂ.ಎಸ್.ಶಿವರಾಂ),

ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ

(ಆಡಳಿತ ಮತ್ತು ಸಮನ್ವಯ),

ಆರ್ಥಿಕ ಇಲಾಖೆ.

ಇವರಿಗೆ:-

1. ಸಂಕಲನಾಧಿಕಾರಿ, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಲೆಕ್ಕಪತ್ರ, ಬೆಂಗಳೂರು.
2. ಪ್ರಧಾನ ಮಹಾಲೇಖಪಾಲರು (ಎಂ&ಇ), ಕರ್ನಾಟಕ, ಬೆಂಗಳೂರು.
3. ಅಧ್ಯಕ್ಷರು, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಖನಿಜ ಭವನ, ರೇಸ್‌ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು.
4. ಸದಸ್ಯರು, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಖನಿಜ ಭವನ, ರೇಸ್‌ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು.
5. ಕಾರ್ಯದರ್ಶಿ, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಖನಿಜ ಭವನ, ರೇಸ್‌ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು.
6. ಸಂಬಂಧಪಟ್ಟ ಅಧಿಕಾರಿಗಳು.
7. ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ, ಸಿ.ಆ.ಸು.ಇಲಾಖೆ (ಸೇವೆಗಳು).
8. ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ, ಸಿ.ಆ.ಸು.ಇಲಾಖೆ (ಸಿಬ್ಬಂದಿ).
9. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ, ಸಿ.ಆ.ಸು.ಇಲಾಖೆ (ಸಿಬ್ಬಂದಿ).
10. ಸರ್ಕಾರದ ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿ, ಆರ್ಥಿಕ ಇಲಾಖೆ ಅವರ ಪತ್ರಾಂಕಿತ ಆಪ್ತ ಸಹಾಯಕರು
11. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ (ಆ ಮತ್ತು ಸಂ) ರವರ ಆಪ್ತ ಸಹಾಯಕರು.
12. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ (ವೆಚ್ಚ) ರವರ ಪತ್ರಾಂಕಿತ ಆಪ್ತ ಸಹಾಯಕರು.
13. ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ-3, ಆರ್ಥಿಕ ಇಲಾಖೆ.

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ನಡವಳಿಗಳು

ವಿಷಯ: ಶ್ರೀ ಕೆ.ಆರ್.ನಿರಂಜನ್, ನಿವೃತ್ತ ಐ.ಎ.ಎಸ್ ಅಧಿಕಾರಿ ಇವರನ್ನು 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗದ ಸಮಾಲೋಚಕರಾಗಿ ನೇಮಿಸುವ ಬಗ್ಗೆ.

ಓದಲಾಗಿದೆ.

1. ಕಾರ್ಯದರ್ಶಿಗಳು, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, ಬೆಂಗಳೂರು ಇವರ ಪತ್ರ ಸಂಖ್ಯೆ: ಎಸ್‌ಎಫ್‌ಸಿ 15 ಸಿಒಎನ್‌ಎಸ್ 2016 ದಿನಾಂಕ:15.03.2016
2. ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಆಇ 259 ವೆಚ್ಚ 12/2016 ದಿನಾಂಕ: 20.04.2016

ಪ್ರಸ್ತಾವನೆ

ಕಾರ್ಯದರ್ಶಿಗಳು, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, ಬೆಂಗಳೂರು ಇವರು ಮೇಲೆ (1)ರಲ್ಲಿ ಓದಲಾದ ಪತ್ರದಲ್ಲಿ 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗಕ್ಕೆ ವೇತನ ಶ್ರೇಣಿರಹಿತ 4 ಸಮಾಲೋಚಕರ ಹುದ್ದೆಯನ್ನು ಸೃಜಿಸಲಾಗಿದ್ದು, ಇದರಲ್ಲಿ ಖಾಲಿ ಇರುವ ಒಂದು ಸಮಾಲೋಚಕರ ಹುದ್ದೆಗೆ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ವಿಷಯಗಳ ಬಗ್ಗೆ ತಿಳಿದಿರುವ ಶ್ರೀ ಕೆ.ಆರ್.ನಿರಂಜನ್ ನಿವೃತ್ತ ಭಾ.ಆ.ಸೇ, ಅಧಿಕಾರಿ ಇವರ ಸೇವೆಯನ್ನು ಪಡೆಯಲು ಅಧ್ಯಕ್ಷರು ಮತ್ತು ಸದಸ್ಯರುಗಳು ಅಭಿಪ್ರಾಯಿಸಿರುವುದರಿಂದ ಶ್ರೀ ಕೆ.ಆರ್.ನಿರಂಜನ್ ನಿವೃತ್ತ ಐ.ಎ.ಎಸ್. ಅಧಿಕಾರಿ ಅವರನ್ನು ಸಮಾಲೋಚಕರಾಗಿ ಆಯೋಗದ ಅವಧಿಗೆ ನೇಮಿಸಲು ಕೋರಿರುತ್ತಾರೆ.

ಶ್ರೀ ಶ್ರೀ ಕೆ.ಆರ್.ನಿರಂಜನ್, ನಿವೃತ್ತ ಐ.ಎ.ಎಸ್. ಅಧಿಕಾರಿ ಇವರ ಸೇವೆಯನ್ನು 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗಕ್ಕೆ ಸಮಾಲೋಚಕರಾಗಿ ಮಾಹೆಯಾನ ರೂ.60,000/-ಗಳ ಸಮಾಲೋಚನಾ ಶುಲ್ಕದೊಡನೆ ಪಡೆಯುವ ಕುರಿತು ಪರಿಶೀಲಿಸಿದ್ದು, ಶ್ರೀ ಕೆ.ಆರ್.ನಿರಂಜನ್ ಇವರ ಸೇವೆಯನ್ನು ಪಡೆಯುವ ಸಂಬಂಧ ಮೇಲೆ (2)ರಲ್ಲಿ ಓದಲಾದ ಅಧಿಸೂಚನೆಯನ್ವಯ ಕರ್ನಾಟಕ ಸಾರ್ವಜನಿಕ ಸಂಗ್ರಹಣೆಗಳಲ್ಲಿ ಪಾರದರ್ಶಕತೆ ಕಾಯಿದೆಯಿಂದ ವಿನಾಯಿತಿ ಪಡೆಯಲಾಗಿದೆ. ಅದರಂತೆ ಇವರನ್ನು ನೇಮಿಸಲು ಸಲುವಾಗಿ ಮುಂದಿನಂತೆ ಆದೇಶಿಸಿದೆ.

ಆದೇಶ ಸಂಖ್ಯೆ: ಆಇ 02 ಜಿಪಿಆ 2015 ಬೆಂಗಳೂರು ದಿನಾಂಕ:26ನೇ ಏಪ್ರಿಲ್ 2016

ಶ್ರೀ ಕೆ.ಆರ್.ನಿರಂಜನ್, ನಿವೃತ್ತ ಐ.ಎ.ಎಸ್, ಅಧಿಕಾರಿ ಇವರನ್ನು 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗಕ್ಕೆ ಸಮಾಲೋಚಕರನ್ನಾಗಿ ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಆಯೋಗ ಮುಕ್ತಾಯವಾಗುವವರೆಗೆ ಈ ಮೂಲಕ ನೇಮಿಸಿದೆ.

ಶ್ರೀ ಕೆ.ಆರ್.ನಿರಂಜನ್, ನಿವೃತ್ತ ಐ.ಎ.ಎಸ್. ಅಧಿಕಾರಿ ಇವರಿಗೆ ರೂ.60,000/- (ರೂಪಾಯಿ ಅರವತ್ತು ಸಾವಿರಗಳು ಮಾತ್ರ)ಗಳ ಮಾಸಿಕ ಸಮಾಲೋಚನಾ ಶುಲ್ಕವನ್ನು ಪಡೆಯುತ್ತಾರೆ.

ಶ್ರೀ ಕೆ.ಆರ್.ನಿರಂಜನ್, ಸಮಾಲೋಚಕರು ಅವರ ಇತರ ಸೌಲಭ್ಯಗಳ ಕುರಿತು ಪ್ರತ್ಯೇಕ ಆದೇಶ ಹೊರಡಿಸಲಾಗುವುದು. ಸದರಿ ವೆಚ್ಚವನ್ನು 2016-17ನೇ ಸಾಲಿನ ಆಯವ್ಯಯದಲ್ಲಿ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗಕ್ಕೆ ಒದಗಿಸಿರುವ ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆ 2052-00-092-0-10 (ಯೋಜನೇತರ) ಅಡಿ ಒದಗಿಸಿರುವ ಅನುದಾನದಿಂದ ಭರಿಸತಕ್ಕದ್ದು.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

Sd/-
(ಪುರುಷೋತ್ತಮ್ ಸಿಂಗ್ ಬಿ.ಹೆಚ್)
ವಿಶೇಷಾಧಿಕಾರಿ,
ಆರ್ಥಿಕ ಇಲಾಖೆ (ಜಿಲ್ಲಾ ಪಂಚಾಯತ್)

ಪ್ರತಿ:

1. ಸರ್ಕಾರದ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ
2. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ,
3. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ ಮತ್ತು ಅಭಿವೃದ್ಧಿ ಆಯುಕ್ತರು, ವಿಧಾನಸೌಧ.
4. ಮಾನ್ಯ ಮುಖ್ಯಮಂತ್ರಿಗಳ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ, ವಿಧಾನಸೌಧ,
5. ಶ್ರೀ ಸಿ.ಜಿ.ಚಿನ್ನಸ್ವಾಮಿ, ಅಧ್ಯಕ್ಷರು 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ, ರೇಸ್ ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು.
6. ಶ್ರೀ ಹೆಚ್.ಡಿ.ಅಮರನಾಥನ್, ಸದಸ್ಯರು, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ, ರೇಸ್ ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು.
7. ಶ್ರೀ ಡಾ.ಹೆಚ್.ಶಶಿಧರ್, ಐ.ಎ.ಎಸ್. (ನಿ), ಸದಸ್ಯರು, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ, ರೇಸ್ ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು.
8. ಕಾರ್ಯದರ್ಶಿ, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ, ರೇಸ್ ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು.
9. ಶ್ರೀ ಶ್ರೀಕಾಂತ್ ಬಿ.ವನಕಳ್ಳಿ, ವಿಶೇಷ ಕಾರ್ಯದರ್ಶಿ, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಸೌತ್ ಬ್ಲಾಕ್, ಖನಿಜ ಭವನ, ರೇಸ್ ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು.
10. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ, ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಮತ್ತು ಪಂಚಾಯತ್‌ರಾಜ್ ಇಲಾಖೆ, ಬಹುಮಹಡಿ ಕಟ್ಟಡ,
11. ಸರ್ಕಾರದ ಕಾರ್ಯದರ್ಶಿ, ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ, ವಿಕಾಸಸೌಧ.
12. ಶ್ರೀ ಕೆ.ಆರ್.ನಿರಂಜನ್ ಟಿಎಫ್ 1, 3ನೇ ಮಹಡಿ, ನಾಗಸಿಂಹ ಅಪಾರ್ಟ್‌ಮೆಂಟ್, #464, ಅಶೋಕ ಪಿಲ್ಲರ್ ರಸ್ತೆ, 2ನೇ ಬ್ಲಾಕ್, ಜಯನಗರ, ಬೆಂಗಳೂರು-560011.
13. ಹೆಚ್ಚುವರಿ ಪ್ರತಿಗಳು.

ಸಂಖ್ಯೆ: ಎಸ್‌ಎಫ್‌ಸಿ15: Cons2016

ದಿನಾಂಕ: 13-10-2016

ಅಧಿಕೃತ ಜ್ಞಾಪನ

ವಿಷಯ: ಶ್ರೀ. ಕೆ.ಆರ್. ನಿರಂಜನ್ ಐ.ಎ.ಎಸ್(ನಿ)., ಸಮಾಲೋಚಕರು ಇವರನ್ನು ಕರ್ತವ್ಯದಿಂದ
ವಿಮುಕ್ತಿಗೊಳಿಸುವ ಬಗ್ಗೆ

ಉಲ್ಲೇಖ: (1) ಸರ್ಕಾರದ ತಿದ್ದುಪಡಿ ಅಧಿಸೂಚನೆ ಆರ್‌ಡಿ 351 ಎಲ್‌ಜಿಪಿ 2014 (ಭಾಗ-1)
ದಿನಾಂಕ 01-10-2016

(2) ಶ್ರೀ. ಕೆ.ಆರ್. ನಿರಂಜನ್ ಸಮಾಲೋಚಕರು ಇವರ ಮನವಿ ಪತ್ರ ದಿನಾಂಕ 03-10-2016

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಶ್ರೀ. ಕೆ.ಆರ್. ನಿರಂಜನ್ ನಿವೃತ್ತ ಐ.ಎ.ಎಸ್ ಅಧಿಕಾರಿ ಇವರು ಆಯೋಗದಲ್ಲ
ಸಮಾಲೋಚಕರಾಗಿ ಕೆಲಸ ನಿರ್ವಹಿಸುತ್ತಿದ್ದು ಇವರನ್ನು ಸರ್ಕಾರದ ತಿದ್ದುಪಡಿ ಅಧಿಸೂಚನೆ ಉಲ್ಲೇಖ(2) ರ ಮೇರೆಗೆ ಕರ್ನಾಟಕ
ಭೂ ಕಬಳಕೆ ನಿಷೇಧ ನ್ಯಾಯಾಲಯಕ್ಕೆ ಕಂದಾಯ ಸದಸ್ಯರನ್ನಾಗಿ ನೇಮಿಸಿರುವ ಪ್ರಯುಕ್ತ ಹಾಗೂ ಅವರ ಮನವಿ ಮೇರೆಗೆ
ದಿನಾಂಕ 13-10-2016 ರ ಪೂರ್ವಾಹ್ನದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಅವರ ನೇಮಿಯನ್ನು ಆಯೋಗದ ಕರ್ತವ್ಯದಿಂದ
ವಿಮುಕ್ತಿಗೊಳಿಸಲಾಗಿದೆ.

ಸಹಿ/-

(ಸಿ.ಜಿ. ಸುಪ್ರಸನ್ನ)
ಅಪರ ಕಾರ್ಯದರ್ಶಿ

ಪ್ರತಿ:

1. ಮಹಾಲೇಖಪಾಲರು (ಸಾಮಾನ್ಯ ಮತ್ತು ಸಾಮಾಜಿಕ ಲೆಕ್ಕಪರಿಶೋಧನೆ) / (ಆರ್ಥಿಕ ಮತ್ತು ಕಂದಾಯ ಘಟಕ ಪರಿಶೋಧನೆ) / (ಲೆಕ್ಕಪತ್ರ ಮತ್ತು ಲೆಕ್ಕಪರಿಶೋಧನೆ) ಕರ್ನಾಟಕ, ಬೆಂಗಳೂರು.
2. ಸರ್ಕಾರದ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಯವರು, ವಿಧಾನ ಸೌಧ, ಬೆಂಗಳೂರು.
3. ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಗಳು, ಆರ್ಥಿಕ ಇಲಾಖೆ.
4. ಕಾರ್ಯದರ್ಶಿ 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ, 3ನೇ ಮಹಡಿ, ಸೌತ್ ವಿಂಗ್, ಖನಿಜ ಭವನ, ರೇಸ್‌ಕೋರ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು-560001
5. ಶ್ರೀ. ಕೆ.ಆರ್. ನಿರಂಜನ್, ಸಮಾಲೋಚಕರು, 4ನೇ ರಾಜ್ಯ ಹಣಕಾಸು ಆಯೋಗ.
6. ಜಂಟಿ ನಿರ್ದೇಶಕರು, ರಾಜ್ಯ ಹುಜೂರ್ ಖಜಾನೆ, ಬೆಂಗಳೂರು.
7. ಕಛೇರಿ ಪ್ರತಿ.
8. ಹೆಚ್ಚುವರಿ ಪ್ರತಿಗಳು.

Annex-1.19.

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|--------------------|--|-------|--|
| 1 | 29.12.2015, 11 am, Home office, Hon. Chief Minister of Karnataka | 1 | Sri.Siddaramaiah, Hon. Chief Minister and Finance Minister, govt. of Karnataka |
| 2 | 16.02.2016, 11 am, Chamber of ACS, FD, Vidhana Soudha | 2 | Sri.I.S.N Prasad, IAS, ACS |
| | | 3 | Sri Arvind Srivastava, IAS, Sec. B&R |
| | | 4 | Sri. Ritesh Kumar Singh, IAS, Secretary, Expenditure. |
| | | 5 | Smt.Dipti Aditya Kanade, IAS, DS, B&R |
| | | 6 | Kum.Sindhu,B. IAS, DS, B&R |
| 3 | 24.02.2016, 11 am, office of FSFC | 7 | Dr.P.M.Kulkarni, Secretary Bhageeratha, Bengaluru - an NGO. |
| 4 | 07.03.2016, 11 am, Rajbhavan, Bengaluru | 8 | Sri.Vajubhai Vala, Hon.Governor of Karnataka |
| 5 | 08.03.2016, 10.30 am, office of FSFC | 9 | Sri. Venugopal, Research Officer, DAC, RDPR |
| | | 10 | Smt.Aarti, Gazetted Manager, DAC, RDPR. |
| 6 | 09.03.2016, 10.30 am, Seminar hall of ISEC, Bengaluru | 11 | Prof. Abdul Aziz,ISEC(retd) Member, First SFC |
| | | 12 | Prof.D.Rajashekhar |
| | | 13 | Prof.Devendra Babu |
| | | 14 | Prof.Smt. Kala Sridhar |
| | | 15 | Dr.Anil Kumar |
| | | 16 | Dr. K. Gayatri. |
| | | 17 | Dr. Anand Inbanathan |
| 7 | 22.3.2016, 10.30 am Office of FSFC | 18 | Sri Byrappa, Mayor, Mysore Mahanagara Palike |
| | | 19 | Dr. Panduranga patil, Ex Mayor and present member of Hubballi – Dharwad Mahanagara Palike, Hyballi |
| | | 20 | Sri Hiremath, Ex Chairman Alnavara Purasabhe, Alnavara Gulbarga District |
| | | 21 | Sri Mubharak, Chairman Kolar Nagarasabhe, Kolar |
| | | 22 | Sri K.R. Niranjan, IAS(R) Bengaluru |
| | | 23 | Sri. S.R. Garwad, KMAS, deputy planning director KUIDFC, Bellari |
| | | 24 | Sri. Ravindra Mallapure, KMAS, Commissioner, Nagarasabhe, Renibennur |
| | | 25 | Sri. Sathyanarayana Rao, Jagadish Nagar, Bengaluru |
| | | 26 | Dr. P.M. Kulkarni, Secretary, Bhagiratha NGO |
| 8 | 28.03.2016, 11 am, office of NIRD, Hyderabad | 27 | Dr.Shivasubramanyam |
| | | 28 | Smt.Jayalakshmi, Director,NIRD |
| 9 | 01.04.2016, 10.30 am, office of FSFC | 29 | Dr.Pushpavathi Amarnath, Ex-President, ZP, Mysuru |
| | | 30 | Sri.P.Shivashankar, Director, PR, RDPR, Bengaluru |

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|---------------------------|---------------------------------------|--------------|--|
| | | 31 | Sri.Pranesh Rao, DS (Adm), ZP, U.K |
| | | 32 | Dr.P.M.Kulkarni, Secretary Bhageeratha, Bengaluru - an NGO |
| | | 33 | Sri. Udaya Kumar, EO, TP, Mysuru |
| | | 34 | Sri.Badaganur, former President, TP, Puttur, DK |
| 10 | 04.04.2016, 10.30 am, office of FSFC | 35 | Sri.P.Shivashankar, Director, PR |
| | | 36 | Smt.Vasundhara Devi, Additional Director, Planning Department |
| 11 | 05.04.2016, 10.30 am, office of FSFC | 37 | Sri.Varaprasad Reddy, JT.Director(Reforms), MRC, DMA |
| | | 38 | Sri.K.Rangaswamy, DD, MRC, DMA |
| | | 39 | Smt.Sheetal N Singh, City Managers Association (CMAX) |
| | | 40 | Dr.Madhavi,Dev. Officer, DMA |
| | | 41 | Sri.Satyanarayaa Rao, Expert on Muncippal issues & matters |
| 12 | 06.04.2016, 11 am, office of FSFC | 42 | Sri.Anjum parvez, IAS, MD, Krishna Jala Bhagya Nigam and former DMA. |
| | | 43 | Sri.H.Hanumanthaiah, Adm Officer, Coordination |
| 13 | 11.04.2016,11 am, office of FSFC | 44 | Sri. Nilaya Mitash, IAS, Pr.Secy, C&I and former DMA |
| 14 | 16.04.2016, 11 am, office of FSFC | 45 | Prof.G.Thimmaiah, Chairman, First SFC |
| 15 | 21.04.2016, 11 am, office of FSFC | 46 | Smt.Dipti Aditya Kanade, IAS, DS, B&R |
| | | 47 | Kum. B.Sindhu,, IAS, DS, B&R |
| | | 48 | Sri.Purushotam Singh, Spl. Officer (ZP) and ex-officio DS |
| 16 | 22.04.2016, 11.30 am, office of FSFC | 49 | Dr.N.Manjula, IAS,DMA |
| 17 | 29.04.2016, 11 am, office of FSFC | 50 | Sri.A.G Kodgi, Chairman, 3 rd SFC & Implementation Committee of 3 rd SFC's recommendations |
| 18 | 06.05.2016, 10.30 am, office of FSFC. | 51 | Sri.Ritvik Pandey,IAS Commissioner, CTs. |
| 19 | 11.05.2016, 11 am, office of FSFC | 52 | Sri.T.R.Raghunandan,IAS(Rtd) Founder Director Avanthi Foundation, An NGO. |
| | | 53 | Sri.Swarup Iyengar |
| | | 54 | Sri.Rajendra Prasad |
| 20 | 17.05.2016, 11 am, office of FSFC | 55 | Sri.A.Ravindra, IAS(Rtd), former Chief Secretary and vice Chairman, State Planning Board, GOK |
| 21 | 23.05.2016, 11 am, office of | 56 | Sri. Venkat Rao Ghorpade, Chairman, Committee on |

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|--------------------|---|-------|--|
| | FSFC | | implementation of Dr.DMN's report. |
| 22 | 26/5/2016, 10.30 am, office of FSFC | 57 | Prof. Ashvin Mahesh, IIMB (Urban Finance and Urban governance) |
| 23 | 28.05.2016, 11 am, office of FSFC | 58 | Sri.Varaprasad Reddy, JT.Director(Reforms), MRC, DMA |
| | | 59 | Sri. Venugopal, Research Officer, DAC, RDPR |
| 24 | 28.05.2016 3 pm, office of FSFC | 60 | Sri.M.R.Srinivasa Murthy, IAS (Rtd), former Chairman, KERC and ACS, FD |
| 25 | 30.05.2016, 11 am, Office of FSFC | 61 | Sri.Subbaraju, PDO, GP, Kallambella, Sira Taluk, Tumkuru District |
| | | 62 | Sri.Mulimani, PDO, Hanumasagara GP, Kustagi Taluk, Koppla district |
| | | 63 | Sri.Ravikumar, PDO, Mudigere, Chikkamagaluru District |
| 26 | 30.05.2016, 3 pm, Office of FSFC | 64 | Sri.Jagadish, APO, ZP, Bengaluru (U) |
| 27 | 31.05.2017, 11 am, Office of FSFC | 65 | Dr.Siddaramiah, Dep.Secretary, ZP, Chikkaballapur District |
| | | 66 | Sri.Revanappa, Dep.Secretary, ZP, Kolar District |
| 28 | 03.06.2016, 11 am, Office of FSFC | 67 | Sri.Mahadev, Internal Financial Advisor, RDPR, GoK |
| | | 68 | Sri.Krishna Bugatagol, Executive Director and ex-Internal Financial Advisor, RDPR, GoK |
| 29 | 04.06.2016, 11 am, office of FSFC | 69 | Sri.Yalakki Gowda, Director PR, RDPR |
| | | 70 | Sri.Nanjunda Rao, Planning and Evaluation, RDPR |
| 30 | 06.06.2016, 11 am, Office of FSFC | 71 | Smt.Renuka, PD, DUDC, Kolar District |
| | | 72 | Smt.Renuka, PD,DUDC, Chikkaballapur District |
| 31 | 07.06.2016, 12 noon, Office of Minister, Urban Development, Vikas Soudha, Gok | 73 | Sri. Vinay Kumar Sorake, Hon. Minister for Urban Development Minister, Gok |
| 32 | 07.06.2017, 3 pm, Office of FSFC | 74 | Sri.Chandrashekharaiiah, JD, Plannining, UD, GoK |
| | | 75 | Smt.Shashikala, IFA, UD |
| | | 76 | Sri.Venkatesha Murthy, JD, Finance, Office of DMA, UD |
| | | 77 | Sri.Anjanappa,A, Accounts Officer, Office of DMA |
| | | 78 | Sri.Manohar Rao, Accounts Officer, Office of DMA, UD |
| 33 | 09.06.2016, 11 am, office of FSFC | 79 | Sri.Shivakumar, KMAS |
| | | 80 | Smt.Ambika, KMAS |
| | | 81 | Sri.Manjunath, KMAS |

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|---------------------------|---|--------------|--|
| 34 | 10.06.2016, 11.30 am, Office of the Hon. Minister, RDPR, GoK, Vidhana Soudha. | 82 | Sri.H.K.Patil, Hon'ble Minister, RDPR, Govt. of Karnataka. |
| 35 | 13.06.2016, 11 am, office of FSFC | 83 | Sri.Bhuvanahalli Nagaraj, Director, Rural Infrastructure, RDPR |
| | | 84 | Sri.K.Krishnappa, SEP, RDPR |
| | | 85 | Sri.Vijayakumar Choudannanavar, Supt.Eng, KRRDA |
| | | 86 | Sri.Vidyashankar, TA, KRRDA |
| 36 | 14.06.2016, 11 am, office of FSFC | 87 | Sri.K.R.Shashidhar, IAS(Retd), Member Secretary, second SFC and Secretary, Third SFC |
| 37 | 15.06.2016, 11 am, office of FSFC | 88 | Sri. K.R.Ramesh Kumar Committee for the amendment of KPR Act 1993 |
| | | 89 | Sri.K.R.Ramesh Kumar, MLA and presently, Minister for Health and Family Welfare, GoK |
| | | 90 | Sri.C.Narayanaswamy, former MP and President, ZP, Bengaluru (R) |
| | | 91 | Sri.D.R.Patil, ex- MLA |
| | | 92 | Sri.N.Chandra Poojari, Prof, Kannada University, Hampi |
| | | 93 | Smt.Nandana Reddy, President, "Hakkottaya", an NGO |
| | | 94 | Dr.George Mathew, Chairman, Institute of Social Sciences, New Delhi |
| | | 95 | Sri.R.Srikumar, IPS (Retd), former DGP of Karnataka and presently, Author and Chairman, Indian CST, Bengaluru. |
| 38 | 16.06.2016, 11 am, office of FSFC | 96 | Sri.Raja Seven, Founder Trustee, Indian CST |
| 39 | 21.06.2016, 11 am, office of FSFC | 97 | Sri.H.T.Thimme Gowda, IAS(retd), Member, Third SFC, GOk. |
| 40 | 26.06.2016, 3 pm, office of FSFC | 98 | Dr.R.Balsubramanyam, President, SVYM, Musuru |
| 41 | 27.06.2016, 11 am, office of FSFC | 99 | Sri.Rizvi, Director, SAD |
| | | 100 | Sri.Shivarudrappa, Addl.Director, SAD |
| | | 101 | Smt.Archana Padmanabhan, Sr.Director, SAD |
| 42 | 04.07.2016, 11 am, office of FSFC | 102 | Sri.Bhat, I/C director, NIC, Bengaluru |
| | | 103 | Sri.Varaprasad Reddy, JT.Director(Reforms), MRC, DMA |
| | | 104 | Sri. Venugopal, Research Officer, DAC, RDPR |
| | | 105 | Sri.Mahadev, IFA, RDPR |

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|---------------------------|---|--------------|---|
| 43 | 05.07.2016, 11 am, office FSFC | 106 | Sri.Balakrishna, NIC |
| | | 107 | Sri.Mahadev, IFA, RDPR |
| | | 108 | Sri. Venugopal, Research Officer, DAC, RDPR |
| | | 109 | Sri.K.Rangaswamy, DD, MRC, DMA |
| 44 | 05.07.2016, 11 am, office of FSFC | 110 | Kum.Sindhu, IAS, DS(B&R), FD |
| | | 111 | Sri.Purushottam Singh, Spl.Officer & DS(ZP), FD |
| 45 | 08.07.2016, 11 am, office of BBMP | 112 | Sri.Manjunath Reddy, Mayor |
| | | 113 | Smt Hemalatha Gopalaiah, Deputy Mayor. |
| | | 114 | Sri.Satyanarayana.R, Corporator |
| | | 115 | Sri.Chandrappa, Corporator |
| | | 116 | Sri. Subhash Tugave, CAO |
| | | 117 | Sri.Anand, Corporator |
| | | 118 | Sri.Devdas, Corporator |
| | | 119 | Sri.Nagabhushan, Corporator |
| | | 120 | Sri.Yelumalai, Corporator |
| | | 121 | Smt.Gayatri, Corporator |
| | | 122 | Sri.Anand kumar, Corporator |
| | | 123 | Sri.Lakshminarayana, corporator |
| | | 124 | Sri.R.Manoj, IFS, Spl. Commissioner, Finance |
| | | 125 | Sri.Raghavendra,, IIS, Spl. Commissioner, estate, Education, welfare, horticulture. |
| 126 | Sri.Jayaram, Dy.Controller, Finance | | |
| 46 | 25.07.2016, 11 am, office of FSFC | 127 | Sri.Vishnuprasad, CFO |
| | | 128 | Smt.Kathyayini Chamaraj, Executive Trustee, CIVIC, an NGO, Bengaluru |
| 47 | 03.08.2016, 11 am, office of FSFC | 129 | Smt.Madhav Sudha, CIVIC |
| | | 130 | Sri.A.S.Ravindra, BWSSB |
| 48 | 04.08.2016, 10.30 am, Workshop of Chief Planning Officers of ZPs in the State held in the office of FSFC. | 131 | Sri.R.K.Srinath, BWSSB |
| | | 132 | Sri.H.R.Shiva Rao, BESCOM |
| | | 133 | Sri.Nagappa.K.M, CPO, ZP,Koppal district |
| | | 134 | Sri.S.P.Shankar, CPO, ZP, Gadag district |
| | | 135 | Sri.Srikantamurthy, CPO i/c, Kodagu district |
| | | 136 | Sri.Basavarajappa, CPO, ZP, Mandya district |
| | | 137 | Smt.Shamala Mahale, i/c CPO,ZP, UK district |
| | | 138 | Sri.K.Shankar Naik, AAEO, ZP,Udupi district |
| | | 139 | Sri.S. Lokesh, CPO, ZP, Haveri district |
| | | 140 | Sri.G.R.Omkarappa, CPO, ZP,Chitradurga district |
| 141 | Sri. N. Nagabhushan, CPO, ZP, Tumkur district | | |

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|---------------------------|--|--------------|--|
| | | 142 | Sri.Ananda Sagar Reddy, CPO, ZP, Dharwad district |
| | | 143 | Sri.Parameshwar.G.M, Asst. Director, ZP, Shivamogga district |
| | | 144 | Dr.Roni, CPO, ZP, Raichur, district |
| | | 145 | Smt.Praveen Priya, CPO,ZP, Kalburagi district |
| | | 146 | Sri.Madhuram, CPO, ZP, Bengaluru |
| | | 147 | Sri.H.Narasimhaiah, CPO, ZP, Bengaluru (U) district |
| | | 148 | Sri.M.Madesha, CPO, ZP, ChamaraJanagar district |
| | | 149 | Sri.Prabhu Swamy, CPO, ZP, Mysuru district |
| | | 150 | Sri.A.D.Doddamani, CPO, ZP, Belagavi district |
| | | 151 | Sri.Basavana Gowda, CPO, ZP, Davanagere district |
| | | 152 | Sri.Vishwanath.M, CPO, ZP, Dakshina Kannada district |
| | | 153 | Sri.Gopala Krishna murthy, CPO, ZP, Ballari district |
| | | 154 | Sri.Sunil Biswas, CPO, ZP, Yadgir district |
| | | 155 | Sri.Y.B.Chalavadi, CPO, ZP, Bagalkot district |
| | | 156 | Sri.G.Muniyappa, CPO, ZP, Kolar district |
| | | 157 | Dr.M.H.Nagesh, CPO, ZP, Chikkaballapur |
| | | 158 | Sri.S.Dhanush, CPO,ZP, Bengaluru (R) district |
| | | 159 | Sri.Kishore Kumar Duji, CPO,ZP, Bidar district |
| | | 160 | Sri.G.V.Dashavanth, CPO, CPO, ZP, Vijayapur dist. |
| | | 161 | Sri. K.A.Parappa Swamy, CPO, ZP, Hassan district |
| | | 162 | Sri.H.V.Nagaraj, CPO, ZP. Chikkamagalur district |
| 49 | 05.08.2016, 10.30 am, Workshop of Project Director, District Urban Development Cell, held in the office of FSFC | 163 | Sri. Praveen Bagewadi, PD, Belagavi district |
| | | 164 | Subhas. N,CAO, Belagavi district |
| | | 165 | Sri. S.Rajashekhar, EE,Bengaluru |
| | | 166 | Sri.K.M.Ravikumar, AEE, Kodagu district |
| | | 167 | Sri.Prasanna,V, PD, Kodagu district |
| | | 168 | Sri.Ramesh, D, PD,Gadag district |
| | | 169 | Sri.Sajidahamad Mulla, PD, Kalburgi district |
| | | 170 | Sri.Ramesh,B.PD, Koppal district |
| | | 171 | Smt.Renuka, PD, Kolar district |
| | | 172 | Sri.Balachandra,M.A, PD, Hassan district |
| | | 173 | Sri.Ramesh P Konareddi, PD,Dharwad district |
| | | 174 | Sri.Veerendra kundgol, PD, UK district |
| | | 175 | Sri.Ravikumar, H, AEE,c/o PD, Chikkamagalur district |
| | | 176 | Smt.Shubha, KMAS, PD, Chitradurga district |

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|---------------------------|--|--------------|---|
| | | 177 | Sri.Veeresh Kumar, PD, Davanagere district |
| | | 178 | Sri.Vasanna, PD, Haveri district |
| | | 179 | Smt.Pramoda.H.P, PD, Shivamogga district |
| | | 180 | Sri.Nandagiri, S.P, PD, Yadgir district |
| | | 181 | Smt.S.Bhavana., PD, Bengaluru (u) district |
| | | 182 | Sri.Narasu Kaltre, AEE, DUDC, Ramanagara district |
| | | 183 | Sri.Mahadeva.A. Muragi, PD, Vijayapur district |
| | | 184 | Smt.M. Renuka, PD, Chikkaballapur |
| | | 185 | Sri.Bala bheema Kambale, PD, Bidar district |
| | | 186 | Sri. Chikkananjaiah, PD, Mysuru district |
| | | 187 | Sri.J.J.Patil, PD,Bagalkot district |
| | | 188 | Sri.H.S.Niranjnamurthy, AEE |
| | | 189 | Sri.Bore Gowda, PD, Mandya district |
| 50 | 23.08.2016, 12 noon, office of FSFC | 190 | Visit of 5 th SFC, Andhra Pradesh Prof. Kankanala Munirathna Naidu, Member |
| | | 191 | Prof.Rokkam Sudharshana Rao, Member |
| | | 192 | Sri Mohmad Taqiuddin, CAO |
| 51 | 16.09.2016, 11 am, office of FSFC | 193 | Dr.Vishal, IAS, DMA, UD |
| 52 | 16.09.2016, 3.30 pm, office of FSFC | 194 | Sri S.R. Garwad, President, KMOEA |
| 53 | 19.09.2016, 12 noon, Vikas Soudha, Bangalore | 195 | Sri.Roshan Beg, Hon.Minister for Urban Development, Vikas Soudha, Bangalore |
| 54 | 05.10.2016, 12.30 and office of ZP, Gadag district | 196 | Sri.Doddamani, MLA, Shirahatti |
| 55 | 06.10.2016, 12 noon and ZP office, Haveri district | 197 | Sri.Rudrappa Lamani, hon. Minister for Textiles and Endowments, and district in -charge Minister. |
| 56 | 06.10.2016, 12 noon and ZP office, Haveri district | 198 | Sri. Somanna Bevina Marad, MLC |
| 57 | 11.10.2017, 3.30 pm, office of FSFC | 199 | Sri S.R. Garwad, President, KMOEA |
| 58 | 02.11.2016, 11.30 am and ZP office, Chikkaballapur | 200 | Sri.Rajanna, MLA, Siddlaghatta |
| 59 | 10.11.2016, 11 am and office of ZP, Udupi district | 201 | Sri.Kota Srnivasa poojari, MLC |
| 60 | 18.11.2016,11 am, office of FSFC | 202 | Dr.Gayatri, ISEC, Bengaluru |
| | | 203 | Sri.Avinash, Manager, IDECK |
| 61 | 23.11.2016, 11 am, office of | 204 | Sri.Srinath Gowda, AD,MRC, DMA |

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|---------------------------|---|--------------|--|
| | FSFC | 205 | Sri.K.Rangaswamy, DD, MRC, DMA |
| | | 206 | Smt.Shobha Rani, Nodal officer, MRC, DMA |
| | | 207 | Smt.Vidya Shree, Asst. Programmer, MRC,DMA |
| 62 | 28.11.2016, 11 am, office of FSFC | 208 | Dr.M.Devendra Babu, Asso. Prof., ISEC, Bengaluru |
| | | 209 | Dr.Manjula.R, research Officer, ISEC |
| | | 210 | Prof.D.Rajashekahr, ISEC |
| | | 211 | Dr.Shivanna, Adjunct Prof., ISEC |
| 63 | 14.12.2016, 11 am, meeting of ULBs in DC's office, Mysuru | 212 | Sri. Chikkamadu, MLA, |
| 64 | 16.12.2016, 11 am and ZP office, Chamarajanagar | 213 | Sri.Puttanna, MLA |
| 65 | 19.12.2016, 11 am and ZP office, Chitradurga district. | 214 | Sri.Rajesh, MLA, Jagalur |
| 66 | 21.12.2016, 11.30 am and ZP office , Ballari | 215 | Sri.Allam Veerabhadrappa, MLC |
| 67 | 06.01.2017, 4 pm, on his way to Kalburagi, near border | 216 | Sri.Mallikharjuna Kharge, MP Kalburagi, |
| 68 | 09.01.2017, 11 am, office of FSFC | 217 | Dr. Vani,B.P, ISEC, Bengaluru |
| | | 218 | Dr.Ganesh Prasad, DD, ANNSIRD and PR, Mysuru |
| 69 | 11.01.2017, 3 pm, office of FSFC | 219 | Dr.Nagalambika,IAS, principal secretary, RDPR, GOK |
| | | 220 | Sri.K.Yalakki Gowda, Director PR -2, RDPR |
| | | 221 | Sri.N.K.Kempe Gowda, Director, PR-1, RDPR |
| | | 222 | Smt.Lavanya, IFA, RDPR |
| 70 | 10.02.2017, 11 am, office of FSFC | 223 | Sri.Basavana gowda, CPO, ZP, Davanagere district |
| | | 224 | Sri.Srinivasa rao, CPO, ZP, Udupi district |
| | | 225 | Sri.Parappa Swamy, ZP, CPO, Hassan district |
| | | 226 | Smt.Praveena priya, CPO,ZP, Kalburagi distict |
| 71 | 13.02.2017, 11 am, office of FSFC | 227 | Sri.K.Rangaswamy, DD, MRC, DMA |
| | | 228 | Sri.Krishna murthy, DD, Planning, UDD |
| | | 229 | Smt.Vidya Shree, Asst. Programmer, MRC,DMA |
| 72 | 14.02.2017, 11 am, office of FSFC | 230 | Sri.Shivarudrappa, Addl. Director, KSAS, SAD |
| | | 231 | Smt.Vijyalakshmi, Jt. Director, KSAS, SAD |
| | | 232 | Sri.Anjanappa, Accts. Officer, DMA |
| 73 | 15.02.2017, 4 pm and office of Mayor, BBMP | 233 | Smt.Padmavathi, Mayor, |
| | | 234 | Sri.Padmanabha Reddy, Corporator |
| | | 235 | Sri.Gunashekhar, Corporator |

