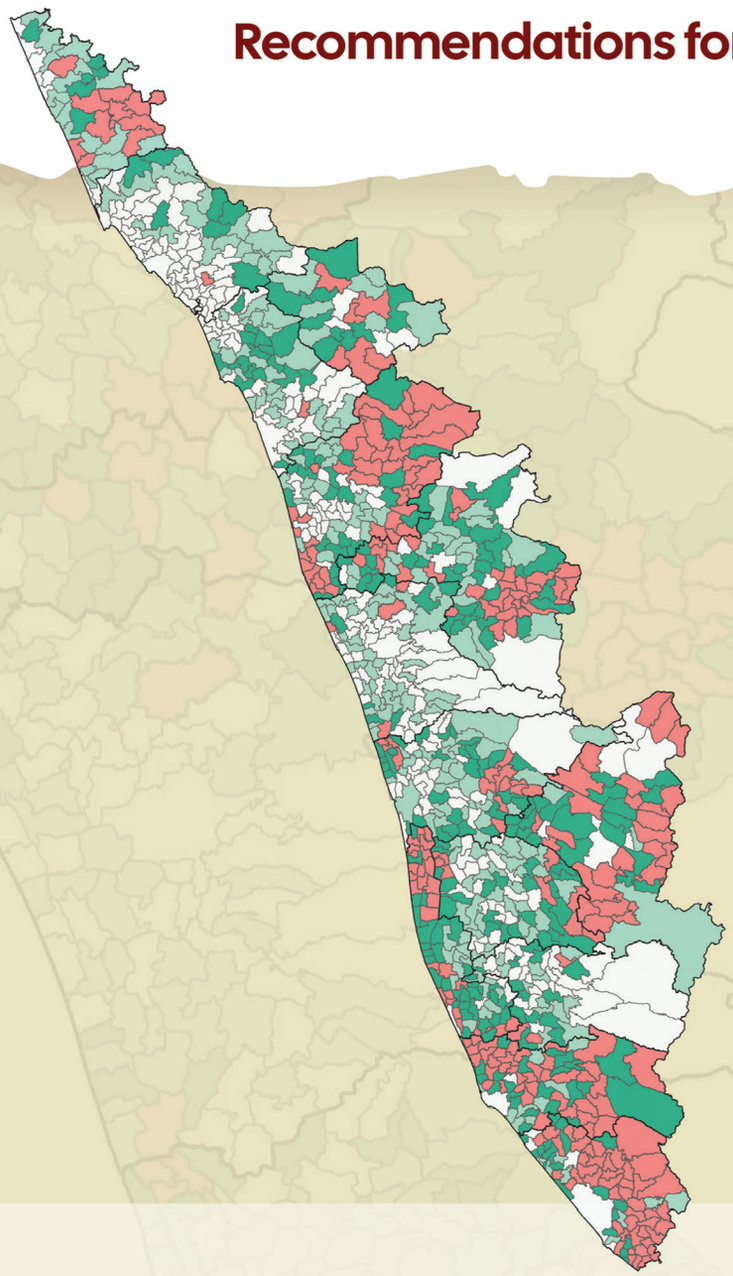
Government of Kerala

First Report of
The Seventh State Finance Commission

Recommendations for 2026-27



December 2025
Thiruvananthapuram

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The Seventh State Finance Commission

Recommendations for 2026–27

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SEVENTH STATE FINANCE COMMISSION

Prof. K.N. HARILAL
Chairman

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Building, Pattom,
Thiruvananthapuram–695 004.

Hon'ble Governor of Kerala,
Thiruvananthapuram

December 2025

Sir,

The Government of Kerala constituted the Seventh State Finance Commission as per notification issued as G.O.(P) No. 84/2024/Fin dated 26th September, 2024. As allowed in the Terms of Reference, the Commission has decided to submit its recommendations in more than one report. This is the First Report focusing on devolution of funds for the year 2026–27.

As the head of the constitutional body, which is of immense relevance to the development of the State and efficiency of its governance, I am happy to submit the First Report with the hope that it would be acted upon in time so that the recommendations, especially those relating to devolution of funds, could be incorporated in the Budget for 2026–27.

Yours faithfully,

Prof. K.N. Harilal

Acknowledgments

For me the experience in SFC so far has been another great lesson in team work. It showed me once again how individual limitations are easily overcome by the team. The SFC worked as a well-knit team keeping its windows open to suggestions from every quarter and trying to reach out to all possible stakeholders. The Members of the SFC, Dr. A. Jayathilak IAS, Shri. K. R. Jyothilal IAS, Dr. Sharmila Mary Joseph IAS, and Smt. Tinku Biswal IAS have always been ready to spare their valuable time for the SFC, in spite of the highly demanding commitments as senior-most secretaries of the government. Commission received excellent professional support from its Secretary Sri. P. Anil Prasad, and its Advisors Prof. Hari Kurup K.K. and Dr. Nirmal Roy V.P. The SFC team was ably led by Sri. Prasanth M, Sri. Arun Rangan, Sri.Binun Vaheed, Sri. Sujith P.S, Sri. Anil Kumar M.S., Sri.R. Arun Kumar, Smt. Bindu Selin B.L and Sri. Ganesh A. H.

I would make a humble claim that the SFC VII has set a record of sorts in reaching out to maximum number of people connected to the experiment of democratic decentralisation in the state. The Commission has had sittings with all District Planning Committees, all District Panchayats, all City Corporations, selected Grama Panchayats, selected Municipalities and a Block Panchayat. This is in addition to the visits of the SFC study team to a number of local governments. The Commission has arranged several meetings with the academic community, government departments, community organisations, associations of local government leaders, implementing officers, district planning officers, officers of the decentralisation division of the Planning Board, members of the State Resource Group, etc. The Commission has also been able to circulate questionnaires to the local governments for an online survey. Everywhere we received warm welcome, enthusiastic response and highly informed suggestions. The Commission wishes to record its thanks to the support received from pioneering institutions in the area such as CDS, GIFT, KILA and IKM. We owe a special word of thanks to the faculty and the student community of GIFT for several sessions of formal and informal conversations.

The Commission benefited immensely from the preparatory meetings it had with former SFC Chairpersons, Prof. M.A. Oommen, Prof. Alwin Prakash and Sri. S.M. Vijayanand. Their advice helped us anticipate challenges ahead and plan our work accordingly. The Commission has also benefited from extensive sharing of ideas with Prof. T. M Thomas Isaac, Sri. C.P John, Prof. D. Narayana, Prof. P. Sivanandan, Prof. K. J Joseph, Prof. Irudaya Rajan, Prof. U.S Mishra, Dr. Sreekumar Chatterjee, Sri. P. Ramabhadran, Dr. P.K Jameela, Prof. Jiju P Alex, Dr. Shyjan Davis, Sri. M. Chandradhas, and Prof. Mini Sukumar. My friends Dr. K.K. Eswaran, Sri. Sanal Kumar, Sri. Biju, Sri. Mathew Andrews, Sri. Santhosh T Varghese, Prof. Godwin, Sri. T. Suresh Babu and Sri. Jamal were always forthcoming to share their ideas and rich domain knowledge.

Coming back to the SFC team the enthusiasm shown by the young brigade of officers from the government secretariat Sri. Rejith Krishna M.R, Sri. Sreenadh M.S, Sri. Nisamudheen Vellathumattil, Sri. Sravan K and Sri. Vivek Bhaskaran was highly encouraging for all of us in the Commission. Research support received from Ms. Bijini Babu S, Ms. Aparna K.S, and several young scholars who joined the SFC research internship programme deserve special mention. Smt. Nishi M.J. Personal Assistant did an excellent job in typesetting and formatting the report right from the very first word to the text that went to the press. We are looking forward to a thorough review of the Commission's recommendations so that we can respond and improve the subsequent reports.

Prof. K.N Harilal

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Abbreviations

ADC	**Assistant Development Commissioner**
AEE	**Assistant Executive Engineer**
AFS	**Annual Financial Statement**
AG	**Accountant General**
AMC	**Annual Maintenance Contract**
AMRUT	**Atal Mission for Rejuvenation and Urban Transformation**
ARM	**Additional Resources Mobilisation**
BCR	**Balance from Current Revenue**
BE	**Budget Estimates**
BP	**Block Panchayat**
BPL	**Below Poverty Line**
CAG	**Comptroller and Auditor General**
CDIPD	**Centre for Digital Innovation and Product Development**
C-DIT	**Centre for Development of Imaging Technology**
CDS	**Centre for Development Studies**
CE	**Chief Engineer / Capital Expenditure**
CR	**Capital Receipt**
CRIF	**Central Road Infrastructure Fund**
CSML	**Cochin Smart Mission Ltd.**
CSS	**Centrally Sponsored Scheme**
DA	**Dearness Allowance**
DCB	**Demand Collection Balance**
DF	**Development Fund**
DP	**District Panchayat**
DPC	**District Planning Committee**
DPR	**Detailed Project Report**
DR	**Dearness Relief**
EAP	**Externally Aided Project**
ECCE	**Early Childhood Care and Education**
EE	**Executive Engineer**
FD	**Finance Department / Fiscal Deficit**
FRA	**Fiscal Responsibility Act**
FRBM	**Fiscal Responsibility and Budget Management**
FY	**Financial Year**
GDP	**Gross Domestic Product**
GFD	**Gross Fiscal Deficit**
GIA	**Grants-in-Aid**
GIFT	**Gulati Institute of Finance and Taxation**
GIS	**Geographic Information System**
GoI	**Government of India**
GoK	**Government of Kerala**

GPF	**General Purpose Fund**
GSDP	**Gross State Domestic Product**
GST	**Goods and Services Tax**
HDFC	**Housing Development Finance Corporation**
HUDCO	**Housing and Urban Development Corporation Ltd.**
IAY	**Indira Awaas Yojana**
ICDS	**Integrated Child Development Services**
IFMS	**Integrated Financial Management System**
IGST	**Integrated Goods and Services Tax**
IKM	**Information Kerala Mission**
IP	**Interest Payment**
JJM	**Jal Jeevan Mission**
JNNURM	**Jawaharlal Nehru National Urban Renewal Mission**
K-DISC	**Kerala Development and Innovation Strategy Council**
KFR Act	**Kerala Fiscal Responsibility Act**
KIIFB	**Kerala Infrastructure Investment Fund Board**
KILA	**Kerala Institute of Local Administration**
KLGDF	**Kerala Local Government Development Fund**
KSAD	**Kerala State Audit Department**
KSDMA	**Kerala State Disaster Management Authority**
KSEB	**Kerala State Electricity Board**
KSSPL	**Kerala Social Security Pension Ltd.**
KSWMP	**Kerala Solid Waste Management Project**
KWA	**Kerala Water Authority**
LAC-ADF	**Legislative Assembly Constituency Asset Development Fund**
LGEEF	**Local Government Employee Emoluments Fund**
LGEF	**Local Government Environment Fund**
LGs	**Local Governments**
LIC	**Life Insurance Corporation of India**
LIFE	**Livelihood Inclusion and Financial Empowerment**
LSGI	**Local Self Government Institution**
MC	**Municipal Corporation**
MCR	**Miscellaneous Capital Receipts**
MF	**Maintenance Fund**
MGNREGS	**Mahatma Gandhi National Rural Employment Guarantee Scheme**
MLA	**Member of Legislative Assembly**
MP	**Member of Parliament**
NABARD	**National Bank for Agriculture and Rural Development**
NIC	**National Informatics Centre**
NIPFP	**National Institute of Public Finance and Policy**
NPS	**National Pension System**
NSAP	**National Social Assistance Programme**
NSSF	**National Small Saving Fund**

OMB	**Open Market Borrowing**
OSR	**Own Source Revenue**
PFMS	**Public Financial Management System**
PMAY	**Pradhan Mantri Awaas Yojana**
PMGSY	**Pradhan Mantri Gram Sadak Yojana**
PPP	**Public Private Partnership**
PRI	**Panchayat Raj Institutions**
PVTGs	**Particularly Vulnerable Tribal Groups**
PWD	**Public Works Department**
RBI	**Reserve Bank of India**
RD	**Revenue Deficit**
RE	**Revenue Expenditure**
RGIDS	**Rajiv Gandhi Institute of Development Studies**
RLG	**Rural Local Governments**
RR	**Revenue Receipts**
SDGs	**Sustainable Development Goals**
SFC	**State Finance Commission**
SGST	**State Goods and Services Tax**
SIRD	**State Institute of Rural Development**
SLCC	**State Level Coordination Committee**
SNA	**Single Nodal Agency**
SSA	**Samagra Siksha Abhiyan**
UFC	**Union Finance Commission**
ULBs	**Urban Local Governments**
UNICEF	**United Nations Children's Fund**
VAT	**Value Added Tax**
WB	**World Bank**
Y-o-Y	**Year on Year**

Chapter 1

Introduction

1.1 Democracy as a form of government and as a way life is experiencing unprecedented threats in most parts of the world. Emergence of dictatorships, violation of human rights, manipulation of electoral processes, growing inequality, breakdown of social security mechanisms, increasing incidence of poverty, growing apathy among citizens, spread of hatred and fissiparous tendencies, etc., have become quite widespread. Although, the crisis of democracy is visible even in established democracies it has been much more rampant in the developing nations. The nation-States have lost major chunks of sovereignty they used to enjoy to the supra national centres of power on the one hand and private conglomerates on the other. Almost all strands of international economic transactions are under different global regimes that severely constrain the freedom of intervention of the nation-States. In the area of production and commerce global commodity chains/ production networks have come to dominate wherein the lead firms drive and govern the chains. The policy space taken over by the global institutions and the big private players, which lie beyond the control of the nation-States and the citizenry, has been growing over time. Added to this is the pressure on development policy exerted by the volatility of finance capital. The hegemony of the finance capital put severe restraint on the fiscal space and freedom available to the nation-States. Given such circumstances governments find it extremely difficult to honour the will of the people. The decline of democracy is visible in the growing alienation of the people and hence the weakening of the social contract underlying the establishment.

1.2 India's history happens not in isolation. Democracy in India too has been exposed to such destabilising factors arising from within and outside. Nonetheless, the history of Indian democracy stands out not only in comparison to the countries of the global south but even established democracies of the developed world. Indian democracy, one of the biggest and the most populous, could preserve itself weathering adversities and protecting core values such as unity in diversity, secularism and co-operative federalism. The most important and the biggest source of strength of democracy in India, however, have been citizen's approval, and their eternal vigilance. Needless to say that there is no room for complacency in this regard. Viewed in this backdrop the 73rd and the 74th Amendments of the Constitution of India, designed as they were for strengthening the lowest and the nearest to the citizen's tier of government, have a special place in the history of democracy in the country. They have opened new vistas for people's participation and continuous citizens' engagement in governance.

1.3 The prerogative of the people to choose between the competing elites to run the government cannot be 'the be all and end all' aim of democracy. The citizens in a democracy should have enough room for continuous engagement with the State and governance. Thus viewed what the Constitutional Amendments did was to open up immense possibilities for deepening democracy in the country. But, the Amendments provided only a broad framework within which the states were given ample freedom in designing follow up legislation at the state level as also in effecting actual devolution of functions, functionaries and finance to the local governments. The trajectories of democratic decentralisation therefore differ widely among the states. Kerala grabbed the opportunity wholeheartedly to launch one of the most ambitious programs for democratic decentralisation in the country. In fact, both urban and rural local governments in Kerala were relatively better endowed in terms of own sources of revenue (OSR), functions assigned and functionaries available even prior to the Constitutional Amendments. There were also commendable legislative and institutional experiments in the state meant to empower the system of local self-government. Taking advantage of the favorable preconditions and the Constitutional Amendments Kerala passed two new legislations in 1994, viz., the Kerala Panchayat Raj Act 1994 and the Kerala Municipality Act 1994. This was earnestly followed up with attempts to define functional domains of the three-tier rural and the urban local governments. The real break in the decentralization process, however, came

with two momentous decisions in 1996; first, to earmark 35 to 40 per cent of the state's plan resources to the local governments and second, to launch the People's Campaign for Decentralized Planning. Since then the local governments in the state have been making local development plans every year without fail. The People's Campaign played a critical role in empowering the local governments in the process of formulation and implementation of local development plans by ensuring people's participation throughout the process.

1.4 Kerala's experiment in democratic decentralization has attracted widespread attention from democracy scholars within and outside the country. We do not intend to get into a review of the rich literature here. As specially mandated, the Sixth State Finance Commission (SFC VI) of Kerala had undertaken a thorough critical review of the state's experience in democratic decentralization on the eve of its twenty-fifth anniversary. Taking cue from the available studies it can be uncontestably stated that Kerala has been among the lead states in the process of democratisation in India. It has a pride of place among similar experiments happening elsewhere in the world too.

1.5 As studies show although the Kerala experiment has many laudable features it has not been free of notable blemishes. The literature on the People's Campaign, various commission reports and more importantly the criticisms from within the local government system have been exceedingly helpful in effecting course correction measures at different junctures. The previous State Finance Commissions have played a significant role in translating the accumulated lessons into appropriate procedures for rectification.

1.6 The Seventh State Finance Commission (SFC VII) is committed to pursue the legacy of course correction. It is almost thirty years since the experiment of democratic decentralisation was launched in Kerala. The Kerala society, polity and economy have undergone major changes since then. Many of these changes demand corresponding changes in the approach of Local Governments towards governance and development planning. The local government system will have to be more sensitive to the rapid process of spatial and demographic transition of the state. Kerala is one of the fastest urbanising states in the country. It is also in the forefront of the process of demographic transition characterised by many defining features such as aging. A feature closely related to the processes of spatial and demographic transition is the high intensity of outward as well as inward migration, not to mention intra-state movements.

1.7 It is not just a question of course correction based on a critique of the past experience. It is important to be futuristic too. According to the 15th UFC "We must not dwell only on the present. We must look ahead- invest in greater agility- to move and think quickly and easily in a world that is characterised by increasingly rapid changes". The knowledge economy perspective will be of immense utility in this respect. The knowledge content of local development plans as well as individual projects should improve significantly. There should be concerted effort to improve academy-local government-local economy interaction. There are many mechanisms to bring about desired changes in the local governments eco-system. The primary focus of the SFC recommendations pertains to the realm of fiscal devolution. Notwithstanding the limitations, we would strive to introduce some leading changes in the devolution patterns to appropriately incentivise desired changes in the system.

1.8 The key contribution of the SFCs in Kerala has been with respect to financial devolution. The SFCs have come up with non-discretionary, objective, transparent and generally acceptable criteria for apportioning funds to be distributed to the LGs on the one hand and for devolving such resources among the local governments on the other. The formula based devolution has ensured that funds reach every corner of the state including the remote and less developed regions. It also provides considerable free fiscal space for the local governments and the local citizenry to formulate and implement development projects of their choice suited to the local conditions and requirements. Unlike many other states, Kerala has a spotless record of appointing the SFCs in time. The state government can also claim a relatively creditable track record of implementing the recommendations of the SFCs.

1.9 The Seventh State Finance Commission of Kerala was set up as per notification issued in G.O.(P) No.84/2024/Fin dated 26th September 2024 with Prof. K.N. Harilal former Member of the Kerala State Planning Board and former Professor, Centre for Development Studies as Chairman with Dr. A. Jayathilak IAS the then Additional Chief Secretary, Department of Finance and Dr. Sharmila Mary Joseph IAS, Principal Secretary, Local Self-Government Department as Members. A copy of the notification constituting the Commission is given in the Annexure 1.1. Subsequently on account of transfer of government secretaries, Shri K. R. Jyothilal IAS, Additional Chief Secretary and Shri Puneeth Kumar IAS,

Additional Chief Secretary were appointed as new Members of the Seventh SFC vide Annexure 1.2. Then Shri. Puneeth Kumar IAS was substituted with Smt. Tinku Biswal, Principal Secretary Vide Annexure 1.3. Prof. Hari Kurup K.K. former Professor and Head of the, Department of Economics Government College Kasargod and Dr. Nirmal Roy V. P, Assistant Professor, Gulati Institute of Finance and Taxation, Thirunananthapuram were appointed as full time advisors of the Commission and Shri. Anil Prasad, Additional Secretary in the Department of Finance as the Secretary of the Commission. The Secretariat of the commission was comprised of Sri. Prasanth M, Joint Secretary, Sri. Arun Rangan, Joint Director LSGD, Sri. Binun Vaheed, Joint Director LSGD, Sri. Sujith P.S, Under Secretary, Sri. Anil Kumar M.S, Under Secretary, Sri. Arun Kumar R, Accounts Officer, Smt. Bindu Selin B.L, Accounts Officer and Sri. Ganesh A.H, Section Officer. For the full list see Annexure 1.4.

1.10 The UFC XVI report is widely expected to bring about major changes in the federal fiscal architecture of the country. Obviously, it will have implications for state government and local government finances in Kerala. The Seventh State Finance Commission desires to finalise its recommendations in the light of the changes suggested by the Union Finance Commission. It is likely to take more time to get access to the UFC report. Therefore, the recommendations presented in this first report of the Seventh State Finance Commission would be applicable only for the year 2026-27. We will finalise our recommendation for the rest of the period (2027-28, 2028-29, 2029-30 and 2030-31) and present in the subsequent reports. The first report presented in this Volume is structured into eleven chapters. The present chapter is designed as an introduction to the first report where a brief outline of the content of each chapter is given.

1.11 Chapter 2 outlines the mandate of the SFC by examining the relevant provisions of the Constitution of India, related clauses of the Kerala Panchayat Raj Act and the Kerala Municipality Act, the Terms of Reference (ToR) of the Seventh SFC as defined in the government order constituting the Commission and the precedents set by the previous SFCs of the state. Chapter 3 presents the approach as well as the methodology of the Commission. The Commission's work is guided by the values and principles of the movement for democratic decentralisation in the state which upholds the legacy of public action and the need for deepening of democracy. The methodology involves widespread consultation with all

possible groups of stakeholders, in-house studies using available data on various dimensions of the local government system in the state and commissioning of studies involving research institutions and experts.

1.12 The federal fiscal architecture of the country has a decisive role in deciding the degrees of freedom available to the state governments in managing their fiscal challenges including devolution of resources to the local governments. The role of Union Finance Commission in shaping the federal fiscal arrangement of the country can hardly be exaggerated. The role of UFC assumes added importance in the context of the third tier of the governments in the country. After the 73rd and 74th Constitutional Amendments the UFCs have been taking special interest in local governments as evidenced by the growing devolution of resources to the lower tier of government. Given the above scenario Chapter 4 attempts to develop a fairly detailed understanding of the centre- state fiscal relations. Chapter 5 extends the analysis of the fiscal federal arrangements to the third tier of government. It examines UFC recommendations pertaining to the local governments.

1.13 The ability of the state government to devolve resources to the third tier of government will depend a lot on its fiscal health. The fiscal resilience of the state government in turn is dependent on the federal fiscal arrangement of the country. Nonetheless, there are several factors specific to the state that has a bearing on the ability of the state government to devolve resources to the lower tier of governments. Chapter 6 makes a thorough analysis of the state government finances that informs the commission's recommendations on devolution.

1.14 Chapters 7 and 8 are devoted to an analysis of local government finance. The idea is to assess the scope of improving local resource mobilisation from different tax and non-tax sources of revenue. They also address the actual use and future potential of borrowings at the local government level.

1.15 Chapters 9 and 10 are focussed on recommendations of the 7th SFC. Chapter 9 takes up recommendations pertaining to devolution under non-plan heads such as the grants for maintenance of road and non-road assets and the general purpose fund. The recommendations related to the plan funds are presented in chapter 10. Chapter 11 is a consolidated statement of the recommendations.

Chapter 2

Constitution, Acts and Terms of Reference

2.1 The Seventh State Finance Commission has an impeccably defined mandate before it. The clarity of role and purpose emanates mainly from three sources: the Constitution of India, the state level legislations in Kerala on local governments and the Terms of Reference assigned to the Commission. The Constitutional provisions are fairly widely known and hence need not be discussed at length here. However, considering their overwhelming importance it is advisable to introduce them in the SFC report for ready reference and recapitulation. By the same reckoning the relevant provisions of the state Acts also deserve mention.

2.2 The terms of reference of the State Finance Commission are framed strictly adhering to the letter and spirit of the Constitution and the relevant state Acts. But, the terms of reference of SFCs in Kerala have not remained unchanged but evolved over time responding primarily to the changing environment of local development and governance. It is important therefore to discuss the terms of reference.

2.3 There are important parameters of local finance that have a bearing on the SFC recommendations but do not appear in the terms of reference of the Commission. But, with respect to many such policy factors there are established conventions set by the previous Commissions in Kerala. The Seventh SFC value continuity and hence breaks the pattern only if such changes are required for improving the financial management of the local governments.

Constitution of India

2.4 According to Articles 243-I and 243-Y of the Constitution of India, it is obligatory for the States in India to constitute State Finance Commission every five years to review the financial position of the Panchayats and Municipalities and to make recommendations to the Governor as to the -

(a) Principles which should govern;

(i) The distribution between the State and the Panchayats and Municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under this Part and the allocation between the Panchayats and Municipalities at all levels of their respective shares of such proceeds;

(ii) The determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Panchayats and the Municipalities;

(iii) The grants-in-aid to the Panchayats and the Municipalities from the Consolidated Fund of the State;

(b)The measures needed to improve the financial position of the Panchayats and Municipalities;

(c) Any other matter referred to the Finance Commission by the Governor in the interests of sound finance of the Panchayats and the Municipalities.

Kerala's Local Government Acts

2.5 Kerala Panchayat Raj Act 1994 and Kerala Municipality Act 1994 define the mandate of the State Finance Commission adhering fully to the provisions of the Constitution outlined above. But the state Acts go beyond the above provisions and fill the gaps left by the Constitution to be addressed by the state legislations such as defining the composition and tenure of the Commission, specifying qualification of the members, providing for supporting staff, bestowing special powers on the Commission for accessing required information from all concerned agencies, etc.

2.6 The Acts also visualizes that the Governor shall cause every recommendation made by the Commission together with an explanatory memorandum as to the action taken thereon to be laid before the Legislative Assembly.

Terms of Reference of the Seventh State Finance Commission

2.7 Although there are elements of repetition it is useful to reproduce the main text of the terms of reference of the Commission here. It will help informed reading of the rest of the report. As we have already noted the terms of reference

given to the SFCs in Kerala have been evolving over time. The Sixth SFC had undertaken an interesting analysis of the evolution of the terms of reference from the first to the Sixth SFC. The terms of reference have tended to expand over time without dropping items referred to the earlier SFCs. The Fifth SFC for instance was given almost all items referred to the earlier SFCs in addition to some new items. In the Sixth SFC too we see interesting new additions without dropping main items given to the earlier SFCs. The terms of reference given to the Seventh SFC is reproduced below.

2.8 The Finance Commission shall review the financial position of the Panchayats and the Municipalities and make recommendations as to-

(a) The principles which should govern;-

(i) The distribution between the State, Panchayats and Municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under Part IX and Part IX-A of the Constitution and the allocation between the Panchayats at all levels and the Municipalities of their respective shares of such proceeds;

(ii) The determination of the taxes, duties, tolls and fees which may be assigned to or appropriated by, the Panchayats and the Municipalities;

(iii) The grants-in-aid to the Panchayats and the Municipalities from the Consolidated Fund of the State;

(b) The measures needed to improve the financial position of the Panchayats and the Municipalities with reference to,-

(i) Further enhancing the resource raising capacity through taxes and non-tax revenues, both by broadening the base and by improving assessment and collection and preventing evasion;

(ii) Proposing framework for Local Governments to raise resources from financial institutions and markets and by employing other means such as land pooling and public private participation;

(iii) Mobilizing additional resources through contributions in cash and kind, sponsorships, Corporate Social Responsibility funds, etc.;

(iv) Providing incentives for higher own resource mobilization;

(v) Achieving proper convergence of resources across programmes and schemes to improve outcomes;

(vi) Improving financial management and achieving economy and efficiency in expenditure and achieving fiscal responsibility;

(vii) Further strengthening joint venture projects among Local Self Governments;

(viii) Joint venture projects between Government Departments and Local Self Governments.

(c) Propose a methodology for implementing Union Finance Commission Award pertaining to the local governments by integrating them with local government Budgets and Local Development Plans in the State.

(d) Propose a fiscal strategy to meet the growing challenges of urbanization in the State.

2.9 The Finance Commission shall make recommendations to,-

(a) Streamline flow of funds including carryover of funds;

(b) Ensure settlement of claims and dues of local governments vis-à-vis Government and Governmental agencies;

(c) Improve the processes and systems with respect to budgeting, accounting and auditing;

(d) Create a database for local level planning including spatial and fiscal aspects and its systematic use;

(e) Improve the quality of planning by local governments including regular upkeep of assets;

(f) Improve efficiency of governance including e-governance in local governments especially in managing the institutions of service delivery using social enterprises in providing affordable services, financial management system, asset management system, personal and payroll management system etc.;

(g) Enable Local Governments to contribute effectively to disaster management;

(h) Enhance accountability including social accountability of local governments;

(i) Improve the monitoring of performance of local governments;

(j) Strengthen the performance accountability mechanism of all institutions supporting local governments.

2.10 The overall performance of Local Governments may be evaluated and steps to be taken for further strengthening the local governance system to effectively support the long-term vision of the state and the Nation may be proposed.

2.11 The terms of reference of the SFC VII have some notable additions as well as deletions vis-à-vis the SFC VI. Some important changes deserve special mention here. The suggestion to 'propose a methodology for implementing Union Finance Commission Award' is an important addition. This should be viewed in the context of several conditions attached to the Union Finance Commission awards that make the task of implementation and realisation of devolution from the Union government difficult.

2.12 The mandate to 'propose a fiscal strategy to meet the growing challenges of urbanization in the State' is another remarkable novelty in the terms of reference. It is a clear reflection of the growing challenges of hastening urbanisation witnessed by the state.

2.13 A notable deletion worth reporting is related to the special task assigned to the Sixth SFC on the eve of the silver jubilee of the decentralised planning experiment in Kerala to review the overall performance of local governments since 1995.

2.14 Decentralized participatory planning is a good example of critical aspects on which the terms of reference have been silent. But, as remarked earlier the previous SFCs in the state have created several healthy precedents which are worth sticking on to. The role of planning in Kerala's history of decentralisation can hardly be exaggerated. An important element of devolution in Kerala has been distribution of state plan funds to the local governments so that they formulate and implement local development plans. Therefore, unlike the UFCs, the SFCs in Kerala had taken plan devolution as a major responsibility. The UFCs and SFCs in other states have confined more or less to the division of non-plan funds. In contrast the SFC recommendation in Kerala cannot be seen separated from the legacy of planning which is being successfully sustained in the state.

2.15 Size of the state plan is decided by the state government. The SFC make its recommendation regarding its division between the state government and the local governments. In the present context of centre- state fiscal relations the uncertainties regarding the size of the state plan is growing. Such uncertainties regarding the size of the plan are immediately transmitted to the local governments. One way out of the problem is to suggest a floor level for the plan related transfers to the local governments in terms of the State's Own Tax Revenue (SOTR).

Chapter 3

Approach, Method and Evidence

3.1 The deliberations on devolution cannot happen in a conceptual vacuum. There are indeed norms and principles that inform the deliberations of the Commission. Hence it will be useful to introduce the conceptual framework, the methodology as well as the set of evidence that the Commission resorts to in pursuing the tasks assigned to it.

Conceptual Contours

3.2 The need for devolution of resources from higher to lower tiers of governments arises primarily from the mismatch between resource endowments and expenditure responsibilities. The resource endowments in federal systems generally favour higher tiers of government in comparison to the expenditure responsibilities assigned to them. The opposite holds true for lower tiers of government with disproportionately more expenditure responsibilities. In many cases the imbalance is built into the constitutional structure to make the union strong and unity of the nation enduring. But, there are more substantial reasons for the generally observed vertical imbalance. The consideration of efficiency of tax administration is one such important consideration. For instance, many taxes are considered to be better administered in terms of efficiency criteria by the higher tiers of government. Coming to the division of expenditure responsibilities a higher proportion of them are supposed to be better executed at the lower levels.

3.3 The primary goal of the SFC VII is to close the fiscal gap between resource endowments and expenditure responsibilities of the local governments. Although devolution is the primary means of filling up the fiscal gap it is important to emphasize the need to augment mobilization of own resources on the one hand and the imperative to improve resource use efficiency on the other.

Ideally, devolution should not deter but only encourage the endeavor to augment mobilization of local resources. It is also important that availability of more resources, through devolution or local mobilization, do not dissuade but only encourage attempts to improve resource use efficiency. Therefore, the Commission considers it important to delve into the questions of mobilization of own resources and resource use efficiency. It should be emphasised here that the attempts to improve mobilization of own resources and achieve higher levels of efficiency in resource use would help improve the relative autonomy of the local governments. Nothing is more reliable than what is readily available in one's own backyard.

3.4 A discussion on devolution cannot ignore the two primary determinants of the fiscal gap, viz., assignment of resource endowments and division of expenditure responsibilities. The question of assignment of resource endowments cannot be considered as a closed chapter. In modern economies the structure of the economy as well as the resource base undergoes major changes that demand changes in revenue administration. There is also the possibility of emergence of new sources of revenue. For instance, a perennial cause of public expenditure such as management of waste has the potential to turn into a dynamic source of revenue earnings for the lowest tier of government. Notwithstanding the limits set by the Constitution and the state Acts, the Commission wishes to take a view as broad as possible on the question of assignment of resource endowments.

Passing the hot Potato

3.5 It is the principle of subsidiarity that is supposed to guide the allocation of subjects and expenditure responsibilities across different tiers of government. The functions that can be executed better at lower tiers of government shall be assigned as such reserving the rest to the higher tiers. However, in the context of continuous shrinking of the fiscal space, it is quite possible that the higher tiers push the expenditure responsibilities down to the lower tiers of government. The game of passing the hot potato can ultimately lead to unjustifiable overburdening of the local government system. Although the fiscal space is shrinking the demand for public intervention for social protection and welfare is on the rise. On account of their proximity to the people the lower tiers of government experience severe and growing pressure for intervention. The SFC VII therefore

wishes to draw the attention of higher tiers of government, especially the UFC, to the tendency to pass on the fiscal burden to the lower tiers of government. Incidentally, the UFC XV itself had taken note of such developments in the Indian fiscal system.

"Thus, sub-national governments have faced a "scissors" effect, with significantly declining revenues (*from tax bases linked to the economic cycle as well as tax policy decisions to contain the impact on businesses and individuals*) *and rising spending pressures in critical areas of their responsibility, especially health, education and social security. These effects have been compounded by borrowing constraints and fiscal rules applicable to sub-national governments"* (Volume 1, Page 23).

Free Fiscal Space and Democratic Deepening

3.6 The local contribution to the CSS and state sponsored schemes is a closely related issue. It is almost inevitable that there are combined development projects involving multiple tiers of government. Development intervention in many areas would require such inter-tier co-operation among governments. But, presence of too many such multi-tier projects mandatorily requiring matching financial contribution from the LGs might adversely affect the free fiscal space left for the lower tiers to take up projects of their choice. An objectionable ramification is its adverse impact on the fiscal autonomy of the lower tiers of government. The SFC VII is of the view that the idea of free fiscal space should be deliberated upon.

3.7 Conditions attached to the UFC or the SFC devolution would also have such adverse implications for the fiscal autonomy of the LGs. Obviously, there are certain legitimate grounds for suggesting broad guidelines regarding use of devolved funds. For instance, it is important that the local governments function within the limits of the division of authority and responsibilities set by the Constitution and the relevant state Acts. Another example is related to devolution of funds earmarked for the scheduled caste or scheduled tribes sub plans, which cannot be diverted for other purposes. However, presence of such factors cannot be employed to justify the decline in the free fiscal space available to the LGs. The free fiscal space here refers to the amount of resources which can be deemed as untied. The availability of free fiscal space will have a strong bearing on the capability of the local government in addressing the issues raised by the local citizenry in the Gramasabhas/Ward committees.

3.8 The conditions set by the UFC XV regarding the use of funds devolved to the LGs deserve special mention here. The UFC XV has identified a narrow band of development problems as national priorities to be mandatorily taken up for intervention at the level of each local government in the country. There cannot be any doubt regarding the national importance of the priority areas (sanitation, solid waste management, drinking water, rain water harvesting, water recycling, etc.) identified by the UFC XV. Nevertheless, it is highly contestable that the national priorities should be the priorities for every locale in the country. India being a big country of continental size the stage of development is likely to differ across regions not to mention the locales. There could be regions which would have prioritized such areas in the past and achieved the national goals in advance. Obviously, they would like to have the freedom to set new priorities suitable for their locales. Penalizing those who have anticipated the national priorities right must be eschewed. It is an important insight that the current SFC of Kerala desires to keep in reckoning while deliberating devolution.

3.9 The central goal of the 73rd and 74th Constitutional Amendments was to make Indian democracy more democratic by facilitating enhanced participation of people in governance. This was sought to be achieved by devolving functions, functionaries and finance to the lower tiers of governments. The People's Campaign in Kerala was launched keeping the same goal of deepening democracy in mind. Viewed in this perspective the rationale for devolution goes beyond that of subsidiarity. Achieving higher levels of efficiency in governance by all means is an eminent goal. But, efficiency sans democracy is not a laudable choice. Democracy is known to have several instrumental values including the potential to improve efficiency in governance. But, what is considered to be more important is the intrinsic value of democracy. Democracy is valuable in itself. Those who design the fiscal arrangement should keep the definition of democracy in mind: Democracy is a form of government of the people for the people and by the people. That it ought to be a 'government by the people' should not be lost sight of. It is not enough that resources are transferred to the lower tiers of government. Such transfer of resources should facilitate continuous and meaningful involvement of the citizens in governance. Here again the idea of free fiscal space assumes added importance.

Legacy of State Finance Commissions

3.10 A laudable legacy of SFCs of Kerala has been their unflinching commitment to objective, formula-based devolution of resources. This is widely acknowledged to have ensured equitable distribution of resources even to the remotest corners of the state. The SFC VII wishes to uphold the legacy handed over by the predecessors. What is more commendable is the state government's commitment, regardless of the political combinations in power, to honor the devolution formula recommended by the SFCs. As experience elsewhere show the political will to resist the temptation to give away discretionary grants does not come easily.

3.11 Another important tradition that needs to be sustained is the principle of transparency. The SFC reports submitted to the honorable Governor of the state are tabled without delay in the state legislature with an action taken report. Further, in Appendix IV to the annual budget of the state government all the relevant data on devolution of funds under different heads allocated to each and every local government is tabled in the legislature. It gives advanced information on devolution to the local governments to facilitate preparation of their annual budget as well as the annual development plan.

3.12 A system of devolution should also have the quality of predictability to its credit. Publication of Appendix IV ensures this to a significant extent. Nevertheless there are some built in elements of uncertainty in the present arrangement. The devolution will depend a lot on revenue mobilization efforts of the higher tiers of government. Further, the decision at the level of state government regarding the size of the annual plan of the state would also have critical bearing on the quantum of funds earmarked for devolution. The decision to cut the plan size during the course of the financial year can also be a source of unpredictable fluctuations in the amount actually devolved. The scheduling of release of funds is another source of uncertainty. Some degree of short term fluctuations is probably inevitable on account of liquidity management. But, there should be firm guidelines to ensure that uncertainty is minimized and predictability ensured.

Interpreting Fiscal Equalization

3.13 An overriding principle of federal fiscal arrangements almost everywhere in the world is that of fiscal equalization. The equalization principle is quite valid at the subnational level too. Fiscal equalization principle suggests that all citizens should be entitled to equal access to public services regardless of the location they choose to live (state or local government) within the nation. It anticipates fiscal transfers from developed areas with higher fiscal capacity to backward regions with limited fiscal resources, provided the beneficiary regions of such transfers put in reasonable efforts to mobilize own resources. One practical problem widely reported in this regard is related to the measurement of fiscal capacity. In many cases including the UFCs in India proxies such as GDP or income of the constituent regions are used for measuring fiscal capacity. But, income distance is a grossly inappropriate proxy for fiscal capacity. Measurement of fiscal capacity at the local government level is an unenviable mission.

3.14 The SFC VII considers it important to ensure that people in Kerala have equal access to local government services regardless of where they choose to locate in Kerala. Ideally local governments with relatively less potential for mobilization of own resources should therefore be getting proportionately higher transfers from the state government. However, there are two important caveats to be added here. First one is the cost of provision of public services. It is assumed that for the same extent of population residing in a larger geographical area would involve higher costs. It is also possible that the cost of providing services would be lower higher the density of population. But, it is a generally ignored fact that urban areas with high density of population experience the pressure of demand for new service as well as the need to cater to a population bigger than the count of inhabitants. The basket of public services keeps on expanding with development. Further, as growth engines of the nation the urban centers provide many services to the rural hinterland. There is also the pressure of floating population visiting the city for availing services related to health, education, banking, marketing, etc. The urban centers also bear the brunt of concentration of economic activity, production and employment.

3.15 The rural urban comparison takes us to the need to have a dynamic approach to the question of devolution which takes into account the requirements of economic development and accompanying structural change. It is high time

to grow beyond the static approach to the question of devolution and equity. More specifically there should be concerted efforts to make the devolution arrangements sensitive to spatial and demographic transformation. Economic development invariably results in spatial concentration of economic activity and population. Agglomeration economies play a very important role in developing the urban centres which act as engines of growth. Concentration of economic activities need not result in proportionately higher mobilisation of resources at the level of the local governments. It is likely to be so in the absence of appropriate tax handles at the local level. In any case, shortage of resources, inadequate supply of public services, poor urban planning etc., can reverse the development equations. The urban centres will cease to be engines of growth and might turn out to be dampeners of growth. This is a problem widely experienced by Indian cities which tend to choke development of the nation.

3.16 Demographics of development are as critical as spatiality of development. Economic development influence demographic transition and vice versa. The current stage of demographic transition in Kerala has far reaching implications for development policy of government at all levels. An important dimension worth mentioning here is the evolution of the age structure of the region's population wherein the proportion of the aged is increasing rapidly. It has implications for the composition of the workforce as well. The SFC VII considers demographic transition as a major factor that shape expenditure requirements of the local governments. As spatiality and demographics suggest the fiscal arrangement of the country should start considering the changing expenditure requirements of governments. The packages of public services that the people need are changing across time as well as space.

3.17 Another important dimension to be considered is that of technology change. All walks of life are affected by the currents of technological change. It is in this context, that the objective of building a knowledge economy assumes importance. There must be sincere efforts to improve knowledge content of all activities of the LGs, including those related to governance, development and welfare.

Methodology and Data Base

3.18 The methods employed by the SFC VII are multifarious. First, the Commission has made use of and benefitted immensely from the elaborate literature on the decentralisation experiment in Kerala. The second dimension of the methodology was that of extensive field visits and broad based consultation with the stakeholders. The third dimension was online public opinion surveys. The fourth aspect was that of commissioning of studies by research institutions based on terms of reference set by the Commission. Fifth, the Commission has constituted a few Working Groups comprising of experts drawn from the academia, activists and senior bureaucrats. Sixth, the Commission has undertaken several in-house studies using available data from a variety of primary and secondary sources.

3.19 The literature on decentralisation in Kerala is quite rich in terms of number as well as quality of studies available. The accumulated experience and knowledge of nearly thirty years of the decentralisation process is an invaluable asset that informs the Commission's work. There are at least a dozen Commission reports, including the SFC reports, which provide rich and authentic insights on most issues of interest. The development reports of the local governments, audit reports, etc., are also rich sources of information. In addition, there are a large number of studies on various aspects done by scholars from within and outside the state.

Reaching out to Local Governments

3.20 Ideally the Commission should reach out to every local government because it is supposed to consider specificities of each local government in making its recommendations. However, it is impossible for the Commission to directly reach all the local governments. One way out efficiently put to use by the earlier Commissions was to circulate questionnaires to be filled in by each local government. The SFC VII has also employed the questionnaire method, the details of which would be presented subsequently.

3.21 In order to ensure direct interface with local government leaders and officials the SFC VII has decided to have District Planning Committee (DPC) level sittings in every district. The DPC level sittings assume importance given the key role of the DPC in the system of participatory local level planning in the

state. The DPC sittings were attended by the members of the DPC and selected representatives of Municipalities, Block Panchayats, and Grama Panchayats in the district. The DPCs had prior preparatory meetings to organize the presentations in the Commission sittings. The DPC sittings were also marked by the participation of the implementing officers. The DPC Secretariat, especially the District Planning Offices played a very important role in making the sittings a big success. (See for further details on DPC Sittings Annexure 3.1)

3.22 In addition to the DPC sittings the Commission visited all the City Corporations of the State. The Commission sittings in the City Corporations followed the same pattern as the DPC level meetings. The preparatory meetings of the councils ensured informed discussions and presentations in the SFC sittings. Besides the six City Corporations, the Commission and its team had visited Municipalities viz., Pathanamthitta, Kottayam, Palakkad, Malappuram, Kasargod and Kalpetta; Chambakulam Block Panchayat and Grama Panchayats viz., Mangalpady, Panathadi, Anchuthengu, Peringammala, Nellanadu, Thenmala, Vazhathoppu, Kunnathunadu, Kizhakkambalam Meenangadi and Ummannoor Grama Panchayats. (See details of Commission's sittings in Annexure 3.2).

3.23 An important progressive feature of the local governments ecosystem of Kerala is the presence of active tier specific associations of local governments such as Association of Grama Panchayat Presidents, Chamber of Municipal Chairpersons, Association of Block Panchayats, and Association of District Panchayats. The Associations help aggregate the points of view of the respective tier of local governments. Notably, the state government departments have evolved a system of consultation with the Associations to take their feedback on policy issues. The SFC had consultative meetings with all the Associations. (See for details Annexure Table 3.3).

3.24 The local governments in Kerala represent a confluence of various government departments and semi-government agencies. The present Local Governments Department is the result of an ambitious integration of five separate departments, viz., Panchayat, Urban Affairs, Rural Development, Town and Country Planning and LSGD Engineering. In fact, there are several other line departments of the state government which actively participate in local governance and thereby serve the local governments. These include primarily the supervising departments of the transferred institutions such as Health Depart-

ment, AYUSH Department, Education Department, Social Justice Department, Agriculture Department, Animal Husbandry Department, Fisheries Department, Scheduled Castes Development Department (SCDD) and Scheduled Tribes Development Department (STDD). Another department worth mentioning is State Audit Department. The Commission had meetings with all the connected line departments as well as the semi-government agencies. (See Annexure 3.4).

3.25 The SFC has approached all the important political parties in the state for nominating their leaders for arranging meetings with the SFC. The SFC had immensely benefitted from meetings with Prof. T.M. Thomas Isaac, representing Communist Party on India (Marxist), Dr. M.K. Muneer M L A representing the Indian Union Muslim League (IUML), Sri. Prakash Babu representing Communist Part of India (CPI), Adv. E Krishnadas representing Bharatiya Janatha Party (BJP) , Sri. C.P John representing Communist Marxist Party (CMP) and the memorandums received from Kerala Pradesh Congress Committee (KPCC) and Kerala Congress (M).

3.26 The SFC has organised several meetings with leaders of mass organisations and experts in the area of Scheduled Caste Sub-Plan and Scheduled Tribes Sub-Plan. The invitees were drawn mainly from the advisory committees constituted by the government departments. (See for details Annexure 3.5).

3.27 The SFC Chairman, Principal Secretary of the Local Governments Department who was also a member of the SFC and the Secretary to the Commission have participated in a National Conclave of State Finance Commissions organized by Government on India at Vigyan Bhawan, New Delhi on 14th November 2024. The Conclave was attended by the Chairman as well as the Members of UFC XVI, Secretaries of Panchayati Raj and Urban Ministries of Government of India. It was also attended by nearly 150 participants from 22 States, including current and former Chairpersons of SFCs, SFC Members and Member Secretaries. The conclave included presentations from SFCs, UFC and central government departments and concomitant deliberations based on the presentations. Apart from the above the Commission had meetings with the Chairman and Members of the UFC XVI. The Kerala SFC had another important meeting with a delegation from the State Finance Commission of Tripura state who visited Kerala on 19th June 2025.

3.28 In view of the quickening pace of urbanization in Kerala the state government has constituted an Urban Policy Commission to study the process of urbanization and to suggest policy measures to cope with the process. The SFC had a meeting with the Urban Commission which featured detailed presentations by the Urban Commission members.

Commissioned Studies and Workshops

3.29 The first SFC meeting has decided to farm out some important studies to selected academic institutions. The list of studies and the Institutions entrusted are given in **Annexure 3.6.**

3.30 Workshops: The Commission conducted two workshops to review and analyze the Accounting System of local governments and the devolution strategies adopted by former SFCs of Kerala. The first workshop at Gulati Institute of Finance and Taxation (GIFT), Thiruvananthapuram was attended by policy makers, academicians, officers from Information Kerala Mission (IKM) and officials dealing with financial accounting in local governments. The second workshop was based on a detailed note prepared by Prof. D. Narayana, former Director of GIFT, Thiruvananthapuram.

Working Groups

3.31 The Commission has formed two working groups, comprising of subject experts and senior officials, to study and furnish status report and issues to be considered by the Commission.

Sources of Secondary Data

3.32 The recommendations of the SFC on devolution of funds and the broader analysis of issues faced by local governments must rest on a foundation of credible, granular, and contextually relevant data. Recognising this, the Commission has engaged with multiple data sources, each offering distinct and indispensable inputs. At the same time, the Commission has been mindful of the limitations, inconsistencies, and gaps inherent in these data systems, and has exercised caution in their utilisation, adopting a critical and iterative approach to data validation and interpretation. The major data sources and the Commission's reflections are outlined below.

3.33 The Census of India provides comprehensive demographic data, including population, household characteristics, literacy, and workforce participation, disaggregated to the village and ward levels. This dataset forms the foundational demographic base for constructing equitable devolution formulae, particularly in relation to population size, SC/ST share, and settlement patterns. However, the Commission recognises two significant limitations in using Census data for devolution purposes. Firstly, Census data is often not coterminous with the jurisdictional boundaries of Grama Panchayats, Municipalities, and Corporations, which leads to inconsistencies when aligning demographic figures with current administrative units. Secondly, and more critically, the latest available Census data pertains to 2011, which poses a serious challenge in projecting needs and resources for the devolution period spanning 2025-26 onwards. The prolonged delay in conducting the next Census has created a temporal gap of more than a decade, making the data increasingly out-dated for dynamic demographic assessments. In light of these challenges, the Commission has supplemented Census data with two other sources; LSGD and Delimitation Commission of Kerala, Boundary-aligned and updated population and area figures are drawn from the Delimitation Commission of Kerala. The local government-wise updated data on SC/ST population have been furnished by the Finance Department, based on information provided by the concerned departments for the preparation of Appendix IV. Population statistics on PVTGs and vulnerable SCs are furnished by the ST and SC Departments, respectively. Data on the population aged above 60 years are sourced from the State Election Commission, based on the voters' list prepared for the 2015 local government elections.

3.34 The R-Track system, maintained by the Chief Engineer's Office of the LSGD, plays a pivotal role in capturing the physical infrastructure in local governments, particularly in terms of road assets. It provides detailed inventories of roads, including classifications by length, width, area and surface type. This dataset is a critical input for assessing infrastructure maintenance needs, which is a key determinant in the formulae for allocating Maintenance Funds to local bodies. The Commission has critically examined the historical anomalies in road data—especially in the recorded length and width of roads across local bodies—which had resulted in serious distortions in fund devolution in the past. Earlier commissions relied on these parameters, which often led to arbitrary and inequitable allocations, given the inconsistencies and inaccuracies in the reported figures. With the advent of R-Track, there has been a substantial improvement in

the quality and consistency of road asset data. The system now allows for a more robust and reliable measurement based on road area (length × width) rather than relying on length and width independently, thus offering a more objective and equitable basis for determining maintenance requirements across local governments. The current Commission has adopted this area-based approach to overcome the challenges faced by previous commissions.

3.35 On the other hand, the scenario regarding non-road physical assets remains less satisfactory. Despite repeated recommendations—beginning with the Second State Finance Commission—to establish a comprehensive and standardised database of non-road assets owned by local governments, progress has been limited. There is still no consistently maintained, validated, and publicly accessible inventory of non-road assets, which hampers efforts to accurately assess the asset maintenance obligations of local bodies. Recognising this gap, the Commission has requested the Chief Engineer's Office to validate available non-road asset records. But, such data are not available with the department. It needs to be observed here that systemic improvements are required for future cycles of devolution to factor in non-road asset responsibilities adequately and equitably.required for future cycles of devolution to factor in non-road asset responsibilities adequately and equitably.

3.36 In summary, while R-Track has significantly improved the reliability of road asset data, enabling a more rational and transparent approach to Maintenance Fund allocation, the absence of a standardised database on non-road assets continues to be a major limitation in developing a holistic view of local governments infrastructure responsibilities. The Commission has taken a pragmatic approach by maximising the utility of available data, but wishes to underscore the urgent need for institutionalising comprehensive asset inventories across all local governments.

3.37 Environmental vulnerability is assessed using three variables: (i) coastal length (in kilometres) sourced from the Land Use Board, and (ii) flood-prone area and (iii) landslide-prone area (in square kilometres), both obtained from the Kerala State Disaster Management Authority (KSDMA).

3.38 Appendix IV, published by the Finance Department, Government of Kerala, is the official record of fiscal devolution from the State Government to local governments, detailing allocations under General Purpose Fund (GPF),

Maintenance Fund (MF), and Development Fund (DF). It serves as a benchmark for tracking compliance with SFC recommendations and assessing trends in state transfers. The Commission, therefore, has used Appendix IV as the authoritative source for tracking devolution quantum, while turning to Sulekha for a broader view of fund utilisation.

3.39 Sulekha, managed by Information Kerala Mission (IKM), Government of Kerala, is an integrated platform that captures fund allocations and expenditures with respect to devolution from the state, centrally sponsored schemes, and OSR, providing a granular view of resource flows and utilisation at the LG level. While it is invaluable for analysing fund utilisation efficiency and sector wise spending priorities, the Commission noted a mismatch between Sulekha's allocation figures and those in Appendix IV, primarily due to Sulekha's inclusion of OSR and other scheme funds. Recognising this, the Commission has treated Sulekha as the principal source for expenditure and utilisation analysis, but has carefully segregated state devolution components when analysing allocation patterns, ensuring methodological rigour.

3.40 Understanding OSR trends is essential for evaluating the efficiency of Local Governments in revenue mobilisation, which is directly linked to their fiscal autonomy and governance capabilities. The Commission has stressed the importance of using OSR data not merely for descriptive analysis, but to develop comparative efficiency metrics across local bodies. This approach enables the identification of LGs that have demonstrated consistent improvements in revenue collection, which could form the basis for incentivising through performance-linked devolution grants. Conversely, analysing OSR trends also helps in identifying structural constraints faced by certain local bodies, such as geographical limitations, socio-economic composition, demographic spread, and urban-rural interface challenges, which inherently affect their revenue potential.

3.41 The Saankhya and Integrated Local Governance Management System (ILGMS) platforms developed by the IKM constitute the primary sources of financial data for local government institutions in Kerala. These systems provide accounts of Receipts, Payments, Liabilities, and Assets, forming the backbone for assessing the fiscal health of local governments. However, the transition from Saankhya to ILGMS post-2020-21 has introduced several complexities that the

SFC has critically examined, particularly in terms of data continuity, classification inconsistencies, and longitudinal comparability. A comparative analysis of the datasets from Saankhya and ILGMS reveals multiple structural and operational discrepancies that pose significant challenges to accurate financial assessment. One of the most pressing issues is the mismatch in account codes assigned to identical revenue heads. For example, Property Tax on Non-Residential Buildings is coded as 110100103 in Sankhya but appears as 110100102 in ILGMS. Such seemingly minor coding shifts can have substantial implications on data aggregation, trend analysis and panel data construction, undermining efforts to build consistent time-series datasets essential for devolution analysis.

3.42 Similarly, the classification of Profession Tax varies considerably between the two systems. Saankhya broadly categorises it under two heads—Institutions/Professionals/Traders and Employees—while ILGMS disaggregates these into distinct codes for Institutions, Employees, Professionals, and Traders. While this granularity in ILGMS is theoretically an improvement, it complicates cross-year and cross-platform comparisons, as earlier datasets lack such detailed segregation. The Commission has had to undertake manual reconciliation and data regrouping to ensure comparability in longitudinal assessments.

3.43 Another structural inconsistency pertains to the recording of Prior Period Income. In ILGMS, these are categorised under the 190 series (Receipts-related codes), aligning with proper accounting standards. In contrast, Saankhya records these under the 280 series (Payments-related codes), leading to misalignments in receipt statements and year-end financial reconciliations. This variance creates substantial distortions when analysing the financial performance of local bodies over multiple years.

3.44 The classification and reporting of Receivables represent an even deeper anomaly. Receivables, by definition, should fall under Receipts (codes starting with 1). However, in both Saankhya and ILGMS, they are misclassified under Assets (codes starting with 4). Moreover, a quantitative mismatch is observed between the two platforms, with LGs figured under ILGMS during the transition period reporting substantially higher receivables than those recorded under

Saankhya for the corresponding period. This inconsistency raises concerns about data accuracy, audit integrity, and the portrayal of LGs financial health, especially when these figures feed into devolution formulae.

3.45 Given these systemic discrepancies, and the unwieldy structure of the financial accounts followed under both the platforms-Saankhya and ILGMS- the Commission has adopted a parallel validation approach, meticulously cross-checking overlapping years of Saankhya and ILGMS data. Special care has been taken to reconcile revenue and expenditure aggregates, align classification heads, and build a consistent analytical framework across periods. While ILGMS represents a progressive shift towards real-time, digital accounting for local governments, the transition phase demands a careful calibration of datasets to avoid analytical distortions. Despite these challenges, the data from Sankhya and ILGMS on OSR—comprising Tax and Non-Tax Revenues—remains a critical analytical pillar for the Commission. In this context, the Commission views the accurate, granular, and consistent classification of OSR data as a non-negotiable prerequisite for designing an equitable and rational devolution framework. The current anomalies in coding, classification, and data reconciliation between Saankhya and ILGMS underscore the need for institutionalising uniform financial coding standards, establishing a comprehensive audit trail, and ensuring data transparency and accessibility for policy analysis. The rollout of K-Smart is expected to enhance the quality, consistency and reliability of these data systems. The State Audit Department can play a constructive role in strengthening these improvements. The Commission recommends that these systemic improvements be prioritised to enable future SFCs to rely on robust financial data ecosystems.

LIFE Mission and KURDFC – LG Borrowings

3.46 Borrowings by LGs through LIFE Mission and Kerala Urban & Rural Development Finance Corporation (KURDFC) for infrastructure and housing projects represent a growing segment of fiscal activity outside the regular devolution framework. The data on borrowings, LIFE Mission and other borrowings, is made available by KURDFC. The Commission has analysed this data to understand the magnitude of repayment commitments, and the spatial distribution of borrowings across LGs.

3.47 In its efforts to build a robust, equitable, and context-sensitive devolution framework, the SFC has engaged in a comprehensive and critical appraisal of the secondary data ecosystem related to local governance and finance. While these data sources collectively offer a rich repository of information essential for formula-based devolution and analytical insights, the Commission has remained vigilant about their limitations in terms of coverage, accuracy and consistency. Through data triangulation, direct validations, and nuanced interpretations, the Commission has ensured that its recommendations are grounded in evidence while being mindful of systemic data challenges. The Commission's work related to the secondary data ecosystem has necessitated a set of recommendations regarding their maintenance, improvement and dissemination. According to the publication programme it will be included in the second report of the SFC VII.

Chapter 4

Fiscal Federalism and States

4.1 The local government finances are best understood by placing them in the context of the federal fiscal architecture of the country. The fiscal system of India is known for its strong vertical imbalance. The Constitution has an inbuilt bias in favour of the union government as it bestows a disproportionately higher share of the Constitutional rights to mobilise resources on the union government. It is disproportionate because the Constitution allocates comparatively more expenditure responsibilities on the lower tiers of government. The vertical structural imbalance is common to most federations in the world. The federal systems are also endowed with mechanisms to correct such imbalances. In India, the Union Finance Commission is the Constitutional remedy suggested. The UFC assesses the vertical imbalance and recommends remedies in the form of fiscal transfers from the central government to the states and union territories. But, inter se distribution of resources more often than not raises questions related to horizontal imbalance. Vertical and horizontal imbalances and the balancing acts constitute the core of the deliberations on fiscal federalism in the country.

'Bonsaiation' of the Indian State

4.2 The neoliberal turn during early 1990s has added a new but lesser known dimension to the federal fiscal arrangement of the country, i. e., the imperative to limit the size of the general government. The burden of limiting the size of the government falls more on lower tiers of governments. The discussion on limiting the size of the general government assumes added importance in the context of 73rd and 74th Constitutional amendments which augured unprecedented devolution of governmental functions to the local governments. The moot question is whether the local governments are given required resources or rights to mobilises resources.

4.3 The neoliberal turn introduced the new overarching requirement of reducing the overall size of the government. With neoliberal reforms most developing nations have become highly susceptible to sharp fluctuations in international portfolio flows on account of what may be referred to as deep integration with the global capital markets. The central government cannot afford to ignore the interests of Foreign Institutional Investors (FIIs) or the rating agencies. Any move that upset the fund managers can cause a capital flight inflicting considerable damage to the economy. International finance capital demands the government to grow smaller in developing nations, collecting less tax revenue and borrowing less vis-à-vis GDP (Gross Domestic Product), leaving more space for 'market forces'.

4.4 Ironically, the size of the government has been growing almost unabated for several decades in the developed market economy countries (See Table 4.1). But, reducing the size of the government was adopted as an overriding national goal in many developing nations during 1980s with the introduction of neoliberal reforms. The influence of neoliberal policies is clearly visible in the case of India too. The size of the government in terms of the ratio of revenue as well as expenditure to the GDP has been rising in India until late 1980s. The relevant ratios started exhibiting the tendency to stagnate or decline since then (See Table 4.1). The government of India had forfeited the policy window of monetization of deficit for good. It enacted the Fiscal Responsibility and Budget Management (FRBM) Act setting upper limits for fiscal deficit that can be incurred by the union and the state governments. It decided to cut government expenditure accepting uncritically the narratives on possible crowding out effect on private investment. On the revenue side it introduced drastic cuts in import and export duties besides announcing liberal concessions in corporate income tax. The indirect tax regimes were overhauled to introduce the Goods and Services Tax (GST) which has failed to be revenue neutral. The latest episode of GST rate standardisation would also result in huge revenue loss for the governments, especially the state governments. In the area of local governments the octroi was removed and the professional tax rates frozen. Put together it amounts to a conspiracy towards 'stunting' or what we would refer to as 'bonsaiation' of the State in India.

Table 4.1: Size of Government (Expenditure to GDP Ratio

Sl. No.	Country	1972–1979	1980–1989	1990–1999	2000–2009	2010–2019	2020–2023
1	Australia	31.3	36.1	36.5	34.9	37.0	40.2
2	Austria	45.7	52.6	54.3	50.9	50.7	54.5
3	Belgium	49.4	57.5	52.3	50.1	53.9	55.4
4	Canada	39.4	46.0	48.3	40.0	40.6	45.3
5	Denmark	44.7	55.5	57.6	53.8	54.1	48.6
6	Finland	33.3	44.4	57.3	48.8	55.2	56.1
7	France	26.8	49.9	53.0	53.2	57.3	59.1
8	Germany	46.8	47.0	48.2	46.4	45.2	49.8
9	Greece	27.3	31.0	41.0	47.5	51.3	55.2
10	Iceland	33.6	37.5	43.7	48.4	46.1	48.2
11	Italy	37.9	48.2	52.4	48.1	49.6	55.4
12	Japan	28.1	31.0	32.8	34.8	37.7	42.5
13	Netherlands	49.3	57.2	52.1	46.2	45.7	45.0
14	New Zealand	30.9	43.2	44.5	37.6	38.6	41.8
15	Norway	44.6	47.7	51.5	43.8	46.6	46.6
16	Sweden	33.8	43.3	55.6	52.1	49.4	48.6
17	Switzerland	29.1	30.1	34.3	34.6	32.3	33.7
18	Turkey	24.0	16.8	22.4	36.7	33.7	31.6
19	UK	46.2	46.6	42.3	43.5	41.7	46.0
20	USA	33.1	34.4	34.8	34.7	36.4	39.9
21	India	13.7	20.7	25.9	28.0	27.0	29.7

Source: IMF Data (2025)

4.5 The imperative of reducing the size of the government has heightened the struggle over the division of resources between the centre and the states on the one hand and among the states on the other. Given the externally imposed constraints, the central government cannot afford to enhance or even maintain its fiscal space without transferring the burden of fiscal 'disciplining' to the state governments. What is played out as a consequence is a zero sum game in which the states loose out badly. The aggregate fiscal space available is limited and shrinking; but the central government takes the lion's share leaving only the left over to the states. Moreover, what is remaining is not shared equitably and transparently among the states.

4.6 The goal of fiscal equalisation in a federal setup presupposes an element of discrimination in favour of laggards in development who are likely to be fiscally less endowed. The ideals of justice and equity require such equalisation efforts. But, how justifiable is the equalisation schema practised is a question of immense

importance for the sustainability of the federal arrangement. The devolution formulae recommended by the UFCs in India stretch the equalisation criteria too far with crippling effect on states, which had prioritised human development, welfare and equity in the early stages of development. Equalisation is interpreted in a negative sense which requires the front runners in human development to be penalised. It needs to be reiterated here that it is the shrinking overall size of the government, and the sharper decline of the divisible pool of resources, that vitiates the question of distribution of resources among states.