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|---------------------------|--|--------------|--|
| | | 236 | Sri.Rizvan, Corporator |
| | | 237 | Sri.Manjunath Prasad, IAS Commissioner,, |
| | | 238 | Sri.Manoj, IFS, Special Commissioner (Finance) |
| | | 239 | Engineer in Chief |
| | | 240 | Chief Engineer, (Roads, Infrastructure and Tanks) |
| | | 241 | Executive Engineer |
| 74 | 03.03.2017, 11 am, office of FSFC | 242 | Sri.Ponnuraj, IAS Secretary, UD |
| | | 243 | Smt.Vijayalakshmi.M.V, KSAS, DMA |
| 75 | 10.03.2017,11.30 am, office of FSFC | 244 | Sri.S.K.Das, IAS(Retd), Janagraha, Bengaluru, an NGO |
| | | 245 | Sri.Viswanathan,CEO, Janagraha, an NGO |
| 76 | 13.03,2017, 11 am, office of FSFC | 246 | Sri.R.Srikumat, IPS (Retd), former DGP of Karnataka and presently, Author and Chairman, Indian CST, Bengaluru. |
| | | 247 | Sri.Raja Seven, Founder Trustee, Indian CST |
| | | 248 | Lt.Col. Sriharsha, Indian CST |
| | | 249 | Sri.K.T.Vijaykrishna Kumar, Indian CST |
| 77 | 16.03.2017, 4 pm, office of FSFC | 250 | Sri.K.C. Kondaiah, MLC, representing local bodies |
| 78 | 17.03.2017, 11 am, office of FSFC | 251 | Sri.Raja Seven, Founder Trustee, Indian CST |
| | | 252 | Lt.Col. Sriharsha, Indian CST |
| | | 253 | Sri.K.T.Vijaykrishna, Indian CST |
| | | 254 | Sri.K.Rangaswamy, DD, MRC, DMA |
| | | 255 | Smt.Shobharani, Programmer, MRC, DMA |
| | | 256 | Sri.Ananth, PMI, Bengaluru |
| 79 | 22.03.2017, 7 pm and Hotel Gold Finch, Bengaluru | | MLCs representing Local Bodies |
| | | 257 | Sri.Basavaraj Patil Itagi |
| | | 258 | Sri.Basavana Gowda Patil Yatnal |
| | | 259 | Sri.Dharmasena, R |
| | | 260 | Sri.Ghatnakar Srikanth Lakshman |
| | | 261 | Sri.Kavatagi Math Mahantesh Mallikharjun |
| | | 262 | Sri.Kondiah, K.C, |
| | | 263 | Sri.Kota Srinivasa Poojari |

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|---------------------------|--------------------------------------|--------------|--|
| | | 264 | Sri. Narayan Swamy |
| | | 265 | Sri.Pratap Chandra Shetty |
| | | 266 | Sri.Sunil Subramani, M.P. |
| | | 267 | Sri.Vivek Rao Vasanth Rao Patil |
| 80 | 05.04.2017, 11 am, office of FSFC | 268 | Sri.Bhuvanahalli Nagaraj, Director, Rural Infrastructure, RDPR |
| | | 269 | Sri.P.Guruprasad, CE, PRED, RDPR |
| | | 270 | Smt.B.V.Roopashree, Finance Controller, KRRDA, RDPR |
| | | 271 | Smt.Veena V Deshpande, EE, KRRDA, RDPR |
| | | 272 | Sri.Vidyashankar. M.K, TA, KRRDA, RDPR |
| 81 | 11.04.2017, 11.30 am, office of FSFC | 273 | Kum. Charulatha, IAS, CEO, ZP, Kodagu |
| 82 | 12.04.2017, 11 am, office of FSFC | 274 | Sri.Tushar Girinath, IAS Chairman and MD, BWSSB,Bengaluru |
| | | 275 | Sri.Kemparamaiah, EE, BWSSB |
| | | 276 | Sri.H.M.Ravindra, CE, BWSSB |
| | | 277 | Sri.R.Ramanna, FA, BWSSB |
| 83 | 21.04.2017, 11 am, office of FSFC | 278 | Dr.Ravishankar.J, IAS Managing Director, KWSSB |
| | | 279 | Sri.K.Raghavendra, Chief Engineer |
| | | 280 | Sri.Venkatesh, Secretary |
| | | 281 | Sri.Rama Prasad, CAO |
| | | 282 | Sri.Surendra Babu, Dep. Chief Engineer |
| | | 283 | Sri.B.M.Nagesh, Dep.Chief Engineer |
| 84 | 21.04.2017, 3 pm, office of FSFC | 284 | Sri.B.Bheemappa, Commissioner, Karnataka Slum Development Board, Bengaluru |
| | | 285 | Sri.M.Shankar Poojari, Director, KSDB |
| | | 286 | Sri.H.M.Mohan Kumar, Technical Director, KSDB |
| | | 287 | Sri.N.P.Balaraju, Technical Director, KSDB |
| | | 288 | Smt.Susheelamma, CAO, KSDB |
| | | 289 | Sri.S.Muniraju, Asst, Revenue Officer, KSDB |
| | | 290 | Ms.Meghana, SDO, KSDB |
| | | 291 | Dr.Sandeep Takur, Expert member in Finance |

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|---------------------------|--|--------------|---|
| | | 292 | Two Research Scholars |
| 85 | 24.04.2017, 10.30 am, National Institute of Public Finance and Policy (NIPFP), New Delhi | 293 | Prof.Pinaka Chakravarthy, Faculty Member |
| | | 294 | Prof.Kavita Rao, Faculty Member |
| | | 295 | Dr. Gupta, Faculty Member |
| 86 | 24.04.2017, 2 pm, National Institute for Urban affairs (NIUA), New Delhi | 296 | Dr. Jagan Shah, Director |
| 87 | 25.04.2017, 11 am, Fifth SFC, Delhi State, New Delhi | 297 | Sri.Sudhir Krishna, IAS (Rtd), Chairman, Fifth DFC |
| | | 298 | Sri.Kishore, Member Secretary |
| 88 | 28.04.2017, 1130 am, office of FSFC | 299 | Sri.G.M.Gangadharaswamy,General Manager, Rajiv Gandhi Rural Housing Corporation Ltd. (RGRHCL) |
| | | 300 | Sri.B.N.Biradar, Asst. Gen. Manager, Rajiv Gandhi Rural Housing Corporation Ltd(RGRHCL) |
| 89 | 28.04.2017, 3 pm, office of FSFC | 301 | Smt.S.Honnamba, Director, Sarva Shikshana Abhiyana (SSA), GOK, Bengaluru |
| | | 302 | Sri.Kambanna, CAO.SSA |
| | | 303 | Smt.Geetha, DDPI, SSA |
| | | 304 | Smt.Malathi, DDPI, office of CPI |
| | | 305 | Smt.Prabha Alexander, SADPI, SSLC Board |
| | | 306 | Sri.Purushottam, ADPI, SSA |
| | | 307 | Sri.Duniga Madan Kumar, Accts Supt, SSA, Bengaluru South |
| | | 308 | Sri.Subbu Krishnan, Accts Asst, SSA |
| | | 309 | Sri.M.S.Phani,DDPI,SSA, Hassan |
| 90 | 29.05.2017 to 31.05.2017, Visit to Gujarat State | | |
| | 29.05.2017, 12 Noon, Anand Mahanagara Palika | 310 | Smt.Meeta Ben Patil, President |
| | | 311 | Sri.Kanti Bhai Chouda, Vice President |
| | | 312 | Councillors |
| | | 313 | Officers and Staff |
| | 1.30 pm, District Panchayat, Anand District | 314 | Sri.Amit, IAS, District Development Officer |
| | | 315 | Dri.Gowrank Patel, Vice President |
| | | 316 | DP Members |
| | | 317 | DP Officers |
| | 5.30 pm, Thamna GP, Umreth | 318 | Smt.Ben, President |

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|---------------------------|--|--------------|---|
| | Taluk, Anand District – Best GP Awardee | 319 | Sri. Chandrakant Mukhi, Vice President |
| | | 320 | Officers and Staff |
| | 31.05.2017, 9.30 am, Sabarmati Ashram and Dndi Kutira Ahamadabad | | |
| | 12 noon, Panchayat Raj and Rural Development Departments, Secretariat, Government of Gujarat, Ahamadabad | 321 | Sri.Rajgopal, IAS, P.S, Rural Development |
| | | 322 | Sri.Manoj Agarwal, IAS, P.S and Development Commissione |
| | | 323 | Sri.Dodia, IAS, Asst.Dev.Commissioner |
| | | 324 | Sri.Vaghela, IAS, DDO, Ahamadabad |
| | | 325 | Officers of PR and RD |
| | 3.30 pm, Urban Development Development, Government of Gujarat, Ahamadabad | 326 | Additinal Chief Secretary, UD |
| | | 327 | Smt. Kumari, DMA |
| | | 328 | Officers of UD |
| 91 | 01.06.2017, 11 am, Session with KMAS Chief Officers on Probation held in the office of FSFC | 329 | Sri. Manukumara, H.M |
| | | 330 | Smt.Ayesha Khanum |
| | | 331 | Smt.Vidya M Kale |
| | | 332 | Sri.Manjunath Reddy, D.C |
| | | 333 | Sri.Ravikumar, T.P |
| | | 334 | Smt.Nagarathna, S.L |
| | | 335 | Sri.Manjunath, A.S |
| | | 336 | Sri.Shankar Patil |
| | | 337 | Sri.Nagaraju, H |
| | | 338 | Smt.Geetha, D.M |
| | | 339 | Smt.Lakshmi Astagi |
| | | 340 | Sri.Anand P Kesaragoppa |
| | | 341 | Sri.Jayanna |
| 92 | 05.06.2017, 12.30 pm, Office of FSFC | 342 | Dr.Ganesh Prasad, SIRD, Mysuru |
| 93 | 13-07-2017, 11.30 am Office of FSFC | 343 | R.Srikumar, IPS (Rtd) Founder Author, ICST |
| | | 344 | Raja Seevan, Manager Trustee |
| | | 345 | K.T. Vijaya Krishna, Project Director |
| | | 346 | Vernon D'souza, Technical Head |
| | | 347 | Uzma, HR |
| | | 348 | Vani Suresh, Technical Head |
| | | 349 | Akhila, Technical Head |

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|---------------------------|---|--------------|--|
| | | 350 | V.G. Vikram, Snr. Project Exe |
| | | 351 | Rajesh T. Admin Exe |
| | | 352 | Abilash K.V. Software Engineer |
| | | 353 | Harsha, Counsultant |
| | | 354 | Yogeshwara Prashad, Naviger |
| 94 | 17-8-2017, 11.30 am Office of FSFC | 355 | Smt. K Gayathri, ISEC Proffessor |
| | | 356 | Sri. Ramanji, R.A |
| 95 | 28-8-2017, 11.30 am Office of FSFC | 357 | Dr. M. Devendra Babu, Asso. Prof.ISEC, Bengaluru Proffessor |
| | | 358 | Dr. M. Padmanatha |
| | | 359 | Dr. N.Shivanna, |
| | | 360 | Dr. D. Rajashekhar |
| | | 361 | Dr. R. Manjula, Reserch Officer |
| 96 | 28.8.2017, 3.00 pm Office of FSFC | 362 | Ravi, Joint Director- Planning, UDD |
| | | 363 | Roopa Kalkur, UDD |
| | | 364 | Snehalatha ,Env. Engineer, DMA |
| | | 365 | Nagesh, Env. Engineer, DMA |
| 97 | 6-10-2017, 2.30 pm Office of FSFC | 366 | Dr. Anantha Ramu M.R., Research Consultant |
| | | 367 | Supriya Malik, IES Probationer |
| | | 368 | Rajendra K Meena, IES Probationer |
| | | 369 | Neha Singh, IES Probationer |
| | | 370 | Prachi Singhal, IES Probationer |
| | | 371 | Rohit Chawla, IES Probationer |
| 98 | 6.10.2017, 3.30 pm Office of FSFC | 372 | Jayamala, DGM, KUIDFC, Bengaluru |
| 99 | 16.10.2017 2.00 pm office of FSFC | 373 | Sri Gunashekhar, Chairman, Committee on Taxssation BBMP |
| | | 374 | Sri. Mahadev, Chief Account Officer, BBMP |
| | | 375 | Sri. Jayaram, Deputy Controler, BBMP |
| 100 | 30.01.2018, 10.30 am, Conference of Panchayat Raj Ministers and Chairpersons of SFC on Panchayat Finances convened by Union Ministry of | 376 | Sri. C.G. Chinnaswamy, Chairman, Fourth SFC, Karnataka |
| | | 377 | Sri. C.G. Suprasanna, Addl .Secretary, Fourth SFC, Karnataka |

Consultative Meetings of the Fourth State Finance Commission

| Sl.No. of Meetings | Date, time and venue | Sl.No | Names of Dignitaries called on and Invitees |
|---------------------------|--|--------------|---|
| | Panchayat Raj in New Delhi | | |
| 101 | 22-2-2018 , 10.30 am Office of FSFC | 378 | Sri. G. Rajendra Goud, Chairman, Telangana State Finance Commission, Hyderabad |
| | | 379 | Sri. M. Chennaiah, Member, Hyderabad |
| | | 380 | Sri. Suresh Chanda, I.A.S., Member Secretary , Hyderabad |
| 102 | 11-4-2018, 10.30 am Office of FSFC | 381 | ISN Prasad, IAS Addl. Chief Secretary , Fianance Department |
| | | 382 | Ritwik Pande, IAS Secretary |
| | | 383 | Dr. Ekh roop kour, IAS Secretary |
| | | 384 | B. Sindhu, IAS Deputy Secretary |
| | | 385 | Pavan Kumar Malapati, Deputy Secretary |
| | | 386 | B.H. Purushotham Singh, Special Officer & Ex-Officio Deputy Secretary (ZP) |

Annex-1.20.

| Sl.No | Date | District | Time of Meeting | Meeting with the type/class of PRIs/ULBs at their respective head quarters |
|-------|------------|----------------|-----------------|--|
| 1 | 27/7/2016 | KOLAR | 11.30 am | PRIs in Kolar district in the ZP office |
| | | | 2.30 pm | ULBs in Kolar district in the DC's office |
| | | | 4.30 pm | CMC, Kolar |
| | 18/08/2016 | | 12 noon | CMC, KGF |
| | | | 3.00 pm | TP, Bangarpet taluk |
| | | | 4.30 pm, | GP, Chikka Ankanda Halli, Bangarpet taluk |
| 2 | 29/07/2016 | RAMANAGARA | 11 am | PRIs in Ramanagara district in the ZP office |
| | | | 2.30 pm | ULBs of Ramanagara district in the DC's office |
| | | | 19/08/2016 | 10.30 am |
| | 12.30 pm | | | GP, Thippasandra, Magadi taluk |
| | 3 pm | | | TP, Magadi |
| | 5 pm | | TMC, Magadi | |
| 3 | 09/08/2016 | BIDAR | 11 am | PRIs in Bidar district |
| | | | 2.30 pm | ULBs of Bidar district in the DC's office |
| | | | 5.30 pm | TMC, Bhalki taluk |
| | 10-08-2016 | | 10 am | GP, Anadur, Humnabad taluk |
| | | | 11.30 am | TP, Humnabad taluk |
| 4 | 11/08/2016 | BENGALURU (R) | 10.30 am | PRIs in Bengaluru (R) district in the ZP office |
| | | | 2.30 pm | ULBs in Bangalore Rural district in the DC's office |
| | | | 4.30 pm | TMC, Devanahalli |
| | 12/08/2016 | | 10.30 am | GP, Anneshwara, Devanahalli taluk |
| | | | 12.00 noon | GP, Gangawara Choudappanahalli, Devanahalli taluk |
| | | | 2.30 am | TP, Devanahalli taluk |
| 5 | 25/08/2016 | BELAGAVI | 2.30 pm | ULBs in Belagavi district in the DC's office |

| Sl.No | Date | District | Time of Meeting | Meeting with the type/class of PRIs/ULBs at their respective head quarters |
|-------|------------|---------------|--|--|
| | 26/08/2016 | | 5.30 pm 10 am 11 am | MC, Belagavi TP, Belagavi taluk PRIs in Belagavi district in the ZP office |
| 6 | 20-01-2017 | BENGALURU (U) | 10.30 am 10 am 11.30 am 3.30 pm | PRIs in Bengaluru (U) district in the ZP office GP, Marasur , Anekal taluk TP, Anekal taluk CMC , Hebbagodi |
| | 24/08/2016 | | 11 am | ULBs in Bengaluru (U) district in the DC's office |
| | 15.2.2017 | | 4 pm | BBMP (Bruhat Benagaluru Mahanagara Palike) |
| 7 | 06/09/2016 | TUMKUR | 12 noon 3.00 pm 5 pm | PRIs in Tumkur district in the ZP office ULBs in Tumkur district in the DC's office City Corporation, Tumkur |
| | 07/09/2016 | | 11 am 12.30 pm 3 pm 4.30 pm | GP, Yeliyur, Kunigal taluk GP, Kempanahalli, Kunigal taluk TP, Kunigal CMC, Kunigal |
| 8 | 21/09/2016 | BAGALKOTE | 10 am 11.30 am 230 pm 5 pm | GP, Murunal, Bagalkot taluk PRIs in Bagalkot district in the ZP office ULBs in Bagalkot district in the DC's office CMC, Bagalkot |
| | 23/09/2016 | | 11 am | TP, Bagalkot taluk |
| 9 | 22/09/2016 | VIJAYAPURA | 9.30 am 11 am 2.30 pm | GP, Mulavada, Basavana Bagewadi taluk PRIs in Vijayapura district in the ZP office ULBs in Vijayapura district in the DC's office |

| Sl.No | Date | District | Time of Meeting | Meeting with the type/class of PRIs/ULBs at their respective head quarters |
|-------|------------|---------------|-----------------|--|
| | | | 5.00 pm | MC, Vijayapura |
| | | | 6.30 pm | TP, Vijayapura taluk |
| 10 | 05/10/2016 | GADAG | 10 am | GP, Hulikoti |
| | | | 12noon | PRIs in Gadag district in the ZP office |
| | | | 3 pm | ULBs in Gadag district in the DC's office |
| | | | 5 pm | TP, Gadag taluk |
| | | | 6.30 pm | CMC, Gadag-Betageri |
| 11 | 06/10/2016 | HAVERI | 10.00 am | GP, Agadi, Haveri taluk |
| | | | 12 noon | PRIs in Haveri district in the ZP office |
| | | | 3.30 PM | ULBS in Haveri district in the DC's office |
| | 07/10/2016 | | 5.30 pm | CMC, Ranebennur |
| | | | 11 am | TO, Shiggaon taluk |
| 12 | 18/10/2016 | HASSAN | 11 am | PRIs in Hassan district in the ZP office |
| | | | 2.30 pm | ULBs in Hassan district in the DC's office |
| | | | 5 pm | CMC, Hassan |
| | 19/10/2016 | | 10 am | GP, Sanyasi halli, Belur taluk |
| | | | 12 noon | TP, Belur |
| 13 | 19/10/2016 | CHIKKAMAGALUR | 2.30 pm | GP, Muguvali, Chikkamagalur tauk |
| | | | 4 pm | TP, Chikkamagaluru taluk CMC, Chikkamagaluru |
| | 20/10/2016 | | 11 am | PRIs in Chikkamagaluru district in the ZP office |
| | | | 2.30 pm | ULBs in Chikkamagalur district in the DC's office |
| | | | 5 pm | CMC, Chikkamagalur |
| 14 | 26/10/2016 | MANDYA | 11.30 am | PRIs in Mandya District in the ZP office |
| | | | 3 pm | ULBS in Mandya District in the DC's office |

| Sl.No | Date | District | Time of Meeting | Meeting with the type/class of PRIs/ULBs at their respective head quarters |
|-------|------------|------------------|-----------------|--|
| | 27/10/2016 | | 5 pm | CMC, Mandya |
| | | | 10.30 am | TP, Maddur taluk |
| | | | 12.30 pm | GP, Sabbanakuppe, Maddur taluk |
| | | | 1 pm | GP, Darasakuppa, Maddur taluk |
| 15 | 28/10/2016 | KODAGU | 9 am | CMC, Madikeri |
| | | | 11 am | PRIs in Kodagu district in the ZP office |
| | | | 1 pm | TP, Madikeri |
| | | | 2.30 pm | ULBs in Madikeri district in the DC's office |
| | | | 4 pm | GP, Gudeehosur, Somavarpet taluk |
| | | | 6 pm | TP, Kushalnagara |
| 16 | 03/10/2016 | CHIKKABALLAPUR | 10.30 am | TP, Sidlaghatta |
| | | | 12.30 pm | GP, Handiganahal |
| | 02/11/2016 | | 11.30 am | PRIs in Chikkaballapura district in the ZP office |
| | | | 2.30 pm | ULBs in Chikkaballapura district in the DC's office |
| | | | 5 pm | CMC, Chikkaballapura |
| 17 | 08/11/2016 | DAKSHINA KANNADA | 9.30 am | GP, Someshwara, Mangaluru taluk |
| | | | 11 am | PRIs in Dakshina Kannada in the ZP office |
| | | | 2.30 pm | ULBs in Dakshina Kannada in the DC's office |
| | | | 5 pm | MC, Mangaluru |
| | 09/11/2016 | | 11 am | TP, Bantwal taluk |
| 18 | 09/11/2016 | UDUPI | 3 pm | ULBs in Udupi district in the DC's office |
| | | | 5 pm | CMC, Udupi |
| | 10/11/2016 | | 9.30 am | GP, Varambally, Udupi taluk |
| | | | 11 am | PRIs in Udupi, in the ZP office |
| | | | 3.00 PM | TP, Udupi |

| Sl.No | Date | District | Time of Meeting | Meeting with the type/class of PRIs/ULBs at their respective head quarters |
|-------|------------|----------------|--|--|
| 19 | 25/11/2016 | CHITRADURGA | 11 .30 am | PRIs in Chitradurga district in the ZP office |
| | | | 2.30 pm | ULBs in Chitradurga district in the DC's office |
| | 5 pm | | CMC, Chitradurga | |
| | 26/11/2016 | | 11.00 am | GP, Dharmadura, Hiriyyur taluk |
| | | | 1 pm | TP, Hiriyyur taluk |
| 10 | 02/12/2016 | SHIVAMOGGA | 11.30 am | PRIs in Shivamogga district in the ZP office |
| | | | 3.00 pm | ULBS in Shivamogga district in the DC's office |
| | 5.30 pm | | MC, Shivamogga | |
| | 03/12/2016 | | 10.30 am | GP, Kambadal, Bhadravathi taluk |
| | | | 12 noon | TP, Bhadravathi taluk |
| 21 | 08/12/2016 | UTTARA KANNADA | 9.30 am | GP, Chittakula, Karwar taluk |
| | | | 11 am | PRIs in Uttara Kannada district in the ZP office |
| | 2.30 pm | | ULBs in Uttara Kannada district in the DC's office | |
| | 5.30 pm | | CMC, Karwar | |
| | 09/12/2016 | | 10.30 am | TP, Karwar taluk |
| 22 | 14/12/2016 | MYSURU | 11.30 am | ULBs in Mysuru district in the DC's office |
| | | | 2.30 pm | PRIs in Mysuru district in the ZP office |
| | 15/12/2016 | | 10.30 am | MC, Mysuru |
| | | | 3 pm | GP, Varuna in Mysuru taluk |
| | | | 4.30 pm | TP, T.Narasipura taluk |
| 23 | 16/12/2016 | CHAMARAJANAGAR | 10.30 am | CMC, Chamarajanagara |
| | | | 12.30 pm | PRIs in Chamarajanagara district in the ZP office |
| | | | 2.30 pm | ULBs in Chamarajanagara district in the DC's office |

| Sl.No | Date | District | Time of Meeting | Meeting with the type/class of PRIs/ULBs at their respective head quarters |
|-------|------------|------------|-----------------|--|
| | | | 5 pm | TP, Yelandur taluk |
| | | | 6.30 pm | GP, Mamballi, Yelandur taluk |
| 24 | 19/12/2016 | DAVANAGERE | 12 noon | PRIs in Davanagere district in the ZP office |
| | | | 3.00pm | ULBs in Davangere district in the DC's office |
| | 20/12/2016 | | 5 pm | MC, Davangere |
| | | | 9.00 am | GP, Anaji, Davangere taluk |
| | | | 11.30 am | TP, Jagalur taluk |
| 25 | 20/12/2016 | BALLARI | 3.30 pm | TP, Kudligi taluk |
| | 21/12/2016 | | 9 am | GP, Siddamanahalli, Ballari taluk |
| | | | 11.30 pm | PRIs in Ballari district in the ZP office |
| | | | 3 pm | ULBs in Ballari district in the DC's office |
| | | | 5 pm | MC, Ballari |
| 26 | 04/01/2017 | KALABURAGI | 11.00 am | MC, Kalburgi |
| | | | 12.30 pm | PRIs in Kalaburagi district in the ZP office |
| | 06/01/2017 | | 3.00 pm | ULBs in Kalaburagi district |
| | | | 10.00 am | GP, Nandur, Kalburgi Taluk |
| | | | 11.30 am | TP, Kalburgi taluk |
| 27 | 05/01/2017 | YADGIR | 10.00 am | GP, Mudhanal in Yadgir taluk |
| | | | 11.30 am | PRIs in Yadgir district in the ZP office |
| | | | 1.00 pm | ULBs in Yadgir district in the DC's office |
| | | | 3.00 pm | CMC, Yadgir |
| | | | 5 pm | TP, Yadgir taluk |
| 28 | 23/01/2017 | DHARWAD | 3 pm | ULBs in Dharwad district in the DC's office |
| | 25/01/2016 | | 5.30 pm | HDMC, Hubballi |
| | | | 9.30 am | GP, Noolvi, Hubballi taluk |
| | | | 11.30 am | PRIs in Dharwar district in the ZP office |
| | | | 2.30 pm | TP, Hubballi taluk |

| Sl.No | Date | District | Time of Meeting | Meeting with the type/class of PRIs/ULBs at their respective head quarters |
|--------------|-------------|-----------------|--|---|
| 29 | 24/01/2017 | KOPPAL | 10.30 am 12 noon 2.30 pm 4.30 pm 5.30 pm | GP, Bhnapura, Koppal taluk PRIs in Koppal district in the ZP office ULBs in Koppal district in the DC's office TP, Koppal taluk CMC, Koppal |
| 30 | 07/02/2017 | RAICHUR | 11.30 am 3 pm | PRIs in Raichur district in the ZP office ULBs in Raichur district in the DC's office |
| | 08/02/2017 | | 10 am 12 noon 4 pm | GP, Masarakal in Devadurga taluk TP, Devadurga taluk CMC, Raichur |

MUNICIPAL CORPORATION

| Sl.No | ULB Name | Class of ULB |
|--------------|-----------------|---------------------|
| 1 | Ballari | MC |
| 2 | Belgaum | MC |
| 3 | Mangalore | MC |
| 4 | Davanagere | MC |
| 5 | Hubli-Dharwad | MC |
| 6 | Kalaburagi | MC |
| 7 | Mysore | MC |
| 8 | Shimoga | MC |
| 9 | Tumkur | MC |
| 10 | Vijayapur | MC |
| 11 | BBMP | MC |

CITY MUNICIPAL COUNCIL

| Sl.No | ULB Name | Class of ULB |
|--------------|-------------------|---------------------|
| 1 | Bagalkote | CMC |
| 2 | Rabkavi Banahatti | CMC |
| 3 | Jamkhandi | CMC |
| 4 | Ilkal | CMC |
| 5 | Mudhol | CMC |
| 6 | Hospet | CMC |
| 7 | Shiraguppa | CMC |
| 8 | Doddaballapura | CMC |
| 9 | Hosakote | CMC |
| 10 | Hebbagodi | CMC |
| 11 | Nippani | CMC |
| 12 | Gokak | CMC |
| 13 | Basava_kalyan | CMC |
| 14 | Bidar | CMC |
| 15 | Chamarajanagara | CMC |
| 16 | Kollegala | CMC |
| 17 | Chintamani | CMC |
| 18 | Shidlaghatta | CMC |
| 19 | Chikkaballapur | CMC |
| 20 | Chikkamagalur | CMC |
| 21 | Chitradurga | CMC |
| 22 | Challakere | CMC |
| 23 | Hiriyur | CMC |
| 24 | Puttur | CMC |
| 25 | Ullal | CMC |
| 26 | Harihar | CMC |
| 27 | Gadag Betageri | CMC |
| 28 | Hassan | CMC |

| | | |
|----|--------------|-----|
| 29 | Arasikere | CMC |
| 30 | Haveri | CMC |
| 31 | Ranebennur | CMC |
| 32 | Shahabad | CMC |
| 33 | Madikere | CMC |
| 34 | Kolar | CMC |
| 35 | Rabertsonpet | CMC |
| 36 | Mulbagal | CMC |
| 37 | Koppal | CMC |
| 38 | Gangavathi | CMC |
| 39 | Mandya | CMC |
| 40 | Hunsur | CMC |
| 41 | Raichur | CMC |
| 42 | Sindhanur | CMC |
| 43 | Channapatna | CMC |
| 44 | Kanakapura | CMC |
| 45 | Ramanagara | CMC |
| 46 | Bhadravathi | CMC |
| 47 | Sagara | CMC |
| 48 | Tiptur | CMC |
| 49 | Sira | CMC |
| 50 | Udupi | CMC |
| 51 | Karwar | CMC |
| 52 | Sirsi | CMC |
| 53 | Dandeli | CMC |
| 54 | Yadgir | CMC |
| 55 | Shahapura | CMC |
| 56 | Shorapur | CMC |
| 57 | Nanjanagud | CMC |

TOWN MUNICIPAL COUNCIL

| Sl.No | ULB Name | Class of ULB |
|--------------|--------------------|---------------------|
| 1 | Mahalingapura | TMC |
| 2 | Guledagudda | TMC |
| 3 | Badami | TMC |
| 4 | Terdal | TMC |
| 5 | Hungund | TMC |
| 6 | Kampli | TMC |
| 7 | Hoovinahadagali | TMC |
| 8 | Sandoor | TMC |
| 9 | Kurekappa | TMC |
| 10 | Kurugodu | TMC |
| 11 | Hagaribommanahalli | TMC |
| 12 | Devanahalli | TMC |
| 13 | Vijayapura | TMC |

| | | |
|----|-----------------|-----|
| 14 | Nelamangala | TMC |
| 15 | Anekal | TMC |
| 16 | Attibele | TMC |
| 17 | Bommasandra | TMC |
| 18 | Chandapura | TMC |
| 19 | Jigani | TMC |
| 20 | Bailhongala | TMC |
| 21 | Saundatti | TMC |
| 22 | Munavalli | TMC |
| 23 | Ramdurga | TMC |
| 24 | Mudalagi | TMC |
| 25 | Konnur | TMC |
| 26 | Sankeshwara | TMC |
| 27 | Hukkeri | TMC |
| 28 | Chikkodi | TMC |
| 29 | Sadalga | TMC |
| 30 | Athani | TMC |
| 31 | Ugarkhurd | TMC |
| 32 | Kudachi | TMC |
| 33 | Harugeri | TMC |
| 34 | Mugalkhod | TMC |
| 35 | Bhalki | TMC |
| 36 | Chittaguppa | TMC |
| 37 | Humnabad | TMC |
| 38 | Gundlupet | TMC |
| 39 | Gowribidanur | TMC |
| 40 | Bagepalli | TMC |
| 41 | Kadur | TMC |
| 42 | Birur | TMC |
| 43 | Tarikere | TMC |
| 44 | Hosadurga | TMC |
| 45 | Bantwal | TMC |
| 46 | Moodbidri | TMC |
| 47 | Harapanahalli | TMC |
| 48 | Channagiri | TMC |
| 49 | Malebennuru | TMC |
| 50 | Annigeri | TMC |
| 51 | Navalgund | TMC |
| 52 | Gajendragada | TMC |
| 53 | Rona | TMC |
| 54 | Lakshmishwara | TMC |
| 55 | Naragunda | TMC |
| 56 | Mundargi | TMC |
| 57 | Channarayapatna | TMC |
| 58 | Holenarasipur | TMC |

| | | |
|-----|---------------------|-----|
| 59 | Sakaleshpura | TMC |
| 60 | Belur | TMC |
| 61 | Byadagi | TMC |
| 62 | Hanagal | TMC |
| 63 | Savanur | TMC |
| 64 | Shiggaon | TMC |
| 65 | Bankapur | TMC |
| 66 | Alanda | TMC |
| 67 | Afzalpur | TMC |
| 68 | Chittapura | TMC |
| 69 | Wadi | TMC |
| 70 | Sedam | TMC |
| 71 | Chincholi | TMC |
| 72 | Jewargi | TMC |
| 73 | Bangarpet | TMC |
| 74 | Malur | TMC |
| 75 | Srinivasapura | TMC |
| 76 | Kustagi | TMC |
| 77 | Karatagi | TMC |
| 78 | Maddur | TMC |
| 79 | Malavalli | TMC |
| 80 | Srirangapatna | TMC |
| 81 | Krishnarajapete | TMC |
| 82 | Pandavapura | TMC |
| 83 | K R Nagar | TMC |
| 84 | Bannur | TMC |
| 85 | T Narasipura | TMC |
| 86 | Periyapatna | TMC |
| 87 | HDKote | TMC |
| 88 | Devadurga | TMC |
| 89 | Lingasugur | TMC |
| 90 | Mudgal | TMC |
| 91 | Maski | TMC |
| 92 | Manvi | TMC |
| 93 | Bidadi | TMC |
| 94 | Magadi | TMC |
| 95 | Shikaripura | TMC |
| 96 | Kunigal | TMC |
| 97 | Pavagada | TMC |
| 98 | Chikkanayakanahalli | TMC |
| 99 | Madhugiri | TMC |
| 100 | Karkala | TMC |
| 101 | Kundapur | TMC |
| 102 | Kaup | TMC |
| 103 | Bhatkal | TMC |
| 104 | Kumata | TMC |
| 105 | Ankola | TMC |
| 106 | Haliyala | TMC |
| 107 | Indi | TMC |

| | | |
|-----|-----------------|-----|
| 108 | BASAVANBAGEWADI | TMC |
| 109 | Muddebihal | TMC |
| 110 | Talikote | TMC |
| 111 | Sindagi | TMC |
| 112 | Gurumitkal | TMC |
| 113 | Kembhavi | TMC |
| 114 | Kakkera | TMC |

TOWN PANCHAYATH

| Sl.No | ULB Name | Class of ULB |
|--------------|-------------------|---------------------|
| 1 | Kerur | TP |
| 2 | Bilagi | TP |
| 3 | Kamatagi | TP |
| 4 | Aminagad | TP |
| 5 | Belagali | TP |
| 6 | Tekkalakote | TP |
| 7 | Kottur | TP |
| 8 | Kudalagi | TP |
| 9 | Kamalapura | TP |
| 10 | Kudathini | TP |
| 11 | Mariyammanahalli | TP |
| 12 | Khanapur | TP |
| 13 | Raibag | TP |
| 14 | Chinchali | TP |
| 15 | Kankanawadi | TP |
| 16 | Ainapur | TP |
| 17 | Shedbal | TP |
| 18 | Kabbur | TP |
| 19 | Examba | TP |
| 20 | Boragaon | TP |
| 21 | Arabhavi | TP |
| 22 | Mallapur P G | TP |
| 23 | Naganur | TP |
| 24 | Kalloli | TP |
| 25 | MK Hubballi | TP |
| 26 | Channamma Kittur | TP |
| 27 | Aurad | TP |
| 28 | Yelandur | TP |
| 29 | Hanur | TP |
| 30 | Gudibande | TP |
| 31 | Koppa | TP |
| 32 | Mudigere | TP |
| 33 | Narasimharajapura | TP |
| 34 | Shringeri | TP |
| 35 | Holalkere | TP |
| 36 | Molakalmuru | TP |

| | | |
|----|---------------|----|
| 37 | Nayakanahatti | TP |
| 38 | Belthangadi | TP |
| 39 | Mulki | TP |
| 40 | Kotekar | TP |
| 41 | Sullia | TP |
| 42 | Vitla | TP |
| 43 | Honnali | TP |
| 44 | Jagalur | TP |
| 45 | Alnavar | TP |
| 46 | Kalaghatagi | TP |
| 47 | Kundagol | TP |
| 48 | Shirahatti | TP |
| 49 | Mulagunda | TP |
| 50 | Naregal | TP |
| 51 | Arkalgud | TP |
| 52 | Alur | TP |
| 53 | Hirekerur | TP |
| 54 | Guttal | TP |
| 55 | Kushalnagar | TP |
| 56 | Somwarpet | TP |
| 57 | Virajpet | TP |
| 58 | Yelburga | TP |
| 59 | Kukanur | TP |
| 60 | Bhagyanagar | TP |
| 61 | Kanakagiri | TP |
| 62 | Tavaragera | TP |
| 63 | Nagamangala | TP |
| 64 | Sargur | TP |
| 65 | Sirwar | TP |
| 66 | Kowtal | TP |
| 67 | Turvihal | TP |
| 68 | Balaganur | TP |
| 69 | Thirthahalli | TP |
| 70 | Hosanagara | TP |
| 71 | Shiralakoppa | TP |
| 72 | Soraba | TP |
| 73 | Kargal | TP |
| 74 | Koratagere | TP |
| 75 | Gubbi | TP |
| 76 | Turuvekere | TP |
| 77 | Saligrama | TP |
| 78 | Honnavaara | TP |
| 79 | Siddapura | TP |
| 80 | Yellapura | TP |
| 81 | Mundagod | TP |

| | | |
|----|-----------------|----|
| 82 | Jali | TP |
| 83 | Almel | TP |
| 84 | Chadachana | TP |
| 85 | Devarahipparagi | TP |
| 86 | Kolhar | TP |
| 87 | Nidagundi | TP |
| 88 | Managuli | TP |
| 89 | Nalatawad | TP |

NAC

| Sl.No | ULB Name | Class of ULB |
|--------------|------------------|---------------------|
| 1 | Kuduremukha | NAC |
| 2 | Shahbad | NAC |
| 3 | Bheemarayanagudi | NAC |
| 4 | Hatti Gold Mines | NAC |

ABSTRACT

| | |
|--------------|------------|
| MC | 11 |
| CMC | 57 |
| TMC | 114 |
| TP | 89 |
| NAC | 4 |
| TOTAL | 275 |

OSR Collection – Non Taxes (₹. in Crore)

Annexure-7.1

| SL.No | Non-Tax Items | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|-------|--|--------------|--------------|--------------|--------------|--------------|
| 1 | Rent from buildings (Rental income) | 6.96 | 5.62 | 6.05 | 6.13 | 8.31 |
| 2 | Income from cattle pound | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Rent from lease land | 0.08 | 0.06 | 0.07 | 0.01 | 0.02 |
| 4 | Market Fees- Meat Market | 0.09 | 0.06 | 0.09 | 0.22 | 0.14 |
| 5 | Market Fees- Fish Market | 0.14 | 0.08 | 0.18 | 0.15 | 0.16 |
| 6 | Market Fees- Fruits & Vegetables Market | 0.41 | 0.17 | 0.94 | 0.23 | 0.33 |
| 7 | Market Fees- Others | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | Income from Slaughter House | 0.00 | 0.02 | 0.02 | 0.01 | 0.00 |
| 9 | Bus Stand Fees | 0.08 | 0.04 | 0.06 | 0.04 | 0.25 |
| 10 | Cart Stand Fees | 0.02 | 0.05 | 0.01 | 0.01 | 0.05 |
| 11 | Grazing Charges from Gomal Lands | 0.00 | 0.00 | 0.00 | 0.00 | 0.02 |
| 12 | User Charges on GP Properties- Others | 0.00 | 0.00 | 0.38 | 0.23 | 0.20 |
| 13 | Water Connection Charges | 0.22 | 0.00 | 0.30 | 0.27 | 0.33 |
| 14 | Fees for Certificates & Extracts | 0.00 | 0.00 | 0.17 | 0.09 | 0.21 |
| 15 | Jatra Fees | 0.02 | 0.04 | 0.03 | 0.04 | 0.34 |
| 16 | Fine & Penalties | 0.01 | 0.00 | 0.02 | 0.01 | 0.06 |
| 17 | Notice & Warrant Fees | 0.01 | 0.01 | 0.02 | 0.04 | 0.01 |
| 18 | Cess Collection Charges | 0.00 | 0.00 | 0.67 | 1.75 | 0.01 |
| 19 | Fees & Charges- Others | 0.00 | 0.00 | 0.33 | 0.31 | 1.76 |
| 20 | License Fees for Establishment of factories, workshops or workplaces u/s 66 of KPR Act | 0.00 | 0.00 | 0.03 | 0.07 | 0.27 |
| 21 | License Fees for permitting offensive or dangerous trad u/s 67 of KPR Act | 0.00 | 0.00 | 0.09 | 0.08 | 0.02 |
| 22 | License Fees for Shops u/s 69 of KPR Act | 0.00 | 0.00 | 0.10 | 0.12 | 0.11 |
| 23 | License Fees for hotels/restaurant/coffee house/bar/boarding house etc u/s 68 of KPR Act | 0.00 | 0.00 | 0.57 | 0.27 | 0.11 |
| 24 | Building License Fees U/S 64 KPR Act | 0.00 | 0.00 | 1.06 | 0.72 | 0.43 |
| 25 | Development Charges | 0.00 | 0.00 | 0.05 | 0.23 | 1.22 |
| 26 | Profit of Sale or disposal assets | 0.00 | 0.00 | 0.15 | 0.30 | 0.21 |
| 27 | Interest on deposits & investment | 0.00 | 0.00 | 0.04 | 0.02 | 0.27 |
| 28 | interest on loans and advances | 0.00 | 0.00 | 0.22 | 0.02 | 0.05 |
| 29 | Deposits forfeited/lapsed | 0.00 | 0.00 | 0.22 | 0.36 | 0.24 |
| 30 | Audit Recoveries | 0.00 | 0.00 | 3.65 | 0.95 | 0.04 |
| 31 | Local Cess | 0.00 | 0.00 | 2.39 | 1.97 | 0.92 |
| 32 | Other recoveries | 0.00 | 0.00 | 0.20 | 0.32 | 0.33 |
| 33 | Audit Recoveries | 0.01 | 0.01 | 0.02 | 0.04 | 0.39 |
| 34 | Miscellaneous other income | 9.69 | 8.55 | 7.35 | 7.80 | 16.26 |
| | Total | 17.75 | 14.71 | 25.48 | 22.81 | 33.07 |

Annex- 11.1.1

Untide Grants allocation to ZPs

| Sl. No. | District | Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|--------------------|-----------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 1. | BAGALKOTE | 1272730 | 639436.74 | 0.03041 | 0.00351 | 54743003 | 6320560 | 61063562 |
| 2. | BALLARI | 1455289 | 777001.55 | 0.03478 | 0.00427 | 62595279 | 7680329 | 70275608 |
| 3. | BELAGAVI | 3402038 | 1246845.98 | 0.08129 | 0.00685 | 146329367 | 12324541 | 80000000 |
| 4. | BENGALURU | 954501 | 142696.34 | 0.02281 | 0.00078 | 41055252 | 1410492 | 42465744 |
| 5. | BENGALURU RURAL | 750469 | 222666.41 | 0.01793 | 0.00122 | 32279373 | 2200963 | 40000000 |
| 6. | BIDAR | 1287585 | 532395.66 | 0.03077 | 0.00292 | 55381950 | 5262504 | 60644454 |
| 7. | CHAMARAJANAGARA | 845669 | 482833 | 0.02021 | 0.00265 | 36374141 | 4772598 | 41146739 |
| 8. | CHIKKABALLAPURA | 989736 | 420362.6 | 0.02365 | 0.00231 | 42570789 | 4155105 | 46725894 |
| 9. | CHIKKAMAGALURU | 898453 | 706025.13 | 0.02147 | 0.00388 | 38644500 | 6978757 | 45623258 |
| 10. | CHITRADURGA | 1332135 | 812187.74 | 0.03183 | 0.00446 | 57298146 | 8028129 | 65326276 |
| 11. | DAKSHINA KANNADA | 1345160 | 454568.29 | 0.03214 | 0.00250 | 57858381 | 4493214 | 62351595 |
| 12. | DAVANAGERE | 1299038 | 566118.29 | 0.03104 | 0.00311 | 55874569 | 5595838 | 61470407 |
| 13. | DHARWAR | 798709 | 371615.41 | 0.01909 | 0.00204 | 34354285 | 3673260 | 40000000 |
| 14. | GADAG | 684804 | 415602.51 | 0.01636 | 0.00228 | 29454972 | 4108054 | 40000000 |
| 15. | HASSAN | 1451930 | 680540.92 | 0.03469 | 0.00374 | 62450801 | 6726857 | 69177658 |
| 16. | HAVERI | 1237598 | 466211.29 | 0.02957 | 0.00256 | 53231896 | 4608300 | 57840195 |
| 17. | KALABURAGI | 1753648 | 1056973.71 | 0.04190 | 0.00580 | 75428376 | 10447734 | 80000000 |
| 18. | KODAGU | 481891 | 407369.01 | 0.01152 | 0.00224 | 20727224 | 4026669 | 40000000 |
| 19. | KOLAR | 1082701 | 386566.4 | 0.02587 | 0.00212 | 46569424 | 3821044 | 50390468 |
| 20. | KOPPAL | 1072516 | 522936.96 | 0.02563 | 0.00287 | 46131344 | 5169009 | 51300353 |
| 21. | MANDYA | 1512874 | 488474.9 | 0.03615 | 0.00268 | 65072140 | 4828366 | 69900506 |
| 22. | MYSURU | 1844426 | 614888.21 | 0.04407 | 0.00338 | 79332943 | 6077908 | 80000000 |
| 23. | RAICHUR | 1388506 | 797877.3 | 0.03318 | 0.00438 | 59722791 | 7886677 | 67609468 |
| 24. | RAMANAGARA | 796901 | 349810.42 | 0.01904 | 0.00192 | 34276519 | 3457727 | 40000000 |
| 25. | SHIVAMOGGA | 1127478 | 810850.55 | 0.02694 | 0.00445 | 48495385 | 8014912 | 56510297 |
| 26. | TUMAKURU | 2100133 | 1056658.3 | 0.05018 | 0.00580 | 90331481 | 10444617 | 80000000 |
| 27. | UDUPI | 958801 | 341536.54 | 0.02291 | 0.00188 | 41240205 | 3375943 | 44616148 |
| 28. | UTTARA KANNADA | 1051701 | 990270.27 | 0.02513 | 0.00544 | 45236044 | 9788399 | 55024443 |
| 29. | VIJAYAPURA | 1562516 | 953040.28 | 0.03734 | 0.00523 | 67207355 | 9420397 | 76627752 |
| 30. | YADGIR | 923738 | 495833.04 | 0.02207 | 0.00272 | 39732065 | 4901098 | 44633164 |
| | Grand Total | 37663674 | 18210193.8 | 0.9 | 0.1 | 162000000 | 18000000 | 1720723988 |

Annex- 11.1.2

Untide Grants allocation to TPs

| Sl. No. | District Name | Taluk Name | Popula tion | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|------------------|----------------------|-------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 1. | BAGALKOTE | BADAMI | 246706 | 138142.95 | 0.00590 | 0.00076 | 25938939 | 3337850 | 29276790 |
| 2. | BAGALKOTE | BAGALKOT | 173181 | 88662.74 | 0.00414 | 0.00049 | 18208440 | 2142295 | 20350735 |
| 3. | BAGALKOTE | BILAGI | 146567 | 78117.81 | 0.00350 | 0.00043 | 15410215 | 1887505 | 20000000 |
| 4. | BAGALKOTE | HUNGUND | 209518 | 129318.00 | 0.00501 | 0.00071 | 22028952 | 3124619 | 25153571 |
| 5. | BAGALKOTE | JAMKHANDI | 285864 | 115128.27 | 0.00683 | 0.00063 | 30056055 | 2781763 | 30000000 |
| 6. | BAGALKOTE | MUDHOL | 210894 | 90066.97 | 0.00504 | 0.00049 | 22173627 | 2176224 | 24349851 |
| 7. | BALLARI | BALLARI | 317295 | 141732.17 | 0.00758 | 0.00078 | 33360744 | 3424574 | 30000000 |
| 8. | BALLARI | HADAGALI | 167116 | 92811.57 | 0.00399 | 0.00051 | 17570760 | 2242540 | 20000000 |
| 9. | BALLARI | HAGARI BOMMANA HALLI | 152068 | 92356.68 | 0.00363 | 0.00051 | 15988596 | 2231549 | 20000000 |
| 10. | BALLARI | HOSAPETE | 170274 | 81626.76 | 0.00407 | 0.00045 | 17902795 | 1972290 | 20000000 |
| 11. | BALLARI | KUDLIGI | 257926 | 152888.80 | 0.00616 | 0.00084 | 27118623 | 3694144 | 30000000 |
| 12. | BALLARI | SANDUR | 200222 | 118605.31 | 0.00478 | 0.00065 | 21051561 | 2865776 | 23917337 |
| 13. | BALLARI | SIRUGUPPA | 190388 | 96980.26 | 0.00455 | 0.00053 | 20017603 | 2343265 | 22360868 |
| 14. | BELAGAVI | ATHNI | 423474 | 185675.00 | 0.01012 | 0.00102 | 44524521 | 4486333 | 30000000 |
| 15. | BELAGAVI | BAILA HONGAL | 298900 | 105989.18 | 0.00714 | 0.00058 | 31426674 | 2560941 | 30000000 |
| 16. | BELAGAVI | BELAGAVI | 449805 | 88634.44 | 0.01075 | 0.00049 | 47292991 | 2141611 | 30000000 |
| 17. | BELAGAVI | CHIKKODI | 452520 | 108101.93 | 0.01081 | 0.00059 | 47578449 | 2611990 | 30000000 |
| 18. | BELAGAVI | GOKAK | 411543 | 137533.33 | 0.00983 | 0.00076 | 43270082 | 3323120 | 30000000 |
| 19. | BELAGAVI | HUKKERI | 341645 | 93949.10 | 0.00816 | 0.00052 | 35920930 | 2270025 | 30000000 |
| 20. | BELAGAVI | KHANAPUR | 238780 | 176181.37 | 0.00571 | 0.00097 | 25105591 | 4256946 | 29362537 |
| 21. | BELAGAVI | RAMDURG | 222941 | 120719.52 | 0.00533 | 0.00066 | 23440261 | 2916860 | 26357121 |
| 22. | BELAGAVI | RAYBAG | 273928 | 78228.32 | 0.00655 | 0.00043 | 28801090 | 1890175 | 30000000 |
| 23. | BELAGAVI | SAVADATTI | 288502 | 151833.79 | 0.00689 | 0.00083 | 30333417 | 3668652 | 30000000 |
| 24. | BENGALURU | ANEKAL | 299094 | 47655.92 | 0.00715 | 0.00026 | 31447071 | 1151476 | 30000000 |
| 25. | BENGALURU | BENGALURU EAST | 102607 | 12063.10 | 0.00245 | 0.00007 | 10788213 | 291472 | 20000000 |
| 26. | BENGALURU | BENGALURU NORTH | 348960 | 50554.72 | 0.00834 | 0.00028 | 36690037 | 1221518 | 30000000 |
| 27. | BENGALURU | BENGALURU SOUTH | 203840 | 32422.60 | 0.00487 | 0.00018 | 21431961 | 783404 | 22215366 |
| 28. | BENGALURU RURAL | DEVANHALLI | 148690 | 41521.37 | 0.00355 | 0.00023 | 15633430 | 1003251 | 20000000 |
| 29. | BENGALURU RURAL | DODBALLA PUR | 214714 | 77508.30 | 0.00513 | 0.00043 | 22575265 | 1872778 | 24448044 |
| 30. | BENGALURU RURAL | HOSKOTE | 213408 | 53545.83 | 0.00510 | 0.00029 | 22437951 | 1293790 | 23731741 |
| 31. | BENGALURU RURAL | NELA MANGALA | 173657 | 50090.91 | 0.00415 | 0.00028 | 18258487 | 1210311 | 20000000 |
| 32. | BIDAR | AURAD | 258551 | 123706.03 | 0.00618 | 0.00068 | 27184336 | 2989021 | 30000000 |
| 33. | BIDAR | BASAVA KALYAN | 275530 | 120422.98 | 0.00658 | 0.00066 | 28969526 | 2909695 | 30000000 |
| 34. | BIDAR | BHALKI | 237017 | 106933.36 | 0.00566 | 0.00059 | 24920227 | 2583755 | 27503982 |
| 35. | BIDAR | BIDAR | 253906 | 86241.15 | 0.00607 | 0.00047 | 26695955 | 2083784 | 28779739 |
| 36. | BIDAR | HUMNABAD | 262581 | 95092.14 | 0.00627 | 0.00052 | 27608054 | 2297644 | 29905698 |
| 37. | CHAMARAJANA GARA | CHAMARAJANA GAR | 287897 | 120536.41 | 0.00688 | 0.00066 | 30269806 | 2912436 | 30000000 |

| Sl. No. | District Name | Taluk Name | Popula tion | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|------------------|--------------------|-------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 38. | CHAMARAJA NAGARA | GUNDLUPET | 194965 | 115304.18 | 0.00466 | 0.00063 | 20498834 | 2786013 | 2328484 |
| 39. | CHAMARAJA NAGARA | KOLLEGALA | 289517 | 220494.57 | 0.00692 | 0.00121 | 30440135 | 5327654 | 30000000 |
| 40. | CHAMARAJA NAGARA | YELANDUR | 73290 | 26497.84 | 0.00175 | 0.00015 | 7705791 | 640249 | 20000000 |
| 41. | CHIKKABALLA PURA | BAGEPALLI | 156487 | 91809.28 | 0.00374 | 0.00050 | 16453215 | 2218323 | 20000000 |
| 42. | CHIKKABALLA PURA | CHIKBALLA PUR | 148884 | 63463.85 | 0.00356 | 0.00035 | 15653827 | 1533432 | 20000000 |
| 43. | CHIKKABALLA PURA | CHINTAMANI | 221912 | 87495.07 | 0.00530 | 0.00048 | 23332071 | 2114081 | 25446152 |
| 44. | CHIKKABALLA PURA | GAURI BIDANUR | 253052 | 88629.93 | 0.00605 | 0.00049 | 26606165 | 2141502 | 28747667 |
| 45. | CHIKKABALLA PURA | GUDIBANDA | 46391 | 22648.26 | 0.00111 | 0.00012 | 4877601 | 547234 | 20000000 |
| 46. | CHIKKA BALLAPURA | SIDLA GHATTA | 163010 | 66316.21 | 0.00390 | 0.00036 | 17139050 | 1602352 | 20000000 |
| 47. | CHIKK MAGALURU | CHIKKA MAGALURU | 186967 | 158152.95 | 0.00447 | 0.00087 | 19657915 | 3821338 | 23479253 |
| 48. | CHIKKA MAGALURU | KADUR | 234794 | 142134.63 | 0.00561 | 0.00078 | 24686499 | 3434298 | 28120797 |
| 49. | CHIKKA MAGALURU | KOPPA | 79889 | 57012.64 | 0.00191 | 0.00031 | 8399617 | 1377556 | 20000000 |
| 50. | CHIKKA MAGALURU | MUDIGERE | 116216 | 111144.79 | 0.00278 | 0.00061 | 12219078 | 2685513 | 20000000 |
| 51. | CHIKKA MAGALURU | NARASIMHARA JAPURA | 58632 | 73179.03 | 0.00140 | 0.00040 | 6164633 | 1768173 | 20000000 |
| 52. | CHIKKA MAGALURU | SRINGERI | 32617 | 44237.97 | 0.00078 | 0.00024 | 3429387 | 1068891 | 20000000 |
| 53. | CHIKKAMAGAL URU | TARIKERE | 189338 | 120163.12 | 0.00452 | 0.00066 | 19907205 | 2903416 | 22810621 |
| 54. | CHITRADURGA | CHALLAKERE | 295045 | 198125.99 | 0.00705 | 0.00109 | 31021355 | 4787178 | 30000000 |
| 55. | CHITRADURGA | CHITRADURGA | 283663 | 134612.11 | 0.00678 | 0.00074 | 29824639 | 3252537 | 30000000 |
| 56. | CHITRADURGA | HIRIYUR | 229717 | 168106.14 | 0.00549 | 0.00092 | 24152697 | 4061829 | 28214527 |
| 57. | CHITRADURGA | HOLALKERE | 191477 | 108762.21 | 0.00458 | 0.00060 | 20132102 | 2627944 | 22760046 |
| 58. | CHITRADURGA | HOSDURGA | 206746 | 133237.70 | 0.00494 | 0.00073 | 21737501 | 3219328 | 24956829 |
| 59. | CHITRADURGA | MOLAKALMUR U | 125487 | 69343.59 | 0.00300 | 0.00038 | 13193841 | 1675500 | 20000000 |
| 60. | DAKSHINA KANNADA | BANTVAL | 337607 | 71435.95 | 0.00807 | 0.00039 | 35496370 | 1726056 | 30000000 |
| 61. | DAKSHINA KANNADA | BELTANGADI | 258843 | 136201.88 | 0.00619 | 0.00075 | 27215037 | 3290949 | 30000000 |
| 62. | DAKSHINA KANNADA | MANGALURU | 388651 | 69493.15 | 0.00929 | 0.00038 | 40863192 | 1679114 | 30000000 |
| 63. | DAKSHINA KANNADA | PUTTUR | 234790 | 96494.62 | 0.00561 | 0.00053 | 24686078 | 2331531 | 27017609 |
| 64. | DAKSHINA KANNADA | SULYA | 125269 | 80942.69 | 0.00299 | 0.00044 | 13170920 | 1955761 | 20000000 |
| 65. | DAVANAGERE | CHANNAGIRI | 281004 | 117044.00 | 0.00671 | 0.00064 | 29545069 | 2828051 | 30000000 |
| 66. | DAVANAGERE | DAVANAGERE | 245908 | 87166.63 | 0.00588 | 0.00048 | 25855037 | 2106145 | 27961182 |
| 67. | DAVANAGERE | HARAPANA HALLI | 254964 | 139581.72 | 0.00609 | 0.00077 | 26807195 | 3372614 | 30000000 |
| 68. | DAVANAGERE | HARIHARA | 147319 | 42916.06 | 0.00352 | 0.00024 | 15489281 | 1036950 | 20000000 |
| 69. | DAVANAGERE | HONNALI | 215278 | 85765.71 | 0.00514 | 0.00047 | 22634565 | 2072296 | 24706861 |

| Sl. No. | District Name | Taluk Name | Popula tion | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|------------------|-------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 70. | DAVANAGERE | JAGALUR | 154565 | 93644.17 | 0.00369 | 0.00051 | 16251134 | 2262658 | 20000000 |
| 71. | DHARWAR | DHARWAD | 232109 | 96124.31 | 0.00555 | 0.00053 | 24404195 | 2322584 | 26726778 |
| 72. | DHARWAR | HUBBALLI | 144688 | 55177.34 | 0.00346 | 0.00030 | 15212655 | 1333211 | 20000000 |
| 73. | DHARWAR | KALGHATGI | 137742 | 65895.77 | 0.00329 | 0.00036 | 14482345 | 1592193 | 20000000 |
| 74. | DHARWAR | KUNDGOL | 146842 | 61703.04 | 0.00351 | 0.00034 | 15439129 | 1490887 | 20000000 |
| 75. | DHARWAR | NAVALGUND | 137328 | 92714.95 | 0.00328 | 0.00051 | 14438817 | 2240206 | 20000000 |
| 76. | GADAG | GADAG | 175759 | 93756.40 | 0.00420 | 0.00051 | 18479494 | 2265369 | 20744863 |
| 77. | GADAG | MUNDARAGI | 106978 | 84198.50 | 0.00256 | 0.00046 | 11247784 | 2034429 | 20000000 |
| 78. | GADAG | NARAGUND | 64057 | 35245.66 | 0.00153 | 0.00019 | 6735023 | 851616 | 20000000 |
| 79. | GADAG | RON | 191763 | 111780.80 | 0.00458 | 0.00061 | 20162172 | 2700880 | 22863052 |
| 80. | GADAG | SHIRAHATTI | 146247 | 90621.15 | 0.00349 | 0.00050 | 15376570 | 2189615 | 20000000 |
| 81. | HASSAN | ALUR | 78714 | 42091.82 | 0.00188 | 0.00023 | 8276076 | 1017035 | 20000000 |
| 82. | HASSAN | ARKALGUD | 187775 | 66665.30 | 0.00449 | 0.00037 | 19742869 | 1610786 | 21353656 |
| 83. | HASSAN | ARSIKERE | 262238 | 125775.48 | 0.00627 | 0.00069 | 27571991 | 3039024 | 30000000 |
| 84. | HASSAN | BELUR | 161973 | 84064.87 | 0.00387 | 0.00046 | 17030019 | 2031200 | 20000000 |
| 85. | HASSAN | CHANNARAYAP ATNA | 241006 | 106386.11 | 0.00576 | 0.00058 | 25339635 | 2570532 | 27910167 |
| 86. | HASSAN | HASSAN | 262730 | 90774.72 | 0.00628 | 0.00050 | 27623720 | 2193325 | 29817046 |
| 87. | HASSAN | HOLENARSI PUR | 152213 | 62470.32 | 0.00364 | 0.00034 | 16003842 | 1509426 | 20000000 |
| 88. | HASSAN | SAKALESHPUR | 105281 | 102312.30 | 0.00252 | 0.00056 | 11069360 | 2472100 | 20000000 |
| 89. | HAVERI | BYADGI | 111010 | 41743.20 | 0.00265 | 0.00023 | 11671713 | 1008611 | 20000000 |
| 90. | HAVERI | HANAGAL | 232296 | 75081.66 | 0.00555 | 0.00041 | 24423856 | 1814145 | 26238001 |
| 91. | HAVERI | HAVERI | 195735 | 73366.46 | 0.00468 | 0.00040 | 20579793 | 1772702 | 22352494 |
| 92. | HAVERI | HIREKERUR | 213494 | 80056.96 | 0.00510 | 0.00044 | 22446993 | 1934360 | 24381353 |
| 93. | HAVERI | RANEENNUR | 229235 | 86061.50 | 0.00548 | 0.00047 | 24102019 | 2079443 | 26181462 |
| 94. | HAVERI | SAVANUR | 120954 | 53350.26 | 0.00289 | 0.00029 | 12717236 | 1289065 | 20000000 |
| 95. | HAVERI | SHIGGAON | 134874 | 56551.25 | 0.00322 | 0.00031 | 14180800 | 1366408 | 20000000 |
| 96. | KALABURAGI | AFZALPUR | 194563 | 123147.03 | 0.00465 | 0.00068 | 20456567 | 2975514 | 23432082 |
| 97. | KALABURAGI | ALAND | 300472 | 171688.27 | 0.00718 | 0.00094 | 31591956 | 4148382 | 30000000 |
| 98. | KALABURAGI | CHINCHOLI | 233390 | 153673.16 | 0.00558 | 0.00084 | 24538881 | 3713096 | 28251976 |
| 99. | KALABURAGI | CHITTAPUR | 282292 | 161863.70 | 0.00675 | 0.00089 | 29680491 | 3910998 | 30000000 |
| 100. | KALABURAGI | JEVARGI | 269921 | 180247.25 | 0.00645 | 0.00099 | 28379790 | 4355187 | 30000000 |
| 101. | KALABURAGI | KALABURAGI | 293779 | 166374.90 | 0.00702 | 0.00091 | 30888246 | 4019999 | 30000000 |
| 102. | KALABURAGI | SEDAM | 179231 | 99979.40 | 0.00428 | 0.00055 | 18844544 | 2415731 | 21260275 |
| 103. | KODAGU | MADIKERI | 113202 | 143532.42 | 0.00271 | 0.00079 | 11902182 | 3468072 | 20000000 |
| 104. | KODAGU | SOMVARPET | 184450 | 99249.72 | 0.00441 | 0.00055 | 19393275 | 2398101 | 21791376 |
| 105. | KODAGU | VIRAJPET | 184239 | 164586.87 | 0.00440 | 0.00090 | 19371091 | 3976796 | 23347886 |
| 106. | KOLAR | BANGARPET | 262658 | 79543.97 | 0.00628 | 0.00044 | 27616150 | 1921965 | 29538115 |
| 107. | KOLAR | KOLAR | 249011 | 77096.29 | 0.00595 | 0.00042 | 26181290 | 1862823 | 28044113 |
| 108. | KOLAR | MALUR | 196870 | 63538.04 | 0.00470 | 0.00035 | 20699128 | 1535225 | 22234352 |
| 109. | KOLAR | MULBAGAL | 201577 | 80535.16 | 0.00482 | 0.00044 | 21194027 | 1945914 | 23139941 |
| 110. | KOLAR | SRINIVASPUR | 172585 | 85852.94 | 0.00412 | 0.00047 | 18145776 | 2074404 | 20220180 |
| 111. | KOPPAL | GANGAVATI | 307447 | 122369.87 | 0.00735 | 0.00067 | 32325315 | 2956736 | 30000000 |
| 112. | KOPPAL | KOPPAL | 288095 | 132917.80 | 0.00688 | 0.00073 | 30290624 | 3211599 | 30000000 |
| 113. | KOPPAL | KUSHTAGI | 242379 | 126095.20 | 0.00579 | 0.00069 | 25483994 | 3046749 | 28530743 |
| 114. | KOPPAL | YELBURGA | 234595 | 141554.09 | 0.00561 | 0.00078 | 24665576 | 3420271 | 28085847 |
| 115. | MANDYA | KRISHNA RAJPET | 234533 | 89302.56 | 0.00560 | 0.00049 | 24659057 | 2157754 | 26816811 |

| Sl. No. | District Name | Taluk Name | Popula tion | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|----------------|------------------------|-------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 116. | MANDYA | MADDUR | 266678 | 60506.57 | 0.00637 | 0.00033 | 28038817 | 1461977 | 29500795 |
| 117. | MANDYA | MALVALLI | 245664 | 80644.51 | 0.00587 | 0.00044 | 25829382 | 1948556 | 27777939 |
| 118. | MANDYA | MANDYA | 277795 | 68725.87 | 0.00664 | 0.00038 | 29207671 | 1660574 | 30000000 |
| 119. | MANDYA | NAGA MANGALA | 170121 | 103112.69 | 0.00407 | 0.00057 | 17886709 | 2491439 | 20378147 |
| 120. | MANDYA | PANDAVA PURA | 162953 | 51692.09 | 0.00389 | 0.00028 | 17133057 | 1248999 | 20000000 |
| 121. | MANDYA | SHRIRANGA PATTANA | 155130 | 34490.61 | 0.00371 | 0.00019 | 16310538 | 833372 | 20000000 |
| 122. | MYSURU | HEGGADADEV ANKOTE | 237968 | 160589.91 | 0.00569 | 0.00088 | 25020217 | 3880220 | 28900437 |
| 123. | MYSURU | HUNSUR | 230061 | 90837.67 | 0.00550 | 0.00050 | 24188866 | 2194846 | 26383712 |
| 124. | MYSURU | KRISHNARAJAN AGARA | 217235 | 59601.78 | 0.00519 | 0.00033 | 22840326 | 1440116 | 24280442 |
| 125. | MYSURU | MYSURU | 371971 | 68686.88 | 0.00889 | 0.00038 | 39109439 | 1659632 | 30000000 |
| 126. | MYSURU | NANJANGUD | 334324 | 96757.63 | 0.00799 | 0.00053 | 35151192 | 2337886 | 30000000 |
| 127. | MYSURU | PIRIYAPATNA | 217753 | 80819.64 | 0.00520 | 0.00044 | 22894789 | 1952788 | 24847577 |
| 128. | MYSURU | TIRUMAKUDAL A-NARSIPUR | 235114 | 57594.70 | 0.00562 | 0.00032 | 24720144 | 1391620 | 26111764 |
| 129. | RAICHUR | DEVADURGA | 251677 | 148909.06 | 0.00601 | 0.00082 | 26461596 | 3597984 | 30000000 |
| 130. | RAICHUR | LINGSUGUR | 289511 | 188942.06 | 0.00692 | 0.00104 | 30439504 | 4565273 | 30000000 |
| 131. | RAICHUR | MANVI | 289874 | 170055.50 | 0.00693 | 0.00093 | 30477670 | 4108930 | 30000000 |
| 132. | RAICHUR | RAICHUR | 264564 | 139384.51 | 0.00632 | 0.00077 | 27816549 | 3367849 | 30000000 |
| 133. | RAICHUR | SINDHNUR | 292880 | 150586.17 | 0.00700 | 0.00083 | 30793724 | 3638507 | 30000000 |
| 134. | RAMANAGARA | CHANNA PATNA | 187240 | 53495.45 | 0.00447 | 0.00029 | 19686619 | 1292573 | 20979192 |
| 135. | RAMANAGARA | KANAKAPURA | 296863 | 159924.26 | 0.00709 | 0.00088 | 31212501 | 3864137 | 30000000 |
| 136. | RAMANAGARA | MAGADI | 176151 | 80775.00 | 0.00421 | 0.00044 | 18520709 | 1951709 | 20472418 |
| 137. | RAMANAGARA | RAMA NAGARA | 136647 | 55615.71 | 0.00327 | 0.00031 | 14367215 | 1343803 | 20000000 |
| 138. | SHIVAMOGGA | BHADRAVATI | 188041 | 65219.79 | 0.00449 | 0.00036 | 19770837 | 1575860 | 21346697 |
| 139. | SHIVAMOGGA | HOSANAGARA | 112381 | 139285.50 | 0.00269 | 0.00076 | 11815862 | 3365457 | 20000000 |
| 140. | SHIVAMOGGA | SAGAR | 140922 | 177110.68 | 0.00337 | 0.00097 | 14816694 | 4279400 | 20000000 |
| 141. | SHIVAMOGGA | SHIKARIPUR | 185350 | 87863.96 | 0.00443 | 0.00048 | 19487902 | 2122995 | 21610897 |
| 142. | SHIVAMOGGA | SHIVAMOGGA | 184674 | 103729.45 | 0.00441 | 0.00057 | 19416827 | 2506341 | 21923168 |
| 143. | SHIVAMOGGA | SORABA | 188632 | 114800.83 | 0.00451 | 0.00063 | 19832975 | 2773851 | 22606826 |
| 144. | SHIVAMOGGA | TIRTHAHALLI | 127478 | 122840.34 | 0.00305 | 0.00067 | 13403177 | 2968104 | 20000000 |
| 145. | TUMAKURU | CHIKNAYAKAN HALLI | 188901 | 109436.22 | 0.00451 | 0.00060 | 19861258 | 2644230 | 22505488 |
| 146. | TUMAKURU | GUBBI | 244072 | 121431.47 | 0.00583 | 0.00067 | 25661998 | 2934063 | 28596060 |
| 147. | TUMAKURU | KORATAGERE | 152326 | 65577.55 | 0.00364 | 0.00036 | 16015723 | 1584504 | 20000000 |
| 148. | TUMAKURU | KUNIGAL | 191628 | 96014.26 | 0.00458 | 0.00053 | 20147978 | 2319924 | 22467903 |
| 149. | TUMAKURU | MADHUGIRI | 239056 | 112023.26 | 0.00571 | 0.00062 | 25134610 | 2706739 | 27841349 |
| 150. | TUMAKURU | PAVAGADA | 216708 | 141834.94 | 0.00518 | 0.00078 | 22784917 | 3427057 | 26211974 |
| 151. | TUMAKURU | SIRA | 259349 | 159490.57 | 0.00620 | 0.00088 | 27268238 | 3853658 | 30000000 |
| 152. | TUMAKURU | TIPTUR | 163049 | 77471.20 | 0.00390 | 0.00043 | 17143151 | 1871882 | 20000000 |
| 153. | TUMAKURU | TUMAKURU | 290254 | 96086.68 | 0.00694 | 0.00053 | 30517624 | 2321674 | 30000000 |
| 154. | TUMAKURU | TURUVEKERE | 154790 | 77292.15 | 0.00370 | 0.00042 | 16274790 | 1867555 | 20000000 |
| 155. | UDUPI | KARKAL | 190291 | 104987.50 | 0.00455 | 0.00058 | 20007404 | 2536739 | 22544143 |
| 156. | UDUPI | KUNDAPURA | 368027 | 154573.13 | 0.00879 | 0.00085 | 38694762 | 3734841 | 30000000 |
| 157. | UDUPI | UDUPI | 400483 | 81975.91 | 0.00957 | 0.00045 | 42107222 | 1980726 | 30000000 |
| 158. | UTTARA KANNADA | ANKOLA | 92023 | 90872.42 | 0.00220 | 0.00050 | 9675399 | 2195686 | 20000000 |

| Sl. No. | District Name | Taluk Name | Popula tion | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|--------------------|-------------------|-----------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 159. | UTTARA KANNADA | BHATKAL | 113206 | 35474.39 | 0.00271 | 0.00019 | 11902603 | 857143 | 20000000 |
| 160. | UTTARA KANNADA | HALIYAL | 95119 | 82088.70 | 0.00227 | 0.00045 | 10000916 | 1983451 | 20000000 |
| 161. | UTTARA KANNADA | HONNAVAR | 147155 | 76620.97 | 0.00352 | 0.00042 | 15472038 | 1851338 | 20000000 |
| 162. | UTTARA KANNADA | KARWAR | 87435 | 67452.39 | 0.00209 | 0.00037 | 9193012 | 1629804 | 20000000 |
| 163. | UTTARA KANNADA | KUMTA | 125014 | 56658.94 | 0.00299 | 0.00031 | 13144109 | 1369010 | 20000000 |
| 164. | UTTARA KANNADA | MUNDGOD | 74383 | 65005.14 | 0.00178 | 0.00036 | 7820710 | 1570673 | 20000000 |
| 165. | UTTARA KANNADA | SIDDAPUR | 83118 | 84077.82 | 0.00199 | 0.00046 | 8739118 | 2031513 | 20000000 |
| 166. | UTTARA KANNADA | SIRSI | 124026 | 131605.75 | 0.00296 | 0.00072 | 13040230 | 3179896 | 20000000 |
| 167. | UTTARA KANNADA | SUPA | 52012 | 177700.28 | 0.00124 | 0.00098 | 5468599 | 4293646 | 20000000 |
| 168. | UTTARA KANNADA | YELLAPUR | 58210 | 122713.47 | 0.00139 | 0.00067 | 6120263 | 2965039 | 20000000 |
| 169. | VIJAYAPURA | BASAVANA BAGEVADI | 268605 | 161441.77 | 0.00642 | 0.00089 | 28241424 | 3900803 | 30000000 |
| 170. | VIJAYAPURA | INDI | 365573 | 210280.66 | 0.00874 | 0.00115 | 38436746 | 5080862 | 30000000 |
| 171. | VIJAYAPURA | MUDDEBIHAL | 211631 | 135726.03 | 0.00506 | 0.00075 | 22251115 | 3279452 | 25530567 |
| 172. | VIJAYAPURA | SINDGI | 323446 | 194888.66 | 0.00773 | 0.00107 | 34007467 | 4708957 | 30000000 |
| 173. | VIJAYAPURA | VIJAYAPURA | 393261 | 250703.16 | 0.00940 | 0.00138 | 41347893 | 6057563 | 30000000 |
| 174. | YADGIR | SHAHPUR | 302161 | 167287.28 | 0.00722 | 0.00092 | 31769539 | 4042044 | 30000000 |
| 175. | YADGIR | SURPUR | 318304 | 165224.22 | 0.00761 | 0.00091 | 33466832 | 3992196 | 30000000 |
| 176. | YADGIR | YADGIR | 303273 | 163321.54 | 0.00725 | 0.00090 | 31886456 | 3946223 | 30000000 |
| | Grand Total | | 37663674 | 18210193.75 | 0.90 | 0.10 | 3960000000 | 440000000 | 4381299838 |