Vertical Imbalance

4.7 Notable changes in the fiscal landscape in the recent past include the abolition of the Planning Commission, rearrangement of the centrally sponsored schemes and the introduction of the GST. The introduction of NITI (National Institution for Transforming India) Aayog in the place of Planning Commission has closed the window of formula based plan assistance to the state governments. Further, in the new system the states are required to contribute a higher share of the outlay of the centrally sponsored schemes. The GST reforms has adversely affected both the size of divisible pool as well as the own tax revenue of the state governments. These changes have accentuated the centralising tendencies and simultaneously widened the vertical gap in the federal fiscal arrangement of the country.

4.8 The UFC XV has estimated the vertical gap in the Indian fiscal system, a summary picture of which is presented in Table 4.2. The expenditure responsibilities are divided between the union and the states in the ratio of 37.6 per cent to 62.4 per cent. The division of the revenue entitlements looks like the mirror opposite of the above with the ratio of 62.7 per cent to 37.3 per cent between the union and the state governments. Accordingly, the UFC XV recommended 41 per cent of the net proceeds of the central taxes to be devolved to the state governments to correct the vertical imbalance.

Table 4.2: Vertical Fiscal Imbalance in India

	Resources (%)	**Expenditure (%)**
Union	62.7%	37.6%
States	37.3%	62.4%

Source: UFC XV Report (2021)

4.9 In their memoranda to the UFC XVI many state governments including Kerala have urged the Commission that the devolution be raised to 50 per cent of the net proceeds of the central taxes. The demand to raise the devolution is justified in view of a more realistic view of the vertical fiscal imbalance in the system. The real devolution has generally been much lower than recommended by the UFCs. The primary reason identified for the gap between the devolution recommended and realised has been the increasing use of cesses and surcharges by the central government. The proceeds of cesses and surcharges, which are supposed to be temporary imposts, are not included in the divisible pool (DP). The share of cesses and surcharges in gross tax revenue of the union has been rising systematically in the recent past, and their status has gone beyond that of temporary imposts. On account of cesses and surcharges, as can be seen from Table 4.4, the share of divisible pool in the gross tax revenue has declined from 87.1 per cent in 2015-16 to 77.7 per cent in 2022-23 (See Table 4.3).

Table 4.3: Share of Divisible Pool in Gross Tax Revenue

Year	**Divisible Pool (Rs. lakh crore)**	**Share of DP in GT**
2015–16	12.68	87.1%
2016–17	14.67	85.5%
2017–18	16.28	84.8%
2018–19	16.14	77.6%
2019–20	16.15	80.3%
2020–21	15.87	78.3%
2021–22	21.16	78.1%
2022–23	23.72	77.7%
2023–24 (RE)	26.95	78.4%
2024–25 (BE)	30.23	78.9%

Source: UFC XV Report (2021); GIFT (2025).

4.10 The cesses and surcharges are used by the centre to transfer the burden of reducing the size of the general government to the lower tiers. As stated earlier the imperative to reduce the overall size of the government is the product of fiscal conservatism, a policy posture innovated since the neoliberal turn. Considering the fact that surcharges and cesses are not temporary imposts anymore, suitable amendments must be made to Article 270 of the Constitution to merge surcharges and cesses with basic tax revenues and made shareable with the states.

Table 4.4: Share of Cess and Surcharge in Gross Tax Revenue

Year	Gross Tax Revenue (GTR)	Cess & Surcharge	GST Compensation Cess	Total Cess & Surcharges	Share of Cess & Surcharge (%)
2015–16	1,455,891	156,888.7	0	156,888.7	10.78
2016–17	1,715,822	201,003.6	0	201,003.6	11.71
2017–18	1,919,009	180,265.1	62,612	242,877.1	12.66
2018–19	2,080,465	212,510.8	95,081	307,591.8	14.78
2019–20	2,010,059	217,113.8	95,553	312,666.8	15.56
2020–21	2,027,104	329,988.1	85,192	415,180.1	20.48
2021–22	2,709,135	393,486	104,769	498,255	18.39
2022–23	3,054,192	349,821.9	125,862.4	475,684.3	15.57
2023–24	3,465,519	354,692.1	141,436	496,128.1	14.32
2024–25 (RE)	3,853,455	386,440	153,440	539,880	14.01

Source: Lok Sabha Question No. 231 (2025) and CAG Reports.
Note: Amounts are in Rs Crores)

4.11 In addition to cesses and surcharges the union has been able to strengthen itself fiscally by relying on non-tax revenues received as dividends from profit-making public sector corporations, from windfall gains through sale of assets like spectrum and through dividends from the Reserve Bank of India. As stated in Kerala government's memorandum to the UFC XVI, there is a strong case for a substantial portion of Disinvestment Proceeds and Non-Tax Revenues of the Union to be included in the Net Proceeds subject to devolution as per the recommendation of the UFC.

4.12 Although the central government has been enthusiastic about collecting more revenue through cesses and surcharges, it was not at all so with respect to taxes that are shareable. In fact, the union has been unilaterally deciding to reduce corporate tax rates and offer tax concessions and rebates to big corporations, resulting in the shrinking of the divisible pool, with attendant implications for the volume of devolutionary transfers to the states.

4.13 Centralisation of the indirect tax regime perhaps is a more important reason for the worsening of the vertical fiscal gap. But, the ramifications of the centralisation of the indirect tax regime are much broader and deeper than its

impact on the vertical fiscal imbalance. In the pretext of the integration of the national market, the GST system has virtually stripped the states off their key economic policy tool. The state governments cannot anymore use tax policy to discriminate in favour or against economic activities reflecting the will of the people of the state. For instance, the state government cannot favour the production of a good which deserves patronage on account of environmental, cultural or economic reasons. It should be recognised that the will of the people of the state is severely constrained by the GST regime which leave no room what so ever for the lower tiers of government in fixing the tax rates.

4.14 The state governments agreed to give up their right to impose tax on sales of commodities believing the offer that their tax revenue would increase substantially under the new 'efficient' system of indirect taxation. But it is already clear that the states have lost on both counts; in terms of revenue as well as the right to have a tax policy of their choice. It is a formally acknowledged fact that the share of state taxes that were subsumed under the new tax regime (44 per cent) was much larger than that of central taxes (28 per cent). But, under the GST regime 50:50 is the revenue sharing formula between the centre and the states. Although revenue neutrality was an important promise used to lure the states, the revenue realised have generally been far short of the promised levels. The states were told that they should not worry about revenue neutrality because there were provisions for compensation grants which would fill the gap if the revenue growth fell short of the promised average annual growth rate of fourteen per cent per annum. But, the compensation grants were discontinued after the initial five years in spite of lower than promised performance in revenue collection. Consumer states like Kerala have suffered the most in the process. The problems related to IGST compensation deserves to be specially mentioned here. The distribution of IGST compensation continues to be a black spot on account of persisting problems related to GST administration/ accounting/ software.

4.15 The woes of the GST regime are refusing to leave the state governments. The latest round of standardisation of rates announced on the eve of the Independence Day celebrations of 2025 is almost sure to reduce the collection of revenue substantially affecting the divisible pool on the one hand and the own tax revenues of the states on the other. According to the estimates of the state government Kerala is likely to suffer a revenue loss of about rupees 5,000 to 7,000 crore per annum.

4.16 The fact that the Constitution has a clear built-in vertical imbalance by no means suggests that lower tiers of government are of inferior status with limited autonomy. The Constitution provides ample space for independent and autonomous decision making at the lower tiers of governments with respect to subjects earmarked under their jurisdiction. The Constitutional provisions for fiscal devolution are designed to facilitate such autonomy at all levels of government. The growing tendency to attach conditions on the use of devolved funds and the increasing rigidity of the CSS are not in the spirit of co-operative federalism. The CSSs have become a major determinant of the allocation of state government resources among competing lines of expenditure. Consequently, CSSs have become a major drain on the autonomy of decision making at the level of lower tiers of government. The degeneration of the UFC grants, on account of the conditions attached, is an added constriction on the autonomy of local governments. Here we may also mention in passing the problem of increasing proportion of conditional grants in the UFC transfers (see Table 4.5).

Table 4.5: Funds Devolved by Various Union Finance Commissions

UFCs	**Devolution as % of total UFC transfers**	**Grants-in-aid as % of total UFC transfers**
XI (2000–05)	86.53	13.47
XII (2005–10)	81.13	18.87
XIII (2010–15)	84.85	15.15
XIV (2015–20)	88.03	11.97
XV (2020–26)	80.35	19.65

Source: Union Finance Commission XV Report (2021).

Horizontal Imbalance

4.17 The vertical imbalance in the fiscal system calls for devolution of resources from the centre to the states. But, what are the principles that should govern the distribution of resources among the states governments? Obviously, an important consideration that federations in general uphold is that of fiscal equalisation. The citizens should be ensured supply of minimum public services regardless of the state they choose to live provided the states put in comparable levels of revenue effort. Obviously, the states which lag in fiscal capacity will have to be

offered more resources by way of devolution from the centre. Undoubtedly fiscal equalisation is a welcome policy from the point of fairness and equity. But, as we shall try to show here the practise of fiscal equalisation in the Indian context has gone too far beyond the objective of supply of basic minimum services to the citizens.

4.18 The SFC VII wishes to flag two fundamental flaws in the federal fiscal arrangements of the country that needs to be rectified in the national interest. The fundamental flaws we wish to highlight arise from a wrong reading of the dynamic role of the State in economic development. As economic history of successful developed nations shows, and as Wagner's law of the growing role of the government articulates, the size of the government grows as the economy moves on to higher stages of development. The per capita gross domestic product (GDP) and per capita government revenue/expenditure tend to move together over time. In other words, economic development calls for an expanding role of the government and vice versa. The widely observed positive association between per capita GDP and per capita government revenue/expenditure can be seen to have both temporal and spatial dimensions to it. The role and size of the government vary across space with regions at higher stages of development having more government vis-à-vis regions at relatively earlier stages of development. The fundamental flaws of the federal fiscal architecture of India operate systematically to prevent the government from playing a growing role in economic development over time and across space.

4.19 We have already noted the impact of the neoliberal turn on the overall size of the general government in India. It was also argued that the imperative of reducing the size of the government over time has worsened the vertical gap in the system. What is left to be discussed is the second fundamental flaw in the system, which prevents the required positive relationship between the size of government and the stage of development across states. Here it is important to bring in the issue of spatiality of development which should not be ignored in a discussion on the role of government in development. One dimension of spatial dynamics of development is the tendency for spatial concentration of economic activities and population. Certain locales and regions develop into what may be referred to as poles of growth and accumulation. In the Indian context the large urban agglomerations and the states with high and growing density of population constitute the centres of growth.

4.20 The poles and centres of growth will require expansive supply of public services to sustain the growth momentum. For instance, the regions and cities registering higher sustained growth will require large scale development of infrastructure and other public services, including regulatory services. The inability to expand the supply of public services in such areas of development can prove to be a dampener for the process of development not only for the growth poles but also for larger areas benefitting out of their growth. As the present state of affairs of the Indian cities and relatively better off states illustrates clearly, this is exactly what is happening in the country now. The fiscal equalisation practised in the country tends to penalise the engines of growth of the economy by denying the right to mobilise resources and cutting down the share in devolution.

4.21 It is not adequately recognised that even if the UFC devolves resources solely based on population figures it would ensure substantial transfers from the developed states to the relatively backward ones. It is so because developed states with higher per capita income contribute more to the GDP of the country as well as the aggregate revenue kitty of the central government. We may also mention the contribution of the states to the foreign exchange earning of the country where Kerala has been leading the bunch of states in the country over a long period of time. What the distribution based exclusively on population count implies is equal per capita allocation of resources from the union regardless of the contribution of the region to the national pool of resources. If the census used for population figures in the devolution equation is the latest available, it would mean an added disadvantage for the relatively more developed states because of their successful implementation of the population policy of the country. The use of 2011 census by the previous UFCs implied such transfer of resources. But, the UFCs have added more criteria into the devolution framework such as income distance and area which favoured the relatively backward states further vis-à-vis the more advanced ones. Table 4.6 present the combination of criteria used by various UFCs.

Table 4.6: Tax Distribution Formula by Finance Commissions

Indicator	**X**	**XI**	**XII**	**XIII**	**XIV**	**XV**
	FC	**FC**	**FC**	**FC**	**FC**	**FC**
Population (1971)	20	10	25	25	17.5	15[#]
Demographic change and population (2011)					10	
Demographic Performance						12.5
Income Distance	60	62.5	50	47.5	50	45
Fiscal Disipline		7.5	7.5	17.5		
Tax effort	10	5	7.5			2.5
Area	5	7.5	10	10	15	15
Index of infrastructure	5	7.5				
Forest cover					7.5	
Forest and Ecology						10

2011 census

Source: Based on reports of X-XV Finance Commissions

4.22 Although the UFC XV has introduced some new performance based criteria such as tax effort (2.5%), forest and ecology (10%) and demographic performance (12.5%) redistributive criteria such as area (15%), population (15%), and income distance (45%) dominate the weighting pattern. The most important one is the income distance, measured by the distance of states' per capita income compared to the average per capita income of the top three states. Accordingly, the states with lower per-capita income received higher entitlement to the divisible pool, and the share declined as the per-capita income increased. The adverse effect of the income variable on advanced states is amplified because of the use of population figures for normalisation. The UFCs XIV and XV gave a weightage of 15 per cent for area considering the possible higher cost of provision of public services. On the whole the weighting pattern is heavily biased against states which had moved on to higher stages of demographic transition as well as relatively higher per capita income.

4.23 The impact of the devolution policy can be seen in Table 4.7 which presents inter se distribution of UFC devolution. All the southern states such as Kerala, Karnataka, Tamil Nadu, Andhra Pradesh, and Telangana have experienced drastic fall in their share. As such their share in devolution is markedly lower than their share in India's population.

Table 4.7: **Inter-se Share of Union Taxes**

	1995–2000	**2000–05**	**2005–10**	**2010–15**	**2015–20**	**2020–21**	**2021–26**
States	**10 FC**	**11 FC**	**12 FC**	**13 FC**	**14 FC**	**15 FC**	**15 FC**
Andhra Pradesh	8.465	7.701	7.356	6.937	4.305	4.111	4.047
Arunachal Pradesh	0.170	0.244	0.288	0.328	1.370	1.760	1.757
Assam	2.784	3.285	3.235	3.628	3.311	3.131	3.128
Bihar	12.861	14.597	11.028	10.917	9.665	10.061	10.058
Chhattisgarh	0.000	0.000	2.654	2.470	3.080	3.418	3.407
Goa	0.180	0.206	0.259	0.266	0.378	0.386	0.386
Gujarat	4.046	2.821	3.569	3.041	3.084	3.398	3.478
Haryana	1.238	0.944	1.075	1.048	1.084	1.082	1.093
Himachal Pradesh	0.704	0.683	0.522	0.781	0.713	0.799	0.830
Jammu and Kashmir	1.097	1.290	1.297	1.551	1.854	0.000	0.000
Jharkhand	0.000	0.000	3.361	2.802	3.139	3.313	3.307
Karnataka	5.339	4.930	4.459	4.328	4.713	3.646	3.647
Kerala	3.875	3.057	2.665	2.341	2.500	1.943	1.925
Madhya Pradesh	8.290	8.838	6.711	7.120	7.548	7.886	7.850
Maharashtra	6.126	4.632	4.997	5.199	5.521	6.135	6.317
Manipur	0.282	0.366	0.362	0.451	0.617	0.718	0.716
Meghalaya	0.283	0.342	0.371	0.408	0.642	0.765	0.767
Mizoram	0.149	0.198	0.239	0.269	0.460	0.506	0.500
Nagaland	0.181	0.220	0.263	0.314	0.498	0.573	0.569
Odisha	4.495	5.056	5.161	4.779	4.642	4.629	4.528
Punjab	1.461	1.147	1.299	1.389	1.577	1.788	1.807
Rajasthan	5.551	5.473	5.609	5.853	5.495	5.979	6.026
Sikkim	0.126	0.184	0.227	0.239	0.367	0.388	0.388
Tamil Nadu	6.637	5.385	5.305	4.969	4.023	4.189	4.079
Telangana	0.000	0.000	0.000	0.000	2.437	2.133	2.102
Tripura	0.378	0.487	0.428	0.511	0.642	0.709	0.708
Uttar Pradesh	17.811	19.798	19.264	19.677	17.959	17.931	17.939
Uttarakhand	0.000	0.000	0.939	1.120	1.052	1.104	1.118
West Bengal	7.471	8.116	7.057	7.264	7.234	7.519	7.523

Source: Based on UFC X-XV reports

Disconnect between the Exchequer and the Economy

4.24 The discussion so far takes us to one of the weakest links in the devolution schema in India. The overwhelming importance given for redistributive criteria in the devolution diagram is justified in terms of the assumption that fiscal capacity vary significantly among states. But, the UFCs have not resorted to a direct measure of fiscal capacity of the states. Instead per capita income of states is taken as a proxy of fiscal capacity. Per capita income could have been an appropriate proxy if the states had suitable and buoyant tax handles which establish a close connect between growth in per capita income and growth in own tax revenue of the state. In fact, such a connection is quite visible between per capita income of the states and tax revenue mobilised by the centre from the states. It is because of the presence of tax handles such as taxes on personal income and corporate income. In the case of subnational governments what we see unfortunately is a growing disconnect between the economy and the exchequer. For instance, a city may be doing very well in terms of economic growth. But, the city's growth need not get reflected in its 'own tax revenue'. Tax on property and profession tax are the two taxes that would have allowed the city governments to partake in the economic prosperity of the city. But, the upper limits of profession tax remain frozen at the level fixed several decades back by the Parliament. Consequentially Indian cities remain heavily dependent on transfers from the state or central government. And the poor state of affairs of the Indian cities is taken as fait accompli by all concerned. Worst still is the tendency to celebrate lack of cleanliness and overcrowding of the cities as part of Indian culture.

4.25 In fact, the LGs are much better placed in terms of tax handles when compared to the state governments. The state governments possess hardly any tax now which would allow them to partake in the economic prosperity of their respective economies. The most important tax of the states in India, viz., the GST has virtually been converted into a central tax. The GST rates are fixed by the GST council where decisions are taken unilaterally by the central government. Further, the revision of the GST rates implemented in different episodes had resulted in significant revenue loss for most states including Kerala. What is clearly emerging is a negative relationship between state's revenue and per capita income.

4.26 On the whole the fiscal system has become unfriendly and even hostile to the idea of growth and development. It is as if the state in India has opted not to increase the size of government and not to play a growing role in the process of development. In other words India decided to follow what the successful developed countries preached instead of what they practiced. The size of the general government is allowed to stagnate over time. Further, the size of the government is allowed to shrink in cities and states where green shoots of growth and development appear and strengthen. It is a fiscal strategy that chokes development by denying public services required to sustain the green shoots of development. Obviously there are many services that may not be required everywhere. But, there are locales that host national or regional institutions such as airports, seaports, universities, research centers, super specialty hospitals, pilgrim centers, manufacturing hubs, headquarters of government departments, etc., that cater to the nation or the region as a whole. In other words there would be growth poles that cater to the entire nation and requires more resources to be put in for the general welfare of the nation as a whole. It should be underlined that the strategy of fiscal levelling practiced affects not only the growth poles of the economy but the entire nation.

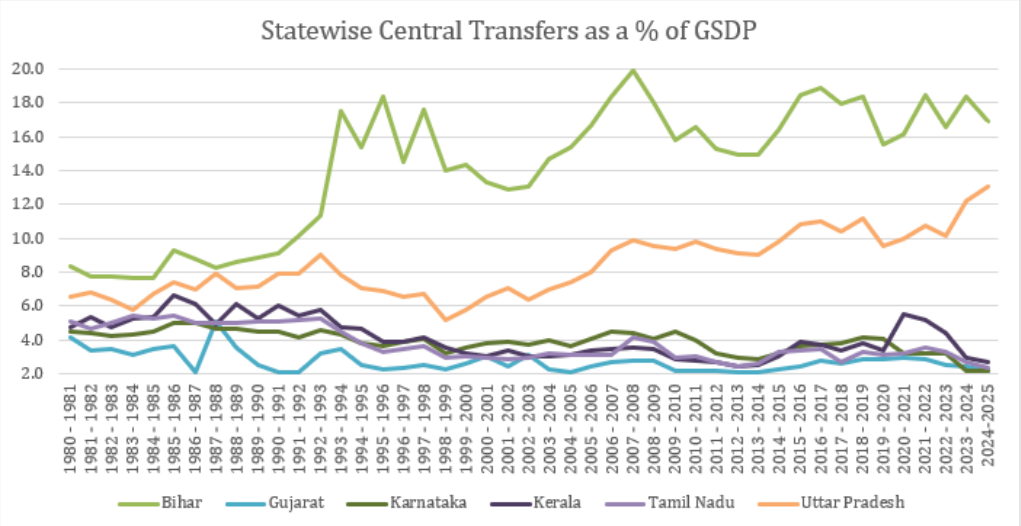
4.27 Table 4.8 brings out the divorce between the economy and the exchequer quite vividly. In column two of the Table, the states are arranged in a descending order in terms of per capita GDP. In rest of the columns, size of the state government is expressed in terms of ratios such as revenue to GSDP, expenditure to GSDP and own tax revenue to GSDP. The leading states measured in terms of per capita income such as Telangana, Karnataka, Haryana, Gujarat, Tamil Nadu, Kerala, and Maharashtra are among the lowest ranking states when it comes to revenue to GSDP and expenditure to GSDP ratios are considered. The main reason for the observed negative relationship between per capita income and government expenditure is central transfers. It is very clear from Figure 4.1.

Table 4.8: Ranking of Indian States – Fiscal Indicators (2021–22)

Sl.	State	Per Capita GSDP (Rs)	Revenue /GSDP (%)	Rank	Expenditure /GSDP (%)	Rank	Own Tax Revenue /GSDP (%)	Rank
1	Telangana	296,538	11.3	14	12.2	15	8.1	1
2	Karnataka	294,062	9.9	17	10.6	18	6.1	9
3	Haryana	291,130	9.0	18	11.3	16	6.1	8
4	Gujarat	271,901	8.7	19	8.4	19	5.1	18
5	Tamil Nadu	270,451	10.0	16	12.3	14	5.9	12
6	Kerala	259,441	12.6	12	15.8	9	6.3	5
7	Maharashtra	250,707	10.6	16	11.1	17	7.0	3
8	Himachal Pradesh	231,681	21.7	3	21.0	2	5.6	15
9	Andhra Pradesh	216,807	13.1	11	13.9	13	6.2	7
10	Punjab	205,573	12.5	13	15.4	12	5.9	11
11	Odisha	151,567	22.0	2	15.7	11	5.8	13
12	Rajasthan	149,085	15.4	9	17.6	5	6.3	6
13	Chhattisgarh	137,594	19.4	5	18.3	4	6.6	4
14	West Bengal	134,806	13.4	10	15.8	10	5.3	17
15	Madhya Pradesh	127,760	17.0	8	16.6	8	6.1	10
16	Assam	116,096	19.9	4	20.1	3	4.8	19
17	Jharkhand	96,519	18.5	7	16.7	7	5.7	14
18	Uttar Pradesh	84,929	18.7	6	17.0	6	7.4	2
19	Bihar	51,825	24.5	1	24.6	1	5.4	16

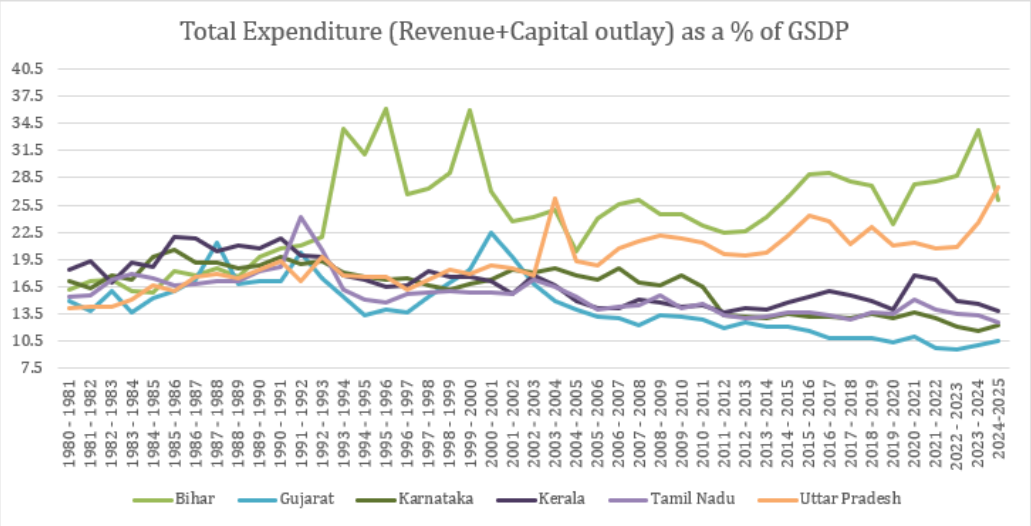
Source: MOSPI; Reserve Bank of India; Population Projection Statistics.

Figure 4.1: State-Wise Central Transfers as per cent of GSDP



Source: RBI Study of State Finances

Figure 4.2: Total Expenditure (Revenue+Capital outlay) as a % of GSDP



Source: RBI Study of State Finances

4.28 Ironically, the equalisation strategy does not prescribe anything substantial to correct the expenditure priorities of the backward regions. It is important to ensure that fiscal transfers from the relatively advanced to the backward regions are used to improve the basic minimum services. Higher allocation of resources per se is no guarantee for provision of the core minimum services in the backward states/ regions. In spite of continuous supply of additional resources over multiple decades the gap in the availability of core minimum services has persisted. It calls for a rethink about the strategy adopted so far. It appears that there should be some mechanism to ensure that the laggard states use the additional resources for the provision of the core minimum services. The advantages of huge investment in mega projects in a backward region are likely to be spilled over to the rest of the country through backward and forward linkages. For instance, a central university established in such a region will have to attract teachers, students and equipment from outside. On the other hand investment in literacy, school and preschool education, public health, local connectivity, etc., will help the region get out of the vicious cycle of poverty and underdevelopment.

4.29 We recognise the need to support the states and regions that lag behind in the provision of minimum public services. The allocation of additional resources above the per capita share to such states and territories may be used for a national campaign for achieving targets with respect to all the primary services. The

experience of Kerala can in fact be used to develop such a campaign strategy. In fact, the position of the advanced states including Kerala was not much better some decades ago. Such a campaign is very important to ensure that India do not waste its demographic dividend. The so called advanced states can extend support to such a campaign by sending experts as well as volunteers.

4.30 The devolution schema has also been indifferent to the state specific problems, especially the second-generation problems of the states which have achieved higher human development indicators. Here again what is becoming apparent is poverty of thought regarding the dynamic role the State is expected to play in development. There are regions characterized by varying stages of demographic and economic transition. Obviously, the package of public services required would vary a lot across space within a country or even inside a region. Further prioritization of certain services in the current stage would necessitate reprioritization in subsequent phases. For instance, early success in human development might lead to gains such as rise in life expectancy necessitating increased emphasis for care and welfare of the aged at later stages. In short, 'the one size fit all' approach will not work in a country like India, characterized by continental size and remarkably rich diversity.

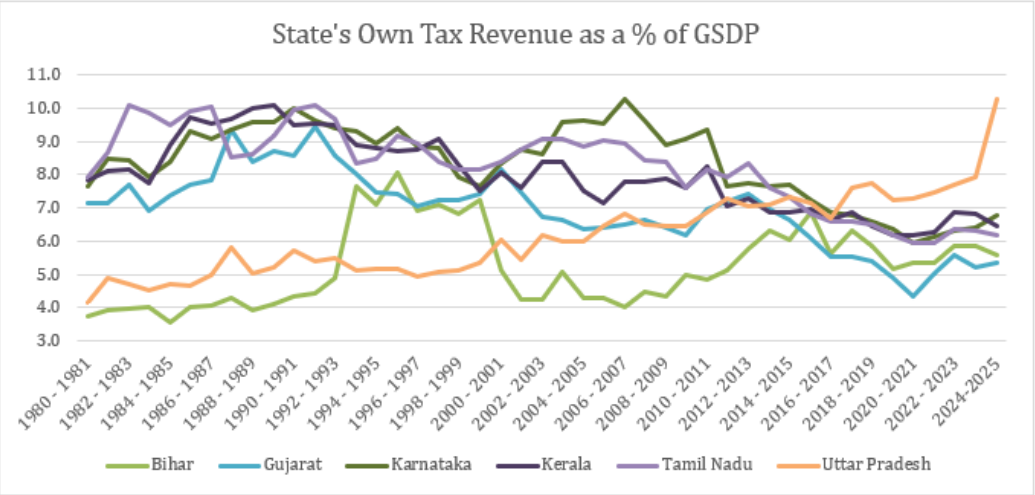
4.31 We may conclude the chapter with a mention about the hard budget constraint within which the state governments function. The state governments are supposed to work within the limits set by its tax and non-tax resources and the transfers from the union government. The space for borrowing is strictly limited within the FRBM boundaries. The FRBM limits are common to all states regardless of the per capita income or the stage of development. Ironically the question of fiscal capacity is not a consideration for allowing borrowings. Moreover state government's borrowings are defined in the broadest possible manner including public deposits in treasury accounts and off budget borrowing of special purpose vehicles. There are also limits set with respect to the government guarantees given to borrowings of public sector agencies. The state governments in India are in the process of getting converted into mere appendages of the union government. It is an expression of a narrowing vision of India.

4.32 If the federal fiscal settings are to remain the way they have been in the recent past, the state governments will be constrained with practically no fiscal policy tool except management of public expenditure. The state government cannot intervene in the state's economy using the power to reduce or raise taxes. Under such a regime the scope for expanding public expenditure would also

be severely limited. The freedom of action would be limited to possible rearrangement of public expenditure. The state government can try to ensure that every single rupee is spent in the most efficient manner. In the absence of taxes the government will be constrained to rearrange public expenditure so that it matches the policy goals such as development and social justice.

4.33 We do not see much fiscal space at the level of the state governments to enhance devolution to the local governments. Therefore, more emphasis will have to be placed on the question of resource use efficiency at the local level. As we shall illustrate in detail there is considerable scope for improving the delivery of local services. It is also important to maximise mobilisation of local resources. As we shall argue in the subsequent chapters there exists considerable scope for improving collection of tax and non-tax revenue at the local level. In fact, given the present division of taxation rights, the local governments are far better endowed than the state governments in enhancing revenue. But, the union and state governments will have to initiate some important reforms to facilitate better mobilisation of resources at the level of local governments.

Figure 4.3: State's Own Tax Revenue as a % of GSDP



Source: RBI Study of State Finances

Chapter 5

Fiscal Federalism and Local Governments

5.1 The 73rd and 74th Amendments of the Constitution were instrumental in redrawing the fiscal architecture of the nation. The Amendments inserted the following into Article 280(3) of the Constitution dealing with the mandate of the Union Finance Commission.

(bb) The measures needed to augment the Consolidated Fund of a State to supplement the resources of the Panchayats in the State on the basis of the recommendations made by the Finance Commission of the State;

(c) The measures needed to augment the Consolidated Fund of a State to supplement the resources of the Municipalities in the State on the basis of the recommendations made by the Finance Commission of the State.

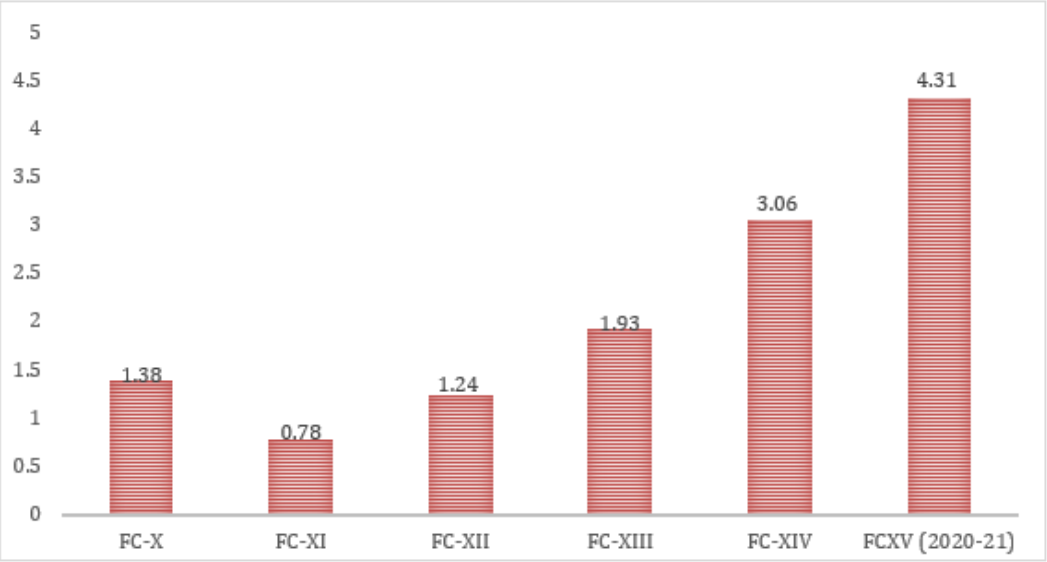
Here we wish to underline the importance the Constitution attaches to the need for 'augmenting the Consolidated Fund of the State to supplement the resources of the Panchayats/Municipalities'. The Constitution uncontestably upholds the federal structure of the system. Moreover, it does not support a model of decentralisation that bypasses the state governments and the Finance Commission of the state.