Annex- 11.3.1

Untide Grants allocation to GPs: Kalaburagi District

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|------------|------------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 1. | KALABURAGI | AFZALPUR | ALLAGI B | 5175 | 3918.52 | 0.00012 | 0.00002 | 1861087 | 323850 | 2184937 |
| 2. | KALABURAGI | AFZALPUR | ANOOOR | 3527 | 2320.36 | 0.00008 | 0.00001 | 1268416 | 191769 | 1500000 |
| 3. | KALABURAGI | AFZALPUR | ATNOOR | 6450 | 5730.12 | 0.00015 | 0.00003 | 2319616 | 473572 | 2793187 |
| 4. | KALABURAGI | AFZALPUR | BADADAL | 6706 | 4725.69 | 0.00016 | 0.00003 | 2411681 | 390559 | 2802241 |
| 5. | KALABURAGI | AFZALPUR | BALLURGI | 5749 | 3955.45 | 0.00014 | 0.00002 | 2067515 | 326902 | 2394417 |
| 6. | KALABURAGI | AFZALPUR | BANDARWAD | 6557 | 4705.20 | 0.00016 | 0.00003 | 2358096 | 388866 | 2746962 |
| 7. | KALABURAGI | AFZALPUR | BANKALAGA | 7791 | 5098.84 | 0.00019 | 0.00003 | 2801880 | 421399 | 3223279 |
| 8. | KALABURAGI | AFZALPUR | BHAIRA MADAGI | 7068 | 4530.41 | 0.00017 | 0.00002 | 2541867 | 374420 | 2916288 |
| 9. | KALABURAGI | AFZALPUR | BIDNOOR | 7183 | 4512.41 | 0.00017 | 0.00002 | 2583225 | 372933 | 2956157 |
| 10. | KALABURAGI | AFZALPUR | CHOUDAPUR | 7068 | 2441.08 | 0.00017 | 0.00001 | 2541867 | 201746 | 2743613 |
| 11. | KALABURAGI | AFZALPUR | DEVAL GHANAGAPUR | 7860 | 2670.73 | 0.00019 | 0.00001 | 2826694 | 220725 | 3047420 |
| 12. | KALABURAGI | AFZALPUR | GHATTARGA | 6191 | 3527.26 | 0.00015 | 0.00002 | 2226471 | 291514 | 2517985 |
| 13. | KALABURAGI | AFZALPUR | GOBBUR (B) | 6913 | 5463.59 | 0.00017 | 0.00003 | 2486125 | 451544 | 2937669 |
| 14. | KALABURAGI | AFZALPUR | GOUR (B) | 5871 | 4229.96 | 0.00014 | 0.00002 | 2111390 | 349589 | 2460979 |
| 15. | KALABURAGI | AFZALPUR | GUDUR | 8575 | 3345.20 | 0.00020 | 0.00002 | 3083830 | 276467 | 3360298 |
| 16. | KALABURAGI | AFZALPUR | HASAR GUNDAGI | 7656 | 5145.21 | 0.00018 | 0.00003 | 2753330 | 425231 | 3178561 |
| 17. | KALABURAGI | AFZALPUR | KALLUR | 7642 | 3920.89 | 0.00018 | 0.00002 | 2748295 | 324046 | 3072341 |
| 18. | KALABURAGI | AFZALPUR | KARJAGI | 7708 | 5269.83 | 0.00018 | 0.00003 | 2772031 | 435530 | 3207561 |
| 19. | KALABURAGI | AFZALPUR | KUGNUR | 6283 | 3613.08 | 0.00015 | 0.00002 | 2259557 | 298607 | 2558164 |
| 20. | KALABURAGI | AFZALPUR | MADARA(B) | 6092 | 4073.61 | 0.00015 | 0.00002 | 2190868 | 336668 | 2527536 |
| 21. | KALABURAGI | AFZALPUR | MALLABAD | 8176 | 4818.67 | 0.00020 | 0.00003 | 2940338 | 398244 | 3338582 |
| 22. | KALABURAGI | AFZALPUR | MANNUR | 12866 | 5720.17 | 0.00031 | 0.00003 | 4627004 | 472749 | 3500000 |
| 23. | KALABURAGI | AFZALPUR | MASHAL | 11015 | 7879.95 | 0.00026 | 0.00004 | 3961328 | 651246 | 3500000 |
| 24. | KALABURAGI | AFZALPUR | NANDARAGA | 6924 | 5723.88 | 0.00017 | 0.00003 | 2490080 | 473056 | 2963136 |
| 25. | KALABURAGI | AFZALPUR | RAM NAGAR | 3004 | 4071.98 | 0.00007 | 0.00002 | 1080330 | 336533 | 1500000 |
| 26. | KALABURAGI | AFZALPUR | REVOOR (B) | 6046 | 3857.40 | 0.00014 | 0.00002 | 2174325 | 318799 | 2493124 |
| 27. | KALABURAGI | AFZALPUR | TELLUR | 5272 | 2616.10 | 0.00013 | 0.00001 | 1895971 | 216210 | 2112181 |
| 28. | KALABURAGI | AFZALPUR | UDACHAN | 7195 | 5261.44 | 0.00017 | 0.00003 | 2587540 | 434837 | 3022377 |
| 29. | KALABURAGI | ALAND | ALANGA | 4635 | 2465.51 | 0.00011 | 0.00001 | 1666887 | 203765 | 1870651 |
| 30. | KALABURAGI | ALAND | AMBALGA | 5911 | 3388.51 | 0.00014 | 0.00002 | 2125775 | 280047 | 2405822 |
| 31. | KALABURAGI | ALAND | BELAMAGI | 6224 | 3438.60 | 0.00015 | 0.00002 | 2238339 | 284187 | 2522526 |
| 32. | KALABURAGI | ALAND | BHODHAN | 5712 | 3180.19 | 0.00014 | 0.00002 | 2054209 | 262830 | 2317039 |
| 33. | KALABURAGI | ALAND | BHUSNUR | 5746 | 3218.23 | 0.00014 | 0.00002 | 2066436 | 265974 | 2332410 |
| 34. | KALABURAGI | ALAND | CHINCHAN SOOR | 6166 | 4713.62 | 0.00015 | 0.00003 | 2217481 | 389562 | 2607043 |
| 35. | KALABURAGI | ALAND | DANNURU | 7682 | 3901.42 | 0.00018 | 0.00002 | 2762680 | 322437 | 3085117 |
| 36. | KALABURAGI | ALAND | DARGASHI RUR | 5150 | 3002.76 | 0.00012 | 0.00002 | 1852096 | 248166 | 2100262 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|------------|----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 37. | KALABURAGI | ALAND | DHANGAPUR | 5145 | 2349.79 | 0.00012 | 0.00001 | 1850298 | 194201 | 2044499 |
| 38. | KALABURAGI | ALAND | DUTTARGAON | 5088 | 3329.84 | 0.00012 | 0.00002 | 1829799 | 275198 | 2104997 |
| 39. | KALABURAGI | ALAND | GOLA (B) | 5275 | 2591.01 | 0.00013 | 0.00001 | 1897050 | 214137 | 2111187 |
| 40. | KALABURAGI | ALAND | HADALGI | 6315 | 3926.64 | 0.00015 | 0.00002 | 2271066 | 324521 | 2595587 |
| 41. | KALABURAGI | ALAND | HALA TADAKALA | 5540 | 2671.85 | 0.00013 | 0.00001 | 1992352 | 220818 | 2213170 |
| 42. | KALABURAGI | ALAND | HALLI SALAGAR | 6369 | 3266.15 | 0.00015 | 0.00002 | 2290486 | 269934 | 2560420 |
| 43. | KALABURAGI | ALAND | HEBALI | 6430 | 2694.56 | 0.00015 | 0.00001 | 2312423 | 222695 | 2535118 |
| 44. | KALABURAGI | ALAND | HIROLI | 6175 | 4489.84 | 0.00015 | 0.00002 | 2220717 | 371067 | 2591785 |
| 45. | KALABURAGI | ALAND | HITTAL SIROOR | 6658 | 4322.12 | 0.00016 | 0.00002 | 2394419 | 357206 | 2751625 |
| 46. | KALABURAGI | ALAND | HODLOOR | 8046 | 4061.18 | 0.00019 | 0.00002 | 2893586 | 335640 | 3229226 |
| 47. | KALABURAGI | ALAND | JIDAGA | 7223 | 3726.23 | 0.00017 | 0.00002 | 2597610 | 307958 | 2905568 |
| 48. | KALABURAGI | ALAND | KADAGANCHI | 8100 | 4526.55 | 0.00019 | 0.00002 | 2913006 | 374101 | 3287107 |
| 49. | KALABURAGI | ALAND | KAMALA NAGAR | 6948 | 3795.47 | 0.00017 | 0.00002 | 2498712 | 313680 | 2812392 |
| 50. | KALABURAGI | ALAND | KAVALGA | 5516 | 3603.39 | 0.00013 | 0.00002 | 1983721 | 297806 | 2281527 |
| 51. | KALABURAGI | ALAND | KERI AMBALAGA | 5361 | 2268.28 | 0.00013 | 0.00001 | 1927978 | 187464 | 2115443 |
| 52. | KALABURAGI | ALAND | KHAJURI | 6744 | 2912.26 | 0.00016 | 0.00002 | 2425347 | 240687 | 2666034 |
| 53. | KALABURAGI | ALAND | KINNI SULTAN | 8603 | 4633.03 | 0.00021 | 0.00003 | 3093900 | 382901 | 3476801 |
| 54. | KALABURAGI | ALAND | KODALHANGAR GA | 4778 | 2876.36 | 0.00011 | 0.00002 | 1718314 | 237720 | 1956033 |
| 55. | KALABURAGI | ALAND | KORALLI | 7290 | 9071.78 | 0.00017 | 0.00005 | 2621705 | 749746 | 3371452 |
| 56. | KALABURAGI | ALAND | LAD MUGALI | 4592 | 2873.39 | 0.00011 | 0.00002 | 1651423 | 237474 | 1888897 |
| 57. | KALABURAGI | ALAND | MADAN HIPARGA | 9243 | 3033.93 | 0.00022 | 0.00002 | 3324063 | 250742 | 3500000 |
| 58. | KALABURAGI | ALAND | MADIYAL | 6762 | 4519.31 | 0.00016 | 0.00002 | 2431820 | 373503 | 2805323 |
| 59. | KALABURAGI | ALAND | MOGHA (K) | 4354 | 2986.93 | 0.00010 | 0.00002 | 1565831 | 246858 | 1812688 |
| 60. | KALABURAGI | ALAND | MUDDADAGA | 5340 | 3364.25 | 0.00013 | 0.00002 | 1920426 | 278042 | 2198468 |
| 61. | KALABURAGI | ALAND | MUNNALLI | 5584 | 2996.81 | 0.00013 | 0.00002 | 2008176 | 247674 | 2255850 |
| 62. | KALABURAGI | ALAND | NARONA | 7846 | 5225.67 | 0.00019 | 0.00003 | 2821660 | 431881 | 3253540 |
| 63. | KALABURAGI | ALAND | NIMBAL | 5841 | 3727.50 | 0.00014 | 0.00002 | 2100601 | 308063 | 2408664 |
| 64. | KALABURAGI | ALAND | NIMBARGA | 9253 | 4323.67 | 0.00022 | 0.00002 | 3327660 | 357334 | 3500000 |
| 65. | KALABURAGI | ALAND | NIRGUDI | 8951 | 5248.85 | 0.00021 | 0.00003 | 3219051 | 433797 | 3500000 |
| 66. | KALABURAGI | ALAND | PADSAVANI | 5831 | 3430.51 | 0.00014 | 0.00002 | 2097005 | 283518 | 2380523 |
| 67. | KALABURAGI | ALAND | RUDRAWADI | 9687 | 5353.49 | 0.00023 | 0.00003 | 3483739 | 442445 | 3500000 |
| 68. | KALABURAGI | ALAND | SARASAMBA | 6567 | 3401.34 | 0.00016 | 0.00002 | 2361692 | 281107 | 2642800 |
| 69. | KALABURAGI | ALAND | SAVALESH WAR | 5150 | 3175.72 | 0.00012 | 0.00002 | 1852096 | 262461 | 2114557 |
| 70. | KALABURAGI | ALAND | SHRICHAND | 6881 | 3458.23 | 0.00016 | 0.00002 | 2474616 | 285809 | 2760425 |
| 71. | KALABURAGI | ALAND | SUNTNOOR | 4810 | 2544.90 | 0.00011 | 0.00001 | 1729822 | 210326 | 1940148 |
| 72. | KALABURAGI | ALAND | TADAKAL | 7221 | 3677.19 | 0.00017 | 0.00002 | 2596891 | 303905 | 2900796 |
| 73. | KALABURAGI | ALAND | TADOL | 5217 | 2922.21 | 0.00012 | 0.00002 | 1876191 | 241509 | 2117701 |
| 74. | KALABURAGI | ALAND | V.K.SALGAR | 5182 | 3039.16 | 0.00012 | 0.00002 | 1863604 | 251174 | 2114779 |
| 75. | KALABURAGI | ALAND | YALSANGI | 7330 | 3960.04 | 0.00018 | 0.00002 | 2636090 | 327282 | 2963372 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|------------|------------------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 76. | KALABURAGI | CHINCHOLI | AINAPUR | 8509 | 5552.84 | 0.00020 | 0.00003 | 3060095 | 458920 | 3500000 |
| 77. | KALABURAGI | CHINCHOLI | AINOLLI | 7124 | 4990.46 | 0.00017 | 0.00003 | 2562007 | 412442 | 2974448 |
| 78. | KALABURAGI | CHINCHOLI | ANWAR | 3385 | 4315.01 | 0.00008 | 0.00002 | 1217349 | 356618 | 1573967 |
| 79. | KALABURAGI | CHINCHOLI | CHANDAN KERA | 8086 | 5625.31 | 0.00019 | 0.00003 | 2907971 | 464909 | 3372880 |
| 80. | KALABURAGI | CHINCHOLI | CHENGTA | 8046 | 5741.96 | 0.00019 | 0.00003 | 2893586 | 474550 | 3368136 |
| 81. | KALABURAGI | CHINCHOLI | CHIMMAI DLAI | 4515 | 2286.37 | 0.00011 | 0.00001 | 1623731 | 188959 | 1812690 |
| 82. | KALABURAGI | CHINCHOLI | CHIMMAN CHOD | 8025 | 4850.37 | 0.00019 | 0.00003 | 2886034 | 400864 | 3286897 |
| 83. | KALABURAGI | CHINCHOLI | DEGALMADI | 5724 | 2443.91 | 0.00014 | 0.00001 | 2058524 | 201979 | 2260504 |
| 84. | KALABURAGI | CHINCHOLI | GADIKESH WAR | 7355 | 6072.59 | 0.00018 | 0.00003 | 2645081 | 501875 | 3146957 |
| 85. | KALABURAGI | CHINCHOLI | GADILINGADALI | 6697 | 3764.00 | 0.00016 | 0.00002 | 2408444 | 311080 | 2719524 |
| 86. | KALABURAGI | CHINCHOLI | GARAGA PALLI | 6329 | 3844.04 | 0.00015 | 0.00002 | 2276100 | 317695 | 2593795 |
| 87. | KALABURAGI | CHINCHOLI | GARAMPALLI | 5270 | 4099.17 | 0.00013 | 0.00002 | 1895252 | 338780 | 2234032 |
| 88. | KALABURAGI | CHINCHOLI | HALCHERA | 7228 | 4778.07 | 0.00017 | 0.00003 | 2599408 | 394888 | 2994297 |
| 89. | KALABURAGI | CHINCHOLI | HASARGUNDAGI | 6656 | 4273.99 | 0.00016 | 0.00002 | 2393700 | 353228 | 2746928 |
| 90. | KALABURAGI | CHINCHOLI | HODEBEER NALLI | 6264 | 3562.26 | 0.00015 | 0.00002 | 2252724 | 294407 | 2547131 |
| 91. | KALABURAGI | CHINCHOLI | JATTUR | 4376 | 3551.55 | 0.00010 | 0.00002 | 1573742 | 293521 | 1867264 |
| 92. | KALABURAGI | CHINCHOLI | KANAKPUR (KARAK MUKLI) | 5092 | 3574.60 | 0.00012 | 0.00002 | 1831238 | 295426 | 2126664 |
| 93. | KALABURAGI | CHINCHOLI | KARCHKHED | 5044 | 3649.66 | 0.00012 | 0.00002 | 1813975 | 301630 | 2115605 |
| 94. | KALABURAGI | CHINCHOLI | KEROLLI | 4353 | 2957.18 | 0.00010 | 0.00002 | 1565471 | 244399 | 1809870 |
| 95. | KALABURAGI | CHINCHOLI | KODLI | 9506 | 5629.23 | 0.00023 | 0.00003 | 3418646 | 465233 | 3500000 |
| 96. | KALABURAGI | CHINCHOLI | KUNCHA VARAM | 8858 | 3636.43 | 0.00021 | 0.00002 | 3185606 | 300536 | 3486142 |
| 97. | KALABURAGI | CHINCHOLI | KUPANOOR | 3909 | 2440.67 | 0.00009 | 0.00001 | 1405795 | 201712 | 1607507 |
| 98. | KALABURAGI | CHINCHOLI | MIRIYAN | 10056 | 5944.93 | 0.00024 | 0.00003 | 3616443 | 491325 | 3500000 |
| 99. | KALABURAGI | CHINCHOLI | MOGHA | 3057 | 2408.69 | 0.00007 | 0.00001 | 1099390 | 199069 | 1500000 |
| 100. | KALABURAGI | CHINCHOLI | NAGAIDLAI | 6872 | 5532.79 | 0.00016 | 0.00003 | 2471380 | 457263 | 2928643 |
| 101. | KALABURAGI | CHINCHOLI | NIDAGUNDA | 5682 | 2666.14 | 0.00014 | 0.00001 | 2043420 | 220346 | 2263765 |
| 102. | KALABURAGI | CHINCHOLI | PASTAPUR | 6839 | 5880.62 | 0.00016 | 0.00003 | 2459512 | 486010 | 2945522 |
| 103. | KALABURAGI | CHINCHOLI | POLAKPALLI | 4196 | 1903.02 | 0.00010 | 0.00001 | 1509009 | 157277 | 1666286 |
| 104. | KALABURAGI | CHINCHOLI | RATKAL | 7898 | 5431.09 | 0.00019 | 0.00003 | 2840360 | 448858 | 3289218 |
| 105. | KALABURAGI | CHINCHOLI | RUMMANGUD | 3960 | 2726.92 | 0.00009 | 0.00001 | 1424136 | 225369 | 1649505 |
| 106. | KALABURAGI | CHINCHOLI | SALEBEER NALLI | 6385 | 3696.20 | 0.00015 | 0.00002 | 2296240 | 305476 | 2601716 |
| 107. | KALABURAGI | CHINCHOLI | SALGAR BASANTPUR | 7127 | 3286.83 | 0.00017 | 0.00002 | 2563085 | 271643 | 2834729 |
| 108. | KALABURAGI | CHINCHOLI | SHADIPUR | 9201 | 7966.43 | 0.00022 | 0.00004 | 3308959 | 658394 | 3500000 |
| 109. | KALABURAGI | CHINCHOLI | SHIROLLI | 4507 | 2833.53 | 0.00011 | 0.00002 | 1620854 | 234180 | 1855034 |
| 110. | KALABURAGI | CHINCHOLI | SULEPETH | 8753 | 3205.45 | 0.00021 | 0.00002 | 3147844 | 264918 | 3412762 |
| 111. | KALABURAGI | CHINCHOLI | VENKATAPUR | 8506 | 8550.85 | 0.00020 | 0.00005 | 3059016 | 706694 | 3500000 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|------------|-----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 112. | KALABURAGI | CHITTAPUR | ALLOLI | 7719 | 3862.94 | 0.00018 | 0.00002 | 2775987 | 319257 | 3095243 |
| 113. | KALABURAGI | CHITTAPUR | ALLUR (B) | 6222 | 5921.45 | 0.00015 | 0.00003 | 2237620 | 489384 | 2727004 |
| 114. | KALABURAGI | CHITTAPUR | ARANKAL | 6118 | 2950.27 | 0.00015 | 0.00002 | 2200218 | 243828 | 2444047 |
| 115. | KALABURAGI | CHITTAPUR | BEDSUR | 3723 | 1552.85 | 0.00009 | 0.00001 | 1338904 | 128337 | 1500000 |
| 116. | KALABURAGI | CHITTAPUR | BHAGODI | 6422 | 5354.83 | 0.00015 | 0.00003 | 2309546 | 442555 | 2752101 |
| 117. | KALABURAGI | CHITTAPUR | BHANKUR | 12338 | 2573.89 | 0.00029 | 0.00001 | 4437119 | 212722 | 3500000 |
| 118. | KALABURAGI | CHITTAPUR | BHIMANALLI | 6403 | 1971.23 | 0.00015 | 0.00001 | 2302713 | 162914 | 2465627 |
| 119. | KALABURAGI | CHITTAPUR | CHIN CHOLLI (H) | 4260 | 2503.78 | 0.00010 | 0.00001 | 1532025 | 206927 | 1738953 |
| 120. | KALABURAGI | CHITTAPUR | DANDOTHI | 8093 | 4441.00 | 0.00019 | 0.00002 | 2910488 | 367031 | 3277519 |
| 121. | KALABURAGI | CHITTAPUR | DHONGAON | 4988 | 5348.69 | 0.00012 | 0.00003 | 1793836 | 442048 | 2235884 |
| 122. | KALABURAGI | CHITTAPUR | DIGGAON | 5176 | 2830.27 | 0.00012 | 0.00002 | 1861447 | 233911 | 2095357 |
| 123. | KALABURAGI | CHITTAPUR | GOTOOR | 8191 | 5060.06 | 0.00020 | 0.00003 | 2945732 | 418194 | 3363926 |
| 124. | KALABURAGI | CHITTAPUR | GUNDA GURTHI | 5409 | 3239.35 | 0.00013 | 0.00002 | 1945241 | 267719 | 2212960 |
| 125. | KALABURAGI | CHITTAPUR | HALKATTA | 7757 | 3261.07 | 0.00019 | 0.00002 | 2789653 | 269514 | 3059167 |
| 126. | KALABURAGI | CHITTAPUR | HEBBAL | 8067 | 5394.98 | 0.00019 | 0.00003 | 2901138 | 445874 | 3347012 |
| 127. | KALABURAGI | CHITTAPUR | HEROOR (K) | 3385 | 1869.22 | 0.00008 | 0.00001 | 1217349 | 154484 | 1500000 |
| 128. | KALABURAGI | CHITTAPUR | HONAGUNTA | 6720 | 4897.47 | 0.00016 | 0.00003 | 2416716 | 404756 | 2821472 |
| 129. | KALABURAGI | CHITTAPUR | INGALAGI | 7637 | 3478.97 | 0.00018 | 0.00002 | 2746497 | 287523 | 3034020 |
| 130. | KALABURAGI | CHITTAPUR | IVANI | 5971 | 3583.43 | 0.00014 | 0.00002 | 2147353 | 296156 | 2443509 |
| 131. | KALABURAGI | CHITTAPUR | KADBUR | 6388 | 5075.93 | 0.00015 | 0.00003 | 2297319 | 419505 | 2716824 |
| 132. | KALABURAGI | CHITTAPUR | KALGI | 10024 | 5155.79 | 0.00024 | 0.00003 | 3604935 | 426106 | 3500000 |
| 133. | KALABURAGI | CHITTAPUR | KAMARWADI | 5522 | 3176.49 | 0.00013 | 0.00002 | 1985879 | 262524 | 2248403 |
| 134. | KALABURAGI | CHITTAPUR | KANDGOL | 4480 | 2722.19 | 0.00011 | 0.00001 | 1611144 | 224978 | 1836122 |
| 135. | KALABURAGI | CHITTAPUR | KARDAL | 5748 | 3061.32 | 0.00014 | 0.00002 | 2067155 | 253006 | 2320161 |
| 136. | KALABURAGI | CHITTAPUR | KODADUR | 6961 | 5632.95 | 0.00017 | 0.00003 | 2503387 | 465541 | 2968928 |
| 137. | KALABURAGI | CHITTAPUR | KOLLUR | 5000 | 2622.00 | 0.00012 | 0.00001 | 1798152 | 216698 | 2014850 |
| 138. | KALABURAGI | CHITTAPUR | KORWAR | 6007 | 4310.68 | 0.00014 | 0.00002 | 2160299 | 356261 | 2516560 |
| 139. | KALABURAGI | CHITTAPUR | LADLAPUR | 6291 | 3554.27 | 0.00015 | 0.00002 | 2262434 | 293746 | 2556181 |
| 140. | KALABURAGI | CHITTAPUR | MADBUL | 6500 | 4069.35 | 0.00016 | 0.00002 | 2337597 | 336316 | 2673913 |
| 141. | KALABURAGI | CHITTAPUR | MALGATTI | 6808 | 4488.02 | 0.00016 | 0.00002 | 2448363 | 370917 | 2819280 |
| 142. | KALABURAGI | CHITTAPUR | MARATUR | 7641 | 6407.15 | 0.00018 | 0.00004 | 2747935 | 529525 | 3277461 |
| 143. | KALABURAGI | CHITTAPUR | MOGALA | 3272 | 1717.50 | 0.00008 | 0.00001 | 1176710 | 141945 | 1500000 |
| 144. | KALABURAGI | CHITTAPUR | MUGALANA GAON | 2856 | 2416.00 | 0.00007 | 0.00001 | 1027104 | 199673 | 1500000 |
| 145. | KALABURAGI | CHITTAPUR | NALWAR | 12101 | 3853.00 | 0.00029 | 0.00002 | 4351887 | 318435 | 3500000 |
| 146. | KALABURAGI | CHITTAPUR | PETHSIROOR | 4939 | 4555.05 | 0.00012 | 0.00003 | 1776214 | 376457 | 2152671 |
| 147. | KALABURAGI | CHITTAPUR | RAJAPUR | 5720 | 4787.62 | 0.00014 | 0.00003 | 2057086 | 395678 | 2452763 |
| 148. | KALABURAGI | CHITTAPUR | RAMPURA HALLI | 4886 | 3501.68 | 0.00012 | 0.00002 | 1757154 | 289400 | 2046554 |
| 149. | KALABURAGI | CHITTAPUR | RAVOOR | 12601 | 3443.00 | 0.00030 | 0.00002 | 4531702 | 284550 | 3500000 |
| 150. | KALABURAGI | CHITTAPUR | SANNATI | 4757 | 3180.21 | 0.00011 | 0.00002 | 1710762 | 262832 | 1973593 |

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|---------|---------------|------------|-----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 151. | KALABURAGI | CHITTAPUR | SATNOOR | 5319 | 2897.85 | 0.00013 | 0.00002 | 1912874 | 239496 | 2152370 |
| 152. | KALABURAGI | CHITTAPUR | TENGALI | 6488 | 4693.30 | 0.00016 | 0.00003 | 2333282 | 387883 | 2721164 |
| 153. | KALABURAGI | CHITTAPUR | TONASN HALLI(S) | 8469 | 3267.60 | 0.00020 | 0.00002 | 3045709 | 270054 | 3315764 |
| 154. | KALABURAGI | CHITTAPUR | YAGAPUR | 8915 | 3179.00 | 0.00021 | 0.00002 | 3206105 | 262732 | 3468836 |
| 155. | KALABURAGI | JEVARGI | ALLOOR | 5658 | 4056.27 | 0.00014 | 0.00002 | 2034788 | 335235 | 2370023 |
| 156. | KALABURAGI | JEVARGI | ANDHOLA | 7174 | 4443.45 | 0.00017 | 0.00002 | 2579988 | 367233 | 2947222 |
| 157. | KALABURAGI | JEVARGI | ANKALGA | 5097 | 6246.17 | 0.00012 | 0.00003 | 1833036 | 516221 | 2349257 |
| 158. | KALABURAGI | JEVARGI | ARALA GUNDAGI | 6619 | 4750.25 | 0.00016 | 0.00003 | 2380393 | 392589 | 2772982 |
| 159. | KALABURAGI | JEVARGI | BALBATTI | 8227 | 6149.11 | 0.00020 | 0.00003 | 2958679 | 508199 | 3466878 |
| 160. | KALABURAGI | JEVARGI | BALUNDAGI | 4828 | 2835.63 | 0.00012 | 0.00002 | 1736295 | 234354 | 1970649 |
| 161. | KALABURAGI | JEVARGI | BILWAR | 5469 | 4248.74 | 0.00013 | 0.00002 | 1966818 | 351141 | 2317960 |
| 162. | KALABURAGI | JEVARGI | BIRAL (B) | 7496 | 5889.47 | 0.00018 | 0.00003 | 2695789 | 486741 | 3182530 |
| 163. | KALABURAGI | JEVARGI | GAONVAR | 9654 | 7761.68 | 0.00023 | 0.00004 | 3471871 | 641472 | 3500000 |
| 164. | KALABURAGI | JEVARGI | GUDUR-S- A | 5673 | 3239.90 | 0.00014 | 0.00002 | 2040183 | 267765 | 2307948 |
| 165. | KALABURAGI | JEVARGI | HARANOOR | 6777 | 4988.08 | 0.00016 | 0.00003 | 2437215 | 412245 | 2849460 |
| 166. | KALABURAGI | JEVARGI | HARWAL | 5219 | 4120.91 | 0.00012 | 0.00002 | 1876911 | 340577 | 2217488 |
| 167. | KALABURAGI | JEVARGI | HIPPARGA -S-N | 6418 | 5145.09 | 0.00015 | 0.00003 | 2308108 | 425221 | 2733329 |
| 168. | KALABURAGI | JEVARGI | HULLURA | 4191 | 1997.23 | 0.00010 | 0.00001 | 1507211 | 165063 | 1672274 |
| 169. | KALABURAGI | JEVARGI | IJERI | 6761 | 4428.08 | 0.00016 | 0.00002 | 2431461 | 365963 | 2797424 |
| 170. | KALABURAGI | JEVARGI | ITGA | 4420 | 3141.36 | 0.00011 | 0.00002 | 1589566 | 259621 | 1849187 |
| 171. | KALABURAGI | JEVARGI | JERATAGI | 5819 | 4363.21 | 0.00014 | 0.00002 | 2092689 | 360602 | 2453291 |
| 172. | KALABURAGI | JEVARGI | KACHAPURA | 3553 | 1429.09 | 0.00008 | 0.00001 | 1277767 | 118109 | 1500000 |
| 173. | KALABURAGI | JEVARGI | KADKOL | 7243 | 3423.74 | 0.00017 | 0.00002 | 2604803 | 282958 | 2887761 |
| 174. | KALABURAGI | JEVARGI | KALLAHANGAR GA | 5314 | 3420.22 | 0.00013 | 0.00002 | 1911076 | 282668 | 2193743 |
| 175. | KALABURAGI | JEVARGI | KALLUR (K) | 6985 | 3593.39 | 0.00017 | 0.00002 | 2512018 | 296979 | 2808997 |
| 176. | KALABURAGI | JEVARGI | KARKIHALLI | 6457 | 3065.47 | 0.00015 | 0.00002 | 2322133 | 253349 | 2575482 |
| 177. | KALABURAGI | JEVARGI | KELLUR | 7924 | 4777.86 | 0.00019 | 0.00003 | 2849711 | 394871 | 3244582 |
| 178. | KALABURAGI | JEVARGI | KOLKUR | 6655 | 5301.82 | 0.00016 | 0.00003 | 2393340 | 438174 | 2831514 |
| 179. | KALABURAGI | JEVARGI | KOODI | 6845 | 4518.05 | 0.00016 | 0.00002 | 2461670 | 373399 | 2835069 |
| 180. | KALABURAGI | JEVARGI | KUKNUR | 4973 | 3025.15 | 0.00012 | 0.00002 | 1788442 | 250017 | 2038458 |
| 181. | KALABURAGI | JEVARGI | KURALGERA | 5674 | 5508.24 | 0.00014 | 0.00003 | 2040543 | 455234 | 2495777 |
| 182. | KALABURAGI | JEVARGI | MADARI | 5515 | 4041.40 | 0.00013 | 0.00002 | 1983361 | 334006 | 2317367 |
| 183. | KALABURAGI | JEVARGI | MAGANGERA | 7305 | 6416.62 | 0.00017 | 0.00004 | 2627100 | 530308 | 3157408 |
| 184. | KALABURAGI | JEVARGI | MALLI | 7725 | 4577.77 | 0.00018 | 0.00003 | 2778144 | 378334 | 3156479 |
| 185. | KALABURAGI | JEVARGI | MANDEWAL | 5720 | 3122.22 | 0.00014 | 0.00002 | 2057086 | 258039 | 2315125 |
| 186. | KALABURAGI | JEVARGI | NARIBOL | 5331 | 4857.52 | 0.00013 | 0.00003 | 1917189 | 401455 | 2318644 |
| 187. | KALABURAGI | JEVARGI | NEDALAGI | 5890 | 2688.50 | 0.00014 | 0.00001 | 2118223 | 222194 | 2340417 |
| 188. | KALABURAGI | JEVARGI | NELOGI | 8179 | 5680.83 | 0.00020 | 0.00003 | 2941417 | 469498 | 3410915 |

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|---------|---------------|-------------|-----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 189. | KALABURAGI | JEVARGI | RANJANGI | 8253 | 4629.67 | 0.00020 | 0.00003 | 2968029 | 382624 | 3350653 |
| 190. | KALABURAGI | JEVARGI | SATHKHED | 6013 | 4201.58 | 0.00014 | 0.00002 | 2162457 | 347244 | 2509701 |
| 191. | KALABURAGI | JEVARGI | SONNA | 7351 | 4316.30 | 0.00018 | 0.00002 | 2643643 | 356725 | 3000368 |
| 192. | KALABURAGI | JEVARGI | SUMBAD | 4813 | 4040.64 | 0.00012 | 0.00002 | 1730901 | 333943 | 2064844 |
| 193. | KALABURAGI | JEVARGI | WADGERA | 5858 | 3249.99 | 0.00014 | 0.00002 | 2106715 | 268599 | 2375313 |
| 194. | KALABURAGI | JEVARGI | YADRAMI | 10598 | 4632.78 | 0.00025 | 0.00003 | 3811362 | 382881 | 3500000 |
| 195. | KALABURAGI | JEVARGI | YALAGOD | 6739 | 4507.01 | 0.00016 | 0.00002 | 2423549 | 372486 | 2796035 |
| 196. | KALABURAGI | JEVARGI | YALWAR | 7508 | 3416.76 | 0.00018 | 0.00002 | 2700105 | 282382 | 2982486 |
| 197. | KALABURAGI | KALABU RAGI | ALGOOD | 4232 | 2801.47 | 0.00010 | 0.00002 | 1521956 | 231530 | 1753486 |
| 198. | KALABURAGI | KALABU RAGI | AURAD (B) | 7496 | 3662.37 | 0.00018 | 0.00002 | 2695789 | 302680 | 2998469 |
| 199. | KALABURAGI | KALABU RAGI | BABALAD (IK) | 5230 | 3182.00 | 0.00012 | 0.00002 | 1880867 | 262980 | 2143846 |
| 200. | KALABURAGI | KALABU RAGI | BASAVA PATTANA | 6497 | 4814.25 | 0.00016 | 0.00003 | 2336518 | 397879 | 2734397 |
| 201. | KALABURAGI | KALABU RAGI | BHIMALLI | 11305 | 4417.49 | 0.00027 | 0.00002 | 4065621 | 365088 | 3500000 |
| 202. | KALABURAGI | KALABU RAGI | BHUPALTEGAN OOR | 9393 | 3969.89 | 0.00022 | 0.00002 | 3378008 | 328096 | 3500000 |
| 203. | KALABURAGI | KALABU RAGI | DONGAR GOAN | 6986 | 3527.57 | 0.00017 | 0.00002 | 2512378 | 291540 | 2803917 |
| 204. | KALABURAGI | KALABU RAGI | FARAHATA BAD | 7823 | 3114.84 | 0.00019 | 0.00002 | 2813388 | 257429 | 3070817 |
| 205. | KALABURAGI | KALABU RAGI | FHIROZABAD | 6211 | 4992.38 | 0.00015 | 0.00003 | 2233664 | 412600 | 2646264 |
| 206. | KALABURAGI | KALABU RAGI | HAGARAGA | 5710 | 3717.22 | 0.00014 | 0.00002 | 2053489 | 307213 | 2360703 |
| 207. | KALABURAGI | KALABU RAGI | HARSOOR | 6481 | 4419.52 | 0.00015 | 0.00002 | 2330764 | 365256 | 2696020 |
| 208. | KALABURAGI | KALABU RAGI | HEROOR (B) | 5884 | 4820.82 | 0.00014 | 0.00003 | 2116065 | 398422 | 2514487 |
| 209. | KALABURAGI | KALABU RAGI | HOLAKUNDA | 5925 | 3133.85 | 0.00014 | 0.00002 | 2130810 | 259000 | 2389810 |
| 210. | KALABURAGI | KALABU RAGI | HONNA KIRANAGI | 5465 | 5059.68 | 0.00013 | 0.00003 | 1965380 | 418162 | 2383542 |
| 211. | KALABURAGI | KALABU RAGI | JEEVANGI | 6724 | 3584.87 | 0.00016 | 0.00002 | 2418154 | 296275 | 2714430 |
| 212. | KALABURAGI | KALABU RAGI | KADANI | 3533 | 2367.39 | 0.00008 | 0.00001 | 1270574 | 195655 | 1500000 |
| 213. | KALABURAGI | KALABU RAGI | KALLAHANGAR GA | 7666 | 3645.99 | 0.00018 | 0.00002 | 2756926 | 301327 | 3058253 |
| 214. | KALABURAGI | KALABU RAGI | KALMOOD | 7648 | 4244.01 | 0.00018 | 0.00002 | 2750453 | 350751 | 3101203 |
| 215. | KALABURAGI | KALABU RAGI | KAMALAPUR | 11071 | 3770.95 | 0.00026 | 0.00002 | 3981468 | 311654 | 3500000 |
| 216. | KALABURAGI | KALABU RAGI | KAVALGA (B) | 6084 | 5428.26 | 0.00015 | 0.00003 | 2187991 | 448624 | 2636615 |
| 217. | KALABURAGI | KALABU RAGI | KHANADAL | 8235 | 4430.12 | 0.00020 | 0.00002 | 2961556 | 366132 | 3327688 |

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|---------|---------------|-------------|------------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 218. | KALABURAGI | KALABU RAGI | KINNISADAK | 6756 | 3592.27 | 0.00016 | 0.00002 | 2429663 | 296887 | 2726549 |
| 219. | KALABURAGI | KALABU RAGI | KUMASI | 6302 | 3502.73 | 0.00015 | 0.00002 | 2266390 | 289487 | 2555877 |
| 220. | KALABURAGI | KALABU RAGI | KURIKOTA | 5502 | 2866.54 | 0.00013 | 0.00002 | 1978686 | 236908 | 2215594 |
| 221. | KALABURAGI | KALABU RAGI | KUSANNOOR | 7731 | 1483.33 | 0.00018 | 0.00001 | 2780302 | 122591 | 2902893 |
| 222. | KALABURAGI | KALABU RAGI | MAHAGOAN | 9297 | 4868.15 | 0.00022 | 0.00003 | 3343483 | 402333 | 3500000 |
| 223. | KALABURAGI | KALABU RAGI | MARAGUTTI | 6937 | 3830.59 | 0.00017 | 0.00002 | 2494756 | 316583 | 2811339 |
| 224. | KALABURAGI | KALABU RAGI | MELAKUNDA (B) | 8315 | 4609.32 | 0.00020 | 0.00003 | 2990326 | 380942 | 3371268 |
| 225. | KALABURAGI | KALABU RAGI | MINAJAGI | 5866 | 3665.15 | 0.00014 | 0.00002 | 2109592 | 302910 | 2412502 |
| 226. | KALABURAGI | KALABU RAGI | NAGUR | 6052 | 4156.51 | 0.00014 | 0.00002 | 2176483 | 343519 | 2520002 |
| 227. | KALABURAGI | KALABU RAGI | NANDIKUR | 9602 | 3136.80 | 0.00023 | 0.00002 | 3453171 | 259244 | 3500000 |
| 228. | KALABURAGI | KALABU RAGI | NANDUR (K) | 7099 | 4141.82 | 0.00017 | 0.00002 | 2553016 | 342305 | 2895321 |
| 229. | KALABURAGI | KALABU RAGI | OKALI | 6138 | 3396.06 | 0.00015 | 0.00002 | 2207411 | 280671 | 2488082 |
| 230. | KALABURAGI | KALABU RAGI | PATTAN | 7054 | 4878.22 | 0.00017 | 0.00003 | 2536832 | 403165 | 2939998 |
| 231. | KALABURAGI | KALABU RAGI | SANNUR | 9824 | 6168.41 | 0.00023 | 0.00003 | 3533008 | 509795 | 3500000 |
| 232. | KALABURAGI | KALABU RAGI | SARADAGI (B) | 6207 | 4637.77 | 0.00015 | 0.00003 | 2232226 | 383293 | 2615519 |
| 233. | KALABURAGI | KALABU RAGI | SAVALGI (B) | 7840 | 5328.18 | 0.00019 | 0.00003 | 2819502 | 440353 | 3259855 |
| 234. | KALABURAGI | KALABU RAGI | SHARAN SIRASAGI | 6548 | 4698.87 | 0.00016 | 0.00003 | 2354859 | 388343 | 2743202 |
| 235. | KALABURAGI | KALABU RAGI | SONTH | 7215 | 3433.28 | 0.00017 | 0.00002 | 2594733 | 283747 | 2878480 |
| 236. | KALABURAGI | KALABU RAGI | SRINIVAS SARADGI | 7523 | 5834.21 | 0.00018 | 0.00003 | 2705499 | 482174 | 3187673 |
| 237. | KALABURAGI | KALABU RAGI | TAJSULTAN PUR | 10372 | 5041.75 | 0.00025 | 0.00003 | 3730086 | 416681 | 3500000 |
| 238. | KALABURAGI | SEDAM | ADAKI | 8381 | 4851.25 | 0.00020 | 0.00003 | 3014062 | 400936 | 3414998 |
| 239. | KALABURAGI | SEDAM | BATAGERA -K | 6382 | 3035.3 | 0.00015 | 0.00002 | 2295161 | 250855 | 2546016 |
| 240. | KALABURAGI | SEDAM | BENAKANA HALLI | 5492 | 3900.88 | 0.00013 | 0.00002 | 1975090 | 322392 | 2297482 |
| 241. | KALABURAGI | SEDAM | CHANDAPUR | 4356 | 2313.99 | 0.00010 | 0.00001 | 1566550 | 191242 | 1757792 |
| 242. | KALABURAGI | SEDAM | DUGNOOR | 7412 | 3597.15 | 0.00018 | 0.00002 | 2665580 | 297290 | 2962870 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------------|---------------|------------|----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 243. | KALABURAGI | SEDAM | HANDARKI | 5455 | 3373.10 | 0.00013 | 0.00002 | 1961784 | 278773 | 2240557 |
| 244. | KALABURAGI | SEDAM | ITKAL | 7434 | 4082.24 | 0.00018 | 0.00002 | 2673492 | 337381 | 3010873 |
| 245. | KALABURAGI | SEDAM | JAKANPALLI | 5659 | 2586.73 | 0.00014 | 0.00001 | 2035148 | 213783 | 2248931 |
| 246. | KALABURAGI | SEDAM | KANAGADDA | 5489 | 3143.08 | 0.00013 | 0.00002 | 1974011 | 259763 | 2233774 |
| 247. | KALABURAGI | SEDAM | KOLKUNDA | 7499 | 3483.17 | 0.00018 | 0.00002 | 2696868 | 287870 | 2984738 |
| 248. | KALABURAGI | SEDAM | KUDLA | 6421 | 4339.79 | 0.00015 | 0.00002 | 2309186 | 358666 | 2667853 |
| 249. | KALABURAGI | SEDAM | KUKKUNDA | 5553 | 3317.06 | 0.00013 | 0.00002 | 1997027 | 274142 | 2271169 |
| 250. | KALABURAGI | SEDAM | KURKUNTA | 6472 | 1191.03 | 0.00015 | 0.00001 | 2327528 | 98434 | 2425961 |
| 251. | KALABURAGI | SEDAM | LINGAMPALLI | 8589 | 4293.03 | 0.00021 | 0.00002 | 3088865 | 354802 | 3443667 |
| 252. | KALABURAGI | SEDAM | MADANA | 6297 | 3935.88 | 0.00015 | 0.00002 | 2264592 | 325285 | 2589877 |
| 253. | KALABURAGI | SEDAM | MALKHED | 16842 | 7076.01 | 0.00040 | 0.00004 | 6056894 | 584804 | 3500000 |
| 254. | KALABURAGI | SEDAM | MEDAK | 5965 | 4985.45 | 0.00014 | 0.00003 | 2145195 | 412028 | 2557223 |
| 255. | KALABURAGI | SEDAM | MOTAKPALLI | 5922 | 3651.9 | 0.00014 | 0.00002 | 2129731 | 301815 | 2431546 |
| 256. | KALABURAGI | SEDAM | MUDKAL | 4906 | 2811.83 | 0.00012 | 0.00002 | 1764346 | 232387 | 1996733 |
| 257. | KALABURAGI | SEDAM | MUDOL | 9349 | 1914.66 | 0.00022 | 0.00001 | 3362184 | 158239 | 3500000 |
| 258. | KALABURAGI | SEDAM | NEELHALLI | 5628 | 3332.62 | 0.00013 | 0.00002 | 2024000 | 275428 | 2299427 |
| 259. | KALABURAGI | SEDAM | RANJOL | 3983 | 2656.11 | 0.00010 | 0.00001 | 1432408 | 219517 | 1651925 |
| 260. | KALABURAGI | SEDAM | RIBBANPALLI | 6901 | 2985.90 | 0.00016 | 0.00002 | 2481809 | 246773 | 2728582 |
| 261. | KALABURAGI | SEDAM | SINDANMADU | 5107 | 3676.50 | 0.00012 | 0.00002 | 1836632 | 303848 | 2140480 |
| 262. | KALABURAGI | SEDAM | TELKUR | 4934 | 7774.32 | 0.00012 | 0.00004 | 1774416 | 642517 | 2416933 |
| 263. | KALABURAGI | SEDAM | UOODAGI | 8165 | 4108.09 | 0.00020 | 0.00002 | 2936382 | 339517 | 3275899 |
| 264. | KALABURAGI | SEDAM | YADAGA | 4638 | 3562.33 | 0.00011 | 0.00002 | 1667966 | 294412 | 1962378 |
| Total | | | | 1753648 | 1056973.71 | 0.04190 | 0.00580 | 630665032 | 87354668 | 701587805 |