UFC Grants to the Local Governments

5.2 The Constitutional Amendments accorded for the first time a pride of place to the third tier of the government in the federal fiscal arrangement of the country. The UFC X was set up ahead of the Constitutional Amendments. But, it did not deter the UFC X to initiate the process of reimagining the fiscal arrangement. It recommended Rs.4,390 crore (to be distributed according to population count) for the rural areas and Rs.1,000 crore (to be distributed on the basis of the slum population of the state) for the urban local governments. The UFC X award to the local governments added up to 1.38 per cent of the divisible pool.

5.3 A significant feature of the history of UFC devolution to the local governments has been the fairly consistent growth in the share of the UFC grants to the local governments measured as a proportion of the divisible pool. From around 0.78 per cent during the UFC XI it climbed to 4.31 per cent during the UFC XV (See Figure 5.1). The UFC XIII has noted that "Decentralisation results in widening the ambit and improving the quality of services being provided by the local bodies. This requires substantially larger outlays". Notably the UFC devolution to the local governments has been over and above the devolution to the state governments.

Figure 5.1: UFC Grants to LGs as a per cent of the Divisible Pool



Source: Report of UFC XV

5.4 In view of the very broad based support for decentralisation and democratisation of local governance in the country we suggest a notable improvement in the UFC grant for LGs. The UFC XVI may raise it to at least 7.5 per cent of the divisible pool without affecting the share of the state governments in the divisible pool. The UFC may recommend grants to the local governments as a proportion of the divisible pool of taxes to ensure that the lower tiers of governments benefit from the overall buoyancy of union tax revenue.

Growing Share of Urban Governments

5.5 Another important feature of the UFC grants to the local governments has been the growing share of the grants given to the ULGs. The share of the urban governments increased from 18.58 per cent in the UFC X to 35.35 per cent in UFC XV (See Table 5.1). Obviously the UFCs have tried to build the process of urbanisation into the devolution strategy.

Table 5.1: Urban Share in UFC Award

UFCs	**Rural (%)**	**Urban (%)**
X	81.42	18.58
XI	80.00	20.00
XII	80.00	20.00
XIII	73.59	26.41
XIV	69.68	30.32
XV (2020–21)	67.50	32.50
XV (2021–26)	64.65	35.35

Source: Calculated from UFC XV Report (2021).

Usurping the Fiscal Space of Local Government

5.6 Although the UFC awards ensured substantial rise in the share of devolution to the LGs there were some disturbing developments creeping into the fiscal system. The tax reforms in the country, especially the introduction of the GST has tended to take some important tax handles away from the local governments. The old saying 'while the right hand gives the left hand takes away' appears to be true in the case of the LGs. The 101st Constitutional Amendment Act of 2016 introduced the GST in India. The list of taxes subsumed by the GST is given in Table 5.2. The subsumed local taxes such as entry tax, advertisement tax, entertainment tax, luxury tax and Cable TV/DTH levy were high yielding taxes with immense potential for future growth. The adverse impact of the GST system on state government revenue is also important to be noted here. Needless to say that the fall in state revenue adversely impact the state's ability to devolve resources to the LGs. A fall in the central government revenue on account of the introduction of the GST system would have had a similar impact on the LGs.

It is so because of the consequent reduction in the divisible pool and the resources devolved to the state governments. The impact of the recently announced standardisation of GST rates should also be seen in the same light. The moot question is as to which tier of government would bear the burden of reduced collection.

Table 5.2: Taxes Subsumed Under GST

Union Taxes	**State Taxes**	**Local Taxes**
Central Excise Duty	Value Added Tax (VAT)	Octroi / Local Body Tax (LBT) / Entry Tax
Service Tax	Entry Tax	Advertisement Tax
Central Sales Tax (CST)	Luxury Tax	Entertainment Tax
Countervailing Duties (CVD)	Entertainment Tax	Luxury Tax
Special Additional Duty (SAD) of Customs	Purchase Tax	Cable TV / DTH Service Levy
Additional Excise Duties	Taxes on lottery, betting & gambling	—

Source: XV Finance Commission Report (2021).

5.7 One of the most important instances of usurping of the rights to mobilise resources is that of the profession tax. It undoubtedly is a dynamic source of tax revenue which would have made a big difference to the scenario of local government finance. But, it lost its sheen because of the refusal of the central government to amend the Constitution to facilitate revision of out-dated upper ceiling set several decades back. The tax limit per annum per person was fixed at Rs.2500 in 1988 by the Constitution (Sixtieth Amendment) Act 1988. In the post 73rd and 74th Constitution Amendments period all the UFCs have recommended Amendment of the Constitution to reset the upper limit of the profession tax. The UFC XV was quite categorical, "Since the ceiling of the profession tax has not been revised for the last three decades it is time that the relevant amendment is carried out on a priority basis". In fact, it is better to vest the power to impose the ceiling on the parliament so that the requirement of periodic amendment of the Constitution is overcome.

5.8 There are other notable instances of taking over of revenue entitlements of the lowest tier which are not yet widely discussed. A recent instance we wish to mention here is related to the Telecommunications (Right of Way) Rules, 2024 which limit the freedom of public entities with respect to levying of any fee, charge rent, annuity, or compensation or entry fee for access or seek any other public financial contribution in any form, for the establishment, operation or maintenance of underground telecommunications network. Similar restrictions apply to over ground network as well. The provisions of the Telecommunications Act would have their logic and reason. Notwithstanding the rationale of such reforms it is important to reiterate their revenue implications for the LGs.

5.9 Encroaching on the revenue entitlements of the local governments happen through actions of the state government also. The SFC VII sittings and consultations have brought out several such instances of state government actions purposefully or inadvertently resulting in loss of revenue for the local governments. The second report of the SFC VII would analyse the related issues and recommend methods to overcome loss of revenue to the LGs.

The Disconnect Between Local Economy and Local Finance

5.10 Here we wish to reiterate the problem of conspicuous disconnect between the exchequer of state as well as LGs and the economy under their jurisdiction. The state/LGs have only limited tax handles to extract revenue from the economic agents who benefit more than proportionately from the public services offered by the city/state government. Obviously, they cannot tax personal or corporate income. They do not have alternative mechanisms to tap those who benefit from the public services of the LG. Nor can they tax those who pollute the locality most. It should however be mentioned that the LGs are better endowed in terms of buoyancy of tax handles. We will examine this issue in detail in the subsequent chapters. In effect the fiscal system is denying resources to the growth poles of the economy. The failure to revise the tax slabs of profession tax, introduction of GST and subsuming of important taxes of state and LGs, administrative reforms that take away conventional tax handles of the LGs, etc., tend to weaken the lower tiers of governments. In the considered opinion of the SFC VII the powers to mobilise resources in the fiscal system of the country should be overhauled so that the state governments and LGs are freed from the observed disconnect between the exchequer and the economy under their jurisdiction.

The UFC Grants and Free Fiscal Space of LGs

5.11 In the previous chapters we referred to the importance of free fiscal space available to the local governments. It is one thing to assure devolution of resources but quite a different one to ensure autonomy in the use of the devolved resources. Conditions imposed from above on the use of resources devolved assume importance in the context of the reduced power for mobilising own resources. Policies that affect mobilisation of own resources and put conditions on the use of devolved resources together tend to defeat the very purpose of decentralisation.

5.12 As is widely acknowledged the burden of conditions is on the increase. Since the problem of conditions attached to the UFC grants has been deliberated upon at length in various forums, we do not intend to discuss the same in detail. As Table 5.3 show, although the UFC devolution to the local governments has increased substantially over the years, the conditions on its use have also increased manifold.

Table 5.3: Grants to LGs by Various Union Finance Commissions

UFCs	**Type of Grants**	**Rural**	**Urban**	**Total**
X	–	4,380.93	1,000.00	5,380.93
XI	–	8,000.00	2,000.00	10,000.00
XII	–	20,000.00	5,000.00	25,000.00
XIII	General Basic Grant	41,224.56	15,110.84	56,335.40
	General Performance Grant	21,825.85	8,000.25	29,826.10
	Special Area Grant	–	–	1,357.00
	Total	63,050.41	23,111.09	87,518.50
XIV	Basic Grant	180,262.98	69,715.04	249,978.02
	Performance Grant	20,029.22	17,428.76	37,457.98
	Total	200,292.20	87,143.80	287,436.00
XV (2020–21)	Basic Grant (Untied)	30,375.00	14,625.00	45,000.00
	Tied Grant	30,375.00	14,625.00	45,000.00
	Total	60,750.00	29,250.00	90,000.00
XV (2021–26)	Basic Grant (Untied)	94,722.00	33,144.00	127,866.00
	Tied Grant	142,083.00	87,911.00	229,994.00
	Grants for Incubation of New Cities	–	8,000.00	8,000.00
	Grants for Shared Municipal Services	–	450.00	450.00
	Health Grant	43,928.00	26,123.00	70,051.00
	Total	280,733.00	155,628.00	436,361.00

Source: Compiled from reports of the X–XV Union Finance Commissions.
Note: Amounts are in Rs. Crore

5.13 Unlike the UFCs X to XII, the UFCs since then followed the practise of splitting the grants into: (a) Basic Grants (untied funds for general use); (b) Performance Grants (tied to outcomes, e.g., service delivery) and (c) Thematic Grants such as the health grant and the grant for incubation of new cities in UFC XV. The UFC XV made all the grants to million-plus cities, and 60 per cent of the grants to other towns and rural local governments tied to the provision of water and sanitation services. It has to be noted that the quantum of performance-based funds has increased from 10% (RLGs) and 20% (ULGs) in the UFC XIV to 60% in the UFC XV. A summary picture is available in Table 5.4.

Table 5.4: Increasing Proportion of Tied Funds in UFC Grants

UFCs	**Tied and Untied Grants for RLGs**	**Tied and Untied Grants for ULGs**
X	Grants should not be used for giving salaries and wages.	Grants should not be used for giving salaries and wages.
XI	1. Maintenance of accounts to be the first charge. 2. Provision of civic services. 3. Grants should not be used for salaries and wages.	Provision of civic services; grants should not be used for salaries and wages.
XII	Priority to water supply and sanitation.	Creation of databases on local government finances and maintenance of accounts.
XIII	Six conditions to access the performance grant.	Nine conditions to access the performance grant.
XIV	Unconditional basic grant (90%) for improving civic services. Conditional performance grant (10%) for revenue improvement.	Unconditional basic grant (80%) and conditional performance grant (20%). Municipalities must publish service level benchmarks each year.
XV	Online availability of audited accounts and formation of Sixth SFC required. 60% tied grants for water and sanitation.	For million-plus cities: funds fully tied to air quality, water supply, conservation, waste management. For non-million cities: 60% tied to drinking water and solid waste management.

Source: Compiled from UFC X–XV Reports.

5.14 In the case of health grants allocated by the UFC XV, the components are designed as they are done in Centrally Sponsored Schemes, with little freedom for the local governments. The increasing quantum of tied grants must be seen as a kind of centralisation, where the UFC/central government departments decide where the local governments should use the funds. And if targets are not achieved, funds are lost in the subsequent years. This is against the spirit of decentralised planning and devolution. This also is a bane to those local governments that have already achieved the amenities mentioned above. In fact, given the ideals of decentralization, the local governments should have the freedom to use the resources available for fulfilling their responsibilities as assigned in the 11^{th} and 12^{th} schedule of the Constitution.

Declining Release of UFC Grant

5.15 The recent UFC reports have noted the growing gap between the actual releases of the UFC grant and the allocation recommended. In this regard, a summary picture provided by the UFC XV as reproduced in Table 5.5 brings out the gravity of the problem. It can be seen that there is a shortage of about 5% and 18% for the rural governments and between 10% and 18% for urban governments. Obviously, all local governments would be keen to avail the UFC grants in full. The question as to what makes them fail should be probed into more earnestly than what is usually done. In many cases the local government might not be having the minimum facilities to ensure compliance. For instance, local governments in remote corners of the country may not have the required manpower and infrastructure required for prompt compliance. There are local governments without proper office facilities, manpower, computers, connectivity, help from capacity building agencies, etc. Another important issue is related to divergence between national priorities identified by the UFCs or central government departments and the local priorities. Last but not the least is the motive of cutting down central government expenditure. The local governments should not be made to bear the burden of fiscal discipline and the need to limit fiscal deficit of the general government.

Table 5.5: Funds Actually Released by Union Finance Commissions

UFCs	% Released for RLBs	% Released for ULBs
X	81.6	83.4
XI	82.5	87.6
XII	94.6	89.4
XIII	90.7	82.1
XIV	89.6	85.2

Source: XV Finance Commission Report (2021)

5.16 Table 5.6 provides information regarding the UFC XV grants to Kerala and its actual release and utilization since 2020-21. As data presented clearly show the release and utilisation of UFC grants have not been very impressive. There are problems with respect to reconciliation of data from different sources such as UFC Report and data available from Comptroller and Auditor General (CAG) and IKM. In spite of the difficulties related to data comparability, the figures do not hide the problem of compliance. Ironically, in the case of Kerala the past achievements of the state are creating road blocks in the effort to get the grants released and utilised.

Table 5.6: Allocation, Release and Utilisation of UFC Grants to Kerala

Year	XV UFC Allocation	Amount Released (CAG)	Amount Released (IKM)	Amount Utilised (IKM)	Utilisation (%)
2020–21	2412	2412.00	2607.21	2054.30	78.79
2021–22	2354	2615.00	1795.66	1344.47	74.87
2022–23	2418	1944.30	1858.62	1549.94	83.39
2023–24	2496	2118.38	1908.60	1230.70	64.48
2024–25	2637	–	2031.58	1654.58	81.44
2025–26	2649	–	2040.25	80.47	3.94
Total	**14966**		**12241.92**	**7914.46**	**64.65**

Source: UFC XV Report (2021); CAG Finance Accounts (various years); IKM data.
Note: Amounts are in Rs. Crore

5.17 In our opinion, conditions should be kept to the minimum and they should fully honour the diversity of the nation, which should be seen as a sign of strength and not weakness of the nation. The argument may be illustrated using some instances. The UFC XV put collection of property tax as an entry condition for urban LGs. The property tax collection should grow faster than the growth in GSDP (Gross State Domestic Product). In a state all regions may not be growing in the same pace. There will be regions and urban areas struggling to achieve respectable growth on account of unexpected economic or climate change events/disaster. For instance, consider the crisis in the plantation sector or the unprecedented floods in Kerala (2018-19 and 2020-21). If the condition is accepted we will end up denying grant to the most deserving urban LGs.

5.18 Similar is the case of asking all the LGs in the country to adopt the same set of national priorities, such as sanitation, waste disposal or drinking water. National priorities need not be so in every LG in the country. If so we could have decided everything from Delhi. India is a big continental size country with rich diversities. Drinking water may not be equally scarce everywhere. Even in a water scarce region the UFC grant need not be used for drinking water project if there are other successful drinking water projects running in the same place. In Kerala for instance the state is implementing central schemes and a World Bank scheme focussed on drinking water and waste disposal. The funds in many such projects are not fungible or transferable. Same is the case of the UFC conditionality. The best thing is to allow LGs to prioritise among constitutionally assigned subjects. Further, it is a highly burdensome task for Delhi or Thiruvananthapuram to decide on development priorities in each municipality in Kerala.

5.19 Here it may be noted that the UFCs do not attach conditions on the use of funds devolved to the state government. State governments are given the freedom to set the priorities. It is because of the conviction that the resources devolved belong to the people of the state; and they have the right to set the priorities according to their will. The health grants and the grants given to the urban LGs are best examples for the possible degeneration of devolution into typical centrally sponsored programmes. Therefore, it is advisable to treat all grants as 'basic' grants. The office of the Union Finance Commission should not be seen as one which frames centrally sponsored programmes.

Distribution of UFC Grants for Local Governments among States

5.20 The UFC is supposed to evolve a strategy for the distribution of resources among LGs. Reducing the task of distribution of resources to nearly 2,62,622 RLGs (in addition there are urban governments) to a magic formula and a handful of criteria is a stupendous mission to undertake. Yet for the sake of transparency, and given the limitations of the data base, such simplification is inevitable. But, it is important not to lose sight of the limitations of the exercise and the need to be aware of the danger of getting carried away by the apparent simplicity of the exercise. The equations hide the unavoidable complexity of a large country with unfathomable diversity.

Table 5.7: Devolution Criteria across UFCs

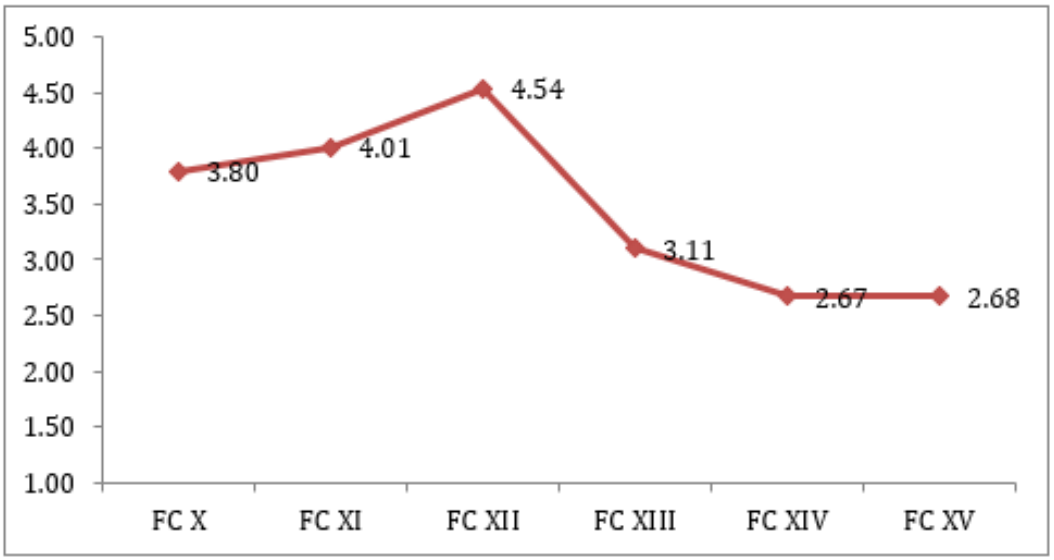
Criteria	**UFC X**	**UFC XI**	**UFC XII**	**UFC XIII (RLG)**	**UFC XIII (ULG)**	**UFC XIV**	**UFC XV**
Index of decentralisation	–	20	–	15	15	–	–
Revenue effort	–	10	20	–	–	–	–
FC local body grants utilisation index	–	–	–	5	5	–	–
Index of deprivation	–	–	10	–	–	–	–
Proportion of SC/STs in population	–	–	–	10	0	–	–
Population (Census year)	100 (1971)	40 (1971)	40 (2001)	50 (2001)	50 (2001)	90 (2011)	90 (2011)
Geographical area	–	10	10	10	10	10	10
Distance from highest per capita income	–	20	20	10	20	–	–
Total	**100**	**100**	**100**	**100**	**100**	**100**	**100**

Source: UFC XV Report (2021).

5.21 A summary of the criteria followed by the various UFCs is given in Table 5.7. Unlike UFC XI to UFC XIII which used multiple criteria for distribution of LG grants to the states, the UFC XIV and UFC XV considered only population and geographical area. A devolution formula which incorporates only population and area can result in highly populous and large states cornering major chunk of the grant earmarked for ULGs as well as RLGs. The use of 2011 census data on population had adversely affected the states such as Kerala which had successfully implemented the national population policy. Kerala's share in UFC

grants in LGs had witnessed a sharp fall from 4.54 per cent during UFC XII to an abysmal level of 2.68 per cent in UFC XV (See Figure 5.2). One way to overcome this difficulty is to bring demographic performance as a variable. The UFC XV had used this criterion in the inter se distribution of funds among the states.

Figure 5.2: Share of Kerala in the UFC grant devolution to LGs



Source: *UFC-XV Report (2021)*

5.22 It is important to incentivise the states that earnestly implement the policy of greater decentralisation. A reliable measure of decentralisation should be brought into the formula and given adequate weight so that the states are encouraged to devolve more funds and authority to the LGs. On the reverse side growing allocation of UFC grants to states with poor track record of decentralisation would act as a disincentive for development in such states. It is a clear case of moral hazard. There is hardly any reason to prove the widely acknowledged fact Kerala is a model state in the area of decentralisation. Devolution Report 2015-16 (MoPR, 2017) ranks Kerala as the best performing state, whereas Devolution Index Report 2024 (MoPR, 2025) ranks it second to Karnataka. Table 5.7 presents some useful data in this regard comparing the devolution by the state government and the UFC. The contribution of UFC grants have been consistently lower than 20 per cent of the total devolution in Kerala, the rest coming from the state government.

Table 5.8: Grants to LGs in Kerala

Year	Total Dev. Fund	Total Maint. Fund	General Purpose Fund	Total Devolution	UFC Grant	Share of UFC (%)	Share of GoK (%)
2017–18	6227.5	2183.44	1364.66	9775.60	1507.88	15.42	84.58
2018–19	7000	2343.88	1426.71	10770.59	1739.56	16.15	83.85
2019–20	7500	2741.12	1626.09	11867.21	2338.55	19.71	80.29
2020–21	6903	2943.83	1717.23	11564.06	1964.15	16.98	83.02
2021–22	7180	3168.43	1949.80	12298.23	2354.00	19.14	80.86
2022–23	8048	3005.66	1849.64	12903.30	2417.98	18.74	81.26
2023–24	8258	3646.99	2244.30	14149.29	2495.95	17.64	82.36
2024–25	8532	4131.19	2542.27	15205.46	2637.28	17.34	82.66
2025–26	9215	4188.15	2577.32	15980.48	2649.89	16.57	83.43

Source: Memorandum to the UFC XV, Government of Kerala (2025)
Note: Amounts are in Rs. Crore

5.23 The exclusive reliance on headcount overlooks important demographic features which are relevant for the provision of public services. The provision of public services should match the requirements of the local population. For instance, population characteristics such as density, ageing, deprivation, etc., have a bearing on the local demand for public goods. There are also interesting dimensions of the stages of development that should not be overlooked. For instance, the nature of services and the cost of provision of services are likely to be different in locales of economic and demographic concentration. Land costs, for instance, are likely to be relatively too high in such areas of concentration. Therefore, it is important to bring in the stage of development and the population characteristics into the devolution templates.

5.24 The population data hide a lot of interesting information on spatial dynamics of development that should inform the making of the fiscal architecture of the nation. We have the following suggestions to make. An important aspect of development is spatial concentration of labour, capital, and economic activity in areas that generate agglomeration economies. Such poles of development of a modern economy will require many specialised public services to further the development process. The short supply of such necessary services would tend to choke the process of development. Failure of the growth poles or growth engines of the economy affect not just such centres of economic growth but the entire

economy of the nation. In fact, this is exactly what happens in most centres of development, relatively developed states as well as cities, in India. Indian cities are notorious for congestion of all types that dampen the development process of the country.

5.25 One way to address the problem is to bring in urbanisation/density of population into the strategy of devolution among local governments. It assumes special significance in the context of the conspicuous disconnect between the exchequer and the economy we mentioned earlier. As we have argued the state/local governments lack appropriate tax handles to extract revenue from the economic agents who benefit from the provision of public services by the state/local government. Denying taxing powers to the centres of concentration of population and economic growth is akin to denying resources to the growth poles of the economy. Population data if used intelligently can help address this problem. Our suggestion is to bring in additional weightage to urban population or density of population. Here we are not overlooking the importance of headcount in distributing resources. On the contrary we are bringing in the spatial dynamics of population growth (also development dynamics) into the devolution formula.

5.26 A notable dimension of the demographic transition of the country is the rising influence of ageing. We suggest an appropriate weightage to be given to the aged population in the devolution formula. Here again we are not losing sight of the importance of the headcount. What we suggest is adaptation of the headcount to take care of ageing related inevitable growth in public expenditure which no modern society can ignore. The proportion of the aged population is also an indicator of the transition to second generation development problems. Here arises the question of the baby boom states. Interestingly baby booms are easily captured by the population count without any tweaking of the population data. On the other hand the regions with an ageing population always lose out if unadjusted population count is used. Here it should also be noted that a major proportion of public expenditure related to the old age fall on the local governments. The increase in the number of old age homes and the growth of the palliative care network in Kerala deserves special mention. What Kerala does today will need to be emulated elsewhere in the coming years because ageing would be caching up.

5.27 Another major suggestion we have is related to mobilisation of own revenue of the local governments. This is an innovative suggestion to connect the local government revenue to the buoyancy of the local economy. We suggest a tax or a user fee on the polluter following the principle of 'let the polluter pay'. All the medium and large economic units will be required to submit their annual statement on the waste or other pollutants they generate as well as the mode of treatment adopted. It is possible to evolve a simple format to do it without creating administrative cobwebs. In fact it is possible to have generalised understanding on production of pollutants in different kinds of economic activity. Filing of annual statement in this regard will be highly informative and awareness generating. The collection of pollution tax or pollution fee cannot be very ambitious initially but over time it will grow into a widely accepted and generally abided source of revenue for the local governments in the country. This tax or user fee can be introduced by the state without the advocacy from the UFC. But, the UFC involvement is advocated here to generate general agreement among the state governments. Otherwise, the competition among states to attract investment will defeat the environment friendly project against pollution.

Chapter 6

State of State Finances

Introduction

6.1 "The adoption of the Fiscal Responsibility Legislations (FRLs) by the State governments in the early 2000s contributed to an improvement in their key fiscal parameters. The consolidated Gross Fiscal Deficit (GFD) of the Indian States fell from an average of 4.3 per cent of GDP during the period 1998-99 to 2003-04 to 2.7 per cent of GDP during 2004-05 to 2023-24. Concomitantly, the overall debt of the States declined from 31.8 per cent of GDP at end-March 2004 to 28.5 per cent of GDP at end-March 2024". The quoted statements are the opening remarks of the RBI report (2024) on 'State Finances: A Study of Budgets 2024-25'. The statements are nothing short of tautology because the FRLs put binding limits on fiscal deficit and concomitantly on the overall debt of the states. There is hardly any room for any significant violation of the hard budget constraints set from above. The improvement in the fiscal parameters therefore can be the result of involuntary expenditure compression and compromising of the expenditure responsibilities of the state governments. In previous chapters we have noted how the neo-liberal turn has shifted the policy focus towards reducing the size as well as the role of government in development, over time and across space.

6.2 The RBI report (2024) is cited here to underline the need to interpret the trends in fiscal parameters of the governments with caution and a fairly deep sense of the context. The case of Kerala is particularly interesting in this background. The comparative analyses of state finances undertaken by various national agencies such as the Comptroller and Auditor General of India (CAG) and the Reserve Bank of India (RBI) present a picture of significant improvement in the fiscal position of the state in the recent past. In spite of many well-known odds, the state could register commendable improvement in parameters such as

revenue deficit, fiscal deficit and public debt. According to the RBI report, for instance, total outstanding liabilities of the state as a percentage of GSDP declined from 40.3 per cent in 2021 to 37.9 per cent in 2023 and 37.2 per cent in 2024. While the observed improvement in fiscal parameters is a matter of satisfaction, it cannot be seen as a sign of fulfillment of all expenditure responsibilities of the state government. On the contrary, there are areas such as infrastructure, higher education, research and development, etc., where the state would have wanted to invest much more than what was realised.

6.3 The first ever report on State Finances (2022-23) published by the CAG (2025) classifies Kerala, Karnataka, Tamil Nadu and Goa as states possessing large State's Own Tax Revenue(SOTR) and State's Non-Tax Revenue(SNTR) bases. They are classified so because SOTR and SNTR contribute more than 60 per cent of their total Revenue Receipts (RR). In the case of Kerala for instance, SOTR and SNTR together contributed 65.6 per cent of the RR. The total revenue receipts include share in union taxes and grants-in-aid from the union government. The higher share of SOTR and SNTR in states like Kerala, in fact is the result of drastic cut in the allocation of union taxes and grants-in-aid. As we have seen in preceding chapters, higher per capita income and successful implementation of the national population policy have resulted in drastic reduction of the share of the state in union taxes and grant-in-aid. As a consequence, contrary to the popular belief though, the states with higher per capita income or the growth poles of the economy are characterized by lower government expenditure to GSDP ratios. As we have argued, it is a fundamental flaw of the federal fiscal arrangement of the country.

6.4 In the opinion of the SFC, the observed improvement in the fiscal parameters does not provide any room for complacency. There is an element of expenditure compression in most states in the country. It is true in the case of Kerala too. Admittedly, except for the pending Dearness Allowance/Dearness Relief (DA/DR) arrears of the government employees/Pensioners, there is hardly any backlog of committed expenditure in the state. But, the next round of pay revision would lead to another cycle of fiscal strain. More importantly there is the unavoidable question of investment opportunities foregone. In our con-

sidered opinion, Kerala should have invested more in science and technology, research and development, higher education, infrastructure, art and culture, etc., during the past two decades. It was necessary to follow up earlier investment and initiatives in the area of general education, public health, social welfare, etc., undertaken as a part of the development of the Kerala model. Same is true of the need to address the second generation development problems, such as life style ailments, aging, palliative care, re-integration of return migrants, etc. Obviously, in the coming years Kerala should try to compensate for the investment opportunities foregone (investment requirements ignored), or to put it more precisely, to make up for the expenditure compression imposed from above. The state should try its best to increase the plan size quite substantially in the coming years. However, given the extant neo-liberal fiscal regime, the scope for enhancing plan size of the state and hence devolution to the local government is limited.

6.5 This chapter assesses resource availability for formulating development plans at the state and the local levels. It is done with the help of a thorough analysis of all possible sources of revenue and borrowings on the one hand and various expenditure streams on the other. The resource availability for making the development plans vary according to the assumptions regarding factors that influence trends in revenue and expenditure items. Accordingly, we have computed two alternative scenarios to judge sensitivity of the estimates to the assumptions used.

Data and Methodology

6.6 The analysis of State Finances is based on data sourced from the Finance Accounts of the Accountant General (AG) and the Budget in Brief published by the Government of Kerala. The Gross State Domestic Product (GSDP) figures are sourced from publications of the Ministry of Statistics and Programme Implementation (MoSPI). The study period spans 2017–18 to 2025–26. Projections are derived using the Compound Annual Growth Rate (CAGR) method.

6.7 Given the structural shocks due to the introduction of GST in 2017 and the COVID-19 pandemic, the growth trends across several fiscal variables have

been inconsistent. To ensure stability in projections, the base year has been taken as 2021–22, and the end year as 2024–25 for calculating the CAGR. Using these growth rates, projections have been made for the period 2026–27 to 2030–31, with 2025–26 as the base year for forward estimates.

The projection of plan resources is presented in two alternative scenarios, each based on different fiscal assumptions:

- Scenario I:

  1. Based on existing growth trends and an estimated decline of Rs.5319 crore in GST proceeds.

  2. An increase in the horizontal devolution from 1.925% to 2%.

- Scenario II: Incorporates the following assumptions:

  1. Receipt of Revenue Deficit (RD) Grant amounting to Rs.40,000 crore.

  2. Payment of deferred salary arrears amounting to Rs.30,112 crore.

  3. An estimated decline in GST proceeds of Rs.5319 crore.

  4. An increase in the horizontal devolution from 1.925% to 2%.

6.8 An overview of the finances of the state for the period from 2017-18 to 2024-25 is given in Table 6.1. The period is known for turbulence on account of demonetization (2016), introduction of the GST system (2017), natural disasters such as the floods (2018 and 2019), Pay Revision (2020-21) and the pandemic (2020-21). Obviously, therefore, the figures do not present any consistent trend. Nevertheless, certain interesting patterns can be delineated. There is a notable worsening of the fiscal parameters which sort of reached the lowest point during the worst year of the Covid-19 pandemic 2020-21. Such deterioration is notable with respect to state's own tax revenue, non-tax revenue, revenue deficit, fiscal deficit, primary deficit and debt outstanding. The picture becomes vivid when the variables are expressed as ratios of GSDP. The pattern reverses in the years after the turning point in 2020-21. The indicators of state's own tax and non-tax revenue improved since 2020-21. The deficit and debt indicators on the other hand registered notable decline in the second period. The pattern of change is

almost the opposite when it comes to central transfers and capital receipts, both of which increased up to 2020-21 only to register significant decline since then. In other words, whatever improvement that happened since 2020-21 had happened in spite of the decline in fiscal transfers.

Table 6.1: Trends in major indicators of State Finances 2017–18 to 2024–25 (RE)

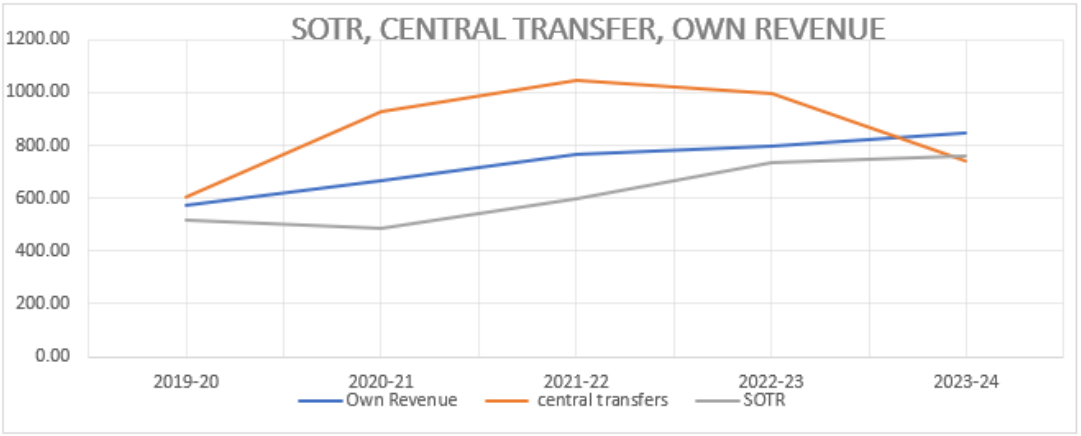
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (RE)
Revenue Receipts	83020	92854	90224.67	97616.83	116640.2	132724.65	124486	132929.8
Percent of GSDP	11.8	11.88	11.1	12.65	12.62	12.97	10.86	10.42
State Tax Revenue	46460	50644	50323.14	47660.84	58340.52	71968.16	74329	81627.29
Percent of GSDP	6.62	6.48	6.19	6.18	6.31	7.03	6.49	6.4
State Non-Tax Revenue	11200	11783	12265.22	7327.31	10462.51	15117.96	16346	17905.65
Percent of GSDP	1.6	1.51	1.51	0.95	1.13	1.48	1.43	1.4
Net Receipts of Lotteries	1407	1445	1498.37	646.35	246.35	920.92	1129.71	1022.93
Central Govt. Transfers	25361	30427	27636.31	42628.68	47837.21	45638.54	33811.2	33396.87
Percent of GSDP	3.61	3.89	3.4	5.52	5.17	4.46	2.95	2.62
Share of Central Taxes	16833	19038	16401.05	11560.4	17820.09	18260.68	21742.9	25550
Grant in Aid	8528	11389	11235.26	31068.28	30017.12	27377.86	12068.3	7846.87
Capital Receipts	27221	27242	24160.27	41267.66	46585.29	26013.78	35020.4	45842.04
Percent of GSDP	3.88	3.49	2.97	5.35	5.04	2.54	3.06	3.59
Total Receipts	110241	120096	114384.94	138884.49	163225.5	158738.43	159507	178771.8
Percent of GSDP	15.71	15.36	14.07	18	17.66	15.51	13.92	14.02
Total Expenditure	110238	120070	114384.95	138884.49	163225.5	158738.43	159507	178771.8
Percent of GSDP	15.71	15.36	14.07	18	17.66	15.51	13.92	14.02
Revenue Expenditure	99948	110316	104719.92	123446.33	146179.5	141950.94	142626	162125.7
Percent of GSDP	14.25	14.11	12.88	16	15.81	13.87	12.44	12.71
Expenditure on Lotteries	7627.64	7819.24	8475.3	4626.66	6663.93	10971.96	11401.2	12221.55
Capital Expenditure	10289.46	9753.43	9664.46	15438.16	17046.02	16787.49	16880.18	16646.15
Percent of GSDP	1.47	1.25	1.19	2.00	1.84	1.64	1.47	1.31
On Loan Disbursements	1541	2323	1210.22	2548.51	2854.29	2790.93	3295.72	2576.3
Percent of GSDP	0.22	0.3	0.15	0.33	0.31	0.27	0.29	0.2
Revenue Deficit	16928	17462	14495.25	20063.51	20799.96	9226.29	18140.2	29195.89
Percent of GSDP	2.41	2.23	1.78	2.6	2.25	0.9	1.58	2.29
Fiscal Deficit	26837	26958	23837.48	35203.69	37306.47	25554.54	34258.1	44747.05
Percent of GSDP	3.83	3.45	2.93	4.56	4.04	2.5	2.99	3.51
Primary Deficit	11718	10210	4622.78	14228.33	14003.65	378.18	7271.83	15007.72
Percent of GSDP	1.67	1.31	0.57	1.84	1.51	0.04	0.63	1.18
IP/RR	0.18	0.18	0.21	0.21	0.2	0.19	0.22	0.22
GSDP (2011-12)	701577	781653	812935	771724	924465	1023602	1146109	1275412
Debt Outstanding	210762	235631	260311.38	296900.86	335641.2	362191.89	391934	436387.1
Percent of GSDP	30.04	30.15	32.02	38.47	36.31	35.38	34.2	34.22
Interest Payment	15119.9	16747.92	19214.7	20975.36	23302.82	25176.36	26986.2	29739.32

Source: Budget in Brief, GoK; Finance Accounts, CAG (various years)

Note: Amounts are in Rs. Crore

6.9 We are now in a position to consider the size of the state government measured in terms of the ratio of aggregate government receipts and aggregate government expenditure to the GSDP. Both the ratios peaked to 18 per cent in 2020-21 and declined sharply to 14.02 per cent in 2024-25. Interestingly, the ratios representing the size of the state government registered such a fall in spite of the commendable success of the state in raising own tax and non-tax revenue. The decline in government receipts and expenditure occurred primarily on account of the decline in the share of central taxes, grant-in-aid, and the cuts in borrowings allowed. Indices shown in figure 6.1 about the relative changes in SOTR, Central Transfers and Own Revenue with base year 2005-06 for the last five years reveals this decline.

Figure 6.1: Trends in the Index of SOTR, Own Revenue and Central Transfers



Source: Budgets in Brief, GoK (various issues)

6.10 The period under consideration marked tapering of revenue deficit grant, winding up of GST compensation, pledging of the proceeds of some taxes to the KIIFB, withdrawal of the extra borrowing space granted during the pandemic years, cut in borrowings related to KIIFB and Social Security Pension Limited Company Appendix 6.1, deposits in the Public Account, implementation of the Pay Commission recommendations, and more importantly reduction in the state's share in devolution on account of the recommendations of the UFC XV. To put the story together, the quinquennium was one of the worst in the history of public finance of Kerala in terms of the constitutionally mandated flows from the union government. But, the worst crisis has produced one of the

best in history in fiscal management as exhibited by the all-round improvement in the fiscal parameters since 2020-21. It is in this backdrop we undertake the review of the finances of the state for the period from 2017-18 to 2024-25.

States Own Tax Revenues

6.11 The growth in the revenue of the state has been either muted or negative for some years up to 2020-21 for different reasons including the pandemic that tormented the economy. But the more pronounced and longstanding reason is the change in the indirect tax regime. The GST system did not deliver the results its champions trumpeted. The assured revenue neutral rates proved to be faulty and tilted more in favour of the Centre. In the process, even the limited tax autonomy that the states used to enjoy virtually disappeared, not to speak of the revenue loss.

Table 6.2: Trends in Major Components of SOTR: 2017–18 to 2024–25 (RE)

	2017–18	**2018–19**	**2019–20**	**2020–21**	**2021–22**	**2022–23**	**2023–24**	**2024–25**
GST	12007.69	21014.71	20446.95	20028.31	24169.81	29513.28	30563.60	33581.61
Share (%)	25.85	41.49	40.63	42.02	41.43	41.01	41.12	41.14
Growth Rate (%)	–	75.01	-2.70	-2.05	20.68	22.11	3.56	9.87
Sales Tax/VAT	24579	19226	19649.64	17689.17	22487.43	26875.78	27690.43	30451
Share (%)	52.90	37.96	39.05	37.11	38.55	37.34	37.25	37.30
Growth Rate (%)	-21.80	-21.78	2.20	-9.98	27.13	19.51	3.03	9.97
State Excise	2240	2521	2255.28	2329.22	2032.23	2875.95	2944.02	2948.90
Share (%)	4.82	4.98	4.48	4.89	3.48	4.00	3.96	3.61
Growth Rate (%)	10.97	12.54	-10.54	3.28	-12.75	41.52	2.37	0.17
Taxes on Vehicles	3663	3709	3721.14	3386.28	4037.10	5386.81	6340.46	6846.63
Share (%)	7.88	7.32	7.39	7.10	6.92	7.48	8.53	8.39
Growth Rate (%)	–	1.26	0.33	-9.00	19.22	33.43	17.70	7.98
Stamps & Registration Fees	3453	3693	3615.01	3489.59	4857.33	6216.71	5694.88	6620.22
Share (%)	7.43	7.29	7.18	7.32	8.33	8.64	7.66	8.11
Growth Rate (%)	14.82	6.95	-2.11	-3.47	39.19	27.99	-8.39	16.25
Others	518.28	480.46	634.28	737.78	756.13	1099.22	1095.42	1178.61
Share (%)	1.12	0.95	1.26	1.55	1.30	1.53	1.47	1.44
Growth Rate (%)	-12.16	-7.30	32.02	16.32	2.49	45.37	-0.35	7.59
States Own Tax Revenue	**46459**	**50644.10**	**50323.14**	**47660.84**	**58340.52**	**71968.16**	**74329.01**	**81627.29**

Source: Budget in Brief, GoK & Finance Accounts, CAG (various years)

Note: Amounts are in Rs Crore

6.12 The Goods and Services Tax represent the most important source of tax revenue for the state with a contribution of around 41 percent. The GST was implemented in July 2017 and covered only nine months of the FY 2017-18. Hence the growth in GST for 2018-19 is not comparable with that for 2017-18. Subsequently, for the years 2019-2020 and 2020-21 the collection became negative as can be seen from the Table 6.2. There was a general economic slump in the year 2019-2020. Covid and the associated lock down in 2020-2021 had pulled down the collection because of disruptions in the supply chains. The growth in collection in the FY 2021-22 at 20.68 percent, although a welcome change, has to be viewed against the low base. In 2022-23 the growth in collection went up robustly at 22.11 percent. The higher growth recorded for two successive years however could not be maintained in 2023-24 and the growth fell to 3.56 percent. According to the revised estimates the growth works out to 9.87 percent in 2024-25. The CAGR registered for the period from 2018-19 to 2023-24 is 7.7%. For the post Covid years the CAGR is 10%

6.13 Sales Tax collection is the second major item of revenue with a share of about 37 per cent. Tax on petroleum and IMFL (Indian Made Foreign Liquor) which are not subsumed under GST are the items included under sales tax. Growth in sales tax registered drastic fall in 2017-18, 2018-19, and 2020-21. Resurgence was recorded in 2021-22 and 2022-23. The CAGR recorded for the entire review period is 7.5 per cent and 10.96 per cent for the post Covid period.

6.14 All the remaining state taxes constitute about 22 percent of the SOTR. Within these taxes, the share of State Excise is around 4 percent. Stamps and Registration and Motor Vehicles Tax each stands with a share of around 8 percent. The annual growth rates of these categories of tax revenue are characterized by high instability.

Table 6.3: SOTR – Growth Rate and Buoyancy

	2017–18	**2018–19**	**2019–20**	**2020–21**	**2021–22**	**2022–23**	**2023–24**	**2024–25 (RE)**
SOTR	46459	50644.1	50323.1	47661	58340.5	71968.2	74329	81627.29
Growth Rate (%)	10.2	9.01	-0.63	-5.29	22.41	23.36	3.28	9.82
GSDP (Rs. crore)	701577	781653	812935	771724	924465	1023602	1146109	1275412
Growth Rate (%)	10.5	11.41	4.00	-5.07	19.79	10.72	11.97	11.28
Buoyancy	0.971	0.789	-0.158	1.044	1.132	2.178	0.274	0.870

Source: Budget in Brief, Government of Kerala (various issues); MoSPI

6.15 It may be seen from the Table 6.3 that the buoyancies of SOTR are below one for 5 years out of the 8 years. It is noted that the growth of own tax collection lags behind the growth of the tax base for most of the review period. This in fact is clear evidence for the divorce between the state's exchequer and the state's economy, an argument we put forward in previous chapters. The state governments do not have appropriate tax handles to partake in the prosperity of the state's economy. Notably this fundamental flaw of the federal fiscal arrangement is not limited to Kerala. Almost all high per capita income states, or as we argued all the growth poles of the economy, suffer from the same lacunae.

Central Transfers

6.16 As already noted, the central transfers- share of taxes as well as grants, grew since 2015-16 as a result of the recommendations of the UFC XIV. But in 2017-18, the RD grant tapered off. Because of this, central transfer as a percentage of GSDP went down to 3.61 percent in 2017-18 from the previous year's 3.74 percent. But the fall in RD grant was offset to some extent by the GST compensation. In 2018-19 there was better growth in the share of central taxes and GST compensation grants. Hence Central transfers as a percentage of GSDP went up again to 3.89 percent. There was a slump in the economy in 2020-21 and the share of central taxes dropped sharply with a negative growth of (-) 29.5 percent. The central transfers as a percentage of GSDP saw a sharp reduction of 3.40 percent in 2019-20. (Table 6.6)

6.17 The UFC XV recommendations in 2020-21 were a big blow to the state which pushed the share of central taxes to the lowest level in history. What came as a solace was RD grant which tapered off by 2023-24. All the temporary flows from the Centre like GST compensation and RD grants stopped in 2023-24 and the state was left with a huge gap in budgetary resources in 2023-24.

Capital Receipts

6.18 The non-debt capital receipts constitute a negligible sum for the state. Therefore, the state relies on debt creating capital receipts, which is subjected to stringent conditionality related to the Fiscal Responsibility and Budget Management (FRBM) Act and the UFC norms. Putting this in perspective, the debt capital receipts are analyzed for the period from 2017-18 to 2024-25 (See Table

6.6). Out of the total capital receipts, the share of Open Market Borrowings is in the range of 54 to 59 percent. The open market borrowings carry a comparatively lesser interest rate. Loan from National Small Savings Fund (NSSF) is the second largest item under internal debt with a share of around 7 percent.

Non-Plan Revenue Expenditure

6.19 Table 6.4 gives the trend in Non-Plan Revenue Expenditure for the period from 2017-18 to 2024-25(RE). The main target of Kerala's FRBM Act 2003 is to eliminate RD to zero by 31-03-2007. The target eluded necessitating amendments to the act in accordance with the fiscal consolidation road map charted by the successive UFCs. Exception to this increasing trend was witnessed during the period from 2006-07 to 2012-13 due to a revenue led fiscal consolidation under the Value Added Tax (VAT) regime. But the expectations were short lived because the potential of VAT regime dissipated across states by 2013-14.

Table 6.4: Trends in Non-Plan Revenue Expenditure – 2017–18 to 2024–25 (RE)

Item	**2017–18**	**2018–19**	**2019–20**	**2020–21**	**2021–22**	**2022–23**	**2023–24**	**2024–25 (RE)**
Salary	31905.9	31510.4	31774.9	27810.9	44625.3	38013.5	38572.9	41034.6
Growth Rate (%)	13.8	-1.2	0.8	-12.5	60.5	-14.8	1.5	6.4
Interest	15119.9	16748.0	19214.7	20975.4	23302.8	25176.4	26986.2	29739.3
Growth Rate (%)	24.8	10.8	14.7	9.2	11.1	8.0	7.2	10.2
Pension	19938.4	19012.0	19064.3	18942.9	26898.7	26090.0	25644.2	27581.6
Growth Rate (%)	30.5	-4.7	0.3	-0.6	42.0	-3.0	-1.7	7.6
Local Govts	8470.0	10278.0	6887.0	11399.8	11185.0	10838.5	9050.1	13200.7
Growth Rate (%)	39.8	21.4	-32.99	65.5	-1.88	-3.10	-16.50	45.9
Others*	24513.7	32767.6	27779.0	44317.5	40167.7	41832.5	42372.9	50569.4
Growth Rate (%)	-17.1	33.7	-15.2	59.5	-9.4	4.1	1.3	19.3
Revenue Expenditure	**99948.0**	**110316**	**104720**	**123446.3**	**146179.5**	**141950.9**	**142626.3**	**162125.7**

Source: State Budget, Government of Kerala (various issues)

Note: Amounts are in Rs. Crore

6.20 It is important to note the difference between two approaches to fiscal consolidation; one based on forced revenue expenditure compression and the other based on revenue augmentation. Ideally, if revenue entitlements are available, the emphasis must be on revenue augmentation. Non-plan revenue expenditure growth has earned a very bad reputation since the planning era and the planners always insisted on reducing the non-plan revenue expenditure.

But there is an equally forceful argument that highlights the developmental nature of important items of non-plan revenue expenditure. For example, a major portion of non-plan revenue expenditure under social sectors like health and education is categorized as non-developmental (see table 6.5). As Kerala's experience show, such human development prioritized expenditure would have huge positive externalities that help development in multiple ways including early achievement of several Sustainable Development Goals (SDG).

Table 6.5: Share of education and health in Non-Plan Revenue Expenditure

	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25 (RE)
Expenditure on Revenue Account (Non-plan)	83766.6	96426	92683.7	105507	127746	124592	124005.7	147368
Education (non-plan)	17069	16967	17262.5	14789	23134	20178.4	20183.7	21716.5
Share of Education in revenue expenditure	20.38	17.60	18.63	14.02	18.11	16.20	16.28	14.74
Health (non-plan)	4580.85	5206.9	5269.62	5592.7	7795.9	6665.46	6688.62	9228.54
Share of Health in revenue expenditure	5.47	5.40	5.69	5.30	6.10	5.35	5.39	6.26

Source: Budget in Brief, Government of Kerala (various issues)
Note: Amounts are in Rs. Crore

6.21 As can be seen from Table 6.4 growth in non-plan revenue expenditure moderated in the year 2017-18 because the arrear payments from the 9th pay/ pension revisions have come down considerably. The resource crunch felt in FY 2019-20 necessitated the state to go in for a plan cut and expenditure rationalization. Even the LGs had to bear the brunt. But on account of outstanding DA/DR installments and additional expenditure to meet the Covid scare raised spending in 2020-2021 largely financed by debt flows. The 11th pay /pension revision in the state was implemented in the year 2021-2022. The 12th pay revision has become due. Traditionally, expenditure under Salaries, Interest payments and Pensions (SIP) are considered as committed expenditures (Table 6.6). The SIP together constitutes around 63.35 percent of the revenue expenditure. When the arrear payments under DA/DR are met, growth in expenditure would surge. The CAGR registered for the review period is 8.4%.

Table 6.6: Trends in Salary, Interest, Pension - 2017-18 to 2024-25 (RE)

Item	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (RE)
Salary	31802.1	31406.0	31676.4	27728.3	44494.2	37902.8	38541.2	41002.3
Share in RE	31.8	28.5	30.3	22.5	30.4	26.7	27.0	25.3
Interest	15119.9	16748.0	19214.7	20975.4	23302.8	25176.4	26986.2	35850.8
Share in RE	15.1	15.2	18.4	17.0	15.9	17.7	18.9	23.0
Pension	19938.4	19012.0	19064.3	18942.9	26898.7	26090.0	25644.2	27875.2
Share in RE	20.0	17.2	18.2	15.4	18.4	18.4	18.0	17.9
Revenue Expenditure	99948.0	110316.0	104719.9	123446.3	146179.5	141950.9	142626.3	155959.1
Share of SIP in RE	66.9	60.9	66.9	54.9	64.9	62.9	64.0	65.6
Revenue Receipt	83020.0	92854.0	90224.7	97616.8	116640.2	132724.7	124486.2	124899.2
Share in RE	83.1	84.2	86.2	79.1	79.8	93.5	87.3	80.1

Source: Budget in Brief, Government of Kerala (various issues)
Note: Amounts are in Rs. Crore

Trends in Capital expenditure (CE)

6.22 The rising revenue expenditure hinders the expansion of capital expenditure. A further hindrance for the expansion of capital expenditure is the limit in borrowings set by the Centre. CE works out as a residual category that fluctuates on account of instability in revenue receipts, committed revenue expenditure and the borrowings. The CAGR in capital expenditure during the review period is 7.14 percent (Table 6.7).

Table 6.7: Trends in CE from 2017–18 to 2024–25 (RE)

Year	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25 (RE)
Capital Outlay (Plan)	7993.7	6778.5	7952.0	11935.8	13207.7	13260.5	13056.4	13400.1
Capital Outlay (Non-Plan)	755.2	652.0	502.2	953.9	984.1	736.1	528.0	669.7
Loan Disbursement (Plan)	1380.8	1328.9	1194.0	2414.7	2819.1	2131.0	2633.5	1911.7
Loan Disbursement (Non-Plan)	159.8	994.0	16.2	133.8	35.2	659.9	662.2	664.6
Capital Expenditure	10289.5	9753.4	9664.5	15438.2	17046.0	16787.5	16880.2	16646.1
GSDP (Rs. crore)	701577	781653	812935	771724	924465	1023602	1146109	1275412.2
CE/GSDP (%)	1.5	1.3	1.2	2.0	1.8	1.6	1.5	1.4

Source: Budget in Brief, Government of Kerala (various issues)
Note: Amounts are in Rs. Crore

Debt and other obligations

6.23 Debt and other liabilities are broadly categorized under i) Internal debt ii) Loans from the Centre and iii) Liabilities under Public Account. All these categories are considered by the Centre while fixing annual borrowing ceiling of the state. Major item under Internal Debt is Market borrowings. Negotiated loans constituted a small sum and are provided by NABARD, LIC, GIC and other financial institutions.

Table 6.8: Debt Profile of the State 2016–17 to 2024–25 (RE)

Year	2016–17	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25 (RE)
Internal Debt	118268	135500	150991	165960	190474	210791	227137	257158	295257
Share of Total Debt (%)	63.43	64.29	64.08	63.75	64.15	62.80	62.71	65.61	67.66
Growth Rate(%)	15.39	14.57	11.43	9.91	14.77	10.67	7.75	13.22	14.82
of which Market Borrowings	99532	115735	129719	142336	165402	183522	199142	225780	260553
Share of Total Debt (%)	53.38	54.91	55.05	54.68	55.71	54.68	54.98	57.61	59.71
Growth Rate(%)	17.31	16.28	12.08	9.73	16.21	10.96	8.51	13.38	15.40
of which NSSF	13509	14557	15608	17396	19834	22567	23600	27418	30957
Share of Total Debt (%)	7.25	6.91	6.62	6.68	6.68	6.72	6.52	7.00	7.09
Growth Rate(%)	7.75	7.76	7.22	11.46	14.01	13.78	4.58	16.18	12.91
Loans from the Centre	7614	7484	7243	8680	9208	9183	10864	10832	13339
Share of Total Debt (%)	4.08	3.55	3.07	3.33	3.10	2.74	3.00	2.76	3.06
Growth Rate(%)	5.24	-1.71	-3.22	19.84	6.08	-0.27	18.31	-0.29	23.14
PF / Small Savings	60571	67777	77397	85671	97219	115666	124191	123944	127791
Share of Total Debt (%)	32.49	32.16	32.85	32.91	32.74	34.46	34.29	31.62	29.28
Growth Rate(%)	27.15	11.90	14.19	10.69	13.48	18.97	7.37	-0.20	3.10
Total Debt	186453	210761	235630	260312	296900	335641	362191	391934	436387

Source: Budget in Brief, Government of Kerala (various issues)
Note: Amounts are in Rs Crore

6.24 Loans for infrastructure provided by the Centre are included under central loan since 2022-23. The share of market borrowings which has risen from 53.38 in 2016-17 to 59.71 in 2024-25(RE) is to be viewed as an encouraging sign because market borrowings carry less interest compared to all other sources

except the treasury savings account. Balance in the General Provident Fund account and term deposits in the treasury which are part of Public Account liabilities carry high interest.

6.25 There are wide year-to-year variations in the growth of debt. Growth of debt has been generally lower during the review period. Consequently, the growth in the interest outgo has also been coming down. Rate of interest during the review period have been less than the nominal GSDP growth. Hence debt has become more sustainable during the review period.

Financing of the Plan

6.26 Unlike the union government, the state government in Kerala has persisted with the idea of five-year plans. State budget continues to have plan, non-plan distinction. The CAG also prepare accounts with plan, non-plan distinction. Given the importance of planning in the state, the SFCs in Kerala recommend devolution of development funds as a proportion of the state plan. But the fiscal problems we outlined above constrain the ability of the state to support a sufficiently large and growing plan.

Table 6.9: Trends in Plan Resources 2017-18 to 2023-24

State's Own Resources (Rs Cr)	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
BCR	-4155.6	-7525.2	-5776.3	-7579.1	-6357	3382.7	-3604.3
MCR	-670.44	-1204.6	-4554.2	-213.84	-1618	-1035	-214.21
Borrowings	26841	26985	23837.5	40970	46046	25555	34258
Plan Grant	140.72	183.68	54.56	313.18	189.45	161.81	165.83
LSG	5298.35	5745.5	4041.06	7008.1	6978.5	6845.7	6029.4
KSEB	1554.98	1595.6	2324.2	2327.8	2318	2092.7	1552.1
Total	29009.1	25780	19926.9	42826	47556	37003	38187

Source: Budget in Brief, Government of Kerala (various issues)

6.27 Estimating resources for formulating the plan is an important stage in the preparation of the state plan. The broad categories of resources for financing the state plan are state government resources, borrowings and central assistance. Other sources such as contribution of the local governments and the participation of KSEB are essentially statistical in nature. State government resources include Balance from Current Revenues and Miscellaneous Capital Receipts. But Borrowings is the largest item. Resources from the Centre include certain grants from the Centre that are treated by the state as plan loans.

State Government Resources

Balance from Current Revenues (BCR)

6.28 BCR denotes the balance available from the non-plan revenue account of the state. On the revenue side it excludes grants of plan nature and on the revenue expenditure side it excludes plan revenue expenditure. Rarely did the state generate surplus in the BCR as it has happened in the year 2022-23. The BCR turned positive in the year 2022-23 with Rs. 3382.65 crore. This was largely possible on a back-to-back revenue growth in a robust manner at 23 percent and a reduced outgo on account of salaries and pensions after payment of arrears in 2021-22. The government also took a decision to pay the remaining arrears in a phased manner. Thus, a positive BCR became possible in 2022-23. Such maneuverings in expenditure management are needed sometimes when the revenue growths are not in tandem with the disproportionate growth in expenditure. The higher growth in revenues in the previous year could not be repeated in the year 2023-24 in the SOTR or transfers from the Centre. The BCR accordingly went into the negative territory making the growth in state plan size almost impossible. It is difficult to achieve a consistent growth in BCR, unless the revenue growth surpasses the NPRE growth sustainably.

Miscellaneous Capital Receipts

6.29 Miscellaneous Capital Receipts (MCR) denote the balance available for state plan from the non-plan capital account, and from the receipt of non-debt capital receipts. The repayment of loans advanced to state level enterprises is in arrears for majority of the cases. Hence the contribution from this stream of resources is mostly negative.

Borrowings and Plan Grants

6.30 Borrowings are the primary source through which Fiscal Deficit (FD) is financed in the state at present. The FRBM Act sets limit for the FD as well as Debt/GSDP ratio. The ceiling on borrowings has been examined in the foregoing paragraphs. Except for the pandemic years, the FD was fixed as 3.5 per cent of GSDP. For the pandemic years the FD was fixed at a higher level of GSDP at 5 per cent. Part of the borrowings is used for financing the negative BCR and MCR. Consequently, only the balance is available for the state plan. Since 2016-17,

grants from the Centre comes without plan non plan distinction. State treats some of these grants as plan grants. Grants from central road fund only are treated by the state as state plan grant at present. Grants for CSS are not treated as state plan grants.

Forward estimates of Plan Size: Two Scenarios

6.31 Here we present two alternative scenarios. In Scenario 1, most resource lines are projected with the help of trend growth rates proportionately adjusted to suit the change in policies or exogenous determinants. Scenario 2 presents a situation, in which a RD grants of Rs. 40000 crores are realised over a period of 4 years and taper off by the year 2029-30.

Base Year for Forward Estimates

6.32 The selection of base year for the forward estimates is a challenge because it should be a normal year with reliable figures for both RR and NPRE. The options available are, accounts for 2024-25, RE for 2024-25 or BE for 2025-26. The CAG is yet to finalize the accounts for the year 2024-25. Preliminary accounts are available for the year 2024-25. Although RE for 2024-25 is available, the RE figures deviate a lot from the preliminary accounts. Regarding BE 2025-26, the GST projections appear a bit too ambitious when compared to RE 2024-25. It is so because of the anticipated fall in collection on account of the recent GST rate rationalization reforms. We decided to take BE 2025-26 as the base year after appropriate reassessment of the GST revenue. The loss from GST is taken as Rs.5319 crore and BE 2025-26 is modified accordingly. Unlike in the case of GST, we do not see any pressing ground to change the base year estimates with respect to other tax and non-tax items. Similarly, the expenditure figures are not seen deviating a lot from the budget estimates. Hence, the projection of resources for the SFC VII period is based on BE 2025-26, after adjusting for the expected shortfall in GST yield.

Growth in Gross State Domestic Product

6.33 Instabilities in growth have become perennial since the withdrawal of high value notes by the RBI in November 2016 and a series of unforeseen developments since then. More recently, geopolitical swings also add to the environment of uncertainty. The recent doubling of tariffs by US against India's exports for

instance would have repercussions for several export-oriented industries in the state. Amidst these concerns, RBI has projected a GDP growth of 6.5 percent for 2025-26. The state is in the process of expanding its infrastructure base to boost economic growth across sectors. Moderate growth has been recorded in the state economy since the passing of the pandemic. The latest growth projection by the state government pertains to the memorandum presented to the UFC XVI. The nominal growth reckoned for the purpose has been 12 percent per annum for the first three years from 2026-27 and a growth of 11 percent for the last two years ending 2030-31. We consider it quite realistic to use the same GSDP growth for the SFC estimates.

Forward Estimates (Scenario 1)

Goods and Services Tax (GST)

6.34 The GST system has encountered many teething problems many of which are yet to be resolved. The latest in the series of events is the recent reduction of rates. Until the latest round of reforms, rates were 5, 12, 18 and 28 with the exempted items that had zero rate. It was unilaterally announced by the Centre that rates would be limited to 5 and 18 per cent from 22nd September, ignoring the concerns of states about revenue fall and possible compensation. With more items moving to the category of 5 per cent from the category of 12 per cent, and abolition of service tax on health and personal insurance premium, collection is expected to fall considerably. The Centre has computed a revenue loss of Rs.48,000 crore approximately. States expects the loss to be much more. The union government is not contemplating compensation packages for helping the states to tide over the fiscal stress induced by the GST reforms.

6.35 GST, the major source of state revenue is still encountering major impairments. Because of poor digital infrastructure, it took too much time for mandating e-way bill generation for the movement of consignments. Some other issues need special mention are faulty and fraudulent input tax claims, delay in assessment, GST network (GSTN) portal failures causing disruption in filing returns, compliance cost for small businesses and manufacturers owing to complex governance practices. Consuming states are left in the lurch continually. Integrated Goods and Service Tax (IGST) settlement is still a complex matter for the consuming states. Thus, the promised gains from GST regime did not come true and the Tax/GSDP ratios of states have fallen.

6.36 The average buoyancy registered for the period is less than one. The growth registered is less than the growth of GSDP except in 2021-22 and 2022-23. The revised GST rates will dampen collections in 2025-26. However, the revamp in the state GST department can be expected to yield results. But, because of the prevailing uncertainties, an over optimistic growth projection is unwarranted for the next quinquennium. We have to assume a moderate growth rate, which may appear to be conservative when compared to the growth performance prior to the introduction of GST. A growth of 10 percent in GST collection is applied taking into consideration the CAGR of 10 percent registered during the period after Covid.

6.37 The rate rationalization in GST will have impact throughout the year 2026-27. But its impact will be felt only in the second half of the year 2025-26. Hence it is highly unlikely that taxes will grow in a robust manner from the base in 2025-26. This has been taken into account, and for 2026-27, the growth applied is 10 percent on a low base in 2025-26. However, things are expected to normalize in 2027-28 and after a consecutive two-year low growth, collection is expected to improve to 15 per cent in the next year. For the remaining three years, the growth in collection anticipated is 10 per cent. These rates are accordingly applied for the projections of resources.

Non-GST items

6.38 In the absence of any major policy changes in any of the non-GST tax items, a common growth rate is applied taking into account the CAGR for the post Covid review period. The growth applied is 9 per cent for the forward estimates.