Annex- 11.3.2

Untide Grants allocation to GPs: Belagavi District

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|------------|------------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 1. | BELAGAVI | ATHNI | ADAHALLI | 6640 | 2450.32 | 0.00016 | 0.00001 | 2387945 | 202509 | 2590455 |
| 2. | BELAGAVI | ATHNI | AIGALI | 10380 | 4085.72 | 0.00025 | 0.00002 | 3732963 | 337668 | 3500000 |
| 3. | BELAGAVI | ATHNI | ANANTAPUR | 8123 | 4494.96 | 0.00019 | 0.00002 | 2921277 | 371491 | 3292768 |
| 4. | BELAGAVI | ATHNI | ARALIHATTI | 3596 | 1877.42 | 0.00009 | 0.00001 | 1293231 | 155161 | 1500000 |
| 5. | BELAGAVI | ATHNI | ARTAL | 9271 | 5120.91 | 0.00022 | 0.00003 | 3334133 | 423223 | 3500000 |
| 6. | BELAGAVI | ATHNI | ATHANI (GRAMEEN) | 22386 | 14644.87 | 0.00053 | 0.00008 | 8050685 | 1210340 | 3500000 |
| 7. | BELAGAVI | ATHNI | BADACHI | 7986 | 3709.22 | 0.00019 | 0.00002 | 2872008 | 306552 | 3178560 |
| 8. | BELAGAVI | ATHNI | BALLIGERI | 5096 | 4118.35 | 0.00012 | 0.00002 | 1832676 | 340365 | 2173041 |
| 9. | BELAGAVI | ATHNI | CHAMKERI | 4299 | 3199.30 | 0.00010 | 0.00002 | 1546051 | 264409 | 1810460 |
| 10. | BELAGAVI | ATHNI | DARUR | 5681 | 1762.37 | 0.00014 | 0.00001 | 2043060 | 145653 | 2188713 |
| 11. | BELAGAVI | ATHNI | GUNDEWADI | 8550 | 3694.25 | 0.00020 | 0.00002 | 3074839 | 305315 | 3380154 |
| 12. | BELAGAVI | ATHNI | HALYAL | 5169 | 1192.42 | 0.00012 | 0.00001 | 1858929 | 98549 | 1957478 |
| 13. | BELAGAVI | ATHNI | HULAGABALI | 8359 | 2572.49 | 0.00020 | 0.00001 | 3006150 | 212606 | 3218756 |
| 14. | BELAGAVI | ATHNI | JAKKARATTI | 4694 | 2859.90 | 0.00011 | 0.00002 | 1688105 | 236359 | 1924464 |
| 15. | BELAGAVI | ATHNI | JAMBAGI | 9393 | 4041.89 | 0.00022 | 0.00002 | 3378008 | 334046 | 3500000 |
| 16. | BELAGAVI | ATHNI | JUGUL | 11949 | 2740.60 | 0.00029 | 0.00002 | 4297223 | 226500 | 3500000 |
| 17. | BELAGAVI | ATHNI | KAGAWAD | 13936 | 3899.03 | 0.00033 | 0.00002 | 5011808 | 322239 | 3500000 |
| 18. | BELAGAVI | ATHNI | KAKAMARI | 5509 | 4904.04 | 0.00013 | 0.00003 | 1981204 | 405299 | 2386503 |
| 19. | BELAGAVI | ATHNI | KANNALA | 5040 | 3901.55 | 0.00012 | 0.00002 | 1812537 | 322448 | 2134985 |
| 20. | BELAGAVI | ATHNI | KATAGERI | 8975 | 3466.62 | 0.00021 | 0.00002 | 3227682 | 286502 | 3500000 |
| 21. | BELAGAVI | ATHNI | KEMPWAD | 5785 | 1617.51 | 0.00014 | 0.00001 | 2080462 | 133681 | 2214142 |
| 22. | BELAGAVI | ATHNI | KHILEGAON | 6346 | 2796.83 | 0.00015 | 0.00002 | 2282214 | 231147 | 2513361 |
| 23. | BELAGAVI | ATHNI | KOHALLI | 7829 | 3613.94 | 0.00019 | 0.00002 | 2815546 | 298678 | 3114224 |
| 24. | BELAGAVI | ATHNI | KOKATANUR | 13119 | 7151.30 | 0.00031 | 0.00004 | 4717990 | 591026 | 3500000 |
| 25. | BELAGAVI | ATHNI | KOTTALAGI | 5780 | 4377.25 | 0.00014 | 0.00002 | 2078663 | 361762 | 2440426 |
| 26. | BELAGAVI | ATHNI | KRISHANA KITTUR | 6497 | 1494.89 | 0.00016 | 0.00001 | 2336518 | 123547 | 2460065 |
| 27. | BELAGAVI | ATHNI | KUSANAL | 5839 | 1867.77 | 0.00014 | 0.00001 | 2099882 | 154364 | 2254245 |
| 28. | BELAGAVI | ATHNI | MADBHAVI | 9645 | 3950.73 | 0.00023 | 0.00002 | 3468635 | 326512 | 3500000 |
| 29. | BELAGAVI | ATHNI | MAHISHAWAD AGI | 6966 | 1790.22 | 0.00017 | 0.00001 | 2505185 | 147955 | 2653140 |
| 30. | BELAGAVI | ATHNI | MALABAD | 6429 | 2554.88 | 0.00015 | 0.00001 | 2312063 | 211151 | 2523214 |
| 31. | BELAGAVI | ATHNI | MANGASULI | 15894 | 6759.21 | 0.00038 | 0.00004 | 5715965 | 558622 | 3500000 |
| 32. | BELAGAVI | ATHNI | MOLE | 12153 | 4941.66 | 0.00029 | 0.00003 | 4370588 | 408409 | 3500000 |
| 33. | BELAGAVI | ATHNI | MURAGUNDI | 5358 | 1829.95 | 0.00013 | 0.00001 | 1926899 | 151238 | 2078137 |
| 34. | BELAGAVI | ATHNI | NADI-NGALAGAON | 5070 | 1020.39 | 0.00012 | 0.00001 | 1823326 | 84331 | 1907657 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|-------------|----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 35. | BELAGAVI | ATHNI | NAGANUR -PK | 6630 | 2229.14 | 0.00016 | 0.00001 | 2384349 | 184230 | 2568579 |
| 36. | BELAGAVI | ATHNI | NANDAGAON | 9170 | 4665.24 | 0.00022 | 0.00003 | 3297810 | 385564 | 3500000 |
| 37. | BELAGAVI | ATHNI | NANDESHAWAR | 4121 | 1355.46 | 0.00010 | 0.00001 | 1482037 | 112023 | 1594060 |
| 38. | BELAGAVI | ATHNI | PARTANA HALLI | 7447 | 3671.85 | 0.00018 | 0.00002 | 2678167 | 303464 | 2981631 |
| 39. | BELAGAVI | ATHNI | RADDERA HATTI | 5134 | 1927.77 | 0.00012 | 0.00001 | 1846342 | 159323 | 2005665 |
| 40. | BELAGAVI | ATHNI | SAMBARAGI | 8547 | 3828.86 | 0.00020 | 0.00002 | 3073761 | 316440 | 3390201 |
| 41. | BELAGAVI | ATHNI | SAPTSAGAR | 7940 | 1929.14 | 0.00019 | 0.00001 | 2855465 | 159436 | 3014901 |
| 42. | BELAGAVI | ATHNI | SATTI | 9984 | 3624.75 | 0.00024 | 0.00002 | 3590549 | 299571 | 3500000 |
| 43. | BELAGAVI | ATHNI | SAVADI | 7977 | 4765.46 | 0.00019 | 0.00003 | 2868771 | 393846 | 3262618 |
| 44. | BELAGAVI | ATHNI | SHANKAR HATTI | 6023 | 2171.45 | 0.00014 | 0.00001 | 2166054 | 179462 | 2345515 |
| 45. | BELAGAVI | ATHNI | SHEGUNASHI | 6333 | 3071.31 | 0.00015 | 0.00002 | 2277539 | 253832 | 2531371 |
| 46. | BELAGAVI | ATHNI | SHIRAGUPPI | 9683 | 2276.00 | 0.00023 | 0.00001 | 3482301 | 188102 | 3500000 |
| 47. | BELAGAVI | ATHNI | SHIRAHATTI | 7084 | 2567.34 | 0.00017 | 0.00001 | 2547621 | 212180 | 2759802 |
| 48. | BELAGAVI | ATHNI | SHIRUR | 4492 | 2283.22 | 0.00011 | 0.00001 | 1615460 | 188699 | 1804159 |
| 49. | BELAGAVI | ATHNI | SIDDEWADI | 5154 | 2609.68 | 0.00012 | 0.00001 | 1853535 | 215680 | 2069214 |
| 50. | BELAGAVI | ATHNI | SUTTATTI | 3433 | 1543.13 | 0.00008 | 0.00001 | 1234611 | 127534 | 1500000 |
| 51. | BELAGAVI | ATHNI | TANGADI | 5239 | 1629.23 | 0.00013 | 0.00001 | 1884103 | 134649 | 2018753 |
| 52. | BELAGAVI | ATHNI | TELSANG | 10592 | 7667.83 | 0.00025 | 0.00004 | 3809205 | 633716 | 3500000 |
| 53. | BELAGAVI | ATHNI | UGAR - BK | 10276 | 2721.48 | 0.00025 | 0.00001 | 3695561 | 224919 | 3500000 |
| 54. | BELAGAVI | ATHNI | YALI HADALAGI | 6411 | 3108.79 | 0.00015 | 0.00002 | 2305590 | 256929 | 2562519 |
| 55. | BELAGAVI | ATHNI | ZUNJARWAD | 4062 | 1525.11 | 0.00010 | 0.00001 | 1460818 | 126044 | 1586863 |
| 56. | BELAGAVI | BAILAHONGAL | AMATUR | 6304 | 2838.80 | 0.00015 | 0.00002 | 2267110 | 234616 | 2501725 |
| 57. | BELAGAVI | BAILAHONGAL | AMBADA GATTI | 8298 | 1915.39 | 0.00020 | 0.00001 | 2984213 | 158299 | 3142512 |
| 58. | BELAGAVI | BAILAHONGAL | ANIGOL | 4020 | 1341.51 | 0.00010 | 0.00001 | 1445714 | 110870 | 1556584 |
| 59. | BELAGAVI | BAILAHONGAL | AVARADI | 6293 | 1783.42 | 0.00015 | 0.00001 | 2263154 | 147393 | 2410546 |
| 60. | BELAGAVI | BAILAHONGAL | BAILUR | 4908 | 981.13 | 0.00012 | 0.00001 | 1765066 | 81086 | 1846152 |
| 61. | BELAGAVI | BAILAHONGAL | BAILWAD | 4218 | 1342.78 | 0.00010 | 0.00001 | 1516921 | 110975 | 1627896 |
| 62. | BELAGAVI | BAILAHONGAL | BELAVADI | 10178 | 4200.88 | 0.00024 | 0.00002 | 3660318 | 347186 | 3500000 |
| 63. | BELAGAVI | BAILAHONGAL | BHAVIHAL | 5608 | 2192.43 | 0.00013 | 0.00001 | 2016807 | 181196 | 2198003 |
| 64. | BELAGAVI | BAILAHONGAL | BUDRAKATTI | 5834 | 2291.92 | 0.00014 | 0.00001 | 2098083 | 189418 | 2287501 |
| 65. | BELAGAVI | BAILAHONGAL | CHIKKABAGEVADI | 7585 | 2133.51 | 0.00018 | 0.00001 | 2727796 | 176326 | 2904122 |
| 66. | BELAGAVI | BAILAHONGAL | CHIVAT GUNDI | 3149 | 1344.05 | 0.00008 | 0.00001 | 1132476 | 111080 | 1500000 |
| 67. | BELAGAVI | BAILAHONGAL | DASTIKOPPA | 3226 | 498.09 | 0.00008 | 0.00000 | 1160167 | 41165 | 1500000 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|-------------|-------------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 68. | BELAGAVI | BAILAHONGAL | DEGOAN | 7822 | 4062.58 | 0.00019 | 0.00002 | 2813029 | 335756 | 3148785 |
| 69. | BELAGAVI | BAILAHONGAL | DESHANUR | 9443 | 4869.80 | 0.00023 | 0.00003 | 3395989 | 402470 | 3500000 |
| 70. | BELAGAVI | BAILAHONGAL | DEVALA PUAR | 4901 | 1287.84 | 0.00012 | 0.00001 | 1762548 | 106435 | 1868983 |
| 71. | BELAGAVI | BAILAHONGAL | DEVARASHIGI HALLI | 5440 | 1323.95 | 0.00013 | 0.00001 | 1956389 | 109419 | 2065808 |
| 72. | BELAGAVI | BAILAHONGAL | DODAVAD | 9262 | 4615.47 | 0.00022 | 0.00003 | 3330896 | 381450 | 3500000 |
| 73. | BELAGAVI | BAILAHONGAL | GOVANAKOPPA | 5658 | 1837.10 | 0.00014 | 0.00001 | 2034788 | 151829 | 2186617 |
| 74. | BELAGAVI | BAILAHONGAL | HANABARA HATTI | 9030 | 3163.20 | 0.00022 | 0.00002 | 3247462 | 261426 | 3500000 |
| 75. | BELAGAVI | BAILAHONGAL | HANNIKERI | 5457 | 2377.20 | 0.00013 | 0.00001 | 1962503 | 196466 | 2158969 |
| 76. | BELAGAVI | BAILAHONGAL | HIRENADI HALLI | 4767 | 2008.76 | 0.00011 | 0.00001 | 1714358 | 166016 | 1880374 |
| 77. | BELAGAVI | BAILAHONGAL | HOLIHOSUR | 6255 | 2573.63 | 0.00015 | 0.00001 | 2249488 | 212700 | 2462188 |
| 78. | BELAGAVI | BAILAHONGAL | HOLINAGALAPUR | 3931 | 1721.47 | 0.00009 | 0.00001 | 1413707 | 142273 | 1555980 |
| 79. | BELAGAVI | BAILAHONGAL | HUNASHIKATTI | 5410 | 1587.22 | 0.00013 | 0.00001 | 1945600 | 131177 | 2076778 |
| 80. | BELAGAVI | BAILAHONGAL | KADARA VALLI | 5998 | 1393.53 | 0.00014 | 0.00001 | 2157063 | 115170 | 2272233 |
| 81. | BELAGAVI | BAILAHONGAL | KALABHAVI | 4518 | 1608.84 | 0.00011 | 0.00001 | 1624810 | 132964 | 1757774 |
| 82. | BELAGAVI | BAILAHONGAL | KENGANUR | 5557 | 1378.74 | 0.00013 | 0.00001 | 1998466 | 113947 | 2112413 |
| 83. | BELAGAVI | BAILAHONGAL | KHODANA PUR | 4367 | 1782.36 | 0.00010 | 0.00001 | 1570506 | 147305 | 1717811 |
| 84. | BELAGAVI | BAILAHONGAL | KULVALLI | 4315 | 4038.44 | 0.00010 | 0.00002 | 1551805 | 333761 | 1885566 |
| 85. | BELAGAVI | BAILAHONGAL | MALLAPUR K.N. | 3087 | 824.59 | 0.00007 | 0.00000 | 1110179 | 68149 | 1500000 |
| 86. | BELAGAVI | BAILAHONGAL | MARADI NAGALAPUR | 5511 | 1913.89 | 0.00013 | 0.00001 | 1981923 | 158175 | 2140098 |
| 87. | BELAGAVI | BAILAHONGAL | MARIKATTI | 7473 | 2934.53 | 0.00018 | 0.00002 | 2687518 | 242527 | 2930045 |
| 88. | BELAGAVI | BAILAHONGAL | MEKALMARADI | 4375 | 2277.48 | 0.00010 | 0.00001 | 1573383 | 188225 | 1761607 |
| 89. | BELAGAVI | BAILAHONGAL | MURAKIBAVI | 4889 | 1598.97 | 0.00012 | 0.00001 | 1758233 | 132149 | 1890381 |
| 90. | BELAGAVI | BAILAHONGAL | NAGANUR | 5267 | 2009.59 | 0.00013 | 0.00001 | 1894173 | 166085 | 2060258 |
| 91. | BELAGAVI | BAILAHONGAL | NEGINAHAL | 8493 | 2453.15 | 0.00020 | 0.00001 | 3054341 | 202743 | 3257084 |
| 92. | BELAGAVI | BAILAHONGAL | NESARAGI | 6433 | 948.06 | 0.00015 | 0.00001 | 2313502 | 78353 | 2391855 |
| 93. | BELAGAVI | BAILAHONGAL | NICCHANAKI | 6121 | 1397.27 | 0.00015 | 0.00001 | 2201297 | 115479 | 2316776 |
| 94. | BELAGAVI | BAILAHONGAL | PATTIHAL K.B | 4984 | 1708.46 | 0.00012 | 0.00001 | 1792398 | 141197 | 1933595 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|-------------|-------------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 95. | BELAGAVI | BAILAHONGAL | SAMPAGON | 9159 | 1472.90 | 0.00022 | 0.00001 | 3293854 | 121729 | 3415584 |
| 96. | BELAGAVI | BAILAHONGAL | SANGOLLI | 5403 | 1606.90 | 0.00013 | 0.00001 | 1943083 | 132804 | 2075887 |
| 97. | BELAGAVI | BAILAHONGAL | SUTAGATTI | 6578 | 2322.50 | 0.00016 | 0.00001 | 2365648 | 191945 | 2557594 |
| 98. | BELAGAVI | BAILAHONGAL | TIGADI | 6588 | 2271.80 | 0.00016 | 0.00001 | 2369245 | 187755 | 2557000 |
| 99. | BELAGAVI | BAILAHONGAL | TIGDOLLI | 4621 | 1197.37 | 0.00011 | 0.00001 | 1661852 | 98958 | 1760810 |
| 100. | BELAGAVI | BAILAHONGAL | TURAKARSHIGIHALLI | 5693 | 2241.59 | 0.00014 | 0.00001 | 2047376 | 185258 | 2232634 |
| 101. | BELAGAVI | BAILAHONGAL | TURAMARI | 3639 | 1487.75 | 0.00009 | 0.00001 | 1308695 | 122957 | 1500000 |
| 102. | BELAGAVI | BAILAHONGAL | UDIKERI | 7767 | 2908.90 | 0.00019 | 0.00002 | 2793249 | 240409 | 3033658 |
| 103. | BELAGAVI | BAILAHONGAL | UGARAKOD | 5434 | 2626.02 | 0.00013 | 0.00001 | 1954231 | 217030 | 2171261 |
| 104. | BELAGAVI | BAILAHONGAL | VAKKUND | 7493 | 2423.31 | 0.00018 | 0.00001 | 2694710 | 200277 | 2894987 |
| 105. | BELAGAVI | BAILAHONGAL | VANNUR | 8140 | 2870.11 | 0.00019 | 0.00002 | 2927391 | 237203 | 3164594 |
| 106. | BELAGAVI | BELAGAVI | AGASGE | 5073 | 992.65 | 0.00012 | 0.00001 | 1824405 | 82039 | 1906443 |
| 107. | BELAGAVI | BELAGAVI | AMBEWADI | 10048 | 2196.10 | 0.00024 | 0.00001 | 3613566 | 181499 | 3500000 |
| 108. | BELAGAVI | BELAGAVI | ANKALAGI | 5944 | 1676.79 | 0.00014 | 0.00001 | 2137643 | 138580 | 2276223 |
| 109. | BELAGAVI | BELAGAVI | ARALIKATTI | 4694 | 1208.03 | 0.00011 | 0.00001 | 1688105 | 99839 | 1787944 |
| 110. | BELAGAVI | BELAGAVI | ASHTI | 6678 | 1327.09 | 0.00016 | 0.00001 | 2401611 | 109679 | 2511290 |
| 111. | BELAGAVI | BELAGAVI | BADAS (KH) | 5310 | 1511.74 | 0.00013 | 0.00001 | 1909637 | 124939 | 2034576 |
| 112. | BELAGAVI | BELAGAVI | BALEKUN DARI BK | 5173 | 438.69 | 0.00012 | 0.00000 | 1860368 | 36256 | 1896624 |
| 113. | BELAGAVI | BELAGAVI | BALEKUN DARI KH | 7632 | 1181.43 | 0.00018 | 0.00001 | 2744699 | 97640 | 2842339 |
| 114. | BELAGAVI | BELAGAVI | BAMBARGA | 6155 | 3107.79 | 0.00015 | 0.00002 | 2213525 | 256846 | 2470371 |
| 115. | BELAGAVI | BELAGAVI | BASTWAD | 10004 | 1410.94 | 0.00024 | 0.00001 | 3597742 | 116609 | 3500000 |
| 116. | BELAGAVI | BELAGAVI | BEKKINKERI | 4913 | 1297.25 | 0.00012 | 0.00001 | 1766864 | 107213 | 1874076 |
| 117. | BELAGAVI | BELAGAVI | BELAGUNDI | 4098 | 3477.51 | 0.00010 | 0.00002 | 1473765 | 287402 | 1761167 |
| 118. | BELAGAVI | BELAGAVI | BELVATTI | 7208 | 1824.33 | 0.00017 | 0.00001 | 2592216 | 150774 | 2742989 |
| 119. | BELAGAVI | BELAGAVI | BENDIGERI | 14011 | 652.61 | 0.00033 | 0.00000 | 5038781 | 53936 | 3500000 |
| 120. | BELAGAVI | BELAGAVI | BENKAN HALLI | 3917 | 1139.34 | 0.00009 | 0.00001 | 1408672 | 94162 | 1502834 |
| 121. | BELAGAVI | BELAGAVI | BIJAGARNI | 5239 | 1480.16 | 0.00013 | 0.00001 | 1884103 | 122329 | 2006433 |
| 122. | BELAGAVI | BELAGAVI | DESUR | 5969 | 1804.62 | 0.00014 | 0.00001 | 2146634 | 149145 | 2295778 |
| 123. | BELAGAVI | BELAGAVI | DHAMNES | 7341 | 1271.81 | 0.00018 | 0.00001 | 2640046 | 105110 | 2745156 |
| 124. | BELAGAVI | BELAGAVI | HALAGA | 7048 | 723.60 | 0.00017 | 0.00000 | 2534675 | 59803 | 2594477 |
| 125. | BELAGAVI | BELAGAVI | HANDIGNUR | 4198 | 1242.79 | 0.00010 | 0.00001 | 1509728 | 102712 | 1612440 |
| 126. | BELAGAVI | BELAGAVI | HINDALAGA | 13741 | 624.77 | 0.00033 | 0.00000 | 4941681 | 51635 | 3500000 |
| 127. | BELAGAVI | BELAGAVI | HIREBAGE WADI | 12684 | 2160.01 | 0.00030 | 0.00001 | 4561551 | 178516 | 3500000 |
| 128. | BELAGAVI | BELAGAVI | HONAGA | 10505 | 3006.63 | 0.00025 | 0.00002 | 3777917 | 248486 | 3500000 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|------------|----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 129. | BELAGAVI | BELAGAVI | HOSAVANTAM URI | 12495 | 5125.43 | 0.00030 | 0.00003 | 4493581 | 423596 | 3500000 |
| 130. | BELAGAVI | BELAGAVI | HUDALI | 6694 | 1996.68 | 0.00016 | 0.00001 | 2407366 | 165018 | 2572383 |
| 131. | BELAGAVI | BELAGAVI | KADOLI | 10518 | 1862.23 | 0.00025 | 0.00001 | 3782592 | 153906 | 3500000 |
| 132. | BELAGAVI | BELAGAVI | KAKTI | 14780 | 839.37 | 0.00035 | 0.00000 | 5315336 | 69371 | 3500000 |
| 133. | BELAGAVI | BELAGAVI | KALAKHAM BA | 4155 | 654.82 | 0.00010 | 0.00000 | 1494264 | 54118 | 1548382 |
| 134. | BELAGAVI | BELAGAVI | KANGRALI BK | 13235 | 880.00 | 0.00032 | 0.00000 | 4759708 | 72728 | 3500000 |
| 135. | BELAGAVI | BELAGAVI | KANGRA LI KH | 10439 | 319.72 | 0.00025 | 0.00000 | 3754181 | 26424 | 3500000 |
| 136. | BELAGAVI | BELAGAVI | KARDI GUDDI | 3753 | 1353.42 | 0.00009 | 0.00001 | 1349693 | 111855 | 1500000 |
| 137. | BELAGAVI | BELAGAVI | KEDNUR | 5295 | 646.91 | 0.00013 | 0.00000 | 1904243 | 53465 | 1957707 |
| 138. | BELAGAVI | BELAGAVI | KINAYE | 8791 | 3354.27 | 0.00021 | 0.00002 | 3161510 | 277217 | 3438727 |
| 139. | BELAGAVI | BELAGAVI | KK KOPPA | 7584 | 2133.03 | 0.00018 | 0.00001 | 2727437 | 176286 | 2903723 |
| 140. | BELAGAVI | BELAGAVI | KUDREMANI | 3801 | 1325.72 | 0.00009 | 0.00001 | 1366955 | 109565 | 1500000 |
| 141. | BELAGAVI | BELAGAVI | KUKADOLLI | 2529 | 571.30 | 0.00006 | 0.00000 | 909505 | 47216 | 1500000 |
| 142. | BELAGAVI | BELAGAVI | MACCHE | 18669 | 336.22 | 0.00045 | 0.00000 | 6713939 | 27787 | 3500000 |
| 143. | BELAGAVI | BELAGAVI | MANDOLI | 5951 | 1361.84 | 0.00014 | 0.00001 | 2140160 | 112551 | 2252711 |
| 144. | BELAGAVI | BELAGAVI | MARIHAL | 6860 | 1196.55 | 0.00016 | 0.00001 | 2467064 | 98890 | 2565954 |
| 145. | BELAGAVI | BELAGAVI | MASTMARDI | 6234 | 1155.38 | 0.00015 | 0.00001 | 2241936 | 95488 | 2337423 |
| 146. | BELAGAVI | BELAGAVI | MODAGA | 7321 | 1022.41 | 0.00017 | 0.00001 | 2632854 | 84498 | 2717352 |
| 147. | BELAGAVI | BELAGAVI | MUCCHANDI | 5622 | 895.63 | 0.00013 | 0.00000 | 2021842 | 74020 | 2095862 |
| 148. | BELAGAVI | BELAGAVI | MUTAGA | 7561 | 800.00 | 0.00018 | 0.00000 | 2719165 | 66117 | 2785282 |
| 149. | BELAGAVI | BELAGAVI | MUTNAL | 3283 | 927.42 | 0.00008 | 0.00001 | 1180666 | 76648 | 1500000 |
| 150. | BELAGAVI | BELAGAVI | NANDIHALLI | 3980 | 2041.19 | 0.00010 | 0.00001 | 1431329 | 168696 | 1600025 |
| 151. | BELAGAVI | BELAGAVI | NILAJI | 8590 | 765.56 | 0.00021 | 0.00000 | 3089225 | 63270 | 3152495 |
| 152. | BELAGAVI | BELAGAVI | PEERANWADI | 17874 | 958.00 | 0.00043 | 0.00001 | 6428033 | 79175 | 3500000 |
| 153. | BELAGAVI | BELAGAVI | RANGDOLLI | 3570 | 2800.07 | 0.00009 | 0.00002 | 1283880 | 231415 | 1515295 |
| 154. | BELAGAVI | BELAGAVI | SAMBRA | 13159 | 928.00 | 0.00031 | 0.00001 | 4732376 | 76696 | 3500000 |
| 155. | BELAGAVI | BELAGAVI | SANTIBASTAW AD | 5688 | 612.22 | 0.00014 | 0.00000 | 2045577 | 50598 | 2096175 |
| 156. | BELAGAVI | BELAGAVI | SULAGA (U) | 7399 | 1267.95 | 0.00018 | 0.00001 | 2660905 | 104791 | 2765696 |
| 157. | BELAGAVI | BELAGAVI | SULAGA (Y) | 3944 | 1126.68 | 0.00009 | 0.00001 | 1418382 | 93116 | 1511498 |
| 158. | BELAGAVI | BELAGAVI | SULEBHAVI | 11267 | 1450.76 | 0.00027 | 0.00001 | 4051955 | 119900 | 3500000 |
| 159. | BELAGAVI | BELAGAVI | TARIHAL | 6677 | 1686.12 | 0.00016 | 0.00001 | 2401252 | 139351 | 2540603 |
| 160. | BELAGAVI | BELAGAVI | TUMMARGUDD I | 5044 | 4169.48 | 0.00012 | 0.00002 | 1813975 | 344591 | 2158566 |
| 161. | BELAGAVI | BELAGAVI | TURMURI | 3953 | 514.05 | 0.00009 | 0.00000 | 1421619 | 42484 | 1500000 |
| 162. | BELAGAVI | BELAGAVI | UCHAGAON | 8249 | 1926.26 | 0.00020 | 0.00001 | 2966591 | 159198 | 3125788 |
| 163. | BELAGAVI | BELAGAVI | WAGHAWADE | 5408 | 2555.63 | 0.00013 | 0.00001 | 1944881 | 211213 | 2156094 |
| 164. | BELAGAVI | BELAGAVI | YALLUR | 11850 | 1317.44 | 0.00028 | 0.00001 | 4261620 | 108881 | 3500000 |
| 165. | BELAGAVI | CHIKKODI | ADI | 7520 | 1814.79 | 0.00018 | 0.00001 | 2704420 | 149985 | 2854405 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|------------|----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 166. | BELAGAVI | CHIKKODI | AKKOL | 8823 | 939.27 | 0.00021 | 0.00001 | 3173019 | 77627 | 3250645 |
| 167. | BELAGAVI | CHIKKODI | ANKALI | 12997 | 1526.52 | 0.00031 | 0.00001 | 4674116 | 126161 | 3500000 |
| 168. | BELAGAVI | CHIKKODI | APPACHI WADI | 8498 | 2484.14 | 0.00020 | 0.00001 | 3056139 | 205304 | 3261443 |
| 169. | BELAGAVI | CHIKKODI | BAMBALA WAD | 6456 | 1603.06 | 0.00015 | 0.00001 | 2321773 | 132487 | 2454260 |
| 170. | BELAGAVI | CHIKKODI | BARAWAD | 2873 | 519.66 | 0.00007 | 0.00000 | 1033218 | 42948 | 1500000 |
| 171. | BELAGAVI | CHIKKODI | BEDAKIHAL | 11355 | 1533.02 | 0.00027 | 0.00001 | 4083603 | 126698 | 3500000 |
| 172. | BELAGAVI | CHIKKODI | BELAKUD | 3228 | 790.50 | 0.00008 | 0.00000 | 1160887 | 65332 | 1500000 |
| 173. | BELAGAVI | CHIKKODI | BENADI | 7639 | 1525.36 | 0.00018 | 0.00001 | 2747216 | 126065 | 2873281 |
| 174. | BELAGAVI | CHIKKODI | BHOJ | 10524 | 2042.33 | 0.00025 | 0.00001 | 3784750 | 168790 | 3500000 |
| 175. | BELAGAVI | CHIKKODI | CHANDUR | 5022 | 812.64 | 0.00012 | 0.00000 | 1806064 | 67161 | 1873225 |
| 176. | BELAGAVI | CHIKKODI | CHIKKALA WAL | 6540 | 1756.35 | 0.00016 | 0.00001 | 2351982 | 145155 | 2497138 |
| 177. | BELAGAVI | CHIKKODI | CHINCHANI | 6926 | 2770.95 | 0.00017 | 0.00002 | 2490800 | 229008 | 2719808 |
| 178. | BELAGAVI | CHIKKODI | DONIWADI | 5519 | 1241.69 | 0.00013 | 0.00001 | 1984800 | 102621 | 2087421 |
| 179. | BELAGAVI | CHIKKODI | GALATAGA | 11966 | 2349.33 | 0.00029 | 0.00001 | 4303337 | 194163 | 3500000 |
| 180. | BELAGAVI | CHIKKODI | HATTARA WAT | 5232 | 2342.19 | 0.00013 | 0.00001 | 1881586 | 193573 | 2075159 |
| 181. | BELAGAVI | CHIKKODI | HIREKODI | 11946 | 3512.55 | 0.00029 | 0.00002 | 4296144 | 290298 | 3500000 |
| 182. | BELAGAVI | CHIKKODI | HUNNARAGI | 3903 | 673.62 | 0.00009 | 0.00000 | 1403637 | 55672 | 1500000 |
| 183. | BELAGAVI | CHIKKODI | INGALI | 8556 | 2003.66 | 0.00020 | 0.00001 | 3076997 | 165595 | 3242592 |
| 184. | BELAGAVI | CHIKKODI | JAGANUR | 12302 | 3051.41 | 0.00029 | 0.00002 | 4424172 | 252187 | 3500000 |
| 185. | BELAGAVI | CHIKKODI | JAINAPUR | 6116 | 1875.46 | 0.00015 | 0.00001 | 2199499 | 154999 | 2354498 |
| 186. | BELAGAVI | CHIKKODI | JANAWAD | 3872 | 759.79 | 0.00009 | 0.00000 | 1392489 | 62794 | 1500000 |
| 187. | BELAGAVI | CHIKKODI | JATRAT | 6025 | 993.64 | 0.00014 | 0.00001 | 2166773 | 82120 | 2248893 |
| 188. | BELAGAVI | CHIKKODI | JODAKURALI | 5686 | 2176.62 | 0.00014 | 0.00001 | 2044858 | 179889 | 2224747 |
| 189. | BELAGAVI | CHIKKODI | KADAPUR | 6028 | 1108.37 | 0.00014 | 0.00001 | 2167852 | 91602 | 2259454 |
| 190. | BELAGAVI | CHIKKODI | KALLOL | 5171 | 1232.47 | 0.00012 | 0.00001 | 1859649 | 101859 | 1961507 |
| 191. | BELAGAVI | CHIKKODI | KARADAGA | 6290 | 2275.18 | 0.00015 | 0.00001 | 2262075 | 188035 | 2450109 |
| 192. | BELAGAVI | CHIKKODI | KARAGAON | 8937 | 1566.03 | 0.00021 | 0.00001 | 3214016 | 129426 | 3343443 |
| 193. | BELAGAVI | CHIKKODI | KAROSHI | 8481 | 2407.60 | 0.00020 | 0.00001 | 3050025 | 198979 | 3249003 |
| 194. | BELAGAVI | CHIKKODI | KERUR | 16189 | 4726.22 | 0.00039 | 0.00003 | 5822056 | 390603 | 3500000 |
| 195. | BELAGAVI | CHIKKODI | KHADA KALAT | 13921 | 3603.19 | 0.00033 | 0.00002 | 5006414 | 297789 | 3500000 |
| 196. | BELAGAVI | CHIKKODI | KODNI | 6232 | 987.58 | 0.00015 | 0.00001 | 2241216 | 81620 | 2322836 |
| 197. | BELAGAVI | CHIKKODI | KOGANOLI | 12520 | 2399.45 | 0.00030 | 0.00001 | 4502572 | 198305 | 3500000 |
| 198. | BELAGAVI | CHIKKODI | KOTHALI | 3945 | 903.49 | 0.00009 | 0.00000 | 1418742 | 74670 | 1500000 |
| 199. | BELAGAVI | CHIKKODI | KUNNUR | 8408 | 1394.71 | 0.00020 | 0.00001 | 3023772 | 115267 | 3139039 |
| 200. | BELAGAVI | CHIKKODI | KURLI | 7112 | 1465.57 | 0.00017 | 0.00001 | 2557691 | 121124 | 2678815 |
| 201. | BELAGAVI | CHIKKODI | LAKHANA PUR | 3902 | 741.88 | 0.00009 | 0.00000 | 1403278 | 61313 | 1500000 |
| 202. | BELAGAVI | CHIKKODI | MALIKAWAD | 3013 | 2539.96 | 0.00007 | 0.00001 | 1083566 | 209918 | 1500000 |
| 203. | BELAGAVI | CHIKKODI | MAMADAPUR K.L. | 2844 | 429.23 | 0.00007 | 0.00000 | 1022789 | 35474 | 1500000 |
| 204. | BELAGAVI | CHIKKODI | MANAJARI | 10582 | 1734.50 | 0.00025 | 0.00001 | 3805608 | 143350 | 3500000 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|------------|--------------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 205. | BELAGAVI | CHIKKODI | MANAKAPUR | 9617 | 1400.45 | 0.00023 | 0.00001 | 3458565 | 115742 | 3500000 |
| 206. | BELAGAVI | CHIKKODI | MANGUR | 7219 | 1042.99 | 0.00017 | 0.00001 | 2596171 | 86199 | 2682370 |
| 207. | BELAGAVI | CHIKKODI | MUGALI | 5762 | 1513.52 | 0.00014 | 0.00001 | 2072190 | 125086 | 2197276 |
| 208. | BELAGAVI | CHIKKODI | NAGARAL | 3445 | 1476.61 | 0.00008 | 0.00001 | 1238927 | 122036 | 1500000 |
| 209. | BELAGAVI | CHIKKODI | NAGARAMUNNOLI | 8106 | 2805.66 | 0.00019 | 0.00002 | 2915164 | 231877 | 3147040 |
| 210. | BELAGAVI | CHIKKODI | NAINGALAJ | 7491 | 2478.49 | 0.00018 | 0.00001 | 2693991 | 204837 | 2898828 |
| 211. | BELAGAVI | CHIKKODI | NANDI | 6915 | 1381.98 | 0.00017 | 0.00001 | 2486844 | 114215 | 2601059 |
| 212. | BELAGAVI | CHIKKODI | NAVALIHAL | 6283 | 1437.69 | 0.00015 | 0.00001 | 2259557 | 118819 | 2378377 |
| 213. | BELAGAVI | CHIKKODI | NEJ | 6875 | 3044.86 | 0.00016 | 0.00002 | 2472459 | 251646 | 2724104 |
| 214. | BELAGAVI | CHIKKODI | PATTANA KUDI | 9660 | 2403.58 | 0.00023 | 0.00001 | 3474029 | 198646 | 3500000 |
| 215. | BELAGAVI | CHIKKODI | SHAMANEWADI | 6228 | 693.83 | 0.00015 | 0.00000 | 2239778 | 57342 | 2297120 |
| 216. | BELAGAVI | CHIKKODI | SHENDUR | 3921 | 1989.13 | 0.00009 | 0.00001 | 1410111 | 164394 | 1574504 |
| 217. | BELAGAVI | CHIKKODI | SHIDNAL | 2608 | 451.56 | 0.00006 | 0.00000 | 937916 | 37320 | 1500000 |
| 218. | BELAGAVI | CHIKKODI | SHIRA DAWAD | 3110 | 478.05 | 0.00007 | 0.00000 | 1118450 | 39509 | 1500000 |
| 219. | BELAGAVI | CHIKKODI | SHIRAGAON | 7441 | 1724.36 | 0.00018 | 0.00001 | 2676009 | 142511 | 2818521 |
| 220. | BELAGAVI | CHIKKODI | SHIRAGUPPI | 7175 | 1660.46 | 0.00017 | 0.00001 | 2580348 | 137230 | 2717578 |
| 221. | BELAGAVI | CHIKKODI | SOUNDA LAGA | 9965 | 1763.99 | 0.00024 | 0.00001 | 3583716 | 145787 | 3500000 |
| 222. | BELAGAVI | CHIKKODI | UMARNI | 6097 | 3243.91 | 0.00015 | 0.00002 | 2192666 | 268096 | 2460762 |
| 223. | BELAGAVI | CHIKKODI | WADRAL | 4999 | 1086.16 | 0.00012 | 0.00001 | 1797792 | 89767 | 1887559 |
| 224. | BELAGAVI | CHIKKODI | WALAKI | 4509 | 1179.71 | 0.00011 | 0.00001 | 1621573 | 97498 | 1719072 |
| 225. | BELAGAVI | CHIKKODI | YADUR | 7727 | 1251.15 | 0.00018 | 0.00001 | 2778864 | 103403 | 2882266 |
| 226. | BELAGAVI | CHIKKODI | YAMAGRANI | 8662 | 1532.64 | 0.00021 | 0.00001 | 3115118 | 126667 | 3241785 |
| 227. | BELAGAVI | CHIKKODI | YARANAL | 5606 | 1447.17 | 0.00013 | 0.00001 | 2016088 | 119603 | 2135691 |
| 228. | BELAGAVI | GOKAK | AKKATANGERHAL | 7283 | 2720.39 | 0.00017 | 0.00001 | 2619188 | 224829 | 2844017 |
| 229. | BELAGAVI | GOKAK | ANKALAGI | 9096 | 1656.91 | 0.00022 | 0.00001 | 3271198 | 136937 | 3408135 |
| 230. | BELAGAVI | GOKAK | AVARADI | 8500 | 3405.16 | 0.00020 | 0.00002 | 3056858 | 281423 | 3338281 |
| 231. | BELAGAVI | GOKAK | BADIGAWAD | 4304 | 849.68 | 0.00010 | 0.00000 | 1547849 | 70223 | 1618072 |
| 232. | BELAGAVI | GOKAK | BALOBAL | 7900 | 1753.64 | 0.00019 | 0.00001 | 2841080 | 144931 | 2986011 |
| 233. | BELAGAVI | GOKAK | BENACHINAMARADI | 6502 | 821.68 | 0.00016 | 0.00000 | 2338316 | 67909 | 2406225 |
| 234. | BELAGAVI | GOKAK | BENACHINAMARADI(U) | 5273 | 1816.49 | 0.00013 | 0.00001 | 1896331 | 150126 | 2046456 |
| 235. | BELAGAVI | GOKAK | BETAGERI | 5038 | 1717.84 | 0.00012 | 0.00001 | 1811818 | 141973 | 1953790 |
| 236. | BELAGAVI | GOKAK | DANDAPURA | 5149 | 1748.13 | 0.00012 | 0.00001 | 1851737 | 144476 | 1996213 |
| 237. | BELAGAVI | GOKAK | DHARMATTI | 4608 | 880.90 | 0.00011 | 0.00000 | 1657177 | 72803 | 1729979 |
| 238. | BELAGAVI | GOKAK | DHAVALESHWAR | 4754 | 2124.25 | 0.00011 | 0.00001 | 1709683 | 175561 | 1885243 |
| 239. | BELAGAVI | GOKAK | DHUPADAL | 10762 | 1439.06 | 0.00026 | 0.00001 | 3870342 | 118933 | 3500000 |
| 240. | BELAGAVI | GOKAK | DURADUNDI | 7613 | 997.35 | 0.00018 | 0.00001 | 2737866 | 82427 | 2820293 |
| 241. | BELAGAVI | GOKAK | GOSABAL | 6400 | 3754.63 | 0.00015 | 0.00002 | 2301634 | 310305 | 2611939 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|------------|----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 242. | BELAGAVI | GOKAK | GUJANAL | 7015 | 2001.80 | 0.00017 | 0.00001 | 2522807 | 165441 | 2688248 |
| 243. | BELAGAVI | GOKAK | GUJANATTI | 5134 | 1026.37 | 0.00012 | 0.00001 | 1846342 | 84825 | 1931168 |
| 244. | BELAGAVI | GOKAK | HALLUR | 9972 | 1738.65 | 0.00024 | 0.00001 | 3586234 | 143692 | 3500000 |
| 245. | BELAGAVI | GOKAK | HIRENANDI | 8275 | 5171.75 | 0.00020 | 0.00003 | 2975941 | 427425 | 3403366 |
| 246. | BELAGAVI | GOKAK | HUNASHYAL.P.G | 6913 | 1273.32 | 0.00017 | 0.00001 | 2486125 | 105235 | 2591359 |
| 247. | BELAGAVI | GOKAK | HUNASHYAL.P.Y. | 7864 | 3379.57 | 0.00019 | 0.00002 | 2828133 | 279308 | 3107441 |
| 248. | BELAGAVI | GOKAK | KALLIGUDDI | 5320 | 2923.62 | 0.00013 | 0.00002 | 1913233 | 241626 | 2154859 |
| 249. | BELAGAVI | GOKAK | KAMANAKATTI | 4702 | 2363.21 | 0.00011 | 0.00001 | 1690982 | 195310 | 1886292 |
| 250. | BELAGAVI | GOKAK | KHANAGAON | 9984 | 4587.95 | 0.00024 | 0.00003 | 3590549 | 379176 | 3500000 |
| 251. | BELAGAVI | GOKAK | KHANATTI | 5079 | 2084.60 | 0.00012 | 0.00001 | 1826563 | 172284 | 1998846 |
| 252. | BELAGAVI | GOKAK | KOLAVI | 8041 | 8198.60 | 0.00019 | 0.00005 | 2891788 | 677582 | 3500000 |
| 253. | BELAGAVI | GOKAK | KONNUR (RURAL) | 8541 | 2578.64 | 0.00020 | 0.00001 | 3071603 | 213114 | 3284717 |
| 254. | BELAGAVI | GOKAK | KOUJALAGI | 11472 | 5840.38 | 0.00027 | 0.00003 | 4125679 | 482684 | 3500000 |
| 255. | BELAGAVI | GOKAK | KULAGOD | 6329 | 3761.20 | 0.00015 | 0.00002 | 2276100 | 310848 | 2586949 |
| 256. | BELAGAVI | GOKAK | KUNDARAGI | 7381 | 1908.71 | 0.00018 | 0.00001 | 2654432 | 157747 | 2812179 |
| 257. | BELAGAVI | GOKAK | LOLASUR | 6977 | 1252.64 | 0.00017 | 0.00001 | 2509141 | 103526 | 2612667 |
| 258. | BELAGAVI | GOKAK | MADAVVAL | 7931 | 2864.49 | 0.00019 | 0.00002 | 2852228 | 236739 | 3088967 |
| 259. | BELAGAVI | GOKAK | MAKKA LAGERI | 5742 | 2701.05 | 0.00014 | 0.00001 | 2064997 | 223231 | 2288228 |
| 260. | BELAGAVI | GOKAK | MALADINNI | 8999 | 2152.97 | 0.00022 | 0.00001 | 3236313 | 177934 | 3414248 |
| 261. | BELAGAVI | GOKAK | MAMADAPUR | 12813 | 4492.24 | 0.00031 | 0.00002 | 4607944 | 371266 | 3500000 |
| 262. | BELAGAVI | GOKAK | MASAGUPPI | 4142 | 692.93 | 0.00010 | 0.00000 | 1489589 | 57268 | 1546857 |
| 263. | BELAGAVI | GOKAK | MELAVANKI | 11059 | 2244.55 | 0.00026 | 0.00001 | 3977152 | 185503 | 3500000 |
| 264. | BELAGAVI | GOKAK | MIDAKA NATTI | 4252 | 2118.31 | 0.00010 | 0.00001 | 1529148 | 175070 | 1704218 |
| 265. | BELAGAVI | GOKAK | MUNYAL | 8726 | 2296.54 | 0.00021 | 0.00001 | 3138134 | 189800 | 3327934 |
| 266. | BELAGAVI | GOKAK | NALLANATTI | 6333 | 940.54 | 0.00015 | 0.00001 | 2277539 | 77732 | 2355271 |
| 267. | BELAGAVI | GOKAK | NANDAGAON | 7683 | 1258.96 | 0.00018 | 0.00001 | 2763040 | 104048 | 2867088 |
| 268. | BELAGAVI | GOKAK | PAMALA DINNI | 4695 | 1508.61 | 0.00011 | 0.00001 | 1688464 | 124681 | 1813145 |
| 269. | BELAGAVI | GOKAK | PATAGUNDI | 9196 | 1701.12 | 0.00022 | 0.00001 | 3307161 | 140591 | 3447751 |
| 270. | BELAGAVI | GOKAK | RAJAPUR | 8122 | 1671.85 | 0.00019 | 0.00001 | 2920918 | 138172 | 3059089 |
| 271. | BELAGAVI | GOKAK | SHILTIBHAVI | 3936 | 2708.42 | 0.00009 | 0.00001 | 1415505 | 223840 | 1639345 |
| 272. | BELAGAVI | GOKAK | SHINDHIKURABET | 5412 | 1147.75 | 0.00013 | 0.00001 | 1946319 | 94857 | 2041176 |
| 273. | BELAGAVI | GOKAK | SHIVAPUR(H) | 12243 | 1064.99 | 0.00029 | 0.00001 | 4402954 | 88017 | 3500000 |
| 274. | BELAGAVI | GOKAK | SULADHAL | 6634 | 2586.87 | 0.00016 | 0.00001 | 2385788 | 213795 | 2599582 |
| 275. | BELAGAVI | GOKAK | SUNADHOLI | 8768 | 2960.20 | 0.00021 | 0.00002 | 3153239 | 244649 | 3397888 |
| 276. | BELAGAVI | GOKAK | TALAKATNAL | 6355 | 2088.16 | 0.00015 | 0.00001 | 2285451 | 172578 | 2458029 |
| 277. | BELAGAVI | GOKAK | TAPASI | 6103 | 2409.25 | 0.00015 | 0.00001 | 2194824 | 199115 | 2393939 |
| 278. | BELAGAVI | GOKAK | TAVAG | 9096 | 4732.85 | 0.00022 | 0.00003 | 3271198 | 391151 | 3500000 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|------------|----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 279. | BELAGAVI | GOKAK | TIGADI | 3724 | 1316.07 | 0.00009 | 0.00001 | 1339263 | 108768 | 1500000 |
| 280. | BELAGAVI | GOKAK | TUKKANATTI | 9351 | 1273.14 | 0.00022 | 0.00001 | 3362903 | 105220 | 3468123 |
| 281. | BELAGAVI | GOKAK | UDAGATTI | 9042 | 2072.56 | 0.00022 | 0.00001 | 3251778 | 171289 | 3423066 |
| 282. | BELAGAVI | GOKAK | WADERA HATTI | 9014 | 1933.26 | 0.00022 | 0.00001 | 3241708 | 159776 | 3401484 |
| 283. | BELAGAVI | GOKAK | YADAWAD | 9991 | 8818.53 | 0.00024 | 0.00005 | 3593067 | 728816 | 3500000 |
| 284. | BELAGAVI | HUKKERI | AMMANAGI | 6872 | 2121.49 | 0.00016 | 0.00001 | 2471380 | 175333 | 2646712 |
| 285. | BELAGAVI | HUKKERI | ANKALI | 3896 | 641.80 | 0.00009 | 0.00000 | 1401120 | 53042 | 1500000 |
| 286. | BELAGAVI | HUKKERI | B. ALUR | 4365 | 1598.58 | 0.00010 | 0.00001 | 1569786 | 132116 | 1701903 |
| 287. | BELAGAVI | HUKKERI | B.BAGEWADI | 12892 | 2600.37 | 0.00031 | 0.00001 | 4636354 | 214910 | 3500000 |
| 288. | BELAGAVI | HUKKERI | BAD | 7356 | 1940.36 | 0.00018 | 0.00001 | 2645441 | 160363 | 2805804 |
| 289. | BELAGAVI | HUKKERI | BADAKUNDRI | 7055 | 1557.26 | 0.00017 | 0.00001 | 2537192 | 128701 | 2665893 |
| 290. | BELAGAVI | HUKKERI | BASSAPUR | 10634 | 3477.98 | 0.00025 | 0.00002 | 3824309 | 287441 | 3500000 |
| 291. | BELAGAVI | HUKKERI | BASTAWAD | 2931 | 442.43 | 0.00007 | 0.00000 | 1054077 | 36565 | 1500000 |
| 292. | BELAGAVI | HUKKERI | BELAVI | 5262 | 1807.75 | 0.00013 | 0.00001 | 1892375 | 149403 | 2041778 |
| 293. | BELAGAVI | HUKKERI | BENIWAD | 4509 | 1101.70 | 0.00011 | 0.00001 | 1621573 | 91051 | 1712624 |
| 294. | BELAGAVI | HUKKERI | BORGAL | 4941 | 1241.99 | 0.00012 | 0.00001 | 1776934 | 102646 | 1879579 |
| 295. | BELAGAVI | HUKKERI | DADDI | 5249 | 1000.53 | 0.00013 | 0.00001 | 1887700 | 82690 | 1970389 |
| 296. | BELAGAVI | HUKKERI | GODAGERI | 5564 | 1591.83 | 0.00013 | 0.00001 | 2000983 | 131558 | 2132542 |
| 297. | BELAGAVI | HUKKERI | GOTUR | 5491 | 1511.18 | 0.00013 | 0.00001 | 1974730 | 124893 | 2099623 |
| 298. | BELAGAVI | HUKKERI | GUDAS | 4327 | 1215.01 | 0.00010 | 0.00001 | 1556120 | 100416 | 1656536 |
| 299. | BELAGAVI | HUKKERI | HANCHINAL | 5950 | 2242.35 | 0.00014 | 0.00001 | 2139801 | 185321 | 2325122 |
| 300. | BELAGAVI | HUKKERI | HARAGAPUR | 3801 | 859.58 | 0.00009 | 0.00000 | 1366955 | 71041 | 1500000 |
| 301. | BELAGAVI | HUKKERI | HATTARAGI | 11456 | 1786.21 | 0.00027 | 0.00001 | 4119925 | 147623 | 3500000 |
| 302. | BELAGAVI | HUKKERI | HEBBAL | 6786 | 1033.69 | 0.00016 | 0.00001 | 2440452 | 85430 | 2525882 |
| 303. | BELAGAVI | HUKKERI | HITNI | 5114 | 1370.31 | 0.00012 | 0.00001 | 1839150 | 113251 | 1952400 |
| 304. | BELAGAVI | HUKKERI | HOSPET | 9327 | 1944.47 | 0.00022 | 0.00001 | 3354272 | 160703 | 3500000 |
| 305. | BELAGAVI | HUKKERI | HOSUR | 9062 | 1999.06 | 0.00022 | 0.00001 | 3258970 | 165214 | 3424185 |
| 306. | BELAGAVI | HUKKERI | HULLOLI | 5057 | 1287.94 | 0.00012 | 0.00001 | 1818651 | 106443 | 1925094 |
| 307. | BELAGAVI | HUKKERI | ISLAMPUR | 7863 | 6151.15 | 0.00019 | 0.00003 | 2827773 | 508368 | 3336141 |
| 308. | BELAGAVI | HUKKERI | KAMATANUR | 5641 | 1256.38 | 0.00013 | 0.00001 | 2028675 | 103835 | 2132510 |
| 309. | BELAGAVI | HUKKERI | KANAGALA | 7709 | 2003.61 | 0.00018 | 0.00001 | 2772390 | 165590 | 2937981 |
| 310. | BELAGAVI | HUKKERI | KARAGUPPI | 6578 | 1813.19 | 0.00016 | 0.00001 | 2365648 | 149853 | 2515501 |
| 311. | BELAGAVI | HUKKERI | KESTI | 4696 | 1199.08 | 0.00011 | 0.00001 | 1688824 | 99099 | 1787923 |
| 312. | BELAGAVI | HUKKERI | KOCHARI | 7293 | 1232.69 | 0.00017 | 0.00001 | 2622784 | 101877 | 2724661 |
| 313. | BELAGAVI | HUKKERI | KONANAKERI | 4786 | 1412.60 | 0.00011 | 0.00001 | 1721191 | 116746 | 1837937 |
| 314. | BELAGAVI | HUKKERI | KOT | 3368 | 1204.55 | 0.00008 | 0.00001 | 1211235 | 99551 | 1500000 |
| 315. | BELAGAVI | HUKKERI | KOTABAGI | 6203 | 4258.74 | 0.00015 | 0.00002 | 2230787 | 351968 | 2582755 |
| 316. | BELAGAVI | HUKKERI | KURANI | 7575 | 1803.70 | 0.00018 | 0.00001 | 2724200 | 149069 | 2873268 |
| 317. | BELAGAVI | HUKKERI | MADIHALLI | 7273 | 1627.20 | 0.00017 | 0.00001 | 2615591 | 134482 | 2750073 |
| 318. | BELAGAVI | HUKKERI | MANAGUTTI | 10880 | 2646.10 | 0.00026 | 0.00001 | 3912778 | 218690 | 3500000 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|------------|----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 319. | BELAGAVI | HUKKERI | MATTIWADE | 3887 | 1407.78 | 0.00009 | 0.00001 | 1397883 | 116347 | 1514231 |
| 320. | BELAGAVI | HUKKERI | MAVANUR | 6047 | 2955.10 | 0.00014 | 0.00002 | 2174685 | 244227 | 2418912 |
| 321. | BELAGAVI | HUKKERI | NAGANUR K.D. | 6940 | 2644.17 | 0.00017 | 0.00001 | 2495835 | 218530 | 2714365 |
| 322. | BELAGAVI | HUKKERI | NERLI | 6356 | 1407.19 | 0.00015 | 0.00001 | 2285810 | 116299 | 2402109 |
| 323. | BELAGAVI | HUKKERI | NIDASOSI | 7048 | 1231.52 | 0.00017 | 0.00001 | 2534675 | 101780 | 2636455 |
| 324. | BELAGAVI | HUKKERI | PACHAPUR | 8869 | 895.33 | 0.00021 | 0.00000 | 3189562 | 73995 | 3263557 |
| 325. | BELAGAVI | HUKKERI | RUSTUMPUR | 4949 | 2495.02 | 0.00012 | 0.00001 | 1779811 | 206203 | 1986014 |
| 326. | BELAGAVI | HUKKERI | SALAMA WADI | 3647 | 1444.03 | 0.00009 | 0.00001 | 1311572 | 119343 | 1500000 |
| 327. | BELAGAVI | HUKKERI | SARAPUR | 6789 | 2629.46 | 0.00016 | 0.00001 | 2441530 | 217314 | 2658845 |
| 328. | BELAGAVI | HUKKERI | SHAHA BANDAR | 7900 | 3127.64 | 0.00019 | 0.00002 | 2841080 | 258487 | 3099567 |
| 329. | BELAGAVI | HUKKERI | SHIRADAANA | 4807 | 964.93 | 0.00011 | 0.00001 | 1728743 | 79748 | 1808491 |
| 330. | BELAGAVI | HUKKERI | SOLLAPUR | 7371 | 1662.30 | 0.00018 | 0.00001 | 2650835 | 137382 | 2788218 |
| 331. | BELAGAVI | HUKKERI | SULTANAPUR | 8212 | 1784.33 | 0.00020 | 0.00001 | 2953284 | 147468 | 3100752 |
| 332. | BELAGAVI | HUKKERI | U-KHANAPUR | 7392 | 1417.65 | 0.00018 | 0.00001 | 2658387 | 117163 | 2775551 |
| 333. | BELAGAVI | HUKKERI | YADAGUD | 4469 | 1295.21 | 0.00011 | 0.00001 | 1607188 | 107044 | 1714232 |
| 334. | BELAGAVI | HUKKERI | YAMAKANAM ARDI | 9677 | 1109.18 | 0.00023 | 0.00001 | 3480143 | 91669 | 3500000 |
| 335. | BELAGAVI | HUKKERI | YELI MUNNOLI | 9523 | 2495.40 | 0.00023 | 0.00001 | 3424760 | 206235 | 3500000 |
| 336. | BELAGAVI | KHANAPUR | AMATE | 3474 | 7250.10 | 0.00008 | 0.00004 | 1249356 | 599192 | 1848548 |
| 337. | BELAGAVI | KHANAPUR | BAILUR | 6295 | 5982.78 | 0.00015 | 0.00003 | 2263873 | 494453 | 2758326 |
| 338. | BELAGAVI | KHANAPUR | BARAGAON | 3941 | 1238.96 | 0.00009 | 0.00001 | 1417303 | 102395 | 1519698 |
| 339. | BELAGAVI | KHANAPUR | BEEDI | 8126 | 2922.79 | 0.00019 | 0.00002 | 2922356 | 241557 | 3163913 |
| 340. | BELAGAVI | KHANAPUR | BEKAWAD | 4724 | 2062.17 | 0.00011 | 0.00001 | 1698894 | 170430 | 1869324 |
| 341. | BELAGAVI | KHANAPUR | BHURANAKI | 5599 | 3614.73 | 0.00013 | 0.00002 | 2013570 | 298743 | 2312313 |
| 342. | BELAGAVI | KHANAPUR | BIJAGARNI | 2524 | 2383.49 | 0.00006 | 0.00001 | 907707 | 196986 | 1500000 |
| 343. | BELAGAVI | KHANAPUR | CHAPAGAON | 3279 | 1279.85 | 0.00008 | 0.00001 | 1179228 | 105775 | 1500000 |
| 344. | BELAGAVI | KHANAPUR | DEVALATTI | 4921 | 1484.44 | 0.00012 | 0.00001 | 1769741 | 122683 | 1892424 |
| 345. | BELAGAVI | KHANAPUR | GANDIGA WAD | 8685 | 2169.02 | 0.00021 | 0.00001 | 3123390 | 179261 | 3302650 |
| 346. | BELAGAVI | KHANAPUR | GARLAGUNJI | 4033 | 1148.06 | 0.00010 | 0.00001 | 1450389 | 94883 | 1545272 |
| 347. | BELAGAVI | KHANAPUR | GODHOLLI | 3711 | 3649.17 | 0.00009 | 0.00002 | 1334588 | 301589 | 1636178 |
| 348. | BELAGAVI | KHANAPUR | GOLYALI | 3248 | 4394.76 | 0.00008 | 0.00002 | 1168079 | 363209 | 1531289 |
| 349. | BELAGAVI | KHANAPUR | GOTAGALI | 2713 | 4043.54 | 0.00006 | 0.00002 | 975677 | 334182 | 1500000 |
| 350. | BELAGAVI | KHANAPUR | GUNJI | 4564 | 4793.85 | 0.00011 | 0.00003 | 1641353 | 396193 | 2037545 |
| 351. | BELAGAVI | KHANAPUR | HALAGA | 3773 | 4324.82 | 0.00009 | 0.00002 | 1356885 | 357429 | 1714314 |
| 352. | BELAGAVI | KHANAPUR | HALAKARNI | 5163 | 907.57 | 0.00012 | 0.00000 | 1856771 | 75007 | 1931779 |
| 353. | BELAGAVI | KHANAPUR | HALASHI | 4073 | 1642.54 | 0.00010 | 0.00001 | 1464774 | 135749 | 1600524 |
| 354. | BELAGAVI | KHANAPUR | HEBBAL | 4938 | 2530.03 | 0.00012 | 0.00001 | 1775855 | 209097 | 1984952 |
| 355. | BELAGAVI | KHANAPUR | HIREHATTI HOLI | 5264 | 1071.97 | 0.00013 | 0.00001 | 1893094 | 88594 | 1981688 |
| 356. | BELAGAVI | KHANAPUR | HIREMUNAVALI | 5926 | 1397.39 | 0.00014 | 0.00001 | 2131169 | 115489 | 2246658 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|------------|------------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 357. | BELAGAVI | KHANAPUR | IDDAL HONDA | 4038 | 966.52 | 0.00010 | 0.00001 | 1452187 | 79879 | 1532066 |
| 358. | BELAGAVI | KHANAPUR | ITAGI | 11002 | 2017.81 | 0.00026 | 0.00001 | 3956653 | 166764 | 3500000 |
| 359. | BELAGAVI | KHANAPUR | JAMBOTI | 4577 | 6040.52 | 0.00011 | 0.00003 | 1646028 | 499225 | 2145253 |
| 360. | BELAGAVI | KHANAPUR | KADATAN BAGEWADI | 5085 | 1700.91 | 0.00012 | 0.00001 | 1828720 | 140573 | 1969294 |
| 361. | BELAGAVI | KHANAPUR | KAKKERI | 5078 | 1004.49 | 0.00012 | 0.00001 | 1826203 | 83017 | 1909220 |
| 362. | BELAGAVI | KHANAPUR | KANAKUMBI | 2802 | 7083.73 | 0.00007 | 0.00004 | 1007684 | 585442 | 1593126 |
| 363. | BELAGAVI | KHANAPUR | KAPOLI KG | 2775 | 3808.73 | 0.00007 | 0.00002 | 997974 | 314776 | 1500000 |
| 364. | BELAGAVI | KHANAPUR | KARAMBAL | 4690 | 1212.96 | 0.00011 | 0.00001 | 1686666 | 100246 | 1786913 |
| 365. | BELAGAVI | KHANAPUR | KASABA NANDAGAD | 4809 | 1682.94 | 0.00011 | 0.00001 | 1729462 | 139088 | 1868551 |
| 366. | BELAGAVI | KHANAPUR | KERAWAD | 6430 | 2987.23 | 0.00015 | 0.00002 | 2312423 | 246883 | 2559306 |
| 367. | BELAGAVI | KHANAPUR | KODACHAWAD | 5549 | 1776.83 | 0.00013 | 0.00001 | 1995589 | 146848 | 2142437 |
| 368. | BELAGAVI | KHANAPUR | LINGANA MATH | 5444 | 2633.94 | 0.00013 | 0.00001 | 1957828 | 217685 | 2175512 |
| 369. | BELAGAVI | KHANAPUR | LOKOLLI | 5652 | 1452.69 | 0.00014 | 0.00001 | 2032631 | 120059 | 2152690 |
| 370. | BELAGAVI | KHANAPUR | LONDA | 5956 | 1259.06 | 0.00014 | 0.00001 | 2141958 | 104056 | 2246015 |
| 371. | BELAGAVI | KHANAPUR | MANGEN KOPPA | 3925 | 1655.16 | 0.00009 | 0.00001 | 1411549 | 136792 | 1548341 |
| 372. | BELAGAVI | KHANAPUR | MANTURGA | 4115 | 2566.34 | 0.00010 | 0.00001 | 1479879 | 212098 | 1691977 |
| 373. | BELAGAVI | KHANAPUR | MOHISHET | 4275 | 10680.50 | 0.00010 | 0.00006 | 1537420 | 882701 | 2420121 |
| 374. | BELAGAVI | KHANAPUR | NAGARA GALI | 2701 | 8519.03 | 0.00006 | 0.00005 | 971362 | 704064 | 1675425 |
| 375. | BELAGAVI | KHANAPUR | NAGURDA | 3878 | 3127.83 | 0.00009 | 0.00002 | 1394646 | 258503 | 1653149 |
| 376. | BELAGAVI | KHANAPUR | NANDAGAD | 8837 | 3879.09 | 0.00021 | 0.00002 | 3178053 | 320591 | 3498645 |
| 377. | BELAGAVI | KHANAPUR | NANJAN KODAL | 2639 | 1974.50 | 0.00006 | 0.00001 | 949064 | 163185 | 1500000 |
| 378. | BELAGAVI | KHANAPUR | NERASE | 3238 | 10520.35 | 0.00008 | 0.00006 | 1164483 | 869465 | 2033948 |
| 379. | BELAGAVI | KHANAPUR | NILWADE | 3733 | 5492.09 | 0.00009 | 0.00003 | 1342500 | 453899 | 1796399 |
| 380. | BELAGAVI | KHANAPUR | NITTUR | 4134 | 874.45 | 0.00010 | 0.00000 | 1486712 | 72270 | 1558982 |
| 381. | BELAGAVI | KHANAPUR | PARAWAD | 2823 | 9918.55 | 0.00007 | 0.00005 | 1015236 | 819729 | 1834965 |
| 382. | BELAGAVI | KHANAPUR | PARISHWAD | 4888 | 665.64 | 0.00012 | 0.00000 | 1757873 | 55012 | 1812886 |
| 383. | BELAGAVI | KHANAPUR | RAMAGURAWADI | 5290 | 2523.12 | 0.00013 | 0.00001 | 1902445 | 208526 | 2110970 |
| 384. | BELAGAVI | KHANAPUR | SHINDHOLLI | 3001 | 2184.03 | 0.00007 | 0.00001 | 1079251 | 180501 | 1500000 |
| 385. | BELAGAVI | KHANAPUR | SHIROLI | 4242 | 14529.37 | 0.00010 | 0.00008 | 1525552 | 1200795 | 2726346 |
| 386. | BELAGAVI | KHANAPUR | TOPINA KATTI | 4200 | 1150.93 | 0.00010 | 0.00001 | 1510447 | 95120 | 1605567 |
| 387. | BELAGAVI | RAMDURG | AWARADI | 6048 | 2102.15 | 0.00014 | 0.00001 | 2175044 | 173734 | 2348779 |
| 388. | BELAGAVI | RAMDURG | BANNUR | 3587 | 3268.34 | 0.00009 | 0.00002 | 1289994 | 270115 | 1560109 |
| 389. | BELAGAVI | RAMDURG | BATAKURKI | 7152 | 5797.97 | 0.00017 | 0.00003 | 2572076 | 479179 | 3051255 |
| 390. | BELAGAVI | RAMDURG | CHIPPALA KATTI | 5401 | 3513.30 | 0.00013 | 0.00002 | 1942363 | 290360 | 2232724 |
| 391. | BELAGAVI | RAMDURG | CHUN CHANUR | 8432 | 2880.48 | 0.00020 | 0.00002 | 3032403 | 238060 | 3270463 |
| 392. | BELAGAVI | RAMDURG | D.SALAPUR | 5754 | 4155.80 | 0.00014 | 0.00002 | 2069313 | 343460 | 2412773 |
| 393. | BELAGAVI | RAMDURG | GHATAKANUR | 4259 | 3667.80 | 0.00010 | 0.00002 | 1531666 | 303129 | 1834795 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|------------|----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 394. | BELAGAVI | RAMDURG | GODACHI | 6634 | 5023.84 | 0.00016 | 0.00003 | 2385788 | 415200 | 2800988 |
| 395. | BELAGAVI | RAMDURG | GONNAGAR | 4359 | 1215.47 | 0.00010 | 0.00001 | 1567629 | 100454 | 1668082 |
| 396. | BELAGAVI | RAMDURG | HALAGATTI | 4250 | 1717.1 | 0.00010 | 0.00001 | 1528429 | 141911 | 1670340 |
| 397. | BELAGAVI | RAMDURG | HALETORAGAL | 7999 | 4335.03 | 0.00019 | 0.00002 | 2876683 | 358273 | 3234956 |
| 398. | BELAGAVI | RAMDURG | HANAMAPUR | 3297 | 615.96 | 0.00008 | 0.00000 | 1185701 | 50907 | 1500000 |
| 399. | BELAGAVI | RAMDURG | HANAMA SAGAR | 4933 | 4702.58 | 0.00012 | 0.00003 | 1774056 | 388650 | 2162706 |
| 400. | BELAGAVI | RAMDURG | HIREKOPPA KS. | 6884 | 4809.48 | 0.00016 | 0.00003 | 2475695 | 397484 | 2873180 |
| 401. | BELAGAVI | RAMDURG | HOSAKERI | 4580 | 2406.43 | 0.00011 | 0.00001 | 1647107 | 198882 | 1845989 |
| 402. | BELAGAVI | RAMDURG | HOSAKOTI | 6118 | 4289.70 | 0.00015 | 0.00002 | 2200218 | 354527 | 2554745 |
| 403. | BELAGAVI | RAMDURG | HULAKUND | 5411 | 2694.35 | 0.00013 | 0.00001 | 1945960 | 222677 | 2168637 |
| 404. | BELAGAVI | RAMDURG | IDAGAL | 4626 | 1630.31 | 0.00011 | 0.00001 | 1663650 | 134739 | 1798389 |
| 405. | BELAGAVI | RAMDURG | K.CHANDARAGI | 7370 | 5158.58 | 0.00018 | 0.00003 | 2650476 | 426336 | 3076812 |
| 406. | BELAGAVI | RAMDURG | K.JUNIPETH | 7036 | 4461.04 | 0.00017 | 0.00002 | 2530359 | 368687 | 2899046 |
| 407. | BELAGAVI | RAMDURG | KADAMPUR | 7632 | 3793.18 | 0.00018 | 0.00002 | 2744699 | 313491 | 3058190 |
| 408. | BELAGAVI | RAMDURG | KATKOL | 12782 | 5783.92 | 0.00031 | 0.00003 | 4596795 | 478018 | 3500000 |
| 409. | BELAGAVI | RAMDURG | KITTUR | 5322 | 3958.45 | 0.00013 | 0.00002 | 1913953 | 327150 | 2241103 |
| 410. | BELAGAVI | RAMDURG | MANIHAL | 7266 | 900.39 | 0.00017 | 0.00000 | 2613074 | 74414 | 2687488 |
| 411. | BELAGAVI | RAMDURG | MUDAKAVI | 5100 | 2733.44 | 0.00012 | 0.00002 | 1834115 | 225908 | 2060023 |
| 412. | BELAGAVI | RAMDURG | MUDENUR | 4128 | 2339.75 | 0.00010 | 0.00001 | 1484554 | 193371 | 1677925 |
| 413. | BELAGAVI | RAMDURG | MULLLUR | 5996 | 4551.24 | 0.00014 | 0.00002 | 2156344 | 376142 | 2532485 |
| 414. | BELAGAVI | RAMDURG | NANDIHAL | 5085 | 3203.00 | 0.00012 | 0.00002 | 1828720 | 264715 | 2093435 |
| 415. | BELAGAVI | RAMDURG | NARASAPUR | 8162 | 3212.82 | 0.00020 | 0.00002 | 2935303 | 265527 | 3200830 |
| 416. | BELAGAVI | RAMDURG | OBALAPURA | 4937 | 2630.56 | 0.00012 | 0.00001 | 1775495 | 217405 | 1992900 |
| 417. | BELAGAVI | RAMDURG | SANGAL | 7550 | 4252.61 | 0.00018 | 0.00002 | 2715209 | 351461 | 3066670 |
| 418. | BELAGAVI | RAMDURG | SUNNAL | 6953 | 2430.56 | 0.00017 | 0.00001 | 2500510 | 200876 | 2701386 |
| 419. | BELAGAVI | RAMDURG | SUREBAN | 5112 | 649.50 | 0.00012 | 0.00000 | 1838430 | 53679 | 1892109 |
| 420. | BELAGAVI | RAMDURG | TONDIKATTI | 4461 | 3741.40 | 0.00011 | 0.00002 | 1604311 | 309212 | 1913523 |
| 421. | BELAGAVI | RAMDURG | TORANA GATTI | 5271 | 2137.55 | 0.00013 | 0.00001 | 1895612 | 176660 | 2072272 |
| 422. | BELAGAVI | RAMDURG | TURANUR | 8022 | 1969.97 | 0.00019 | 0.00001 | 2884955 | 162810 | 3047765 |
| 423. | BELAGAVI | RAMDURG | UDAPUDI | 5032 | 3985.47 | 0.00012 | 0.00002 | 1809660 | 329383 | 2139043 |
| 424. | BELAGAVI | RAYBAG | ALAGAWADI | 9794 | 3960.68 | 0.00023 | 0.00002 | 3522220 | 327334 | 3500000 |
| 425. | BELAGAVI | RAYBAG | ALAKHANUR | 11043 | 2532.26 | 0.00026 | 0.00001 | 3971398 | 209281 | 3500000 |
| 426. | BELAGAVI | RAYBAG | BEKKERI | 6148 | 1185.62 | 0.00015 | 0.00001 | 2211007 | 97987 | 2308994 |
| 427. | BELAGAVI | RAYBAG | BHENDWAD | 7698 | 3528.24 | 0.00018 | 0.00002 | 2768434 | 291595 | 3060029 |
| 428. | BELAGAVI | RAYBAG | BHIRADI | 8214 | 1772.14 | 0.00020 | 0.00001 | 2954004 | 146460 | 3100464 |
| 429. | BELAGAVI | RAYBAG | BYAKUD | 7885 | 4401.09 | 0.00019 | 0.00002 | 2835685 | 363733 | 3199418 |
| 430. | BELAGAVI | RAYBAG | DIGGEWADI | 7491 | 1428.57 | 0.00018 | 0.00001 | 2693991 | 118066 | 2812057 |
| 431. | BELAGAVI | RAYBAG | HANDIGUND | 8617 | 1885.94 | 0.00021 | 0.00001 | 3098935 | 155865 | 3254800 |
| 432. | BELAGAVI | RAYBAG | HIDAKAL | 14307 | 2429.47 | 0.00034 | 0.00001 | 5145231 | 200786 | 3500000 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|------------|-----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 433. | BELAGAVI | RAYBAG | HUBBAR WADI | 6273 | 3050.53 | 0.00015 | 0.00002 | 2255961 | 252114 | 2508075 |
| 434. | BELAGAVI | RAYBAG | ITANAL | 8204 | 2375.50 | 0.00020 | 0.00001 | 2950407 | 196326 | 3146733 |
| 435. | BELAGAVI | RAYBAG | JALALPUR | 4496 | 659.21 | 0.00011 | 0.00000 | 1616898 | 54481 | 1671379 |
| 436. | BELAGAVI | RAYBAG | KAPPAL GUDDI | 8169 | 2323.30 | 0.00020 | 0.00001 | 2937820 | 192011 | 3129832 |
| 437. | BELAGAVI | RAYBAG | KATA KBHAVI | 9816 | 3756.67 | 0.00023 | 0.00002 | 3530131 | 310474 | 3500000 |
| 438. | BELAGAVI | RAYBAG | KEMPATTI | 2865 | 867.68 | 0.00007 | 0.00000 | 1030341 | 71710 | 1500000 |
| 439. | BELAGAVI | RAYBAG | KHANADAL | 5195 | 1445.51 | 0.00012 | 0.00001 | 1868280 | 119466 | 1987745 |
| 440. | BELAGAVI | RAYBAG | KHEMALA PUR | 4827 | 1154.04 | 0.00012 | 0.00001 | 1735936 | 95377 | 1831312 |
| 441. | BELAGAVI | RAYBAG | KOLIGUDD | 4247 | 817.33 | 0.00010 | 0.00000 | 1527350 | 67549 | 1594899 |
| 442. | BELAGAVI | RAYBAG | KUDACHI (RURAL) | 16230 | 5321.63 | 0.00039 | 0.00003 | 5836800 | 439812 | 3500000 |
| 443. | BELAGAVI | RAYBAG | MEKHALI | 10178 | 4376.93 | 0.00024 | 0.00002 | 3660318 | 361736 | 3500000 |
| 444. | BELAGAVI | RAYBAG | MORAB | 8746 | 1636.32 | 0.00021 | 0.00001 | 3145327 | 135235 | 3280562 |
| 445. | BELAGAVI | RAYBAG | NANDIKURALI | 9182 | 3185.40 | 0.00022 | 0.00002 | 3302126 | 263261 | 3500000 |
| 446. | BELAGAVI | RAYBAG | NASALAPUR | 6257 | 954.55 | 0.00015 | 0.00001 | 2250207 | 78890 | 2329097 |
| 447. | BELAGAVI | RAYBAG | NIDAGUNDI | 10804 | 2368.49 | 0.00026 | 0.00001 | 3885446 | 195746 | 3500000 |
| 448. | BELAGAVI | RAYBAG | NILAJI | 10810 | 2715.18 | 0.00026 | 0.00001 | 3887604 | 224399 | 3500000 |
| 449. | BELAGAVI | RAYBAG | NIPANAL | 6607 | 1498.45 | 0.00016 | 0.00001 | 2376078 | 123841 | 2499919 |
| 450. | BELAGAVI | RAYBAG | PALBHAVI | 6151 | 1376.44 | 0.00015 | 0.00001 | 2212086 | 113757 | 2325844 |
| 451. | BELAGAVI | RAYBAG | PARAMANAND WADI | 5845 | 830.73 | 0.00014 | 0.00000 | 2102039 | 68657 | 2170696 |
| 452. | BELAGAVI | RAYBAG | RAIBAG (RURAL) | 14363 | 6135.25 | 0.00034 | 0.00003 | 5165371 | 507054 | 3500000 |
| 453. | BELAGAVI | RAYBAG | SAVADATTI | 9294 | 1681.84 | 0.00022 | 0.00001 | 3342404 | 138997 | 3481402 |
| 454. | BELAGAVI | RAYBAG | SAVASUDDI | 6662 | 2625.45 | 0.00016 | 0.00001 | 2395857 | 216983 | 2612840 |
| 455. | BELAGAVI | RAYBAG | SHIRAGUR | 5045 | 1276.53 | 0.00012 | 0.00001 | 1814335 | 105500 | 1919835 |
| 456. | BELAGAVI | RAYBAG | SIDDAPURA | 3405 | 673.84 | 0.00008 | 0.00000 | 1224541 | 55690 | 1500000 |
| 457. | BELAGAVI | RAYBAG | YABARATTI | 2272 | 683.26 | 0.00005 | 0.00000 | 817080 | 56469 | 1500000 |
| 458. | BELAGAVI | RAYBAG | YADRAV | 2874 | 652.88 | 0.00007 | 0.00000 | 1033578 | 53958 | 1500000 |
| 459. | BELAGAVI | RAYBAG | YALPARATTI | 3914 | 661.37 | 0.00009 | 0.00000 | 1407593 | 54660 | 1500000 |
| 460. | BELAGAVI | SAVADATTI | AKKISAGAR | 3634 | 3987.22 | 0.00009 | 0.00002 | 1306897 | 329528 | 1636425 |
| 461. | BELAGAVI | SAVADATTI | ALADAKATTI K.M | 2445 | 670.82 | 0.00006 | 0.00000 | 879296 | 55441 | 1500000 |
| 462. | BELAGAVI | SAVADATTI | ARATGAL | 5988 | 1755.43 | 0.00014 | 0.00001 | 2153466 | 145079 | 2298546 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|------------|----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 463. | BELAGAVI | SAVADATTI | ASUNDI | 7399 | 4273.05 | 0.00018 | 0.00002 | 2660905 | 353151 | 3014055 |
| 464. | BELAGAVI | SAVADATTI | BADLI | 3466 | 2640.13 | 0.00008 | 0.00001 | 1246479 | 218196 | 1500000 |
| 465. | BELAGAVI | SAVADATTI | BETSUR | 7262 | 4668.82 | 0.00017 | 0.00003 | 2611636 | 385859 | 2997495 |
| 466. | BELAGAVI | SAVADATTI | BHANDARAHALLI | 5890 | 1942.04 | 0.00014 | 0.00001 | 2118223 | 160502 | 2278725 |
| 467. | BELAGAVI | SAVADATTI | CHACHADI | 4983 | 2093.55 | 0.00012 | 0.00001 | 1792038 | 173024 | 1965062 |
| 468. | BELAGAVI | SAVADATTI | CHULAKI | 6953 | 3238.60 | 0.00017 | 0.00002 | 2500510 | 267657 | 2768167 |
| 469. | BELAGAVI | SAVADATTI | GORABAL | 4813 | 2905.83 | 0.00012 | 0.00002 | 1730901 | 240155 | 1971056 |
| 470. | BELAGAVI | SAVADATTI | GORAVANAKOLLA | 5605 | 9278.15 | 0.00013 | 0.00005 | 2015728 | 766802 | 2782530 |
| 471. | BELAGAVI | SAVADATTI | HANCHINAL | 6617 | 4036.05 | 0.00016 | 0.00002 | 2379674 | 333563 | 2713237 |
| 472. | BELAGAVI | SAVADATTI | HARUGOPPA | 3457 | 1751.05 | 0.00008 | 0.00001 | 1243242 | 144717 | 1500000 |
| 473. | BELAGAVI | SAVADATTI | HIREBUDANUR | 5455 | 3636.71 | 0.00013 | 0.00002 | 1961784 | 300560 | 2262343 |
| 474. | BELAGAVI | SAVADATTI | HIREKUMBI | 6845 | 2895.50 | 0.00016 | 0.00002 | 2461670 | 239302 | 2700971 |
| 475. | BELAGAVI | SAVADATTI | HOOLI | 7354 | 4870.25 | 0.00018 | 0.00003 | 2644722 | 402507 | 3047228 |
| 476. | BELAGAVI | SAVADATTI | HOOLIKATTI | 4555 | 1900.36 | 0.00011 | 0.00001 | 1638116 | 157057 | 1795173 |
| 477. | BELAGAVI | SAVADATTI | HOSUR | 7995 | 2771.59 | 0.00019 | 0.00002 | 2875245 | 229061 | 3104305 |
| 478. | BELAGAVI | SAVADATTI | INAM HONGAL | 7322 | 3031.37 | 0.00017 | 0.00002 | 2633213 | 250531 | 2883744 |
| 479. | BELAGAVI | SAVADATTI | INCHAL | 8921 | 4028.24 | 0.00021 | 0.00002 | 3208262 | 332918 | 3500000 |
| 480. | BELAGAVI | SAVADATTI | KADABI | 7966 | 2393.01 | 0.00019 | 0.00001 | 2864815 | 197773 | 3062588 |
| 481. | BELAGAVI | SAVADATTI | KAGADAL | 6048 | 4056.74 | 0.00014 | 0.00002 | 2175044 | 335273 | 2510318 |
| 482. | BELAGAVI | SAVADATTI | KARIKATTI | 4835 | 2352.73 | 0.00012 | 0.00001 | 1738813 | 194444 | 1933256 |
| 483. | BELAGAVI | SAVADATTI | KOTURSHIVAPUR | 3772 | 680.78 | 0.00009 | 0.00000 | 1356526 | 56264 | 1500000 |
| 484. | BELAGAVI | SAVADATTI | MABANUR | 4436 | 705.78 | 0.00011 | 0.00000 | 1595320 | 58330 | 1653650 |
| 485. | BELAGAVI | SAVADATTI | MADAMA GERI | 7204 | 5565.62 | 0.00017 | 0.00003 | 2590777 | 459976 | 3050753 |
| 486. | BELAGAVI | SAVADATTI | MADLUR | 6949 | 2609.62 | 0.00017 | 0.00001 | 2499071 | 215675 | 2714746 |
| 487. | BELAGAVI | SAVADATTI | MALLUR | 6510 | 4448.13 | 0.00016 | 0.00002 | 2341194 | 367620 | 2708814 |
| 488. | BELAGAVI | SAVADATTI | MARKUMBI | 5388 | 2386.01 | 0.00013 | 0.00001 | 1937688 | 197194 | 2134883 |
| 489. | BELAGAVI | SAVADATTI | MUGALIHAL | 6025 | 4529.69 | 0.00014 | 0.00002 | 2166773 | 374361 | 2541134 |
| 490. | BELAGAVI | SAVADATTI | MURGOD | 12125 | 4410.33 | 0.00029 | 0.00002 | 4360518 | 364496 | 3500000 |
| 491. | BELAGAVI | SAVADATTI | RUDRAPUR | 3578 | 1259.87 | 0.00009 | 0.00001 | 1286757 | 104123 | 1500000 |
| 492. | BELAGAVI | SAVADATTI | SANGARESHKOLLA | 4600 | 2565.32 | 0.00011 | 0.00001 | 1654300 | 212013 | 1866313 |