Non-Tax Revenues

6.39 In the absence of major minerals, non-tax items are not a major source of revenue for the state. A major item under non-tax revenue is net collection from the sale of lotteries. Its CAGR for the post Covid review period is 20 percent. Gross collection under lotteries is projected with a growth of 20 percent. Revenues from forest are another item taken separately for the projections. The CAGR of 9 percent for the review period is applied for the forward estimates. All the other items including royalty on minerals yield a CAGR of 4 percent for the review period. The same rate is applied for the forward estimates.

Central Transfers

6.40 State's share of central taxes and non-plan grants are the items under central transfers. A slide in the horizontal share from 3.8 percent of sharable pool during the X UFC period to 1.92 percent during the XV UFC period has caused insurmountable loss to the state. From the XIV UFC period to XV UFC period the loss sustained is 0.58 percentage points (**see Appendix 6.2**). This loss was compensated, but only marginally, by the RD grant, that too only for a limited period. In the first year of the XV UFC period, an absolute reduction of Rs 4840.65 crore happened in the share of central taxes. In percentage terms a reduction of 29.50 percent in 2020-21 over 2019-20. This is against a hefty increase of Rs 4765 crore in absolute terms in the first year of XIV UFC period with a 60 percent growth in 2015-16. During the post Covid XV UFC period, the CAGR recorded in central taxes has been 19.87 percent. It is assumed that share of central taxes for the forward estimates period would repeat the post Covid trend of CAGR along the XVI UFC period as well.

6.41 It is assumed that there will not be a further fall in the horizontal share for the state from the extant 1.92 percent. It is anticipated that the XVI UFC would rectify horizontal sharing formula in order to address the lacunae of undue loss sustained by states recording higher per capita income including Kerala. This may increase the horizontal devolution to the states including Kerala. Hence a marginal increase of 0.08 percent is provided in the estimates.

6.42 Non-plan grants are usually recommended for LGs in the states. Grants for LGs have been taken into the calculations for the forward estimates with a growth rate of 15 percent for the SFC period.

6.43 In Kerala, grants for CSS are treated as plan grants. This will form part of gross plan inclusive of CSS. But this will not be treated as state plan resources. Plan grants in the present context are those grants that can be used for state plan expenditure. At present, grant from Central Road Fund only is treated as plan grant. Amount provided annually is Rs.75 crore only.

Non-Plan Revenue Expenditure

6.44 While projecting NPRE, utmost caution needs to be exercised. Under-estimation and over-estimations are to be avoided carefully. Outstanding payments are to be duly factored in. Salaries constitute the single largest component

under NPRE. Apart from normal annual increase towards increments and promotions, increase in expenditure in respect of two installments of DA also has been provided. The 12^{th} pay revision commission has not been constituted yet, although revision is due from the year 2024. The projection of salaries has taken into consideration all these aspects. For normal increase in salaries a provision of 2.50 percent on basic salaries is provided. It is anticipated that two installments of DAs will be sanctioned annually. From 2026-27, provision for pay revision also has been included. Thus, the projections up to 2030-31 are made without missing the factors to be considered in the growth of salaries. The share of salaries as a proportion of projected RR and RE is given in Table 6.10.

6.45 Pension payment is the second largest item under NPRE. As in the case of salaries, pensioners also are eligible for Dearness Reliefs and revision of pension along with pay revision. From 2013 NPS has been introduced in the state. Most of the retirees in the state at present are eligible for the old defined pension benefits. A shift in the pattern of pensioners from the old defined pension beneficiaries to NPS beneficiaries will not form a significant number for the projection period ending 2030-31. Moreover, a significant addition in the number of pensioners also is anticipated during this period from the stream of defined pension scheme beneficiaries. Apart from normal increase annually, two installments of DR like that for DA in the case of employees is provided. Provision is also made for pension revision. The share of pension as a proportion of RR and RE is given in Table 6.10.

6.46 Interest payment depends on the size of the debt stock and interest rate. The debt outstanding falls under numerous categories and carry different interest rate with different tenure. The Debt/GSDP ratio has come down during the review period. With moderating inflation, the interest rate on borrowings also is coming down. Net increase in the debt stock is arrived at, taking into consideration the different borrowing source through which major portion of FD is financed. Effective interest rate for the previous years is computed by dividing the total interest paid with debt stock at the end of the year. Projection of interest payment is on the basis of effective interest rate of 6.8% on the annual increase of debt stock on an assumed growth of debt stock of 2.9 percent of GSDP. Interest payment as a proportion of RR and RE for the projection period is given in the Table.6.10.

Table 6.10: Salary, Interest, Pension from 2026-27 to 2030-31 – Projected

Items (Rs Crore)	2026-27	2027-28	2028-29	2029-30	2030-31
Revenue Receipt (RR)	154817.2	172574	194228.7	214944	242546.7
Revenue Expenditure (RE)	195259	218809.8	245298.3	271571.7	303724
Salary	49837.7	55454.1	58833.8	62352.5	66015.5
Share of salary out of RR	31.2	31.2	29.5	28.3	26.6
Share of salary out of RE	25.5	25.3	23.9	22.9	21.7
Interest	35927.9	37717.3	43412.1	47801	52672.62
Share of interest out of RR	22.5	21.2	21.7	21.6	21.2
Share of interest out of RE	18.4	17.2	17.7	17.6	17.3
Pension	32734.82	42246.93	47240.21	52762.02	58864.99
Share of pension out of RR	20.5	23.8	23.7	23.9	23.7
Share of pension out of RE	16.7	19.3	19.2	19.4	19.3

Source: SFC VII Estimation

Compensation and Assignment to Local Governments

6.47 Compensation and assignments to local governments are to be determined by the government on the recommendations of the SFC. There have been ups downs in the allocation of funds, reasons for which have been explained in detail earlier. The share of GPF and MF are calculated on the basis of existing rates of 4 percent and 6.5 percent respectively of the net SOTR on t-2 basis. Estimates of the development funds are also presented in the Table 6.11.

Table 6.11: Devolution to LSGIs - Projected

Year	**26–27**	**27–28**	**28–29**	**29–30**	**30–31**
NET SOTR	82020.91	91265.69	99836.66	109214.72	119476.08
SOTR	94276.91	104903.09	114754.78	125534.16	137328.83
Local Government	17014.49	17834.74	20565.23	23173.54	27093.43
GPF–4% *	2856.96	2999.58	3280.84	3650.63	3993.47
DF	9514.98	9960.84	11953.03	13590.64	16610.58
MF–6.5% *	4642.55	4874.32	5331.36	5932.27	6489.38
Total	**17014.49**	**17834.74**	**20565.23**	**23173.54**	**27093.43**

Source: SFC VII Estimation

Notes: * Based on SFC VI Recommendations

Amounts are in Rs Crore

6.48 Other items together constitute a significant sum. Expenditure associated with lotteries, grant in aid for state level entities like Universities, Kerala Water Authority etc., subsidies of different nature, market interventions and a

host of miscellaneous items come under others. An increase of 15 percent is applied for the projection period. The BCR position with projection of RR items and NPRE items is given in the Table 6.12. The BCR position is negative by Rs. (-) 21666.26 crore in the base year 2025-26. This increases to Rs.(-)23151.28 crore in the first year of forecast period. It progresses in the succeeding years. It peaks in the year 2030-31 with (-) Rs. 34319.54 crore. Worsening of BCR is due to the reduced base in the SGST for the base year and incorporation of Pay/Pension revision commitments from 2026-27.

Table 6.12: BCR Projected: 2026–27 to 2030–31

Year	**2025–26 (BE)**	**2025–26BE(R)**	**2026–27**	**2027–28**	**2028–29**	**2029–30**	**2030–31**
I. Revenue receipts (excl. Plan grants)	143182.9	137863.1	156236.1	174262.5	196238.1	217335.1	245392.2
1. States Own Tax	91514.75	86194.93	94276.91	104903.10	114754.80	125534.20	137328.80
a. GST	37763.18	32443.36	35687.70	41040.85	45144.94	49659.43	54625.37
b. Non–GST	53751.57	53751.57	58589.21	63862.24	69609.84	75874.73	82703.45
2. Non–Tax	19145.53	19145.53	22189.96	22420.69	26051.61	26305.19	30638.04
a. Forest	384.43	384.43	419.03	456.74	497.85	542.65	591.49
b. Lotteries	14121.14	14121.14	16945.37	16945.37	20334.44	20334.44	24401.33
c. Others	4639.96	4639.96	4825.56	5018.58	5219.32	5428.10	5645.22
3. Share of Central Tax	28616.50	28616.50	35472.54	42212.29	50232.66	59776.86	71134.47
4. Non-Plan Grant-in-Aid	3906.10	3906.10	4296.71	4726.38	5199.02	5718.92	6290.81
II. Non-Plan Revenue Expenditure	159529.3	159529.3	179387.4	202609.7	226811.4	251363.2	279711.7
a. Salaries	44115.29	44115.29	49837.70	55454.12	58833.82	62352.59	66015.51
b. Pension	29459.83	29459.83	32734.82	42246.93	47240.21	52762.02	58864.99
c. Interest	31823.72	31823.72	35927.89	37717.38	43412.12	47800.98	52672.62
d. Local Governments	15980.49	15980.49	17014.49	17834.74	20565.23	23173.54	27093.43
e. Others	38149.99	38149.99	43872.49	49356.55	56760.03	65274.04	75065.14
III. BCR	**-16346.40**	**-21666.30**	**-23151.30**	**-28347.30**	**-30573.30**	**-34028.00**	**-34319.50**

Source: SFC VII Estimation

Note: BE(R) - Budget Estimate (Reassessed)

Amounts are in Rs Crore

Miscellaneous Capital Receipts

6.49 Miscellaneous capital receipts include non-debt capital receipts, non-plan capital outlay and non-plan loans. Meager sum only is available as non-debt capital receipts. For the union government a major contribution under this category comes from disinvestment proceeds. The policy of the state is not in favour of disinvestment. There are annual provisions made for non-plan capital outlay and non-plan loan disbursement. Another reason for low resources under this stream is non-servicing of debt by state level enterprises which have been advanced loans totaling a significant sum. The repayment arrears are mounting year after year. As a result, MCR contribution for state plan too is negative.

Table 6.13: MCR Contribution for State Plan

Item (Rs Cr)	2025–26	2026–27	2027–28	2028–29	2029–30	2030–31
Receipt: Repayment of F loans	1125.91	720.00	756.00	793.80	833.49	875.16
Receipt: Capital receipts (4000)	66.30	45.00	47.25	49.61	52.09	54.69
Disbursement: F loan disbursement	2168.11	670.00	703.50	738.67	775.60	814.38
Disbursement: Non-plan capital outlay	6081.84	700.00	735.00	771.75	810.30	850.85
MCR	**-7057.74**	**-605.00**	**-635.25**	**-667.01**	**-700.36**	**-735.38**

Source: SFC VII Estimation

Borrowings of the State

6.50 Borrowings are the major source of financing deficits. Part of the borrowings goes for financing RD and another part for financing capital expenditure. Since the enactment of KFR Act, amendments have been made several times to incorporate norms of the fiscal consolidation road map recommended by the SFCs. Global financial crisis in 2008 and Covid pandemic in 2020 required economic stimulus and higher FDs were allowed. The two pandemic years caused the borrowings to rise significantly, but the FD fell remarkably since then. The current limit of FD is 3.5 percent of GSDP. But, the FD is taken as 2.9 percent for projection purposes considering the possible cut in borrowings against borrowing of the KIIFB and the Social Security Pension Limited Company. The overall projection of plan resources is given in the Table 6.14.

Table 6.14: State Plan Resource Projected

State Plan Resource (Rs Cr)		2026–27	2027–28	2028–29	2029–30	2030–31
Own Resources	BCR	-23151.28	-28347.28	-30573.33	-34028.03	-34319.54
Own Resources	MCR	-605.00	-635.25	-667.01	-700.36	-735.38
State Borrowings		46353.69	51916.12	58146.04	64542.11	71641.75
Plan Grants		75.00	75.00	75.00	75.00	75.00
State Plan		22672.41	23008.59	26980.70	29888.72	36661.82
Contribution of LSGs		9514.98	9960.84	11953.03	13590.64	16610.58
Contribution of KSEB		1198.51	1378.28	1585.03	1822.78	2096.20
State Government Resources		33385.89	34347.71	40518.76	45302.14	55368.60

Source: SFC VII Estimation

6.51 The major indicators projected based on the data enumerated in scenario-1 may be seen in **Appendix-6.3.** From the fiscal indicators it can be seen that there is visible decline in the RR/GSDP ratio. This decline can be seen emanating invariably from all the revenue streams both from the state revenues and from the central transfers. The SOTR/GSDP ratio slipping from the 6 percent mark is a worrisome feature with clear adverse implication for plan resources. Central transfers would depend on the recommendations of the UFC XVI. Further erosion in the horizontal share will be dismal to the state finances. Whether there will be RD grant or not too is an important consideration. With growing RD and restrictions imposed on FD by the KFR Act, the CE necessarily has to be a residuary sum. The slow growth in CE does not augur well for the state. If the UFC XVI allows RD grant the indicators will improve and will be reflected in the resource position too.

Forward Estimates: Scenario 2

6.52 Unlike scenario-1, in scenario-2 we factor in the possibility of UFC XVI recommending a revenue deficit grant (RD grant) to the state. If RD grant is allowed it would be possible to revise our estimates of state revenue upwards. But the RD grants are by definition temporary flows that last only for a few years. It can be considered as a buffer for the accrued unmet expenditure under NPRE. At the same time the RD grant will help to relax the expenditure stress and increase the plan outlay at least during the period when RD grants are available. Further, if the NPRE can be appropriately regulated the upward revision of the plan size as well as possible hikes in capital expenditure can be stabilized at a higher level.

6.53 The RD grant to the extent of Rs.40,000 crore for over a period of four years is visualized. This is assumed to taper off by the fourth year (2029-30). The RD grant of Rs.40,000 crore thus assumed for a four-year tenure, is distributed over the years 2026-27, 2027-28, 2028-29 and 2029-30. The amount so distributed are Rs.18759 crore, Rs.13936 crore, Rs.5024 crore and Rs.2282 crore respectively on the Revenue Receipt side. In the Non Plan Revenue Expenditure (NPRE) side five installments of DA/DR are in arrears. According to our calculation employees are entitled for an arrear of Rs.23132.36 crore towards DA installments and the state pensioners and family pensioners together for a sum of Rs.11063.57 crore. The total works out to Rs.34195.93 crore. It is assumed that out of the total DA/DR arrears, Rs 30112 crore are to be distributed to employees and pensioners/family pensioners over a period of three years 2026-27, 2027-28 and 2028-29. The pending DA/DR arrears shall be considered on augmentation of the revenue by either additional allocation of fund from the Union Government or increased buoyancy beyond the projected figures. The BCR reworked on this basis may be seen in Table 6.16 below.

Table 6.15: Balance from Current Revenue from 2026–27 to 2030–31

Year	**2025- 26 BE(R)**	**2026–27**	**2027–28**	**2028–29**	**2029–30**	**2030–31**
I. Revenue receipts excluding Plan grants	137863.06	174995.11	188198.03	201261.61	219617.13	245392.15
States Own Tax	86194.93	94276.91	104903.09	114754.78	125534.16	137328.83
GST	32443.36	35687.70	41040.85	45144.94	49659.43	54625.37
Non–GST	53751.57	58589.21	63862.24	69609.84	75874.73	82703.45
Non–Tax Revenue	19145.53	22189.96	22420.69	26051.61	26305.19	30638.04
Forest	384.43	419.03	456.74	497.85	542.65	591.49
Lotteries	14121.14	16945.37	16945.37	20334.44	20334.44	24401.33
Others	4639.96	4825.56	5018.58	5219.32	5428.10	5645.22
Share of Central Taxes	28616.50	35472.54	42212.29	50232.66	59776.86	71134.47
Non–Plan Grant–in–Aid	3906.10	23055.71	18661.96	10222.56	8000.92	6290.81
II. Non–Plan Revenue Expenditure	159529.32	196656.41	212502.87	229910.61	252047.46	279711.69
Salaries	44115.29	58639.69	61513.12	60538.82	62352.59	66015.51
Pension	29459.83	40607.95	44429.93	47829.21	52762.02	58864.99
Interest	31823.72	35927.89	37717.38	43412.12	47800.98	52672.62
Local Governments	15980.49	17608.39	19485.88	21370.44	23857.84	27093.43
Others	38149.99	43872.49	49356.55	56760.03	65274.04	75065.14
III. Balance from Current Revenue	-21666.26	-21661.30	-24304.83	-28649.01	-32430.33	-34319.54

Source: SFC VII Estimation

Note: BE(R) - Budget Estimate (Reassessed)

Amount in Rs Crore

6.54 The BCR under this scenario too is in the negative zone but the deficit has moderated compared to scenario 1. The improvement in the BCR is not adequate to fully cover future pay revision arrears or for exhausting all DA/DR arrears. Additional stress on NPRE by way of pay revision is expected only by 2027-28. Alternate scenario reckoning RD grant must reflect in larger plan size. The state plan resource position according to the alternate scenario-2 is given in Table 6.16.

Table 6.16: State Plan Resource Projected as per Scenario-2

State Plan Resource (Rs Cr)	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Own Resources BCR	-21661.30	-24304.83	-28649.01	-32430.33	-34319.54
Own Resources MCR	-605.00	-635.25	-667.01	-700.36	-735.38
State Borrowings	46353.69	51916.12	58146.04	64542.11	71641.75
Plan Grants	75.00	75.00	75.00	75.00	75.00
State Plan	24162.38	27051.03	28905.02	31486.42	36661.82
Contribution of LGs	10108.89	11611.97	12758.25	14274.94	16610.58
Contribution of KSEB	1198.51	1378.28	1585.03	1822.78	2096.20
State Government Resources	35470	40041	43248	47584	55369

Source: SFC VII Estimation

6.55 From the Table 6.17 it can be seen that SIP as a proportion of RR is around 73.5% for the projection period. As a proportion of RE, the SIP for the period is around 60.9%. Buoyant growth in revenues or additional entitled allocation from Union Government only can reverse the situation. How the overall indicators will work out may be seen in from **Appendix 6.4**.

Table 6.17: Salary, Interest, Pension from 2026-27 to 2030-31 – Projected

Items (Rs Cr)	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Revenue Receipt	179803.9	193196.1	206456.6	225017	251005
Revenue Expenditure	213328.3	230873.9	249431	273114.1	303724
Salary	58639.69	61513.12	60538.82	62352.59	66015.51
Share of salary out of RR (%)	32.61	31.84	29.32	27.71	26.3
Share of salary out of RE (%)	27.49	26.64	24.27	22.83	21.74
Interest	35927.89	37717.38	43412.12	47800.98	52672.62
Share of interest out of RR (%)	19.98	19.52	21.03	21.24	20.98
Share of interest out of RE (%)	16.84	16.34	17.4	17.5	17.34
Pension	40607.95	44429.93	47829.21	52762.02	58864.99
Share of pension out of RR (%)	22.58	23	23.17	23.45	23.45
Share of pension out of RE (%)	19.04	19.24	19.18	19.32	19.38

Source: SFC VII Estimation

6.56 In Kerala development plans are important instruments of democracy for the state government as well as the local governments. They have a bearing on the future course of development of the region and hence are subjected to popular scrutiny and debates. It is therefore an important means of involving the citizenry in decision making. But, as seen in previous chapters since the neoliberal turn there has been an attempt to reduce the overall of size of the government in the country. The union government as well as the state governments, except Kerala, has abandoned the practice of making development plans. Under the new regime it is not easy to sustain the legacy of planning in Kerala. The pressure to reduce the size of the government is felt not just in central transfers but in own revenue entitlements as well. Recommendations of UFC XVI assume special importance in this context. If the UFC award is not sympathetic to the issues raised in the memorandum submitted to the Commission the state government may have to evolve an entirely new policy framework to protect the legacy of development planning. There should be a rethink on the current practice of arriving at the size of the plan as a residual sum, after meeting all non-plan revenue expenditure. The fiscal priorities will have to be rearranged to protect development plans at the state level and at the level of local governments. State government may have to resist the temptation to take up new non-plan expenditure commitments at the expense of the plan. The local governments may have to strive their best to augment own resources of revenue to save the legacy of planning. There is no justification for increasing the size of the government without ensuring proportionate augmentation of the collective good.

Chapter 7

Local Finance: Structure of Financial Devolution

Introduction

7.1 Financial devolution forms the backbone of Kerala's decentralisation process, as the capacity of local governments to plan and deliver services depends on assured resources and fiscal autonomy. What matters is not just the volume of funds devolved, but whether the system ensures adequacy, buoyancy, equity, predictability, and accountability. In practice, several issues shape the effectiveness of fiscal decentralisation in Kerala. These include the extent to which devolved functions are matched with sufficient fiscal powers, the balance between own resources and transfer from higher tiers and equity as well as predictability in devolution of resources across regions and tiers. Equally important are the mechanisms that balance autonomy with accountability, and the role of performance-linked incentives in encouraging better revenue mobilisation and service delivery. These concerns frame the principles that guide Kerala's decentralised fiscal framework. Table 7.1 outlines the key principles of local finance and their application in the state.

7.2 With the 73rd and 74th constitutional amendments, substantial autonomy and financial powers were guaranteed for the local governments. Through a Big Bang approach, the Peoples Campaign, the State announced that 35-40 per cent of State's plan would be transferred to Local Governments for participatory people's planning. This was followed up with substantial overhauling of the institutional structures required for carrying out the devolved functions, functionaries and funds. Increasingly, the roles and responsibilities of the local governments have expanded substantially over time.

Table 7.1: Key Principles of Local Finance and their Application in Kerala

Principle	Description	Application in Kerala
Subsidiarity	Assign functions to the lowest level of government capable of delivering them efficiently.	Grama Panchayats, Municipalities, and Corporations are entrusted with a wide range of functions under Activity Mapping.
Revenue–Expenditure Alignment	Match assigned functions with adequate fiscal powers to avoid vertical fiscal imbalances.	LSGIs levy property tax, profession tax, and non-tax revenues; supplemented by SFC and CFC transfers.
Adequacy and Buoyancy of Resources	Ensure revenue sources grow with the economy and meet expanding needs.	Periodic property tax revisions, GIS-based coverage expansion, and automation have enhanced buoyancy.
Autonomy with Accountability	Provide fiscal freedom while ensuring transparent governance and oversight.	LSGIs prepare annual plans and budgets, under audits by State Performance Audit Authority and State Audit Department.
Predictability and Transparency	Ensure transfers are formula-based, timely, and clearly communicated.	SFC devolution rules are codified; vertical and horizontal shares are publicly notified.
Equity and Equalisation	Address disparities so all citizens receive a minimum level of services.	Allocation formulas consider population, backwardness, and area; weaker LSGIs receive additional grants.
Performance Incentives	Reward efficiency, innovation, and improved service delivery.	State incentive grants are linked to revenue mobilisation and plan implementation performance.

7.3 In line with the principles of decentralised governance and fiscal devolution, this chapter on local finance seeks to:

- Delineate the components of fiscal devolution to local governments.

- Analyse the trends and patterns of devolution across different tiers of local governments.
- Examine the magnitudes of financial flows to local governments through channels other than the State Finance Commission recommendations.
- Analyse the expenditure needs of the local governments towards an understanding of the financial adequacy and buoyancy of resources.

7.4 The significance of such an analysis for the Commission lies in assessing the overall structure and comprehensiveness of fiscal devolution in Kerala, and its implications for the functioning and financial capacity of local governments. The findings will inform recommendations aimed at reducing fiscal disparities, and enhance the overall effectiveness of Kerala's decentralisation framework.

7.5 The data on the components of devolution are sourced from Appendix IV of the State Budget documents for the period from 2014-15 to 2023-24. The state and central share in various CSS are also drawn from Appendix IV. The data on borrowings are from the LIFE mission documents. Data on financial support to local governments through CSR (Corporate Social Responsibility) funding is sourced from the National CSR exchange portal, while contextual indicators such as population and area are from Census 2011 and LSGD records. Data on the components of traditional expenditure are sourced from the Receipt and Payment Accounts and Income and Expenditure Accounts generated through IKM's Saankhya and ILGMS portals. In contrast, data on expenditure under Plan Schemes, including both development and maintenance components, are obtained from the Sulekha portal of IKM.

Structure of Financial Devolution to Local Governments in Kerala

7.6 Local finance in Kerala comprises OSR, grants from state and central governments, and borrowings, where permitted. Among these, a major chunk of the revenue to the local governments is through devolution from the state government. During 2023–24, the total OSR collected by local governments amounted to Rs.2,898 crore, constituting around 20% of the combined total of devolution (based on SFC and UFC recommendations) and OSR. The Commission has done a detailed analysis of the trends and patterns in own source revenue of local governments which is taken up in chapter 8. The focus of the present chapter, however, is on the issue of devolution to local governments.

7.7 Conventionally, devolution is discussed narrowly in terms of the General Purpose Fund (GPF), Maintenance Fund (MF), and Development Fund (DF), recommended by the State Finance Commissions. The General Purpose Fund supports traditional and mandated activities; the Maintenance Fund is earmarked for road and non-road assets; and the Development Fund, which includes sub-categories such as the General sector, Scheduled Caste Sub-Plan (SCSP), and Tribal Sub-Plan (TSP), is meant for financing local development plan

7.8 However, a more comprehensive understanding of devolution needs to go beyond this narrow definition and incorporate various other flows. We may suggest the following framework.

A. Direct Devolution (Narrow Definition) – Resources explicitly devolved through SFC recommendations:

- General Purpose Fund
- Maintenance Fund
- Development Fund (including SCSP, TSP, and UFC-linked transfers)

B. Extended Devolution (Intermediate Definition) - Expenditures borne by the state and Union Governments which effectively enlarge their fiscal space:

- State and Central share in Centrally sponsored Schemes (CSS)
- Interest payments by the state on loans taken for LG-related schemes and implemented through LGs (e.g., Life Mission)
- Salary and pension payments of LG employees by the state government

C. Devolution via Transferred Institutions (Broadest Definition) - Expenditure incurred by the state on plan and non-plan activities of departments on the institutions transferred to local governments under the Kerala Panchayat Raj Act and Kerala Municipality Act. This includes schools, health centres, ICDS centres, and other service delivery institutions, where the financial responsibility largely remains with the state but functions are carried out under the LG system.

D. Supplementary/External Resource Mobilisation

- CSR contributions from companies under the Companies Act, 2013
- Municipal Bonds
- NGO/donor funds aligned with LSG plans

- PPP-linked contributions for local infrastructure/service delivery
- Beneficiary contribution in local projects

Direct Devolution

The Principles Adopted During Previous Commissions

7.9 For a fine understanding of the parameters of devolution, it is essential to glance through the previous SFC recommendations. The First SFC rationalised the non-plan, non-statutory grants into rural and urban pools but did not make recommendations on plan devolution, which at that time was a political decision. In 1997–98, the Government devolved 26.23 per cent of the State Plan to local governments in the first year of the People's Plan. The Second SFC, drawing on this experience, recommended nine per cent of the State's Own Tax Revenue (SOTR) of t-2 as non-plan grants, split into General Purpose and Maintenance Funds, and further sought to institutionalise plan devolution by fixing it at not less than one-third of the State Plan. However, delays in acceptance meant its framework was in operation only for two years.

7.10 The Third SFC, constituted in 2004, broke away from the SOTR-linked system by recommending fixed amounts for Maintenance Fund, General Purpose Fund, and Plan grants, with 10 per cent annual increment. This weakened buoyancy and led to a decline in the relative share of devolution, as plan transfers slipped from 25.61 per cent of state Plan in 2005–06 to 20.96 per cent in 2006–07. The Fourth SFC corrected this by restoring SOTR-linkage for GPF (3.5 per cent) and MF (5.5 per cent), and fixing plan devolution at 25 per cent of the State Plan outlay, to rise to 30 per cent by the end of the award period. This brought improvement in the ratio of devolutions to state macro indicators.

7.11 The Fifth SFC made two departures. It proposed that all grants be devolved as a share of net SOTR and recommended that the base year be the current year's (t) tax collection instead of t-2, in line with devolution from the Centre to States. This would have substantially increased allocations, but the state government, citing fiscal stress, did not accept these proposals except for the suggestion to devolve net proceeds. The Sixth SFC, currently in force, consolidated the earlier practices and recommended devolution of the General Purpose Fund and Maintenance Fund as a fixed percentage of gross SOTR of t-2, thereby continuing the principle of predictable, revenue-linked transfers. It also recommended that the Development Fund be determined as a share of the State Plan size, ensuring a balance between autonomy, asset maintenance, and developmental expenditure.

This framework underpins the present system of direct devolution, providing both stability through SOTR-linkage and flexibility through plan-linked transfers. A summary of the main features of the previous SFCs is provided in table 7.2.

Table 7.2: Principles and Formulae of Direct Devolution – From SFC I to SFC VI

SFCs	Basis of Devolution	Shares / Formulae Recommended	Key Features & Remarks
SFC I (1996)	Rationalised non-plan, non-statutory grants into rural and urban pools; no recommendation on Plan grants.	–	Plan devolved by political decision: 26.23% of State Plan to LGs in 1997–98 under the People's Plan.
SFC II (2001)	Linked to SOTR (t–2).	9% of SOTR as Non-Plan grants (GPF and MF); Plan: at least one-third of State Plan.	Implemented only for two years due to late acceptance.
SFC III (2006)	Fixed amounts rather than shares.	GPF: Rs. 300 crore; MF: Rs. 350 crore; Plan: Rs. 1,400 crore with 10% annual rise.	Weakened buoyancy; Plan share fell from 25.6% (2005–06) to 21% (2006–07).
SFC IV (2011)	Restored linkage to SOTR and Plan.	GPF: 3.5%; MF: 5.5% of SOTR; Plan: 25% rising to 30%.	Strengthened predictability and macro–fiscal alignment.
SFC V (2016)	Proposed net SOTR (t) as base.	All grants to be linked to net SOTR.	Only net proceeds accepted due to fiscal crisis.
SFC VI (2021)	Consolidated SOTR- and Plan-linked framework.	GPF: 4% of net SOTR; MF: 6.5%; DF to 30% of State Plan.	Combines stability with performance incentives.

Source: Various SFC Reports

Trends in Direct Devolution

7.12 Tables 7.3 and 7.4 present the trends and composition of devolution under the Non-Plan components (General Purpose Fund (GPF) and Maintenance Fund (MF)) and the Plan component (Development Fund). The overall volume of direct devolution to local governments in Kerala has more than doubled over the twelve-year period from 2014–15 to 2025–26, rising from Rs.7,269 crore to Rs.15,980 crore (See Table 7.3). Although the general direction of change is upward, the pace of growth has not been uniform.

Table 7.3: Trends in Devolution of Grants to Local Governments

Year	General Purpose Fund		Maintenance Fund		Development Fund		Total	
	Rs Cr	Growth (%)	Rs Cr	Growth (%)	Rs Cr	Growth (%)	Rs Cr	Growth (%)
2014–15	1053	–	1542	–	4675	–	7269	–
2015–16	1120	6.4	1746	13.3	4799	2.7	7665	5.4
2016–17	1233	10.1	1938	11.0	5500	14.6	8671	13.1
2017–18	1365	10.7	2183	12.7	6228	13.2	9776	12.7
2018–19	1427	4.5	2344	7.3	7000	12.4	10771	10.2
2019–20	1626	14.0	2741	16.9	7500	7.1	11867	10.2
2020–21	1717	5.6	2944	7.4	7158	-4.6	11819	-0.4
2021–22	1950	13.5	3168	7.6	7280	1.7	12398	4.9
2022–23	1850	-5.1	3006	-5.1	8048	10.5	12903	4.1
2023–24	2244	21.3	3647	21.3	8258	2.6	14149	9.7
2024–25	2542	13.3	4131	13.3	8532	3.3	15205	7.5
2025–26	2577	1.4	4188	1.4	9215	8.0	15980	5.1

Source: Budget Documents, Government of Kerala (various years).

7.13 Within the non-plan devolution, the GPF, which is linked to the state's own tax revenue of two years earlier (t-2), shows a relatively steady and predictable increase. As a share of total devolution, the GPF has been consistently in the 14–16 percent range, with a mild upward shift in the later years, peaking at 16.7 percent in 2024–25 (See Table 7.4). This stability reflects the security of its SOTR linkage and underlines its importance in providing untied resources, which in turn strengthens the fiscal autonomy of local governments. The MF, also determined by the SOTR formula, follows a similar pattern. It has expanded from Rs.1,542 crore in 2014–15 to Rs.4,188 crore by 2025–26. What is notable, however, is its rising share in the overall composition of devolutions, moving from around one-fifth in 2014–15 to more than one-quarter in recent years, touching nearly 27 percent in 2024–25.