| Sl No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|--------|---------------|------------|----------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 493. | BELAGAVI | SAVADATTI | SATTIGERI | 8893 | 6609.83 | 0.00021 | 0.00004 | 3198193 | 546276 | 3500000 |
| 494. | BELAGAVI | SAVADATTI | SHINDOGI | 5799 | 3118.58 | 0.00014 | 0.00002 | 2085496 | 257738 | 2343235 |
| 495. | BELAGAVI | SAVADATTI | SHIRASANGI | 8852 | 5495.45 | 0.00021 | 0.00003 | 3183448 | 454177 | 3500000 |
| 496. | BELAGAVI | SAVADATTI | SOPPADLA | 6177 | 2979.53 | 0.00015 | 0.00002 | 2221437 | 246246 | 2467683 |
| 497. | BELAGAVI | SAVADATTI | SUTAGATTI | 5944 | 3901.72 | 0.00014 | 0.00002 | 2137643 | 322462 | 2460104 |
| 498. | BELAGAVI | SAVADATTI | TADASALUR | 4347 | 4508.75 | 0.00010 | 0.00002 | 1563313 | 372630 | 1935943 |
| 499. | BELAGAVI | SAVADATTI | TALLUR | 8131 | 5975.74 | 0.00019 | 0.00003 | 2924154 | 493871 | 3418025 |
| 500. | BELAGAVI | SAVADATTI | TEGGIHAL | 5445 | 2279.19 | 0.00013 | 0.00001 | 1958187 | 188366 | 2146553 |
| 501. | BELAGAVI | SAVADATTI | UGARAGOL | 11011 | 3642.07 | 0.00026 | 0.00002 | 3959890 | 301003 | 3500000 |
| 502. | BELAGAVI | SAVADATTI | YAKKUNDI | 8601 | 2972.25 | 0.00021 | 0.00002 | 3093181 | 245645 | 3338825 |
| 503. | BELAGAVI | SAVADATTI | YARAGATTI | 9690 | 1882.57 | 0.00023 | 0.00001 | 3484818 | 155587 | 3500000 |
| 504. | BELAGAVI | SAVADATTI | YARAZARVI | 9217 | 4129.72 | 0.00022 | 0.00002 | 3314713 | 341305 | 3500000 |
| | Total | | | 3402038 | 1246845.98 | 0.08129 | 0.00685 | 1223476093 | 103046855 | 1260269885 |

Annex- 11.3.3

Untide Grants allocation to GPs: Mysuru District

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|-------------------|-------------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 1. | MYSURU | HEGGADADE VANKOTE | ALANAHALLI | 6890 | 2845.46 | 0.00016 | 0.00002 | 2477853 | 235166 | 2713019 |
| 2. | MYSURU | HEGGADADE VANKOTE | ANNURU | 6645 | 3776.69 | 0.00016 | 0.00002 | 2389744 | 312128 | 2701872 |
| 3. | MYSURU | HEGGADADE VANKOTE | ANTHARASANTHE | 5644 | 2558.12 | 0.00013 | 0.00001 | 2029754 | 211418 | 2241172 |
| 4. | MYSURU | HEGGADADE VANKOTE | B.MATAKERE | 9236 | 21680.33 | 0.00022 | 0.00012 | 3321546 | 1791793 | 3500000 |
| 5. | MYSURU | HEGGADADE VANKOTE | BACHEGOWDANAHALLI | 3405 | 1312.60 | 0.00008 | 0.00001 | 1224541 | 108481 | 1500000 |
| 6. | MYSURU | HEGGADADE VANKOTE | BEECHANAHALLI | 6274 | 1874.54 | 0.00015 | 0.00001 | 2256321 | 154923 | 2411244 |
| 7. | MYSURU | HEGGADADE VANKOTE | BHEEMANAHALLI | 4343 | 1571.91 | 0.00010 | 0.00001 | 1561875 | 129912 | 1691787 |
| 8. | MYSURU | HEGGADADE VANKOTE | BIDARAHALLI | 8480 | 3110.34 | 0.00020 | 0.00002 | 3049665 | 257057 | 3306723 |
| 9. | MYSURU | HEGGADADE VANKOTE | CHAKKODANAHALLI | 9078 | 17373.40 | 0.00022 | 0.00010 | 3264724 | 1435842 | 3500000 |
| 10. | MYSURU | HEGGADADE VANKOTE | CHIKKEREYOORU | 5142 | 2182.12 | 0.00012 | 0.00001 | 1849219 | 180344 | 2029563 |
| 11. | MYSURU | HEGGADADE VANKOTE | D.B.KUPPE | 5857 | 14724.93 | 0.00014 | 0.00008 | 2106355 | 1216957 | 3323312 |
| 12. | MYSURU | HEGGADADE VANKOTE | G.B.SARAGURU | 6530 | 3429.14 | 0.00016 | 0.00002 | 2348386 | 283405 | 2631791 |
| 13. | MYSURU | HEGGADADE VANKOTE | HADANURU | 3890 | 2204.62 | 0.00009 | 0.00001 | 1398962 | 182203 | 1581165 |
| 14. | MYSURU | HEGGADADE VANKOTE | HAMPAPURA | 6502 | 872.75 | 0.00016 | 0.00000 | 2338316 | 72129 | 2410446 |
| 15. | MYSURU | HEGGADADE VANKOTE | HANCHIPURA | 5010 | 4436.98 | 0.00012 | 0.00002 | 1801748 | 366699 | 2168447 |
| 16. | MYSURU | HEGGADADE VANKOTE | HEBBALAGUPPE | 6473 | 1423.25 | 0.00015 | 0.00001 | 2327887 | 117626 | 2445513 |
| 17. | MYSURU | HEGGADADE VANKOTE | HEGGANURU | 5327 | 2894.79 | 0.00013 | 0.00002 | 1915751 | 239243 | 2154994 |
| 18. | MYSURU | HEGGADADE VANKOTE | HIREHALLI | 6189 | 2761.40 | 0.00015 | 0.00002 | 2225752 | 228219 | 2453971 |
| 19. | MYSURU | HEGGADADE VANKOTE | HOMMARGALLI | 5691 | 2307.27 | 0.00014 | 0.00001 | 2046656 | 190687 | 2237343 |
| 20. | MYSURU | HEGGADADE VANKOTE | HOSAHOLALU | 4470 | 2636.70 | 0.00011 | 0.00001 | 1607548 | 217913 | 1825460 |
| 21. | MYSURU | HEGGADADE VANKOTE | HYRIGE | 10021 | 2684.81 | 0.00024 | 0.00001 | 3603856 | 221889 | 3500000 |
| 22. | MYSURU | HEGGADADE VANKOTE | ITNA | 2410 | 532.35 | 0.00006 | 0.00000 | 866709 | 43997 | 1500000 |
| 23. | MYSURU | HEGGADADE VANKOTE | K.BELTHURU | 6687 | 2311.62 | 0.00016 | 0.00001 | 2404848 | 191046 | 2595894 |
| 24. | MYSURU | HEGGADADE VANKOTE | KALLAMBALU | 4930 | 2224.21 | 0.00012 | 0.00001 | 1772978 | 183822 | 1956800 |
| 25. | MYSURU | HEGGADADE VANKOTE | KANCHMALLI | 5495 | 2928.31 | 0.00013 | 0.00002 | 1976169 | 242013 | 2218182 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographic area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|-------------------|----------------------|------------------|------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 26. | MYSURU | HEGGADADE VANKOTE | KOTHEGALA | 5835 | 2191.20 | 0.00014 | 0.00001 | 2098443 | 181094 | 2279537 |
| 27. | MYSURU | HEGGADADE VANKOTE | KYATHANA HALLI | 5110 | 2493.46 | 0.00012 | 0.00001 | 1837711 | 206075 | 2043786 |
| 28. | MYSURU | HEGGADADE VANKOTE | M.C.THOLALU | 4598 | 5727.84 | 0.00011 | 0.00003 | 1653580 | 473383 | 2126963 |
| 29. | MYSURU | HEGGADADE VANKOTE | MADAPURA | 7413 | 1817.18 | 0.00018 | 0.00001 | 2665940 | 150183 | 2816122 |
| 30. | MYSURU | HEGGADADE VANKOTE | MANUGANAHALLI | 6215 | 3599.01 | 0.00015 | 0.00002 | 2235103 | 297444 | 2532546 |
| 31. | MYSURU | HEGGADADE VANKOTE | MULLURU | 5823 | 4396.47 | 0.00014 | 0.00002 | 2094127 | 363351 | 2457478 |
| 32. | MYSURU | HEGGADADE VANKOTE | N.BEGURU | 7470 | 14872.55 | 0.00018 | 0.00008 | 2686439 | 1229157 | 3500000 |
| 33. | MYSURU | HEGGADADE VANKOTE | N.BELLATHURU | 6201 | 4253.28 | 0.00015 | 0.00002 | 2230068 | 351517 | 2581584 |
| 34. | MYSURU | HEGGADADE VANKOTE | NAGANA HALLI | 8780 | 2697.09 | 0.00021 | 0.00001 | 3157554 | 222904 | 3380458 |
| 35. | MYSURU | HEGGADADE VANKOTE | NOORALAKUPPE | 6792 | 2830.49 | 0.00016 | 0.00002 | 2442609 | 233929 | 2676538 |
| 36. | MYSURU | HEGGADADE VANKOTE | PADUKOTE KAVAL | 4561 | 2635.13 | 0.00011 | 0.00001 | 1640274 | 217783 | 1858057 |
| 37. | MYSURU | HEGGADADE VANKOTE | SAGARE | 6072 | 2316.44 | 0.00015 | 0.00001 | 2183675 | 191445 | 2375120 |
| 38. | MYSURU | HEGGADADE VANKOTE | SAVVE | 6099 | 2355.43 | 0.00015 | 0.00001 | 2193385 | 194667 | 2388052 |
| 39. | MYSURU | HEGGADADE VANKOTE | THUMBA SOGE | 6380 | 1745.70 | 0.00015 | 0.00001 | 2294442 | 144275 | 2438717 |
| 40. | MYSURU | HUNSUR | ASPATHREKAV AL | 9352 | 2942.01 | 0.00022 | 0.00002 | 3363263 | 243145 | 3500000 |
| 41. | MYSURU | HUNSUR | BANNIKUPPE | 8060 | 3508.57 | 0.00019 | 0.00002 | 2898621 | 289969 | 3188590 |
| 42. | MYSURU | HUNSUR | BEEJAGANAHALLI | 4830 | 831.51 | 0.00012 | 0.00000 | 1737015 | 68721 | 1805736 |
| 43. | MYSURU | HUNSUR | BILIGERE | 5657 | 2136.84 | 0.00014 | 0.00001 | 2034429 | 176601 | 2211030 |
| 44. | MYSURU | HUNSUR | BILIKERE | 6731 | 1671.46 | 0.00016 | 0.00001 | 2420672 | 138140 | 2558811 |
| 45. | MYSURU | HUNSUR | BOLANA HALLI | 6488 | 437.90 | 0.00016 | 0.00000 | 2333282 | 36191 | 2369472 |
| 46. | MYSURU | HUNSUR | CHALLA HALLI | 5190 | 3474.30 | 0.00012 | 0.00002 | 1866481 | 287137 | 2153619 |
| 47. | MYSURU | HUNSUR | CHIKKABEECH ANAHALLI | 5097 | 1454.05 | 0.00012 | 0.00001 | 1833036 | 120171 | 1953207 |
| 48. | MYSURU | HUNSUR | CHILKUNDA | 6135 | 2443.15 | 0.00015 | 0.00001 | 2206332 | 201917 | 2408249 |
| 49. | MYSURU | HUNSUR | DHARMA PURA | 6527 | 1885.75 | 0.00016 | 0.00001 | 2347307 | 155850 | 2503157 |
| 50. | MYSURU | HUNSUR | DODDA HEJJURU | 5405 | 6325.56 | 0.00013 | 0.00003 | 1943802 | 522782 | 2466584 |
| 51. | MYSURU | HUNSUR | GAGENA HALLI | 4827 | 1774.26 | 0.00012 | 0.00001 | 1735936 | 146636 | 1882571 |
| 52. | MYSURU | HUNSUR | GAVADA GERE | 5181 | 2227.02 | 0.00012 | 0.00001 | 1863245 | 184054 | 2047299 |
| 53. | MYSURU | HUNSUR | GOVINDANAHALLI | 5132 | 1797.88 | 0.00012 | 0.00001 | 1845623 | 148588 | 1994211 |
| 54. | MYSURU | HUNSUR | GURUPUR | 3719 | 3693.77 | 0.00009 | 0.00002 | 1337465 | 305275 | 1642741 |
| 55. | MYSURU | HUNSUR | HALEBEEDU | 5230 | 1744.49 | 0.00012 | 0.00001 | 1880867 | 144175 | 2025042 |
| 56. | MYSURU | HUNSUR | HANAGODU | 5016 | 1425.87 | 0.00012 | 0.00001 | 1803906 | 117842 | 1921748 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographic area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|--------------------|----------------------------|------------------|------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 57. | MYSURU | HUNSUR | HARAVE | 5145 | 2086.52 | 0.00012 | 0.00001 | 1850298 | 172443 | 2022741 |
| 58. | MYSURU | HUNSUR | HEGGAN DURU | 5522 | 2387.67 | 0.00013 | 0.00001 | 1985879 | 197331 | 2183210 |
| 59. | MYSURU | HUNSUR | HIRIKYATHAN AHALLI | 6367 | 2125.18 | 0.00015 | 0.00001 | 2289766 | 175638 | 2465404 |
| 60. | MYSURU | HUNSUR | HUSENPURA | 6164 | 2129.50 | 0.00015 | 0.00001 | 2216761 | 175995 | 2392756 |
| 61. | MYSURU | HUNSUR | JABAGERE | 4567 | 1588.80 | 0.00011 | 0.00001 | 1642432 | 131308 | 1773740 |
| 62. | MYSURU | HUNSUR | KADEMANUGA NAHALLI | 5019 | 976.80 | 0.00012 | 0.00001 | 1804985 | 80729 | 1885713 |
| 63. | MYSURU | HUNSUR | KALLAHALLI | 4888 | 3362.88 | 0.00012 | 0.00002 | 1757873 | 277929 | 2035802 |
| 64. | MYSURU | HUNSUR | KARIMUDDAN AHALLI | 6372 | 2866.86 | 0.00015 | 0.00002 | 2291565 | 236935 | 2528499 |
| 65. | MYSURU | HUNSUR | KARNAKUPPE | 5520 | 2030.22 | 0.00013 | 0.00001 | 1985159 | 167790 | 2152949 |
| 66. | MYSURU | HUNSUR | KATTEMALAL AVADI | 6208 | 911.54 | 0.00015 | 0.00001 | 2232585 | 75335 | 2307920 |
| 67. | MYSURU | HUNSUR | KIRANGURU | 5092 | 1442.29 | 0.00012 | 0.00001 | 1831238 | 119200 | 1950437 |
| 68. | MYSURU | HUNSUR | KOTHEGALA | 6790 | 2287.69 | 0.00016 | 0.00001 | 2441890 | 189068 | 2630958 |
| 69. | MYSURU | HUNSUR | MANUGANAHALLI | 5629 | 2618.24 | 0.00013 | 0.00001 | 2024359 | 216387 | 2240746 |
| 70. | MYSURU | HUNSUR | MARADURU | 5091 | 2012.84 | 0.00012 | 0.00001 | 1830878 | 166353 | 1997231 |
| 71. | MYSURU | HUNSUR | MODURU | 3024 | 1164.67 | 0.00007 | 0.00001 | 1087522 | 96255 | 1500000 |
| 72. | MYSURU | HUNSUR | MUKAN HALLI | 5006 | 2501.10 | 0.00012 | 0.00001 | 1800309 | 206706 | 2007015 |
| 73. | MYSURU | HUNSUR | MULLURU | 6622 | 3577.29 | 0.00016 | 0.00002 | 2381472 | 295649 | 2677121 |
| 74. | MYSURU | HUNSUR | NERALE KUPPE | 5669 | 3877.00 | 0.00014 | 0.00002 | 2038744 | 320419 | 2359163 |
| 75. | MYSURU | HUNSUR | SINGAMARANA HALLI | 5248 | 2541.27 | 0.00013 | 0.00001 | 1887340 | 210026 | 2097366 |
| 76. | MYSURU | HUNSUR | THATTEKERE | 5025 | 1590.36 | 0.00012 | 0.00001 | 1807142 | 131437 | 1938579 |
| 77. | MYSURU | HUNSUR | UDBOOR KAVAL | 5631 | 1614.05 | 0.00013 | 0.00001 | 2025078 | 133395 | 2158473 |
| 78. | MYSURU | HUNSUR | UDDURU | 3681 | 2660.44 | 0.00009 | 0.00001 | 1323799 | 219875 | 1543674 |
| 79. | MYSURU | HUNSUR | UMMA THURU | 6183 | 1184.02 | 0.00015 | 0.00001 | 2223594 | 97855 | 2321449 |
| 80. | MYSURU | HUNSUR | UYYIGONDANA HALLI | 7021 | 1526.05 | 0.00017 | 0.00001 | 2524965 | 126122 | 2651087 |
| 81. | MYSURU | KRISHNARAJ ANAGARA | ADAGURU | 5490 | 1099.46 | 0.00013 | 0.00001 | 1974371 | 90866 | 2065237 |
| 82. | MYSURU | KRISHNARAJ ANAGARA | ANKANA HALLI | 3955 | 926.91 | 0.00009 | 0.00001 | 1422338 | 76605 | 1500000 |
| 83. | MYSURU | KRISHNARAJ ANAGARA | ARJUNA HALLI | 5221 | 1423.36 | 0.00012 | 0.00001 | 1877630 | 117635 | 1995265 |
| 84. | MYSURU | KRISHNARAJ ANAGARA | BHERYA | 5915 | 1717.83 | 0.00014 | 0.00001 | 2127213 | 141972 | 2269185 |
| 85. | MYSURU | KRISHNARAJ ANAGARA | BYADARA HALLI | 5651 | 2495.15 | 0.00014 | 0.00001 | 2032271 | 206214 | 2238485 |
| 86. | MYSURU | KRISHNARAJ ANAGARA | CHANAM GERE | 6445 | 1718.89 | 0.00015 | 0.00001 | 2317818 | 142059 | 2459877 |
| 87. | MYSURU | KRISHNARAJ ANAGARA | CHANDA GALU | 5879 | 1444.57 | 0.00014 | 0.00001 | 2114267 | 119388 | 2233655 |
| 88. | MYSURU | KRISHNARAJ ANAGARA | DORNAHALLI (DODDE KOPPALU) | 8279 | 1933.29 | 0.00020 | 0.00001 | 2977380 | 159779 | 3137158 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographic area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|--------------------|-------------------------------|------------------|------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 89. | MYSURU | KRISHNARAJ ANAGARA | GANDHANA HALLI | 5112 | 875.42 | 0.00012 | 0.00000 | 1838430 | 72350 | 1910780 |
| 90. | MYSURU | KRISHNARAJ ANAGARA | HALIYURU | 8567 | 1360.69 | 0.00020 | 0.00001 | 3080953 | 112456 | 3193409 |
| 91. | MYSURU | KRISHNARAJ ANAGARA | HAMPAPURA | 6883 | 1518.67 | 0.00016 | 0.00001 | 2475336 | 125512 | 2600848 |
| 92. | MYSURU | KRISHNARAJ ANAGARA | HANASOGE | 5366 | 1935.91 | 0.00013 | 0.00001 | 1929776 | 159995 | 2089772 |
| 93. | MYSURU | KRISHNARAJ ANAGARA | HARADANA HALLI | 4159 | 1224.20 | 0.00010 | 0.00001 | 1495703 | 101175 | 1596878 |
| 94. | MYSURU | KRISHNARAJ ANAGARA | HEBBALU | 5808 | 1297.39 | 0.00014 | 0.00001 | 2088733 | 107224 | 2195957 |
| 95. | MYSURU | KRISHNARAJ ANAGARA | HONNENA HALLI | 7039 | 2680.79 | 0.00017 | 0.00001 | 2531438 | 221557 | 2752995 |
| 96. | MYSURU | KRISHNARAJ ANAGARA | HOSAAGRA HARA | 4851 | 1331.60 | 0.00012 | 0.00001 | 1744567 | 110051 | 1854618 |
| 97. | MYSURU | KRISHNARAJ ANAGARA | HOSAKOTE | 6851 | 1943.59 | 0.00016 | 0.00001 | 2463827 | 160630 | 2624457 |
| 98. | MYSURU | KRISHNARAJ ANAGARA | KARPURA VALLI | 8077 | 2123.81 | 0.00019 | 0.00001 | 2904734 | 175524 | 3080259 |
| 99. | MYSURU | KRISHNARAJ ANAGARA | KEGGERE | 7381 | 2253.80 | 0.00018 | 0.00001 | 2654432 | 186268 | 2840699 |
| 100. | MYSURU | KRISHNARAJ ANAGARA | KESTHURU | 5642 | 1328.09 | 0.00013 | 0.00001 | 2029034 | 109761 | 2138796 |
| 101. | MYSURU | KRISHNARAJ ANAGARA | KUPPEHANTHA (CHUNCHANAK ATTE) | 4366 | 1517.19 | 0.00010 | 0.00001 | 1570146 | 125390 | 1695536 |
| 102. | MYSURU | KRISHNARAJ ANAGARA | LAKSHMI PURA | 6541 | 1775.21 | 0.00016 | 0.00001 | 2352342 | 146714 | 2499056 |
| 103. | MYSURU | KRISHNARAJ ANAGARA | LALANDEVAN AHALLI | 9026 | 2740.47 | 0.00022 | 0.00002 | 3246023 | 226489 | 3472512 |
| 104. | MYSURU | KRISHNARAJ ANAGARA | MAVATHURU | 5795 | 2404.12 | 0.00014 | 0.00001 | 2084058 | 198691 | 2282749 |
| 105. | MYSURU | KRISHNARAJ ANAGARA | MAYIGOWDAN AHALLI | 8304 | 2386.89 | 0.00020 | 0.00001 | 2986370 | 197267 | 3183637 |
| 106. | MYSURU | KRISHNARAJ ANAGARA | MELURU | 5714 | 1714.33 | 0.00014 | 0.00001 | 2054928 | 141683 | 2196610 |
| 107. | MYSURU | KRISHNARAJ ANAGARA | MIRLE | 6535 | 2071.56 | 0.00016 | 0.00001 | 2350184 | 171206 | 2521390 |
| 108. | MYSURU | KRISHNARAJ ANAGARA | MUNJANA HALLI | 6171 | 2122.43 | 0.00015 | 0.00001 | 2219279 | 175410 | 2394689 |
| 109. | MYSURU | KRISHNARAJ ANAGARA | NARACHANAH ALLI | 5241 | 1722.34 | 0.00013 | 0.00001 | 1884823 | 142345 | 2027167 |
| 110. | MYSURU | KRISHNARAJ ANAGARA | SALIGRAMA | 11836 | 1109.49 | 0.00028 | 0.00001 | 4256585 | 91695 | 3500000 |
| 111. | MYSURU | KRISHNARAJ ANAGARA | SHEEGAVALU | 6417 | 1848.81 | 0.00015 | 0.00001 | 2307748 | 152797 | 2460545 |
| 112. | MYSURU | KRISHNARAJ ANAGARA | SIDDAPURA | 5975 | 1162.40 | 0.00014 | 0.00001 | 2148791 | 96068 | 2244859 |
| 113. | MYSURU | KRISHNARAJ ANAGARA | THANDRE | 5826 | 1788.66 | 0.00014 | 0.00001 | 2095206 | 147826 | 2243032 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographic area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|--------------------|-------------------------|------------------|------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 114. | MYSURU | KRISHNARAJ ANAGARA | THIPPURU | 6917 | 2604.46 | 0.00017 | 0.00001 | 2487563 | 215248 | 2702811 |
| 115. | MYSURU | MYSURU | ALANAHALLI | 13711 | 807.89 | 0.00033 | 0.00000 | 4930892 | 66769 | 3500000 |
| 116. | MYSURU | MYSURU | ANANDURU | 7072 | 3985.93 | 0.00017 | 0.00002 | 2543306 | 329421 | 2872727 |
| 117. | MYSURU | MYSURU | BEERIHUNDI | 8163 | 1753.25 | 0.00020 | 0.00001 | 2935662 | 144899 | 3080562 |
| 118. | MYSURU | MYSURU | BELAWADI | 10819 | 2091.69 | 0.00026 | 0.00001 | 3890841 | 172870 | 3500000 |
| 119. | MYSURU | MYSURU | BOGADI | 9041 | 2076.00 | 0.00022 | 0.00001 | 3251418 | 171573 | 3422991 |
| 120. | MYSURU | MYSURU | CHAMUNDIBETA | 2878 | 573.12 | 0.00007 | 0.00000 | 1035016 | 47366 | 1500000 |
| 121. | MYSURU | MYSURU | DEVALAPURA | 9093 | 2952.72 | 0.00022 | 0.00002 | 3270119 | 244031 | 3500000 |
| 122. | MYSURU | MYSURU | DHANA GALLI | 10977 | 1812.05 | 0.00026 | 0.00001 | 3947662 | 149759 | 3500000 |
| 123. | MYSURU | MYSURU | DODDAMARAGOWDANAHALLI | 9147 | 2995.10 | 0.00022 | 0.00002 | 3289539 | 247533 | 3500000 |
| 124. | MYSURU | MYSURU | DOORA | 9752 | 2665.92 | 0.00023 | 0.00001 | 3507115 | 220328 | 3500000 |
| 125. | MYSURU | MYSURU | GOPALA PURA | 7104 | 2425.46 | 0.00017 | 0.00001 | 2554814 | 200455 | 2755269 |
| 126. | MYSURU | MYSURU | GUNGRALCHATHRA | 10153 | 4038.76 | 0.00024 | 0.00002 | 3651327 | 333787 | 3500000 |
| 127. | MYSURU | MYSURU | HANCHYA | 5562 | 1342.07 | 0.00013 | 0.00001 | 2000264 | 110917 | 2111181 |
| 128. | MYSURU | MYSURU | HAROHALLI (MELLA HALLI) | 8906 | 4193.96 | 0.00021 | 0.00002 | 3202868 | 346614 | 3500000 |
| 129. | MYSURU | MYSURU | HAROHALLI (J) | 9660 | 2497.75 | 0.00023 | 0.00001 | 3474029 | 206429 | 3500000 |
| 130. | MYSURU | MYSURU | HINKAL | 23162 | 516.29 | 0.00055 | 0.00000 | 8329758 | 42669 | 3500000 |
| 131. | MYSURU | MYSURU | HOSAHUNDI | 9270 | 1003.19 | 0.00022 | 0.00001 | 3333773 | 82910 | 3416683 |
| 132. | MYSURU | MYSURU | JAYAPURA | 7681 | 3157.45 | 0.00018 | 0.00002 | 2762321 | 260951 | 3023271 |
| 133. | MYSURU | MYSURU | KADAKOLA | 9926 | 835.34 | 0.00024 | 0.00000 | 3569691 | 69038 | 3500000 |
| 134. | MYSURU | MYSURU | KEELANAPURA | 9146 | 3051.05 | 0.00022 | 0.00002 | 3289179 | 252157 | 3500000 |
| 135. | MYSURU | MYSURU | KOORGALLI | 27306 | 801.92 | 0.00065 | 0.00000 | 9820066 | 66275 | 3500000 |
| 136. | MYSURU | MYSURU | MARATIKYATH ANAHALLI | 6514 | 885.33 | 0.00016 | 0.00000 | 2342632 | 73169 | 2415801 |
| 137. | MYSURU | MYSURU | MARBALLI | 8584 | 1876.11 | 0.00021 | 0.00001 | 3087067 | 155053 | 3242120 |
| 138. | MYSURU | MYSURU | MOSAMBAYAN AHALLI | 6549 | 2415.37 | 0.00016 | 0.00001 | 2355219 | 199621 | 2554840 |
| 139. | MYSURU | MYSURU | NAGANA HALLI | 9050 | 1583.32 | 0.00022 | 0.00001 | 3254655 | 130855 | 3385510 |
| 140. | MYSURU | MYSURU | NAGAWALA | 7282 | 2396.40 | 0.00017 | 0.00001 | 2618828 | 198053 | 2816881 |
| 141. | MYSURU | MYSURU | RAMMANAHALLI | 9584 | 572.92 | 0.00023 | 0.00000 | 3446697 | 47350 | 3494047 |
| 142. | MYSURU | MYSURU | SIDDALINGAPURA | 18378 | 1017.39 | 0.00044 | 0.00001 | 6609286 | 84083 | 3500000 |
| 143. | MYSURU | MYSURU | SINDHU VALLI | 9993 | 2197.66 | 0.00024 | 0.00001 | 3593786 | 181628 | 3500000 |
| 144. | MYSURU | MYSURU | SOMESHWARA PURA | 7955 | 1426.84 | 0.00019 | 0.00001 | 2860859 | 117923 | 2978782 |
| 145. | MYSURU | MYSURU | SRIRAMPURA | 18511 | 1134.95 | 0.00044 | 0.00001 | 6657117 | 93799 | 3500000 |
| 146. | MYSURU | MYSURU | UDBOORU | 9539 | 785.28 | 0.00023 | 0.00000 | 3430514 | 64900 | 3495414 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographic area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|------------|---------------------|------------------|------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 147. | MYSURU | MYSURU | VAJAMAN GALA | 7088 | 959.31 | 0.00017 | 0.00001 | 2549060 | 79283 | 2628343 |
| 148. | MYSURU | MYSURU | VARAKODU | 5420 | 1845.43 | 0.00013 | 0.00001 | 1949196 | 152517 | 2101714 |
| 149. | MYSURU | MYSURU | VARUNA | 8903 | 1949.59 | 0.00021 | 0.00001 | 3201789 | 161126 | 3362915 |
| 150. | MYSURU | MYSURU | YADAKOLA | 9005 | 1636.06 | 0.00022 | 0.00001 | 3238471 | 135214 | 3373685 |
| 151. | MYSURU | MYSURU | YELAWALA | 11087 | 428.01 | 0.00026 | 0.00000 | 3987222 | 35373 | 3500000 |
| 152. | MYSURU | NANJANGUD | BADANA VALU | 7054 | 1498.49 | 0.00017 | 0.00001 | 2536832 | 123844 | 2660677 |
| 153. | MYSURU | NANJANGUD | BILIGERE | 8375 | 2248.95 | 0.00020 | 0.00001 | 3011904 | 185867 | 3197771 |
| 154. | MYSURU | NANJANGUD | DASANURU | 7998 | 2908.78 | 0.00019 | 0.00002 | 2876323 | 240399 | 3116723 |
| 155. | MYSURU | NANJANGUD | DEBURU | 7971 | 2101.25 | 0.00019 | 0.00001 | 2866613 | 173660 | 3040273 |
| 156. | MYSURU | NANJANGUD | DEVANURU | 7232 | 3976.62 | 0.00017 | 0.00002 | 2600847 | 328652 | 2929498 |
| 157. | MYSURU | NANJANGUD | DEVARASANA HALLI | 8856 | 1949.56 | 0.00021 | 0.00001 | 3184886 | 161123 | 3346010 |
| 158. | MYSURU | NANJANGUD | DEVARAYASH ETTIPURA | 6249 | 6224.19 | 0.00015 | 0.00003 | 2247330 | 514405 | 2761735 |
| 159. | MYSURU | NANJANGUD | DEVIRAMMAN AHALLI | 10700 | 1564.33 | 0.00026 | 0.00001 | 3848045 | 129286 | 3500000 |
| 160. | MYSURU | NANJANGUD | DODDAKAVAL ANDE | 7879 | 1929.00 | 0.00019 | 0.00001 | 2833527 | 159424 | 2992952 |
| 161. | MYSURU | NANJANGUD | DUGGA HALLI | 5919 | 2774.74 | 0.00014 | 0.00002 | 2128652 | 229321 | 2357973 |
| 162. | MYSURU | NANJANGUD | HADINARU | 6996 | 1714.29 | 0.00017 | 0.00001 | 2515974 | 141679 | 2657653 |
| 163. | MYSURU | NANJANGUD | HADYA | 5854 | 3250.87 | 0.00014 | 0.00002 | 2105276 | 268671 | 2373947 |
| 164. | MYSURU | NANJANGUD | HAGINA VALU | 7728 | 2411.14 | 0.00018 | 0.00001 | 2779223 | 199271 | 2978494 |
| 165. | MYSURU | NANJANGUD | HALLARE | 8110 | 1965.33 | 0.00019 | 0.00001 | 2916602 | 162427 | 3079029 |
| 166. | MYSURU | NANJANGUD | HARADANAHA LLI | 7764 | 1987.98 | 0.00019 | 0.00001 | 2792170 | 164299 | 2956469 |
| 167. | MYSURU | NANJANGUD | HEDATHALE | 8205 | 1987.05 | 0.00020 | 0.00001 | 2950767 | 164222 | 3114989 |
| 168. | MYSURU | NANJANGUD | HEDIYALA | 8935 | 2566.64 | 0.00021 | 0.00001 | 3213297 | 212123 | 3425420 |
| 169. | MYSURU | NANJANGUD | HEGGADAHAL LI | 7295 | 2175.43 | 0.00017 | 0.00001 | 2623503 | 179791 | 2803294 |
| 170. | MYSURU | NANJANGUD | HEMMARAGAL A | 6154 | 1234.68 | 0.00015 | 0.00001 | 2213165 | 102041 | 2315207 |
| 171. | MYSURU | NANJANGUD | HORALA VADI | 7934 | 1667.33 | 0.00019 | 0.00001 | 2853307 | 137798 | 2991105 |
| 172. | MYSURU | NANJANGUD | HOSAKOTE | 8746 | 1524.12 | 0.00021 | 0.00001 | 3145327 | 125962 | 3271289 |
| 173. | MYSURU | NANJANGUD | HULIMAVU | 6326 | 1944.16 | 0.00015 | 0.00001 | 2275022 | 160677 | 2435699 |
| 174. | MYSURU | NANJANGUD | HULLAHALLI | 8794 | 1001.02 | 0.00021 | 0.00001 | 3162589 | 82730 | 3245320 |
| 175. | MYSURU | NANJANGUD | HURA | 5806 | 2163.70 | 0.00014 | 0.00001 | 2088014 | 178821 | 2266835 |
| 176. | MYSURU | NANJANGUD | KALALE | 7375 | 1015.47 | 0.00018 | 0.00001 | 2652274 | 83925 | 2736198 |
| 177. | MYSURU | NANJANGUD | KARYA | 6777 | 2603.89 | 0.00016 | 0.00001 | 2437215 | 215201 | 2652416 |
| 178. | MYSURU | NANJANGUD | KASUVINAHAL LI | 7717 | 2912.39 | 0.00018 | 0.00002 | 2775267 | 240697 | 3015965 |
| 179. | MYSURU | NANJANGUD | KEMPISIDDAN AHUNDI | 5518 | 859.64 | 0.00013 | 0.00000 | 1984440 | 71046 | 2055486 |
| 180. | MYSURU | NANJANGUD | KONANURU | 6011 | 2366.73 | 0.00014 | 0.00001 | 2161738 | 195601 | 2357339 |
| 181. | MYSURU | NANJANGUD | KUDALAPURA | 7713 | 2099.64 | 0.00018 | 0.00001 | 2773829 | 173527 | 2947356 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographic area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|-------------|------------------|------------------|------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 182. | MYSURU | NANJANGUD | KURIHUNDI | 6507 | 1844.33 | 0.00016 | 0.00001 | 2340115 | 152427 | 2492541 |
| 183. | MYSURU | NANJANGUD | MALLUPURA | 9246 | 3221.37 | 0.00022 | 0.00002 | 3325142 | 266233 | 3500000 |
| 184. | MYSURU | NANJANGUD | MARALURU | 6963 | 2367.53 | 0.00017 | 0.00001 | 2504106 | 195667 | 2699773 |
| 185. | MYSURU | NANJANGUD | NAGARLE | 8047 | 1469.36 | 0.00019 | 0.00001 | 2893945 | 121437 | 3015382 |
| 186. | MYSURU | NANJANGUD | NALLITHALAPURA | 7992 | 2822.63 | 0.00019 | 0.00002 | 2874166 | 233279 | 3107445 |
| 187. | MYSURU | NANJANGUD | NAVILURU | 8395 | 2431.84 | 0.00020 | 0.00001 | 3019097 | 200982 | 3220079 |
| 188. | MYSURU | NANJANGUD | NERALE | 6407 | 1576.96 | 0.00015 | 0.00001 | 2304152 | 130329 | 2434481 |
| 189. | MYSURU | NANJANGUD | RAMPURA | 8203 | 2620.82 | 0.00020 | 0.00001 | 2950048 | 216600 | 3166648 |
| 190. | MYSURU | NANJANGUD | SHIRAM MALLI | 6190 | 1413.91 | 0.00015 | 0.00001 | 2226112 | 116854 | 2342966 |
| 191. | MYSURU | NANJANGUD | SINDHU VALLI | 5902 | 1952.92 | 0.00014 | 0.00001 | 2122538 | 161401 | 2283939 |
| 192. | MYSURU | NANJANGUD | SUTHURU | 8462 | 1252.77 | 0.00020 | 0.00001 | 3043192 | 103536 | 3146728 |
| 193. | MYSURU | NANJANGUD | THAGADURU | 7755 | 1900.15 | 0.00019 | 0.00001 | 2788933 | 157040 | 2945973 |
| 194. | MYSURU | NANJANGUD | THANDAVAPURA | 8699 | 1575.09 | 0.00021 | 0.00001 | 3128424 | 130175 | 3258599 |
| 195. | MYSURU | NANJANGUD | THAYURU | 7437 | 2156.63 | 0.00018 | 0.00001 | 2674571 | 178237 | 2852808 |
| 196. | MYSURU | NANJANGUD | THUMNE RALE | 4128 | 1523.91 | 0.00010 | 0.00001 | 1484554 | 125945 | 1610499 |
| 197. | MYSURU | PIRIYAPATNA | ATTHIGUDU | 7847 | 1811.76 | 0.00019 | 0.00001 | 2822019 | 149735 | 2971754 |
| 198. | MYSURU | PIRIYAPATNA | AVARTHI | 4346 | 1889.41 | 0.00010 | 0.00001 | 1562953 | 156152 | 1719106 |
| 199. | MYSURU | PIRIYAPATNA | BETTADAPURA | 6356 | 980.78 | 0.00015 | 0.00001 | 2285810 | 81058 | 2366868 |
| 200. | MYSURU | PIRIYAPATNA | BETTADAT HUNGA | 5567 | 2901.62 | 0.00013 | 0.00002 | 2002062 | 239807 | 2241869 |
| 201. | MYSURU | PIRIYAPATNA | BHUVANA HALLI | 8059 | 2408.34 | 0.00019 | 0.00001 | 2898261 | 199040 | 3097301 |
| 202. | MYSURU | PIRIYAPATNA | BYLUKUPPE | 10092 | 6579.62 | 0.00024 | 0.00004 | 3629389 | 543779 | 3500000 |
| 203. | MYSURU | PIRIYAPATNA | CHANKAL KAVAL | 5111 | 2415.94 | 0.00012 | 0.00001 | 1838071 | 199668 | 2037739 |
| 204. | MYSURU | PIRIYAPATNA | CHAPPARADA HALLI | 5484 | 1185.38 | 0.00013 | 0.00001 | 1972213 | 97967 | 2070180 |
| 205. | MYSURU | PIRIYAPATNA | CHIKKANERALE | 6353 | 3136.66 | 0.00015 | 0.00002 | 2284732 | 259232 | 2543964 |
| 206. | MYSURU | PIRIYAPATNA | CHITTANA HALLI | 7872 | 2553.42 | 0.00019 | 0.00001 | 2831010 | 211030 | 3042040 |
| 207. | MYSURU | PIRIYAPATNA | CHOWTHI | 5967 | 2466.22 | 0.00014 | 0.00001 | 2145914 | 203823 | 2349738 |
| 208. | MYSURU | PIRIYAPATNA | DODDA BYALALU | 8266 | 2810.87 | 0.00020 | 0.00002 | 2972704 | 232307 | 3205012 |
| 209. | MYSURU | PIRIYAPATNA | DODDAKAMARAVALLI | 6746 | 1563.96 | 0.00016 | 0.00001 | 2426066 | 129255 | 2555321 |
| 210. | MYSURU | PIRIYAPATNA | HALAGANA HALLI | 7111 | 1932.58 | 0.00017 | 0.00001 | 2557331 | 159720 | 2717051 |
| 211. | MYSURU | PIRIYAPATNA | HANDITHA VALLI | 8279 | 2489.13 | 0.00020 | 0.00001 | 2977380 | 205717 | 3183096 |
| 212. | MYSURU | PIRIYAPATNA | HARADURU | 3765 | 1603.62 | 0.00009 | 0.00001 | 1354008 | 132533 | 1500000 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographic area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|------------------------|----------------|------------------|------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 213. | MYSURU | PIRIYA PATNA | HARANA HALLI | 5050 | 1881.60 | 0.00012 | 0.00001 | 1816133 | 155507 | 1971640 |
| 214. | MYSURU | PIRIYA PATNA | HITNEHEBBAGILU | 7727 | 2983.66 | 0.00018 | 0.00002 | 2778864 | 246588 | 3025451 |
| 215. | MYSURU | PIRIYA PATNA | HUNASA VADI | 7031 | 2090.18 | 0.00017 | 0.00001 | 2528561 | 172745 | 2701306 |
| 216. | MYSURU | PIRIYA PATNA | KAMPLA PURA | 6708 | 1204.50 | 0.00016 | 0.00001 | 2412400 | 99547 | 2511947 |
| 217. | MYSURU | PIRIYA PATNA | KANAGALU | 5219 | 2153.61 | 0.00012 | 0.00001 | 1876911 | 177987 | 2054898 |
| 218. | MYSURU | PIRIYA PATNA | KIRNALLI | 6612 | 2003.07 | 0.00016 | 0.00001 | 2377876 | 165546 | 2543422 |
| 219. | MYSURU | PIRIYA PATNA | KITTHURU | 7884 | 1804.66 | 0.00019 | 0.00001 | 2835326 | 149148 | 2984474 |
| 220. | MYSURU | PIRIYA PATNA | KOMALA PURA | 4804 | 2320.31 | 0.00011 | 0.00001 | 1727664 | 191764 | 1919429 |
| 221. | MYSURU | PIRIYA PATNA | KOPPA | 9549 | 2507.57 | 0.00023 | 0.00001 | 3434110 | 207241 | 3500000 |
| 222. | MYSURU | PIRIYA PATNA | MAKODU | 7361 | 2278.26 | 0.00018 | 0.00001 | 2647239 | 188289 | 2835528 |
| 223. | MYSURU | PIRIYA PATNA | MALANGI | 5952 | 5327.28 | 0.00014 | 0.00003 | 2140520 | 440278 | 2580798 |
| 224. | MYSURU | PIRIYA PATNA | MUTHURU | 5349 | 2696.94 | 0.00013 | 0.00001 | 1923663 | 222891 | 2146554 |
| 225. | MYSURU | PIRIYA PATNA | N.SHETTI HALLI | 4933 | 1816.02 | 0.00012 | 0.00001 | 1774056 | 150087 | 1924143 |
| 226. | MYSURU | PIRIYA PATNA | NAVILURU | 2419 | 1285.44 | 0.00006 | 0.00001 | 869946 | 106236 | 1500000 |
| 227. | MYSURU | PIRIYA PATNA | PANCHA VALLI | 8296 | 5383.00 | 0.00020 | 0.00003 | 2983493 | 444884 | 3428377 |
| 228. | MYSURU | PIRIYA PATNA | PUNADA HALLI | 2980 | 774.32 | 0.00007 | 0.00000 | 1071698 | 63994 | 1500000 |
| 229. | MYSURU | PIRIYA PATNA | RAMANATH HUNGA | 6592 | 1910.68 | 0.00016 | 0.00001 | 2370683 | 157910 | 2528593 |
| 230. | MYSURU | PIRIYA PATNA | RAVANDURU | 6066 | 1669.23 | 0.00014 | 0.00001 | 2181518 | 137955 | 2319473 |
| 231. | MYSURU | TIRUMAKUD ALA-NARSIPUR | ANKANA HALLI | 7272 | 1514.25 | 0.00017 | 0.00001 | 2615232 | 125147 | 2740379 |
| 232. | MYSURU | TIRUMAKUD ALA-NARSIPUR | ATTHAHALLI | 3328 | 305.40 | 0.00008 | 0.00000 | 1196850 | 25240 | 1500000 |
| 233. | MYSURU | TIRUMAKUD ALA-NARSIPUR | B.SEEHALLI | 6281 | 1294.43 | 0.00015 | 0.00001 | 2258838 | 106979 | 2365818 |
| 234. | MYSURU | TIRUMAKUD ALA-NARSIPUR | B.SHETTI HALLI | 7735 | 2125.77 | 0.00018 | 0.00001 | 2781741 | 175686 | 2957427 |
| 235. | MYSURU | TIRUMAKUD ALA-NARSIPUR | BEEDANA HALLI | 3598 | 595.19 | 0.00009 | 0.00000 | 1293950 | 49190 | 1500000 |
| 236. | MYSURU | TIRUMAKUD ALA-NARSIPUR | BENAKANA HALLI | 5648 | 913.30 | 0.00013 | 0.00001 | 2031192 | 75481 | 2106673 |
| 237. | MYSURU | TIRUMAKUD ALA-NARSIPUR | CHIDA RAVALLI | 7191 | 2493.20 | 0.00017 | 0.00001 | 2586102 | 206053 | 2792155 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographic area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|------------------------|----------------|------------------|------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 238. | MYSURU | TIRUMAKUD ALA-NARSIPUR | DODDE BAGILU | 8074 | 1802.71 | 0.00019 | 0.00001 | 2903655 | 148987 | 3052642 |
| 239. | MYSURU | TIRUMAKUD ALA-NARSIPUR | GARGESH WARI | 8738 | 442.87 | 0.00021 | 0.00000 | 3142450 | 36601 | 3179051 |
| 240. | MYSURU | TIRUMAKUD ALA-NARSIPUR | HANU MANALU | 4204 | 1220.74 | 0.00010 | 0.00001 | 1511886 | 100889 | 1612775 |
| 241. | MYSURU | TIRUMAKUD ALA-NARSIPUR | HEGGURU | 7136 | 1408.12 | 0.00017 | 0.00001 | 2566322 | 116376 | 2682698 |
| 242. | MYSURU | TIRUMAKUD ALA-NARSIPUR | HEMMIGE | 8310 | 2150.00 | 0.00020 | 0.00001 | 2988528 | 177689 | 3166217 |
| 243. | MYSURU | TIRUMAKUD ALA-NARSIPUR | HOLESALU | 7363 | 2201.53 | 0.00018 | 0.00001 | 2647958 | 181948 | 2829906 |
| 244. | MYSURU | TIRUMAKUD ALA-NARSIPUR | HOSAKOTE | 4865 | 1633.51 | 0.00012 | 0.00001 | 1749602 | 135003 | 1884605 |
| 245. | MYSURU | TIRUMAKUD ALA-NARSIPUR | KALIYURU | 6038 | 1448.42 | 0.00014 | 0.00001 | 2171448 | 119706 | 2291154 |
| 246. | MYSURU | TIRUMAKUD ALA-NARSIPUR | KAROHATTI | 6493 | 2021.95 | 0.00016 | 0.00001 | 2335080 | 167106 | 2502186 |
| 247. | MYSURU | TIRUMAKUD ALA-NARSIPUR | KETHUPURA | 5887 | 1070.73 | 0.00014 | 0.00001 | 2117144 | 88492 | 2205635 |
| 248. | MYSURU | TIRUMAKUD ALA-NARSIPUR | KIRAGA SURU | 6734 | 1452.37 | 0.00016 | 0.00001 | 2421751 | 120033 | 2541783 |
| 249. | MYSURU | TIRUMAKUD ALA-NARSIPUR | KODAGA HALLI | 6895 | 1223.98 | 0.00016 | 0.00001 | 2479651 | 101157 | 2580808 |
| 250. | MYSURU | TIRUMAKUD ALA-NARSIPUR | KOLA TTHURU | 6497 | 1777.30 | 0.00016 | 0.00001 | 2336518 | 146887 | 2483405 |
| 251. | MYSURU | TIRUMAKUD ALA-NARSIPUR | KOTTHEGALA | 7124 | 2162.70 | 0.00017 | 0.00001 | 2562007 | 178739 | 2740745 |
| 252. | MYSURU | TIRUMAKUD ALA-NARSIPUR | KUPYA | 4482 | 955.11 | 0.00011 | 0.00001 | 1611863 | 78936 | 1690799 |
| 253. | MYSURU | TIRUMAKUD ALA-NARSIPUR | MADAPURA | 9060 | 2166.04 | 0.00022 | 0.00001 | 3258251 | 179015 | 3437265 |
| 254. | MYSURU | TIRUMAKUD ALA-NARSIPUR | MALIYURU | 7051 | 1395.49 | 0.00017 | 0.00001 | 2535754 | 115332 | 2651085 |
| 255. | MYSURU | TIRUMAKUD ALA-NARSIPUR | MUGURU | 9803 | 2607.66 | 0.00023 | 0.00001 | 3525456 | 215513 | 3500000 |
| 256. | MYSURU | TIRUMAKUD ALA-NARSIPUR | MUTTHALA VADI | 6181 | 1114.82 | 0.00015 | 0.00001 | 2222875 | 92135 | 2315011 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographic area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|------------------------|----------------|------------------|------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 257. | MYSURU | TIRUMAKUD ALA-NARSIPUR | RANGASAMUDRA | 8015 | 2484.72 | 0.00019 | 0.00001 | 2882437 | 205352 | 3087789 |
| 258. | MYSURU | TIRUMAKUD ALA-NARSIPUR | SOMANATHAPURA | 5282 | 1285.11 | 0.00013 | 0.00001 | 1899567 | 106209 | 2005777 |
| 259. | MYSURU | TIRUMAKUD ALA-NARSIPUR | SOSALE | 7788 | 765.57 | 0.00019 | 0.00000 | 2800801 | 63271 | 2864072 |
| 260. | MYSURU | TIRUMAKUD ALA-NARSIPUR | T.DODDA PURA | 6111 | 2203.35 | 0.00015 | 0.00001 | 2197701 | 182098 | 2379799 |
| 261. | MYSURU | TIRUMAKUD ALA-NARSIPUR | THALAKADU | 9673 | 1999.36 | 0.00023 | 0.00001 | 3478704 | 165239 | 3500000 |
| 262. | MYSURU | TIRUMAKUD ALA-NARSIPUR | THUMBALA | 5153 | 1439.05 | 0.00012 | 0.00001 | 1853175 | 118932 | 1972107 |
| 263. | MYSURU | TIRUMAKUD ALA-NARSIPUR | THURUGANURU | 4828 | 2618.78 | 0.00012 | 0.00001 | 1736295 | 216432 | 1952727 |
| 264. | MYSURU | TIRUMAKUD ALA-NARSIPUR | UKKALA GERE | 5570 | 2302.91 | 0.00013 | 0.00001 | 2003141 | 190326 | 2193467 |
| 265. | MYSURU | TIRUMAKUD ALA-NARSIPUR | VATALU | 7538 | 2458.04 | 0.00018 | 0.00001 | 2710894 | 203147 | 2914041 |
| 266. | MYSURU | TIRUMAKUD ALA-NARSIPUR | YACHENAHALLI | 3168 | 540.22 | 0.00008 | 0.00000 | 1139309 | 44647 | 1500000 |
| | Total | | | 1844426 | 614888.21 | 0.04407 | 0.00338 | 663311555 | 50818062 | 688661473 |

Annex- 11.3.4

Untide Grants allocation to GPs: Bengaluru District

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|----------------|---------------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 1. | BENGALURU | ANEKAL | BALLURU | 8472 | 1170.62 | 0.00020 | 0.00001 | 3046788 | 96747 | 3143535 |
| 2. | BENGALURU | ANEKAL | BANNERUGH ATTA | 16533 | 3114.24 | 0.00040 | 0.00002 | 5945768 | 257380 | 3500000 |
| 3. | BENGALURU | ANEKAL | BIDARA GUPPE | 9618 | 1544.67 | 0.00023 | 0.00001 | 3458925 | 127661 | 3500000 |
| 4. | BENGALURU | ANEKAL | BILLAPURA | 5873 | 550.80 | 0.00014 | 0.00000 | 2112109 | 45521 | 2157630 |
| 5. | BENGALURU | ANEKAL | BYAGADADE NAHALLI | 8360 | 1561.00 | 0.00020 | 0.00001 | 3006510 | 129010 | 3135520 |
| 6. | BENGALURU | ANEKAL | DOMMA SANDRA | 12610 | 450.00 | 0.00030 | 0.00000 | 4534939 | 37191 | 3500000 |
| 7. | BENGALURU | ANEKAL | HANDENA HALLI | 5403 | 1359.12 | 0.00013 | 0.00001 | 1943083 | 112326 | 2055409 |
| 8. | BENGALURU | ANEKAL | HARAGADDE | 16012 | 1328.25 | 0.00038 | 0.00001 | 5758401 | 109775 | 3500000 |
| 9. | BENGALURU | ANEKAL | HENNAGARA | 19155 | 1570.71 | 0.00046 | 0.00001 | 6888719 | 129813 | 3500000 |
| 10. | BENGALURU | ANEKAL | HULIMAN GALA | 17489 | 1701.30 | 0.00042 | 0.00001 | 6289575 | 140606 | 3500000 |
| 11. | BENGALURU | ANEKAL | HUSKURU | 6107 | 1204.85 | 0.00015 | 0.00001 | 2196263 | 99576 | 2295839 |
| 12. | BENGALURU | ANEKAL | INDLAWADI | 7896 | 4324.70 | 0.00019 | 0.00002 | 2839641 | 357419 | 3197060 |
| 13. | BENGALURU | ANEKAL | KALLUBALU | 14087 | 2485.54 | 0.00034 | 0.00001 | 5066113 | 205420 | 3500000 |
| 14. | BENGALURU | ANEKAL | KARPUR | 6338 | 1138.25 | 0.00015 | 0.00001 | 2279337 | 94072 | 2373409 |
| 15. | BENGALURU | ANEKAL | MANTAPA | 14373 | 1941.30 | 0.00034 | 0.00001 | 5168967 | 160441 | 3500000 |
| 16. | BENGALURU | ANEKAL | MARASURU | 8087 | 1474.84 | 0.00019 | 0.00001 | 2908331 | 121890 | 3030220 |
| 17. | BENGALURU | ANEKAL | MAYASAN DRA | 7089 | 1167.22 | 0.00017 | 0.00001 | 2549420 | 96466 | 2645886 |
| 18. | BENGALURU | ANEKAL | MUGULURU | 8848 | 2826.18 | 0.00021 | 0.00002 | 3182009 | 233573 | 3415582 |
| 19. | BENGALURU | ANEKAL | MUTHTHA NALLURU | 7518 | 1900.67 | 0.00018 | 0.00001 | 2703701 | 157083 | 2860784 |
| 20. | BENGALURU | ANEKAL | NERALURU | 25172 | 1743.74 | 0.00060 | 0.00001 | 9052615 | 144113 | 3500000 |
| 21. | BENGALURU | ANEKAL | NERIGA | 8499 | 2168.91 | 0.00020 | 0.00001 | 3056498 | 179252 | 3235750 |
| 22. | BENGALURU | ANEKAL | RAGIHALLI | 3035 | 1604.79 | 0.00007 | 0.00001 | 1091478 | 132630 | 1500000 |
| 23. | BENGALURU | ANEKAL | SAMANDURU | 10209 | 2223.33 | 0.00024 | 0.00001 | 3671466 | 183749 | 3500000 |
| 24. | BENGALURU | ANEKAL | SARJAPURA | 11807 | 747.00 | 0.00028 | 0.00000 | 4246155 | 61737 | 3500000 |
| 25. | BENGALURU | ANEKAL | SHANTIPURA | 12697 | 857.58 | 0.00030 | 0.00000 | 4566226 | 70876 | 3500000 |
| 26. | BENGALURU | ANEKAL | SURAGAJAK KANAHALLI | 9676 | 1794.96 | 0.00023 | 0.00001 | 3479783 | 148346 | 3500000 |
| 27. | BENGALURU | ANEKAL | VANAKANAH ALLI | 6137 | 1682.60 | 0.00015 | 0.00001 | 2207051 | 139060 | 2346112 |
| 28. | BENGALURU | ANEKAL | YAMARE | 11994 | 2018.75 | 0.00029 | 0.00001 | 4313406 | 166842 | 3500000 |
| 29. | BENGALURU | BENGALURU EAST | AVALAHALLI | 12890 | 574.51 | 0.00031 | 0.00000 | 4635635 | 47481 | 3500000 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|-----------------|---------------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 30. | BENGALURU | BENGALURU EAST | BIDARA HALLI | 14245 | 2511.35 | 0.00034 | 0.00001 | 5122934 | 207553 | 3500000 |
| 31. | BENGALURU | BENGALURU EAST | DODDABANA HALLI | 12928 | 926.69 | 0.00031 | 0.00001 | 4649301 | 76587 | 3500000 |
| 32. | BENGALURU | BENGALURU EAST | DODDA GUBBI | 5734 | 587.48 | 0.00014 | 0.00000 | 2062120 | 48553 | 2110673 |
| 33. | BENGALURU | BENGALURU EAST | HALANAYAK ANAHALLI | 5936 | 560.01 | 0.00014 | 0.00000 | 2134766 | 46283 | 2181048 |
| 34. | BENGALURU | BENGALURU EAST | KANNAMAN GALA | 6193 | 525.02 | 0.00015 | 0.00000 | 2227191 | 43391 | 2270582 |
| 35. | BENGALURU | BENGALURU EAST | KANNURU | 12157 | 1096.11 | 0.00029 | 0.00001 | 4372026 | 90589 | 3500000 |
| 36. | BENGALURU | BENGALURU EAST | KITTAGANURU | 5876 | 555.06 | 0.00014 | 0.00000 | 2113188 | 45873 | 2159061 |
| 37. | BENGALURU | BENGALURU EAST | KODATHI | 10891 | 1517.16 | 0.00026 | 0.00001 | 3916734 | 125387 | 3500000 |
| 38. | BENGALURU | BENGALURU EAST | MANDURU | 10760 | 2872.76 | 0.00026 | 0.00002 | 3869622 | 237422 | 3500000 |
| 39. | BENGALURU | BENGALURU EAST | SHEEGE HALLI | 4997 | 336.95 | 0.00012 | 0.00000 | 1797073 | 27848 | 1824920 |
| 40. | BENGALURU | BENGALURU NORTH | AALLOORU | 10463 | 1440.02 | 0.00025 | 0.00001 | 3762812 | 119012 | 3500000 |
| 41. | BENGALURU | BENGALURU NORTH | ADAKAMAA RANA HALLI | 9523 | 461.89 | 0.00023 | 0.00000 | 3424760 | 38173 | 3462933 |
| 42. | BENGALURU | BENGALURU NORTH | ARAKERE | 8455 | 1981.57 | 0.00020 | 0.00001 | 3040675 | 163769 | 3204443 |
| 43. | BENGALURU | BENGALURU NORTH | BAAGA LOORU | 10320 | 916.59 | 0.00025 | 0.00001 | 3711385 | 75753 | 3500000 |
| 44. | BENGALURU | BENGALURU NORTH | BANDIKODAGE HALLI | 10052 | 2999.15 | 0.00024 | 0.00002 | 3615004 | 247868 | 3500000 |
| 45. | BENGALURU | BENGALURU NORTH | BETTA HALSOORU | 10071 | 2235.88 | 0.00024 | 0.00001 | 3621837 | 184787 | 3500000 |
| 46. | BENGALURU | BENGALURU NORTH | CHIKKA BAANA VAARA | 14409 | 1077.98 | 0.00034 | 0.00001 | 5181914 | 89091 | 3500000 |
| 47. | BENGALURU | BENGALURU NORTH | CHIKKA JAALA | 6154 | 1425.74 | 0.00015 | 0.00001 | 2213165 | 117832 | 2330997 |
| 48. | BENGALURU | BENGALURU NORTH | CHIKKABIDARAKALLU | 11554 | 700.00 | 0.00028 | 0.00000 | 4155169 | 57852 | 3500000 |
| 49. | BENGALURU | BENGALURU NORTH | DAASANAPURA | 9227 | 1361.05 | 0.00022 | 0.00001 | 3318309 | 112485 | 3430795 |
| 50. | BENGALURU | BENGALURU NORTH | DODDA JAALA | 5532 | 1594.87 | 0.00013 | 0.00001 | 1989475 | 131810 | 2121285 |
| 51. | BENGALURU | BENGALURU NORTH | GANTIGAANAHALLI | 4677 | 802.62 | 0.00011 | 0.00000 | 1681991 | 66333 | 1748324 |
| 52. | BENGALURU | BENGALURU NORTH | GOPALAPURA | 4643 | 1597.72 | 0.00011 | 0.00001 | 1669764 | 132045 | 1801809 |

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|---------|---------------|-----------------|-----------------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 53. | BENGALURU | BENGALURU NORTH | HESARU GHATTA | 9928 | 1177.21 | 0.00024 | 0.00001 | 3570410 | 97292 | 3500000 |
| 54. | BENGALURU | BENGALURU NORTH | HUNASEMAA RANA HALLI | 13389 | 572.96 | 0.00032 | 0.00000 | 4815091 | 47353 | 3500000 |
| 55. | BENGALURU | BENGALURU NORTH | HURALICHIK KANA HALLI | 10001 | 1436.51 | 0.00024 | 0.00001 | 3596663 | 118722 | 3500000 |
| 56. | BENGALURU | BENGALURU NORTH | HUSKLOOR | 8489 | 2449.52 | 0.00020 | 0.00001 | 3052902 | 202443 | 3255345 |
| 57. | BENGALURU | BENGALURU NORTH | KACHO HALLI | 8347 | 263.70 | 0.00020 | 0.00000 | 3001834 | 21794 | 3023628 |
| 58. | BENGALURU | BENGALURU NORTH | KADA BAGERE | 6270 | 998.95 | 0.00015 | 0.00001 | 2254882 | 82559 | 2337441 |
| 59. | BENGALURU | BENGALURU NORTH | KASAGATTA PURA | 12550 | 1378.57 | 0.00030 | 0.00001 | 4513361 | 113933 | 3500000 |
| 60. | BENGALURU | BENGALURU NORTH | KITHANA HALLI | 6461 | 2177.87 | 0.00015 | 0.00001 | 2323572 | 179992 | 2503564 |
| 61. | BENGALURU | BENGALURU NORTH | KODIGE HALLI | 11250 | 810.74 | 0.00027 | 0.00000 | 4045841 | 67004 | 3500000 |
| 62. | BENGALURU | BENGALURU NORTH | LAKSHIMI PURA | 7552 | 160.96 | 0.00018 | 0.00000 | 2715928 | 13303 | 2729231 |
| 63. | BENGALURU | BENGALURU NORTH | MAACHO HALLI | 7827 | 770.22 | 0.00019 | 0.00000 | 2814827 | 63656 | 2878482 |
| 64. | BENGALURU | BENGALURU NORTH | MAADANAA YAKANA HALLI | 13212 | 1100.89 | 0.00032 | 0.00001 | 4751436 | 90984 | 3500000 |
| 65. | BENGALURU | BENGALURU NORTH | MAADA VAARA | 8742 | 650.08 | 0.00021 | 0.00000 | 3143888 | 53727 | 3197615 |
| 66. | BENGALURU | BENGALURU NORTH | MARENA HALLI | 8370 | 2710.64 | 0.00020 | 0.00001 | 3010106 | 224024 | 3234130 |
| 67. | BENGALURU | BENGALURU NORTH | MEENU KUNTE | 8005 | 1061.18 | 0.00019 | 0.00001 | 2878841 | 87702 | 2966543 |
| 68. | BENGALURU | BENGALURU NORTH | RAJAANU KUNTE | 10791 | 1684.95 | 0.00026 | 0.00001 | 3880771 | 139254 | 3500000 |
| 69. | BENGALURU | BENGALURU NORTH | SATHA NOORU | 4254 | 428.26 | 0.00010 | 0.00000 | 1529867 | 35394 | 1565261 |
| 70. | BENGALURU | BENGALURU NORTH | SHIVA KOTE | 7117 | 3015.02 | 0.00017 | 0.00002 | 2559489 | 249179 | 2808669 |
| 71. | BENGALURU | BENGALURU NORTH | SHRIKANTAP URA | 10824 | 452.92 | 0.00026 | 0.00000 | 3892639 | 37432 | 3500000 |
| 72. | BENGALURU | BENGALURU NORTH | SIDDANAHOS AHALLI | 8805 | 110.62 | 0.00021 | 0.00000 | 3166545 | 9142 | 3175687 |
| 73. | BENGALURU | BENGALURU NORTH | SINGANAAY AKANA HALLI | 9113 | 1868.92 | 0.00022 | 0.00001 | 3277311 | 154459 | 3431770 |
| 74. | BENGALURU | BENGALURU NORTH | SOMASHETTI HALLI | 11245 | 329.53 | 0.00027 | 0.00000 | 4044043 | 27234 | 3500000 |
| 75. | BENGALURU | BENGALURU NORTH | SONDE KOPPA | 8108 | 2240.87 | 0.00019 | 0.00001 | 2915883 | 185199 | 3101082 |

| Sl. No. | District Name | Taluk Name | Panchayat Name | Total Population | Geographical area in ha. | Index value for population (90%) | Index value for Geographical area (10%) | Allocation on population (in Rupees) | Allocation on Geographical area (in Rupees) | Total Allocation for 4th SFC grant |
|---------|---------------|-----------------|---------------------|------------------|--------------------------|----------------------------------|---|--------------------------------------|---|------------------------------------|
| 76. | BENGALURU | BENGALURU NORTH | SONNAPPANA HALLI | 10970 | 630.83 | 0.00026 | 0.00000 | 3945145 | 52136 | 3500000 |
| 77. | BENGALURU | BENGALURU NORTH | SONNENA HALLI | 6807 | 2607.18 | 0.00016 | 0.00001 | 2448004 | 215473 | 2663477 |
| 78. | BENGALURU | BENGALURU NORTH | VADERA HALLI | 5453 | 870.54 | 0.00013 | 0.00000 | 1961064 | 71947 | 2033011 |
| 79. | BENGALURU | BENGALURU SOUTH | AGARA | 11670 | 3749.95 | 0.00028 | 0.00002 | 4196886 | 309918 | 3500000 |
| 80. | BENGALURU | BENGALURU SOUTH | AJJANA HALLI | 6071 | 1834.22 | 0.00015 | 0.00001 | 2183316 | 151591 | 2334907 |
| 81. | BENGALURU | BENGALURU SOUTH | CHANNENA HALLI | 9576 | 1048.38 | 0.00023 | 0.00001 | 3443820 | 86644 | 3500000 |
| 82. | BENGALURU | BENGALURU SOUTH | CHIKKANA HALLI | 5596 | 2333.71 | 0.00013 | 0.00001 | 2012491 | 192872 | 2205363 |
| 83. | BENGALURU | BENGALURU SOUTH | CHOLANAYAKANA HALLI | 8219 | 3682.76 | 0.00020 | 0.00002 | 2955802 | 304365 | 3260167 |
| 84. | BENGALURU | BENGALURU SOUTH | CHUNCHANA KUPPE | 9234 | 3536.71 | 0.00022 | 0.00002 | 3320827 | 292295 | 3500000 |
| 85. | BENGALURU | BENGALURU SOUTH | DODDA THOGURU | 25453 | 1102.49 | 0.00061 | 0.00001 | 9153671 | 91116 | 3500000 |
| 86. | BENGALURU | BENGALURU SOUTH | H. GOLLA HALLI | 5564 | 257.40 | 0.00013 | 0.00000 | 2000983 | 21273 | 2022256 |
| 87. | BENGALURU | BENGALURU SOUTH | K. GOLLA HALLI | 10499 | 2330.91 | 0.00025 | 0.00001 | 3775759 | 192640 | 3500000 |
| 88. | BENGALURU | BENGALURU SOUTH | KAGGAL IPURA | 15159 | 1540.22 | 0.00036 | 0.00001 | 5451636 | 127293 | 3500000 |
| 89. | BENGALURU | BENGALURU SOUTH | KONAPPANA AGRAHAARA | 25639 | 326.78 | 0.00061 | 0.00000 | 9220562 | 27007 | 3500000 |
| 90. | BENGALURU | BENGALURU SOUTH | KUMBALA GODU | 19604 | 1348.91 | 0.00047 | 0.00001 | 7050193 | 111482 | 3500000 |
| 91. | BENGALURU | BENGALURU SOUTH | NELAGULI | 6582 | 1792.43 | 0.00016 | 0.00001 | 2367087 | 148137 | 2515224 |
| 92. | BENGALURU | BENGALURU SOUTH | RAMOHALLI | 12831 | 1916.43 | 0.00031 | 0.00001 | 4614417 | 158385 | 3500000 |
| 93. | BENGALURU | BENGALURU SOUTH | SOMANA HALLI | 6819 | 1407.06 | 0.00016 | 0.00001 | 2452319 | 116288 | 2568607 |
| 94. | BENGALURU | BENGALURU SOUTH | SOOLIKERE | 10256 | 1435.20 | 0.00025 | 0.00001 | 3688369 | 118614 | 3500000 |
| 95. | BENGALURU | BENGALURU SOUTH | THARALU | 7668 | 1538.63 | 0.00018 | 0.00001 | 2757645 | 127162 | 2884807 |
| 96. | BENGALURU | BENGALURU SOUTH | THAVARE KERE | 7400 | 1240.41 | 0.00018 | 0.00001 | 2661265 | 102515 | 2763779 |
| | Total | | | 954501 | 142696.34 | 0.02281 | 0.00078 | 343267522 | 11793284 | 292499655 |

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