7.14 The Development Fund, in contrast, is much larger in size but more volatile in behaviour. Starting at Rs.4,675 crore in 2014–15, it increases to Rs.9,215 crore in 2025–26, making it the single largest component throughout. Yet, its growth has been uneven, with double-digit rises during 2016–17 to 2018–19, followed by a contraction in 2020–21 and sluggish recovery thereafter. This divergence in trends has led to a gradual but clear change in the composition of devolution (see table 7.4). In 2014–15, nearly two-thirds (64 percent) of all

transfers took the form of development funds, while GPF and MF together accounted for just over one-third. By 2025–26, the share of the Development Fund had declined to around 58 per cent, while GPF and MF combined made up about 42 per cent. The volatility reflects the dependence of the Development Fund on the size of the current year's State Plan, which is more susceptible to fiscal compression and competing priorities, particularly during episodes such as the COVID-19 crisis. The steady decline in the share of the Development Fund in overall devolution underscores the need to either fix a minimum floor level for it or link its allocation to the Net SOTR.

Table 7.4: Percentage wise Composition of Devolution to LGs

Year	GPF	MF	DF	Total
2014–15	14.5	21.2	64.3	100.0
2015–16	14.6	22.8	62.6	100.0
2016–17	14.2	22.4	63.4	100.0
2017–18	14.0	22.3	63.7	100.0
2018–19	13.2	21.8	65.0	100.0
2019–20	13.7	23.1	63.2	100.0
2020–21	14.5	24.9	60.6	100.0
2021–22	15.7	25.6	58.7	100.0
2022–23	14.3	23.3	62.4	100.0
2023–24	15.9	25.8	58.4	100.0
2024–25	16.7	27.2	56.1	100.0
2025–26	16.1	26.2	57.7	100.0

Source: Budget Documents, GoK (various years)

7.15 Table 7.5 shows that devolution to local governments in Kerala has been maintained at a relatively high and stable level, averaging close to 20 percent of the SOTR over the past decade. Although the ratios of devolution to GSDP and revenue receipts weakened during the pandemic years, the absolute magnitude of transfers, reflected in per capita devolution, continued to rise in nominal terms. Per capita transfers, which stood at about Rs.2,100 in 2014–15, crossed Rs.3,300 during the COVID-19 period and exceeded Rs.4,200 by 2024–25. While part of this increase reflects inflationary effects, it also indicates that local governments were

protected from severe expenditure compression even when the state's fiscal space was constrained. The data thus highlight a pattern of resilience in devolution, with Kerala ensuring predictability in local fiscal flows despite fiscal shocks and competing expenditure priorities.

Table 7.5: Trends in Devolution Relative to Macro Aggregates

Year	State's Own Tax Revenue (%)	GSDP ((%))	Revenue Receipts (%)	State Budget Expenditure (%)	Per Capita Devolution (Rs)
2014–15	20.63	1.418	12.54	9.47	2176
2015–16	19.66	1.364	11.10	8.81	2294
2016–17	20.56	1.366	11.47	8.47	2596
2017–18	21.03	1.393	11.77	8.86	2925
2018–19	21.27	1.378	11.60	8.97	3224
2019–20	23.58	1.460	13.15	10.37	3552
2020–21	24.80	1.532	12.11	8.51	3538
2021–22	21.25	1.341	10.63	7.60	3711
2022–23	17.93	1.261	9.72	8.13	3862
2023–24	19.04	1.235	11.37	8.87	4235
2024–25	19.84	1.192	11.44	8.51	

Source: Calculated from Budget Documents, Government of Kerala (various years), and Report of the Technical Group on Population Projection (2020), Government of India.
Note: Projected population data for 2011, 2016, 2021 and 2026 are taken from the above report; remaining years are interpolated.

7.16 In summary, the economy and finances of Kerala were severely affected by the COVID-19 pandemic, compounded by rising expenditure needs to address climate change impacts such as floods and landslides. Although the pandemic widened the state's fiscal imbalance, Kerala's post-pandemic recovery has been noteworthy. Importantly, despite these fiscal challenges, the state has continued to prioritise devolution to local governments. The overall trend in devolution remains steadily positive, reaffirming this commitment. Kerala's local governments are increasingly assured of a more balanced fiscal base, with untied GPF and maintenance grants forming a growing share of their resources, thereby strengthening both autonomy and sustainability in local governance.

Extended Devolution

Centrally Sponsored Schemes (CSS)

7.17 As mentioned earlier, extended devolution consists of expenditures borne by the state and Union Governments which effectively enlarge their fiscal space of LGs. CSS are implemented by state governments or designated agencies based on scheme specific guidelines which are formulated and operationalized by Central Ministries. CSS have become a major avenue of development financing in Kerala, but they often impose significant fiscal stress on both the state and local governments. Although designed to achieve national objectives in areas such as health, education, rural development, and infrastructure, CSS require mandatory matching contributions from states and, in many cases, from local governments as well. This co-funding obligation reduces the fiscal autonomy of local governments, as scarce resources that could have been deployed for local priorities are instead diverted to meet central scheme requirements. LGs are in charge of implementing various CSS and state schemes. Scheme wise details of fund allocation to CSS among LGs for the year 2023-24 is presented in table 7.6.

Table 7.6: LG Wise Allocation of funds on CSS for the Year 2023-24

Sector / Scheme	GP	BP	DP	Municipality	Corporations	Total
Rural Development						
RIDF–NABARD Assisted Scheme	14.31	9.55	13.00	–	–	36.86
DAY–NRLM (General)	162.50	–	–	–	–	162.50
Administrative Cost of Poverty Alleviation Units in District Panchayaths	–	–	–	–	–	–
PMAY–Gramin (General)	–	25.00	–	–	–	25.00
NSAP – National Old Age Pension (100% Central Share)	102.00	–	–	25.50	22.50	150.00
State Support for NSAP – Old Age Pension	0.01	–	–	0.01	0.01	0.03
PMAY–Gramin (SCSP)	–	12.50	–	–	–	12.50
PMAY–Gramin (TSP)	–	5.00	–	–	–	5.00
DAY–NRLM (SCSP)	62.50	–	–	–	–	62.50
DAY–NRLM (TSP)	27.08	–	–	–	–	27.08
Urban Development						
DAY–NULM	–	–	–	27.00	18.00	45.00
PMAY–Urban	–	–	–	332.80	83.20	416.00
Swachh Bharat Mission (Urban 2.0)	–	–	–	34.50	23.00	57.50
Smart Cities Mission	–	–	–	–	455.00	455.00
AMRUT 2.0	–	–	–	174.36	76.58	250.94
Total	**368.40**	**52.05**	**13.00**	**594.17**	**678.29**	**1705.91**

Source: Budget Documents, Government of Kerala 2023-24
Note: Amounts are in Crore

7.18 Out of the total Rs.1,706 crore, rural local governments together account for about one-fourth of the CSS allocations, while urban local governments receive a larger share, with Municipal Corporations gaining slightly more than Municipalities. Scheme wise share of state and centre fund allocation to CSS for the year are given in Appendix Table 7.1. The overall trends in the allocation of funds by Central and State Governments under CSS is given in the Table 7.6. The anticipated share of centre and state as reported in Table 7.7 shows an upward trend in Central share. However, the share in the actual release of the Central contribution is much less.

Table 7.7: Anticipated contributions of Central and State Governments under CSS

Year	Centre (Rs Cr)	Centre (%)	State (Rs Cr)	State (%)	Total (Rs Cr)	Total (%)
2022–23	1147.83	64.60	628.86	35.40	1776.69	100
2023–24	1112.04	65.19	593.86	34.81	1705.90	100
2024–25	1020.32	68.51	468.93	31.49	1489.25	100

Source: Budget Documents, Government of Kerala (various years)

7.19 The issues faced by state governments regarding CSS are widely discussed. Following recommendations of the Sub Group of Chief Ministers, CSS was restructured from 66 schemes to 28 umbrella schemes in 2016, with six schemes categorized as core of the core, 20 as core, and two as optional. States must share funds for core schemes, while participation in optional schemes remains their choice. Previously, the Centre supported major scheme financing, with States financing up to 25 percent. From 2016-17, the State share increased to 40 percent, requiring Kerala to bear a larger scheme expenditure. Additionally, actual fund release from the centre is declining. When more state share must be earmarked than actual release, the free plan allocation for state-formulated schemes is affected (Varghese and Anilkumar 2024). LGs often must borrow to meet CSS cost-sharing obligations, limiting their capacity for other development initiatives. CSS are less flexible than SFC-devolved funds or OSR, being tied to central norms. While OSR and devolved funds enable local planning, CSS contributions restrict resources to schemes that may not suit local contexts, straining state finances and weakening local governments' ability to use local revenue sources.

7.20 Similarly, these schemes bring financial resources but come with conditionalities. Frequent revisions to guidelines, formats and criteria create implementation issues and delay utilization certificates (UC) submission. UCs must be submitted in time and prescribed format for fund release. Local governments, with limited resources, staff strength, and inadequate capacity, struggle to manage requirements. Consequently, they are overburdened and compelled to implement programmes that may not suit their local contexts.

Borrowings by Local Governments

7.21 Beyond fund devolution and own revenue, borrowings provide an avenue for Kerala's LGs to finance developmental needs. While borrowing powers are subject to state oversight, KURDFC facilitates structured loans for revenue-generating and non-remunerative projects. KURDFC has disbursed Rs.54.35 crores to 15 LGs for projects like shopping complexes and bus stands. Of this, 47.43 crores are repaid with 6.92 crores outstanding. Rs.5321.29 crores are disbursed towards LIFE mission schemes among LGs. Borrowings represent a supplementary financial resource and test LGs' fiscal discipline and project management. Analysis of borrowing trends and liabilities is essential to understand debt's contribution to local development while highlighting risks of over-dependence.

Borrowing Burden of local governments: The Case of LIFE Mission Loans

7.22 Kerala's LIFE Mission, launched in 2017, aims to eradicate homelessness by providing financial assistance for house construction. It prioritises vulnerable groups like SC, ST, Fisheries, and EPEP households, with provisions for remote and coastal beneficiaries. Beneficiaries are categorized into those with land, incomplete houses under other schemes, those in temporary shelters, and the landless. The Mission provides Rs.4 lakh in instalments to general beneficiaries and Rs.6 lakh to ST beneficiaries in remote areas. The program has been implemented in three phases and extended through schemes in 2018, 2022, and 2024. By April 30, 2025, 5,79,568 agreements were made under LIFE, with 4,52,156 houses constructed, including 1,24,059 under PMAY. The program's financial requirements are met through a loan-based model coordinated by KURDFC, a state-owned company established in 2004. KURDFC arranges loans from HUDCO (Housing and Urban Development Corporation Ltd), disburses funds to LGs, and ensures repayment. The state government bears the 8.75% interest burden, while GPs repay the principal over 15 years, with a two-year moratorium through the Development Fund.

Table 7.8: Scheme-wise Loan Deduction Status (Rural and Urban)

Scheme Year	Total Loan Disbursed (Rs Crore)
2018 – Rural	2752.78
2018 – Urban (21262)	1000.00
2022 – Rural	1448.34
2023 – Urban (21467)	44.97
2025 – Urban (21517)	75.20
Total	**5321.29**

Source: KURDFC, Government of Kerala

7.23 Table 7.8 shows total loan disbursement under rural and urban schemes, totaling Rs.5321.29 crore. Rural schemes saw highest disbursement in 2018 at Rs.2752.78 crore, followed by Rs.1448.34 crore in 2022. HUDCO sanctioned Rs.4,201.12 crore for the rural LIFE Mission component. Urban schemes received Rs.1000 crore in 2018 (code 21262), while 2023 (code 21467) and 2025 (code 21517) schemes got Rs.44.97 crore and Rs.75.20 crore respectively. Rural schemes received higher investment initially, with urban allocations increasing recently. The deductible amount for Grama Panchayaths' existing loan schemes is Rs 258 crores for 2025-26.

Extent of Burden on Grama Panchayats

7.24 Although local governments face financial pressure from repayment obligations deducted from development funds, the interest burden is borne by the state government. The burden varies across local governments based on homeless population proportion. To assess loan repayments' fiscal impact on GPs, repayment burden is calculated using estimated 2025-26 repayments as a percentage of normal development fund allocation. GPs were classified into three categories: 0–20%, 20–40%, and 40–60%. The analysis focuses on rural local governments, as urban ones have limited loan usage.

Table 7.9: Distribution of GPs by Loan Burden

Loan Burden (%)	No. of GPs	% of Total
0–20	856	90.97
20–40	81	8.61
40–60	4	0.42
Total	**941**	**100**

Source: KURDFC, Government of Kerala

7.25 Of the 941 Grama Panchayats, 856 fall in the least-burdened category (0–20%), indicating generally manageable repayment levels (Table 7.9). However, 81 GPs (8.61%) fall within the 20–40% range, with higher concentrations in Thiruvananthapuram, Malappuram, and Idukki districts—particularly in areas with significant SC/ST or coastal populations. A smaller subset of four GPs face a repayment burden exceeding 40% of their normal development fund share.

Table 7.10: District wise Number of GPs by Loan Burden

District	**0–20%**	**20–40%**	**40–60%**
Thiruvananthapuram	48	25	0
Kollam	57	10	1
Pathanamthitta	53	0	0
Alappuzha	66	6	0
Kottayam	71	0	0
Idukki	38	11	3
Ernakulam	77	5	0
Thrissur	86	0	0
Palakkad	82	6	0
Malappuram	79	15	0
Kozhikode	70	0	0
Wayanad	23	0	0
Kannur	71	0	0
Kasaragod	35	3	0
Total	**856**	**81**	**4**

Source: KURDFC, Government of Kerala

7.26 In the 20–40% repayment burden category, 81 Grama Panchayats (GPs) are included (Table 7.10). Thiruvananthapuram accounts for 34.24% (25 GPs), with Chenkal, Karode, and Thirupuram being coastal GPs. Karode has a significant SC population, while Amboori has the highest ST population in the district. Malappuram follows with 15.95% of GPs, where Porur and Chungathara represent SC- and ST-dominated GPs, while Mangalam is coastal. Idukki ranks next with 21.15% of GPs, having the second-largest ST population in Kerala. Idukki recorded 10.5% BPL population, with SC and ST communities at 13.11% and 5.03% respectively.

7.27 A higher repayment burden necessarily implies that an unaffordably higher proportion of the development fund in these GPs are being diverted towards repayment of already committed housing schemes under LIFE mission. This would also limit the ability of LGs with serious debt burden to take up new houses under the scheme. These are critical issues warranting policy attention as it reduces their potential to use the limited fund for other critical development functions. A more detailed break up of the loan burden classes across districts is given in table 7.11.

Extent and Distribution of Loan Burden: A Detailed View

7.28 Table 7.11 provides a more granular picture of the loan burden borne by Grama Panchayats (GPs), measured as a percentage of their normal development fund allocation. It disaggregates the distribution into smaller classes of 5 percentage points. This enables a clearer understanding of where the concentration of repayment obligations lies. The data show that a large majority of GPs (about 55%) fall within the 5–15% burden range, indicating that for most panchayats, loan repayments take up a relatively modest share of their development funds.

Table 7.11: Number of GPs by Loan Burden Class (Percentage of Normal Share)

District	0–5	5–10	10–15	15–20	20–25	25–30	30–35	35–40	40–45	45–50	55–60	Total
Thiruvananthapuram	3	9	21	15	15	6	2	2	0	0	0	73
Kollam	2	12	30	13	7	2	1	0	1	0	0	68
Pathanamthitta	23	20	8	2	0	0	0	0	0	0	0	53
Alappuzha	2	22	25	17	3	2	1	0	0	0	0	72
Kottayam	15	33	19	4	0	0	0	0	0	0	0	71
Idukki	3	13	13	9	4	1	3	3	0	2	1	52
Ernakulam	16	35	21	5	4	0	1	0	0	0	0	82
Thrissur	34	48	4	0	0	0	0	0	0	0	0	86
Palakkad	6	30	31	15	2	3	1	0	0	0	0	88
Malappuram	17	30	14	18	8	6	1	0	0	0	0	94
Kozhikode	28	33	9	0	0	0	0	0	0	0	0	70
Wayanad	2	11	6	4	0	0	0	0	0	0	0	23
Kannur	51	16	4	0	0	0	0	0	0	0	0	71
Kasaragod	5	21	6	3	3	0	0	0	0	0	0	38
Total	**207**	**333**	**211**	**105**	**46**	**20**	**10**	**5**	**1**	**2**	**1**	**941**

Source: KURDFC, Government of Kerala

7.29 At the other end of the spectrum, 105 GPs fall in the relatively high repayment burden class of 15-20% and about 9% of GPs (85 in number) face serious burdens with over 20% of their development fund accounting for loan repayment. Within this, the most vulnerable are 9 GPs whose burden crosses 35%, with 4 of them exceeding 45%. Many of these belong to Idukki and Kollam districts, which are already socio-economically disadvantaged and home to higher concentrations of SC/ST populations. District-wise patterns also stand out. In Thrissur, Kannur, Pathanamthitta, and Kottayam, nearly all GPs fall within the 0–15% category, reflecting relatively light repayment obligations. By contrast, Thiruvananthapuram, Malappuram, Idukki, and Kollam have a wider spread across higher burden classes.

Extent of Repayment Burden in Urban Local Governments

7.30 Table 7.12 shows how municipalities are distributed according to their loan repayment burden, expressed as the ratio of loan repayment during 2025-26 to the normal share under the development fund-general. Among the 87 municipalities analysed, nearly half (47%) experience a repayment burden of less than 10%, indicating relatively low debt pressure. Specifically, 20.7% have a burden under 5%, while 21.8% fall within the 5–10% range. The largest group, comprising 26.4%, faces repayment burdens between 10–15%, suggesting moderate debt servicing commitments. Approximately 13.8% of municipalities have burdens ranging from 15–20%, and 17.2% encounter high repayment burdens exceeding 20%.

Table 7.12: Distribution of Municipalities by Repayment Burden

Loan Burden (%)	No. of Municipalities	% of Total
0–5	18	20.7
5–10	19	21.8
10–15	23	26.4
15–20	12	13.8
Above 20	15	17.2
Total	**87**	**100.0**

Source: KURDFC, Government of Kerala

7.31 The analysis indicates that while a majority of municipalities manage their debts within moderate limits, a significant minority (about one in six) face high repayment pressure exceeding 20%. Municipalities with high repayment burdens may face constraints in meeting other developmental expenditures, signaling a need for closer fiscal monitoring and possibly debt restructuring support.

Table 7.13: Repayment Burden under LIFE Scheme in Corporations

Corporation	**Burden** (%)
Thiruvananthapuram	3.55
Kollam	3.11
Kochi	6.16
Thrissur	0.00
Kozhikode	1.27
Kannur	1.28

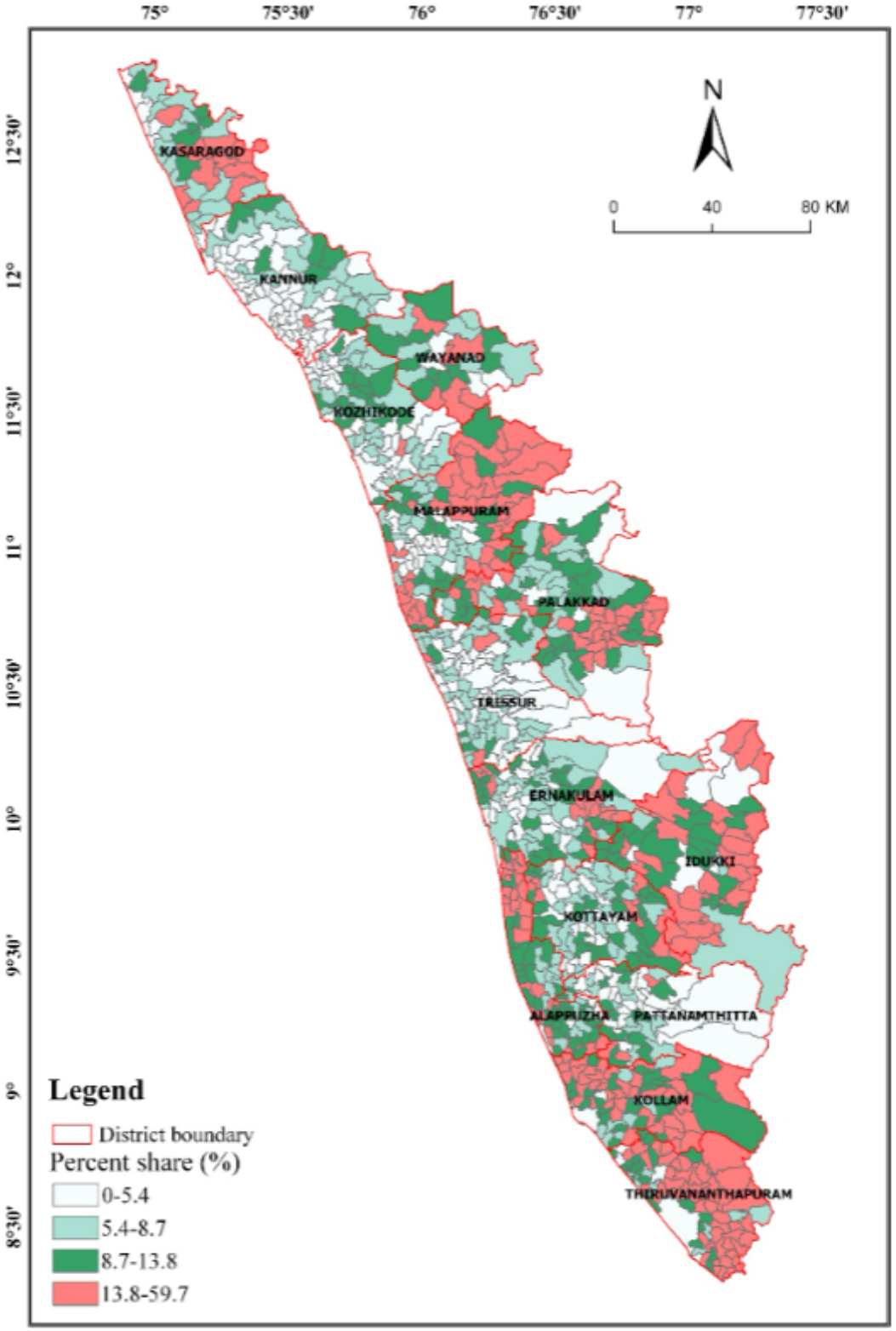
Source: KURDFC, Government of Kerala

7.32 Table 7.13 presents the repayment burden of Corporations under the LIFE Scheme. The figures indicate that, unlike Grama Panchayats and Municipalities, the repayment burden among Corporations is relatively low. Kochi Corporation has the highest burden at 6.16%, followed by Thiruvananthapuram (3.55%) and Kollam (3.11%) whereas Kannur (1.28%) and Kozhikode (1.27%) record minimal repayment burdens, and Thrissur has no repayment burden under the scheme. Data suggest that Corporations have managed their LIFE Scheme borrowings prudently, with debt servicing obligations constituting only a small proportion the normal share under the development fund-general. The quartile-wise distribution of repayment burden across LGs is presented in the heat map given in figure 7.1. The white patches denote LGs in the first quartile, with a repayment burden below 5.4 %. In contrast, the pink patches represent LGs in the fourth quartile, experiencing repayment burdens exceeding 13.8 per cent.

7.33 In sum, while the majority of GPs and Municipalities in Kerala are managing repayments within a modest range of their development fund allocations, a limited but significant set of them—concentrated in certain districts and socio-economically vulnerable regions—are experiencing repayment levels that could threaten their ability to finance other essential development needs. This highlights the need for differentiated support strategies, including targeted grants or restructuring options for high-burden Grama Panchayats and Municipalities.

7.34 Borrowings by LGs for development activities have been largely untapped till recently. The LIFE Mission scheme has created an opportunity for resource-rich local governments to consider borrowings for financing development initiatives, particularly for LGs with sound OSR mobilisation. The scheme has proven effective for fund mobilisation by most local governments. Discussions on borrowings point to exploring options like municipal bonds and public-private partnerships, requiring strategic approach and support for weaker LGs to tap these opportunities.

Figure 7.1: Quartile-wise Repayment Burden across LGs



Source: Based on KURDFC data

Establishment Expenditure of LSGD

7.35 The establishment expenses related to LGs can be classified into two categories: (1) expenses for salary and pension of LG employees, and (2) expenses for salary and pension of Local Self Government Department (LSGD) employees. LG employee expenses are part of direct devolution, with payment methods varying across local government tiers. In Grama Panchayats and District Panchayats, salary expenses for regular and contingent employees come from LG's own funds, including devolved General Purpose Fund (GPF) and Own Source Revenue (OSR). Block Panchayats' expenses are fully covered by the State Government. In ULGs, except for Municipal and Corporation Secretaries' salaries paid by the state, salary and pension liabilities are borne by the respective urban local government. LSGD employee expenses are paid by the state government and are not treated as local government devolution. These expenditures, however, represent significant financial commitments by the state government for LSGD functioning. As shown in table 7.14. The combined expenditure on Urban Affairs & Country and Town Planning, Panchayat & Engineering Wing, and Rural Development amounts to Rs.766 crore as per the accounts for 2023–24.

Table 7.14: Salary Expenses of Integrated LSG Department during 2023-24

Departments	**Amount (Rs Lakhs)**
Urban Affairs & Country and Town Planning	5253.73
Panchayat & Engineering Wing	42418.83
Rural Development	28917.43
Total	**76589.99**

Source: Finance Department, Government of Kerala

Devolution via Transferred Institutions

7.36 At the broadest level, the state government also supports local governments by meeting their establishment costs. These expenditures are incurred through plan and non-plan activities of departments relating to institutions trans-

ferred to local governments under the Kerala Panchayat Raj Act and the Kerala Municipality Act. This includes schools, health centres, ICDS (Integrated Child Development Services) centres, and other service delivery institutions, where the financial responsibility largely rests with the state while the functions are carried out under the local government system. In this sense, such spending may also be viewed as a form of devolution at a broader level. In table 7.15, the establishment cost of institutions transferred to local governments in 2023–24 amounts to Rs 9,626.67 crore, of which education (63%) and health (31%) together account for the overwhelming majority, while other sectors like agriculture, animal husbandry, fisheries, and social welfare form a relatively small share.

Table 7.15: Salary Expenses of Transferred Institutions during 2023-24

Department	**Amount (Rs Lakhs)**
Health	295640.7
Education	608167.6
Social Welfare & SC-ST	2703.03
Animal Husbandry & Fisheries	42041.29
Agriculture	14114.36
Total	**962666.9**

Source: Finance Department, Government of Kerala

7.37 The overall devolution to local governments, when accounting for direct devolution based on SFC recommendations (Rs14,149 crore), the state share of CSS (Rs594 crore), LSGD establishment expenditure (Rs767 crore), and the establishment cost of transferred institutions (Rs.9,627 crore), excluding borrowings, amounts to approximately Rs.25,137 crore. This works out to about 19% of the state's total revenue receipts and 35% of the SOTR for that year. Therefore, it underscores the significance attached not only to decentralised governance and devolution but also to the role of local governments themselves.

External Resource Mobilisation

Corporate Social Responsibility (CSR)

7.38 Corporate Social Responsibility (CSR) funding is an important supplementary source of resources for LGs. India is the first country to legally mandate CSR spending through Section 135 of the Companies Act 2013. It has, thereby, opened doors for LGs to tap the CSR fund. The details of spending through CSR across states and Union territories of India as on 31st March, 2025 (FY 2023-24) is given in Appendix table 7.2. Total CSR expenditure from all states and union territories is 26084 crores and that of Kerala is 387.9 crores. Maharashtra has the highest CSR expenditure of 6065. The expenditure through CSR is relatively low in Kerala compared to other states in India. Considering Kerala's relatively advanced position in decentralised governance, mechanisms and interventions to attract Corporate Social Responsibility (CSR) funds need to be further strengthened.

Expenditure of Local Governments in Kerala

7.39 Having undertaken a detailed analysis of the components of fund devolution to local governments, it is equally important to examine their corresponding expenditure commitments. The expenditure profile of local governments (LGs) in Kerala reflects the wide range of responsibilities and functions assigned to them under the decentralized governance framework. Broadly, LG expenditure can be grouped into two major categories, (1) Mandatory and Traditional Expenditure and (2) Development and Maintenance Expenditure:

7.40 Mandatory and Traditional Expenditure is financed mainly through the General Purpose Fund (GPF) and Own Source Revenue (OSR). These expenditures cover the essential operational and administrative functions of local governments. They include:

- Establishment expenses: Salaries, pensions, and related costs of LG staff.
- Administrative expenses: Office contingencies, communication, and other general administrative costs.

- Operation and Maintenance (O&M) expenses: Costs related to the functioning and upkeep of public services and infrastructure.
- Interest payments: Servicing of borrowings, which currently remains limited in scale.

Trends in Expenditure

7.41 The expenditure pattern of LGs in Kerala reflects the changing structure of fiscal devolution and the evolving nature of local responsibilities. In table 7.16, in the decade from 2014–15 to 2023–24, total LG expenditure almost doubled in nominal terms, from Rs 5,568 crore to Rs 10,129 crore. indicating both the expansion of LG activities and the increased fiscal space available to them through state devolution and other sources.

Table 7.16: Trends in Expenditure by Local Governments

Year	Est.	Admin.	Oper.	Interest	Devt & Maint	Total
2014–15	185	94	221	13	5054	5568
2015–16	272	153	302	19	5525	6271
2016–17	399	155	336	18	4392	5299
2017–18	556	218	404	34	5439	6652
2018–19	596	224	512	28	7725	9085
2019–20	584	198	462	31	4773	6047
2020–21	628	233	577	30	6855	8323
2021–22	981	191	573	31	8050	9826
2022–23	1494	223	465	22	8160	10363
2023–24	1532	273	530	28	7767	10129

Source: Saankhya, ILGMS and Sulekha portals of IKM, Government of Kerala.

Note: Amounts are in Rs Crore

7.42 Our analysis of the trends in devolution revealed that the GPF, used primarily for traditional functions has grown steadily over the years. The Maintenance Fund has expanded at an even faster pace, corresponding to the increase in local infrastructure and assets. However, when it comes to the expenditure side, since maintenance activities are implemented through the plan process, they

are recorded under Development and Maintenance expenditure in LG accounts. Even with the maintenance fund added to the Development Fund (Plan Fund), which finances new developmental initiatives, it has grown only marginally and appears to have stagnated in recent years.

Table 7.17: Percentage Distribution of the Components of Expenditure

Year	Est.	Admin.	O&M	Interest	Dev. & Maint.	Total
2014–15	3.32	1.70	3.97	0.23	90.78	100
2015–16	4.34	2.44	4.82	0.30	88.10	100
2016–17	7.53	2.92	6.33	0.34	82.87	100
2017–18	8.35	3.28	6.08	0.52	81.77	100
2018–19	6.56	2.46	5.64	0.31	85.03	100
2019–20	9.65	3.27	7.64	0.51	78.92	100
2020–21	7.55	2.80	6.93	0.36	82.37	100
2021–22	9.99	1.95	5.84	0.31	81.92	100
2022–23	14.42	2.15	4.48	0.21	78.74	100
2023–24	15.12	2.69	5.23	0.27	76.68	100

Source: Saankhya, ILGMS and Sulekha portals of IKM, Government of Kerala

7.43 However, table 7.17 on the percentage distribution of the expenditure components reveals that Development and Maintenance Expenditure remains the dominant component, accounting for over three-fourths of total expenditure in 2023–24. Although it continues to command the largest share, its relative importance has declined from about 91% in 2014–15 to 77%, as other expenditure categories—particularly establishment—have expanded more rapidly. Establishment expenditure has recorded a steep rise—from Rs185 crore (3.3%) in 2014–15 to Rs.1,532 crore (15.1%) in 2023–24. This reflects the growing use of GPF and Own Source Revenue to meet salary and pension obligations, and relative decline in development spending. The rise in establishment and maintenance expenditure reflects the growing importance of GPF and Maintenance Fund devolution, while the sluggish growth of Plan Fund devolution limits the scope for new development activities.

7.44 The expenditure structure of Kerala's LGs reveals a gradual shift from developmental to establishment and maintenance-oriented spending. While this reflects the institutional maturity and asset maintenance responsibilities of LGs, it also points to the need for rebalancing fiscal priorities. Strengthening the Plan Fund component of devolution and enhancing fiscal efficiency in establishment and O&M management will be crucial to preserve the developmental orientation of Kerala's decentralised governance system.

7.45 The analysis brings out a number of critical patterns and concerns that have direct implications for designing a fair and sustainable system of fiscal devolution. First, the dependence of local governments on devolved funds remains high. While Centrally Sponsored Schemes (CSS) provide additional resources, they often impose financial commitments on areas where local governments have already achieved significant progress. This reduces fiscal flexibility and can distort local priorities. A careful reassessment of such schemes in the state context is necessary to ensure they complement, rather than burden, local government finances.

7.46 The borrowing undertaken for schemes such as the LIFE Mission has not, in aggregate, created unsustainable debt burdens for LGs. However, certain local governments with adverse structural and socio-economic conditions have been disproportionately affected. These LGs require tailored packages of financial assistance and restructuring to prevent long-term fiscal stress.

7.47 The trends in expenditure components largely correlate with the movements in fund devolution. Taken together, these findings highlight the need for a calibrated devolution strategy that balances equity and efficiency. For SFC VII, this means designing a system that:

- Ensures adequate vertical devolution to meet the dependency of LGs on devolved funds.
- Recognises regional disparities by providing targeted support for structurally weak LGs, and
- Rationalises the role of CSS and borrowing so that they supplement, rather than strain, local finances.

Such a framework would strengthen fiscal decentralisation in Kerala and move LGs closer to self-sufficiency, while ensuring that no region or institution is left behind.

Chapter 8

Local Finance: Own Source Revenue

8.1 Introduction

8.1 Long before the enactment of the 73rd and 74th Constitutional Amendments, a fairly substantial tax domain had already been carved out for both Grama Panchayats and Municipalities in Kerala. Under the Kerala Panchayat Act of 1960 and the Kerala Municipalities Act of 1961, local governments were empowered to assess and collect key taxes such as property tax, profession tax, and entertainment tax. In addition, there exists a wide array—over 33 items—of non-tax revenue, including various fees, charges, levies, and rents from local government-owned assets (SFC IV 2011).

8.2 While the State has a comparatively advanced decentralisation framework, variations in Own Source Revenue (OSR) mobilisation across local governments remain significant . For LSGs with strong revenue potential, the focus must be on incentivising efficiency, expanding the tax base, and enhancing compliance. For those constrained by structural disadvantages such as geographical isolation, weaker economic base, or climate-related vulnerabilities—support mechanisms, capacity-building, and equalisation transfers are essential.

Objectives

8.3 As per the ToR of the SFC VII and in continuance of the chapter on the structure of financial devolution to local governments in Kerala this chapter;

- Assesses the potential for revenue mobilisation by local governments.
- Examines regional variations in the mobilisation of own source revenue (OSR), and
- Evaluates the relative buoyancy of local government revenue sources in comparison with those of the state.

8.4 The significance of such an analysis for the Commission is to examine the extent to which local governments in Kerala are able to mobilise Own revenues, both tax and non-tax, and the implications of the same for financial autonomy of the LGs. This would enable to;

- To incentivise local governments with the potential to enhance OSR through improved tax administration, better compliance, and efficient collection systems.
- To provide targeted support and capacity-building for those constrained by structural factors such as geography, socio-economic conditions, or climate vulnerabilities.
- To suggest ways of improving buoyancy of revenue items in rural and urban local governments over time.

This called for a detailed assessment of the trends, patterns, and distribution of OSR across rural and urban local governments.

Data Sources

8.5 The analysis is based primarily on financial statements of local governments maintained by the Information Kerala Mission (IKM) for 2014–15 to 2023–24. For RLGs, data up to 2020–21 are from Sankhya software, while from 2021–22 onward they are from the Integrated Local Governance Management System (ILGMS) software. Data for ULGs for the entire period are from Sankhya. The transition from Sankhya to ILGMS has led to some breaks in comparability due to differences in coding and incomplete migration, which the Commission has addressed through manual mapping and adjustments.

8.6 The core figures on receipts, payments, income, and expenditure form the basis for Own Source Revenue (OSR) analysis, covering tax revenue (property tax, profession tax, advertisement tax, entertainment tax), non-tax revenue (user charges, license fees, rents, fines), assigned revenues, and intergovernmental transfers. The conceptual categories of revenue components along with their formulae are given in Annexure 8.1.

Own Source Revenue Mobilization by Local Governments

8.7 The own source revenue (OSR) of local governments comprises tax as well as non-tax components. The two major sources of tax are property tax (residential and non-residential) and Profession Tax (Profession Tax-Institutions / Professionals/Traders and Profession Tax – Employees). Other taxes imposed by local governments include Advertisement Tax, Theatre/ Show Tax, Entertainment Tax, and Tax on Timber. The non-tax items include Rents, Fees, Penalties, Sales and interest. The implementation of GST regime in 2017 has impacted the collection of Advertisement Tax and Entertainment Tax. LGs lost their power to collect Advertisement tax. The collection of Entertainment tax was seized from July 2017 to June 2019 due to the orders issued by the state government which resulted in a complete loss of revenue under this head. Since September 2019, LGs in Kerala have been collecting entertainment tax at rates lower than those prevailing before GST, resulting in a significant decline in revenue from this source.

8.8 The magnitude of Own Source Revenue (OSR) reflects the financial autonomy and governance capacity of local governments, enabling them to plan and implement development activities suited to local needs without over-reliance on devolved funds or external grants. A robust OSR base allows local governments to exercise greater discretion in service delivery, enhances accountability to citizens, and strengthens fiscal discipline. Taxes like property tax, profession tax, and license fees, along with non-tax sources such as rent from assets and user charges, serve not only as revenue streams but also as indicators of the vibrancy and efficiency of local economic management.

8.9 The attempt here is to identify the major sources of revenue in rural and urban local governments, examine untapped potential in both tax and non-tax domains, and estimate the buoyancy of revenue collection in local governments vis-à-vis the state government. It also seeks to delineate the structural, socio-economic, geographical, and political factors that influence revenue mobilisation, and to suggest possible measures for strengthening local finance and governance. The analysis proceeds with an overview of the finance of both rural and urban

local governments in terms of the trends and patterns particularly on own source revenue such as tax, non-tax and grants . This is supplemented with a detailed analysis of the distributions of the major OSR components at regional as well as at LG level.

Trends in Total Revenue Mobilisation of Local Governments in Kerala

8.10 At the aggregate level, LG revenue comprises Own Source Revenue (OSR) along with devolved grants. The devolved grants include non-plan transfers such as the General Purpose Fund (GPF) and the Maintenance Fund, as well as plan transfers under the Development Fund including General Sector, Scheduled Caste Sub-Plan (SCSP), and Scheduled Tribe Sub-Plan (TSP). In addition, transfers from the UFC such as the Basic Grant, tied grants, and the Health Sector Grant, also form part of total revenue.

Table 8.1: Trends in Total Revenue Mobilisation of Local Governments in Kerala

Year	GPs		Municipalities		Corporations		Total		GSDP Growth (%)
	Rs Cr	Growth	Rs Cr	Growth	Rs Cr	Growth	Rs Cr	Growth	
2014–15	4772	–	966	–	905	–	6642	–	–
2015–16	4277	-10	1054	9	960	6	6291	-5	9.6
2016–17	5216	22	1467	39	1637	71	8320	32	13.0
2017–18	6160	18	1715	17	1561	-5	9436	13	10.5
2018–19	6623	8	1957	14	1711	10	10291	9	12.4
2019–20	7243	9	2098	7	1717	0	11059	7	3.1
2020–21	7100	-2	2295	9	1582	-8	10977	-1	-5.1
2021–22	8306	17	2343	2	1601	1	12250	12	19.8
2022–23	8399	1	2553	9	1826	14	12778	4	10.6
2023–24	9389	12	2854	12	2125	16	14367	12	11.5

Source: IKM data Compiled by SFC VII & Budget Documents GoK

Note: Total revenue includes OSR and Grants excluding Block and District Panchayaths

8.11 As shown in Table 8.1, the total revenue of LGs in Kerala—excluding Block and District Panchayats—increased from Rs.6,642 crore in 2014-15 to Rs.14,367 crore in 2023-24. Grama Panchayats accounted for the largest share, as expected, given their wider population and geographic coverage, followed

by Municipalities. However, the growth pattern has been uneven across tiers. A sharp rise in 2016-17 (32%) preceded the introduction of GST in 2017, after which growth moderated, reflecting transitional effects on state finance and local transfers. The pandemic period (2019-20 to 2020-21) saw clear strain: GSDP growth slowed to 3.1% in 2019-20 and turned negative in 2020-21 (-5.1%), with LG revenues stagnating (-1% growth). Recovery is visible in 2021-22, with revenues growing 12% in line with a rebound in GSDP (19.8%). Since then, revenues have continued to increase but at a more moderate pace (4–12%), indicating stable but slower expansion.

Reliance on Devolution

8.12 With the increase in the roles and responsibilities of local governments, the fiscal commitments of the local governments have also invariably increased. These are largely accomplished through devolved funds than resource mobilisation through OSR. Table 8.2 reveals that the very high reliance on devolved grants for the local governments have declined marginally from 85% in 2014-15 to 80% in 2023-24. The pattern remained the same for both Grama Panchayaths and Municipal Corporations. What is more striking is that the share of grants in Municipalities has in fact gone up during this period.

Own Source Revenue Mobilisation by Local Governments

8.13 The magnitude of Own Source Revenue (OSR), comprising both tax and non-tax revenues, reflects the revenue mobilisation capacity of local governments. As the most direct indicator of financial autonomy, OSR highlights the extent to which local governments can independently design and implement their own programmes.

8.14 Between 2014–15 and 2023–24, Own Source Revenue (OSR) of Kerala's local governments rose in nominal terms from Rs.1,027 crore to Rs.2,898. In Grama Panchayats, it has increased from Rs.531 crore to Rs.1,450 crore. Municipalities and Corporations both experienced a dip in OSR, reflecting COVID-19's impact on revenue mobilisation, but recovered thereafter. The post-2020 recovery has been robust across all tiers, with 2021–24 growth outpacing the pre-pandemic

Table 8.2: Trends in OSR and Grants of LGs in Kerala

Year	GPs		Municipalities		Mun. Corporations		Total	
	OSR	Grants	OSR	Grants	OSR	Grants	OSR	Grants
2014–15	531	4241	221	745	275	630	1027	5615
	(11)	(89)	(23)	(77)	(30)	(70)	(15)	(85)
2015–16	592	3685	274	780	305	655	1170	5120
	(14)	(86)	(26)	(74)	(32)	(68)	(19)	(81)
2016–17	749	4467	338	1129	516	1121	1603	6717
	(14)	(86)	(23)	(77)	(32)	(68)	(19)	(81)
2017–18	911	5249	429	1286	533	1028	1873	7563
	(15)	(85)	(25)	(75)	(34)	(66)	(20)	(80)
2018–19	868	5755	500	1457	613	1098	1981	8310
	(13)	(87)	(26)	(74)	(36)	(64)	(19)	(81)
2019–20	858	6385	481	1617	507	1210	1846	9213
	(12)	(88)	(23)	(77)	(30)	(70)	(17)	(83)
2020–21	860	6240	471	1824	407	1175	1738	9239
	(12)	(88)	(21)	(79)	(26)	(74)	(16)	(84)
2021–22	945	7361	539	1804	557	1044	2041	10209
	(11)	(89)	(23)	(77)	(35)	(65)	(17)	(83)
2022–23	1163	7236	626	1927	654	1172	2443	10335
	(14)	(86)	(25)	(75)	(36)	(64)	(19)	(81)
2023–24	1450	7939	637	2217	811	1314	2898	11469
	(15)	(85)	(22)	(78)	(38)	(62)	(20)	(80)

Source: IKM data Compiled by SFC VII & Budget Documents GoK.
Note: Amounts are in Crore

trend, suggesting possible improvements in collection efficiency or revisions in rates and coverage. However, as these are nominal values, part of the observed increase reflects inflation, demographic changes, and adjustments in tax structure, not purely a rise in real fiscal capacity. When adjusted for inflation, the growth would be more moderate, and the pandemic-related drop in 2020–21 would appear sharper.

Trends in the Sub Components of OSR

8.15 An analysis of the composition of OSR in LGs which hold the constitutional mandate to mobilise revenue would be useful in assessing their relative strengths in tax and non-tax collection. As depicted in table 8.4, there is a marked change in the ratio between tax and non-tax mobilisation across all local governments. For the LGs as a whole, the ratio between tax and non-tax of 81:19 in 2014-15

Table 8.3: Trends in OSR in Local Governments

Year	GPs		Municipalities		Corporations		Total		Growth of SOTR (%)
	Rs Cr	Growth	Rs Cr	Growth	Rs Cr	Growth	Rs Cr	Growth	
2014–15	531	–	221	–	275	–	1027	–	–
2015–16	592	11	274	24	305	11	1170	14	12
2016–17	749	27	338	23	516	69	1603	37	9
2017–18	911	22	429	27	533	3	1873	17	14
2018–19	868	-5	500	17	613	15	1981	6	6
2019–20	858	-1	481	-4	507	-17	1846	-7	0
2020–21	860	0	471	-2	407	-20	1738	-6	-12
2021–22	945	10	539	14	557	37	2041	17	25
2022–23	1163	23	626	16	654	17	2443	20	27
2023–24	1450	25	637	2	811	24	2898	19	8

Source: IKM data compiled by SFC VII & Budget Documents, GoK.

has shifted to 69:31 by 2023-24 with a clear indication that there is a substantial increase in non-tax collection as against tax. The relative decline in the share of tax is more pronounced in Grama Panchayaths with the ratio altering from 85:15 in 2014-15 to 65:35 in 2023-24. The reasons for the relative shifts in tax and non-tax components of OSR is discussed through a detailed analysis of each of these categories in the succeeding paragraphs.

Table 8.4: Percentage Distribution OSR Components

Year	GPs		Municipalities		Corporations		LG Total	
	Tax	Non-tax	Tax	Non-tax	Tax	Non-tax	Tax	Non-tax
2014–15	85	15	73	27	79	21	81	19
2015–16	85	15	76	24	81	19	82	18
2016–17	86	14	74	26	78	22	81	19
2017–18	86	14	74	26	80	20	81	19
2018–19	82	18	74	26	82	18	80	20
2019–20	80	20	69	30	74	26	76	24
2020–21	82	18	81	19	85	15	82	18
2021–22	82	18	80	20	82	18	82	18
2022–23	77	23	79	21	78	22	78	22
2023–24	65	35	70	30	75	25	69	31

Source: Calculated from IKM data.

Trends in Tax Revenue in local governments

8.16 Within OSR, a major focus of local finance is on widening, strengthening, and preserving the tax base, as tax revenues are closely linked to the performance of the local economy. These revenues, primarily from property tax, profession tax, and other local levies are not only mandated by the Constitution, but also provide a stable and recurring source of income. The buoyancy of these taxes indicates how effectively they respond to changes in local economic activity, making them a vital measure of fiscal strength at the grassroots level. Understanding the trends in tax revenue helps assess the efficiency of tax administration, the scope for expanding the base, and the potential for aligning LG finances more closely with economic growth. In the following section, the trends, composition and distribution of tax collection across different tiers of LGs are revealed, highlighting both their responsiveness and areas where reforms are required.

Table 8.5: Trends in Tax Revenue in LGs

Year	GPs		Municipalities		Corporations		Total		Growth of SOTR (%)
	Rs Cr	Growth	Rs Cr	Growth	Rs Cr	Growth	Rs Cr	Growth	
2014–15	450	–	161	–	219	–	830	–	–
2015–16	504	12	208	29	247	13	959	16	11
2016–17	646	28	251	21	405	64	1302	36	8
2017–18	779	21	317	26	428	6	1524	17	14
2018–19	708	-9	371	17	502	17	1581	4	6
2019–20	689	-3	334	-10	374	-25	1397	-12	-1
2020–21	705	2	381	14	345	-8	1431	2	-5
2021–22	775	10	432	13	457	32	1664	16	22
2022–23	899	16	494	14	511	12	1904	14	23
2023–24	941	5	447	-10	605	18	1993	5	7

Source: Calculated from IKM data.

8.17 Table 8.5 shows that tax revenue of LGs has more than doubled over the decade, from Rs.830 crore in 2014-15 to nearly Rs.2,000 crore in 2023-24. The fastest growth was between 2014-15 and 2017-18, when revenues doubled within four years. After 2017-18, the trend became uneven, showing stagnation in 2018-19 and 2019-20 before gradual recovery. Revenues rose to Rs.1,664 crore in 2021-22 and reached Rs.1,993 crore in 2023-24. Growth spans all tiers, with Municipal Corporations showing strong momentum recently, though tax share has shifted towards nontax. Grama Panchayats remain the largest tax revenue

contributors, accounting for nearly half of total collections. Corporations, despite fewer numbers, often surpass municipalities in collections, while municipalities show steady but modest contributions.

8.18 The introduction of GST in 2017 had a visible impact on local government tax revenues. With advertisement tax, entertainment tax, and other local levies subsumed under the new regime, local governments lost some of their independent tax bases. This explains why, despite earlier momentum, growth flattened after 2017-18 and even declined in 2019-20. The COVID-19 pandemic further affected local revenues.

Composition of Tax Revenue in Local Governments

8.19 Out of LG taxes, property tax forms the largest share followed by profession tax (Table 8.6). Property tax comprises 61% of total taxes in 2023-24, up from 55%. Property tax share was higher in ULGs -Municipalities and Corporations- than in GPs (See Appendix Tables 8.1, 8.2 & 8.3). Corporations show relatively higher profession tax shares, though its contribution is declining in both ULGs and RLGs. Property tax is the only component showing improvement, while poor collection of other taxes has specific reasons.

Table 8.6: Components of Tax Revenue in Local Governments

Year	Property Tax	Profession Tax	Adv. Tax	Ent. Tax	Other Tax	Shared Tax	Total
2014–15	454 (54.7)	230 (27.8)	5 (0.6)	135 (5.5)	1 (11.3)	4 (0.1)	829
2015–16	459 (47.8)	295 (30.8)	7 (0.7)	187 (7.4)	3 (13.1)	9 (0.1)	959
2016–17	706 (54.2)	359 (27.6)	17 (1.3)	203 (7.0)	5 (9.7)	12 (0.2)	1301
2017–18	921 (60.4)	383 (25.1)	17 (1.1)	173 (3.2)	5 (8.6)	27 (1.5)	1525
2018–19	895 (56.6)	427 (27.0)	16 (1.0)	178 (2.8)	5 (8.7)	60 (3.9)	1581
2019–20	860 (61.5)	379 (27.1)	12 (0.9)	141 (0.7)	3 (9.8)	2 (0.0)	1398
2020–21	891 (62.2)	388 (27.1)	9 (0.6)	139 (0.3)	2 (9.6)	3 (0.2)	1433
2021–22	1086 (65.3)	408 (24.5)	10 (0.6)	147 (0.5)	4 (8.5)	9 (0.6)	1665
2022–23	1203 (63.2)	465 (24.4)	19 (1.0)	201 (2.5)	2 (8.6)	14 (0.3)	1904
2023–24	1225 (61.4)	510 (25.6)	21 (1.1)	221 (3.0)	1 (8.6)	15 (0.3)	1993

Source: Calculated from IKM data Note: Amounts are in Rs Crore
Figures in parenthesis are percentage share out of total tax revenue

8.20 Profession tax is levied by LGs as per Article 276(2) of the Constitution, with a maximum of Rs.2,500/-per annum fixed in 1988 and implemented in Kerala from 1996. The UFC XI and successive commissions recommended

upward revision through constitutional amendment. Without this amendment, profession tax rates remained unchanged, causing declining share. Share of advertisement tax has declined due to GST subsumption. Lack of clarity on entertainment tax collection powers and rates led to its decline during 2018-19 to 2021-22 post-GST implementation. These factors explain tax share decline versus non-tax revenue. Given legal constraints on profession tax rates, GST related issues with advertisement and entertainment tax, and minimal presence of assigned and shared taxes, focus must be on improving property tax administration and collection.

Trends in Non-Tax Revenue in Local Governments

8.21 Non-tax revenue consisting of fees, user charges, rents, and other receipts are a crucial complementing tax component of LGs fiscal base. While non-tax revenues are tied to cost recovery and citizens' willingness to pay for public services, its trends provide insights into LGs' fiscal autonomy, revenue expansion capacity, and responsiveness to local economic growth. Table 8.7 shows trends and distribution of non-tax revenue across LG tiers.

Table 8.7: Trends in Non-Tax Revenue Collection of LGs in Kerala

Year	GPs		Municipalities		Corporations		Total		Growth of SONTR (%)
	Rs Cr	Growth	Rs Cr	Growth	Rs Cr	Growth	Rs Cr	Growth	
2014–15	81	–	60	–	57	–	197	–	–
2015–16	88	9	66	10	58	2	211	7	16
2016–17	103	17	86	30	111	91	300	42	15
2017–18	132	28	112	30	105	-5	349	16	15
2018–19	160	21	130	16	111	6	401	15	5
2019–20	169	6	147	13	132	19	448	12	4
2020–21	154	-9	90	-39	62	-53	306	-32	-40
2021–22	170	10	107	19	100	61	377	23	43
2022–23	264	55	132	23	143	43	539	43	44
2023–24	509	93	190	44	206	44	905	68	11

Source: Calculated from IKM data.

8.22 The growth rate of non-tax revenue has been in two digits barring the pandemic year and has been above that of the SONTR for most of the years. There is a more than fourfold increase in its nominal values; i.e. from Rs.197 crores in 2014-15 to Rs.905 Crore in 2023-24. The major spurt in non-tax revenue collection is visible after the pandemic. Unlike tax collection, the pace of growth in non-tax was more pronounced in Grama Panchayaths with an annual growth rate of 93% reported between 2022-23 and 2023-24.

Composition of Non-Tax Revenue in Local Governments

8.23 A significant contributor to non-tax is fees & user charges, the share of which improved by around 11 percentage points during the decadal period to reach 79% in 2023-24. A disaggregated analysis of the items included under fees & user charges revealed that a substantial part of it is generated from permit fees on construction of buildings, other permit fees, and road cutting charges. The prominence of fees & user charges among the components of non-tax revenue is visible in both ULGs and RLGs with the GPs reporting a share of above 80% (See details in Appendix tables 8.4, 8.5 & 8.6).

Table 8.8: Components of Non-Tax Revenue

Year	Rent Property	Fees & User Charges	Sales & Hire Charges	Income & Investments	Interest Earned	Others	Total Non-Tax
2014–15	7 (4)	135 (68)	32 (16)	2 (1)	16 (8)	6 (3)	198
2015–16	10 (5)	148 (70)	19 (9)	2 (1)	24 (11)	8 (4)	212
2016–17	13 (4)	219 (73)	20 (7)	3 (1)	35 (12)	11 (4)	300
2017–18	17 (5)	234 (67)	36 (10)	3 (1)	45 (13)	14 (4)	349
2018–19	15 (4)	267 (67)	42 (11)	6 (1)	58 (14)	12 (3)	401
2019–20	20 (5)	305 (68)	41 (9)	8 (2)	64 (14)	10 (2)	448
2020–21	3 (1)	187 (61)	44 (14)	8 (3)	56 (18)	9 (3)	306
2021–22	8 (2)	239 (63)	47 (12)	6 (2)	62 (16)	16 (4)	377
2022–23	16 (3)	358 (66)	50 (9)	6 (1)	80 (15)	28 (5)	539
2023–24	18 (2)	718 (79)	37 (4)	9 (1)	95 (10)	28 (3)	905

Source: Calculated from IKM data.

Note: Amounts are in Crore

Figures in parentheses are percentage shares in total.

A Few Takeaways on OSR

8.24 Our analysis of OSR has thrown up some interesting dimensions.

1. The share of Tax in OSR relative to Non-Tax is declining.
2. Property tax is the major component in tax followed by profession tax.

3. Under Non-tax, fees & user charges alone contribute around 80%.

4.In 2023-24, out of the total OSR of 2898/- crores, three major items, viz; property tax, profession tax, and fees & user charges together amounts to Rs.2453/ (See Appendix table 8.7).

Revenue Mobilisation Trends Across Tiers of Local Governments

8.25 The distribution of total revenue (table 8.9) across different tiers of LGs in Kerala shows a consistent higher share of Grama Panchayaths (GPs), accounting for nearly two-thirds to three-fourths of total local government revenue throughout the period. The relative shares of GPs, Municipalities and Corporations remained more or less stable over the years with a slight fall in the share of Corporations and improvement in Municipalities in the later years.

Table 8.9: Percentage Distribution of Total Revenue in local governments

Year	Grama Panchayaths	Municipalities	Corporations	Total
2014–15	73	14	13	100
2015–16	69	16	15	100
2016–17	64	17	19	100
2017–18	66	18	16	100
2018–19	65	18	16	100
2019–20	67	18	15	100
2020–21	65	21	14	100
2021–22	69	19	13	100
2022–23	66	20	14	100
2023–24	66	20	14	100

Source: Calculated from IKM data

8.26 Tax revenue distribution (table 8.10) shows GPs contributing the largest share at about half of total collections, declining from 54% in 2014-15 to 47% recently. Municipalities maintain around one-fourth share, while Corporations fluctuate up to 30%, reaching that level in 2023-24. The relative shares remain broadly stable, with GPs leading and Corporations showing recent growth. Non-tax revenue has improved in GPs while declining in Corporations and Municipalities.

Table 8.10: Percent wise Revenue Mobilization by Local Governments

Year	OSR			Tax			Non-Tax		
	GPs	Muns	Corps	GPs	Muns	Corps	GPs	Muns	Corps
2014–15	52	21	27	54	19	26	41	30	29
2015–16	51	23	26	53	22	26	42	31	27
2016–17	47	21	32	50	19	31	34	29	37
2017–18	49	23	28	51	21	28	38	32	30
2018–19	44	25	31	45	23	32	40	32	28
2019–20	46	26	27	49	24	27	38	33	30
2020–21	49	27	23	49	27	24	50	29	20
2021–22	46	26	27	47	26	27	45	28	26
2022–23	48	26	27	47	26	27	49	24	27
2023–24	50	22	28	47	22	30	56	21	23

Source: Calculated from IKM data

Revenue Buoyancy

8.27 Buoyancy refers to the responsiveness of a revenue item, be it tax or non-tax, with respect to relevant macro aggregates, most often GSDP. Estimates of buoyancy show how best the revenue collection moves with the changes in GSDP. A comparative analysis of estimates on buoyancy is useful for policy making with respect to tax administration at the macro and micro level. There are two ways of examining buoyancy. The first is to have a simple analysis of the movements in each of the relevant revenue items as against the movements in relevant macro aggregates such as GSDP. The second is to arrive at a scientific and precise measure of buoyancy. This could be accomplished through an econometric estimation. The buoyancy estimated through a double logarithmic regression yields degree free measures of buoyancy as they are typically measures of elasticity of revenue items with respect to GSDP. These unit free measures of buoyancy are comparable across revenue items and tiers of governance.

The specification of the double-logarithmic regression equation is given as:

$$\ln T_t = \alpha + \beta \ln Y_t + \varepsilon_t \tag{8.1}$$

where

$\ln T_t$ = Natural logarithm of the relevant revenue series in nominal terms

$\ln Y_t$ = Natural logarithm of the GSDP series in nominal terms

ε_t = Random disturbance term

α, β = Regression co-efficients

The regression coefficient β is a direct measure of *buoyancy*. When $\beta > 1$, it implies that the relevant revenue item is buoyant, indicating that an increase in GSDP leads to a more than proportional increase in the corresponding revenue item.

Buoyancy in State Revenue

8.28 In chapter 6 on the overview of State finance in Kerala, ratios of revenue receipts, tax revenue, non-tax revenue, SOTR, and SONTR against GSDP are discussed. Therefore, the focus here is only on estimating buoyancy of these state level revenue receipts through an econometric exercise. Separate regressions for Total tax revenue, SOTR, Total Non-tax revenue, and SONTR were carried out to estimate buoyancy. The buoyancy of revenue receipts as a whole is 1.03 implying that the growth in revenue receipts of the state was marginally higher than that of the growth in GSDP. The estimates for Total tax revenue, SOTR, Total Non-tax revenue, and SONTR are 0.95, 0.96, 1.2, and 0.91 respectively implying that except for Total Non-tax revenue the estimates of buoyancy are marginally below one implying a less than proportionate responsive to changes in GSDP.

Revenue Buoyancy among Local Governments

8.29 Following the state level analysis on buoyancy, we estimated the buoyancy of revenue items relevant to local governments to assess the responsiveness of each of those with respect to the GSDP. This is carried out in two ways. One, a simple ratio of Tax, Non-Tax and Total OSR out of GSDP and two, estimation through regression to measure buoyancy.

Table 8.11: LGs Resources as percentage of GSDP and State's Own Revenue

Year	Out of GSDP			Out of State's Own Revenue		
	Tax	Non-Tax	OSR	Tax	Non-Tax	OSR
2014–15	0.16	0.04	0.20	1.95	0.46	2.42
2015–16	0.17	0.04	0.21	2.02	0.44	2.47
2016–17	0.21	0.05	0.25	2.51	0.58	3.09
2017–18	0.22	0.05	0.27	2.57	0.59	3.16
2018–19	0.20	0.05	0.25	2.52	0.64	3.15
2019–20	0.17	0.06	0.23	2.23	0.72	2.95
2020–21	0.19	0.04	0.23	2.60	0.56	3.16
2021–22	0.18	0.04	0.22	2.42	0.55	2.97
2022–23	0.19	0.05	0.24	2.19	0.62	2.81
2023–24	0.17	0.08	0.25	2.12	0.96	3.09

Source: SFC VII

8.30 Table 8.11 shows the percentage share of local government tax, non-tax revenue, and OSR in Kerala's GSDP over the decade 2014-15 to 2023-24. The figures suggest that the overall contribution of OSR to GSDP has remained modest, fluctuating between 0.20 and 0.27 percent during this period. Within OSR, the tax component dominates, contributing around 0.16–0.22 percent of GSDP in most years, while non-tax revenues remain marginal, rarely exceeding 0.08 percent. Two broad patterns are clearly visible. First, tax revenues as a share of GSDP show an initial rise up to 2017-18, peaking at 0.22 percent, followed by a decline, partly reflecting the introduction of GST and the subsequent restrictions on local taxation powers. Second, non-tax revenue shows mild but noticeable improvement in recent years, particularly in 2023-24 (0.08 percent), which compensates for the stagnation in tax receipts and helps stabilize the overall share of OSR.

8.31 The relative stability of OSR's ratio to GSDP indicates that local governments have not significantly expanded their fiscal base over the decade, despite economic growth. This limited buoyancy, especially when contrasted with the state government's revenue performance, provides the context for estimating revenue buoyancy coefficients. The regression analysis of buoyancy will help assess whether local revenues grow proportionately with GSDP, exceed it, or lag behind, thereby giving a sharper picture of fiscal responsiveness at the local tier.

Revenue Buoyancy: A Comparative Analysis of State and Local Governments

8.32 A comparative analysis of the relevant measures of buoyancy would provide precise insights into the potential possibilities of revenue generation from among local governments as against that of the State. Towards this, we have estimated measures of buoyancy for all OSR components -Tax, Non-tax, and Total SOTR- for Grama Panchayaths, Municipalities and Municipal Corporations for the period from 2014-15 to 2023-24 (table 8.12).

Table 8.12: Revenue Buoyancy in State vs. Local Governments

Revenue Head	GPs	Municipalities	Corporations	All LGs	State*
Tax	0.85	1.34	1.11	1.03	0.96
Non-Tax	2.03	1.26	1.34	1.64	0.91
Property Tax	1.04	1.79	1.41	1.32	NA
Profession Tax	0.67	1.06	0.87	0.82	NA
Fees and User Charges	2.29	1.23	1.12	1.67	NA

Source: SFC VII
Note: *The estimates correspond to SOTR and SONTR

8.33 LGs in Kerala show higher tax buoyancy than the State Government, with overall tax buoyancy of 1.03 compared to the State's 0.96. This indicates local taxes are more responsive to economic changes, reflecting LGs' greater revenue potential. In non-tax revenues, LGs demonstrate exceptional growth with buoyancy at 1.64, almost double the State's 0.91. Fees and user charges show 1.67 buoyancy, highlighting their capacity to expand with service demands and local economic growth.

8.34 Property tax, with a buoyancy of 1.32, emerges as the most promising revenue source for LGs, reflecting real estate sector expansion and untapped potential of systematic reforms like property valuation and GIS-based mapping. Profession tax shows a lower buoyancy of 0.82 due to non-revision of rates, but can be strengthened through improved identification of professionals and stricter enforcement. Local revenues demonstrate a closer link with economic growth than State revenues. While LGs exhibit buoyancy above unity in key revenue streams, the State's tax buoyancy remains below one due to lack of elastic tax handles. This highlights LGs' advantage in mobilising inherently buoyant revenues. Similar to the Union Government's experience with progressive taxes

like income tax, LGs benefit from growth-linked streams such as property and profession taxes, which expand with local economic activity. This contrasts with state government's lack of buoyant revenue sources - a fundamental flaw in the fiscal federal arrangement highlighted in Chapters 4 and 5.

8.35 As revealed, LGs possess greater inherent potential for revenue mobilisation. Unlocking this requires targeted reforms. For property tax, reforms should include GIS-based property mapping, periodic rate revision, and strengthened collection efficiency. For profession tax, rates need revision. Efforts must focus on broadening coverage to include emerging professions, updating employment records, and enhancing enforcement mechanisms. For fees and user charges, rate rationalization reflecting service costs, along with improved service quality, will justify charges and expand their scope. LGs, especially Municipalities and Corporations in tax revenue, and Grama Panchayats in non-tax revenue, show greater buoyancy than the state government. This indicates LG revenues can grow faster than the economy if effectively mobilised. Grama Panchayaths often show 100 percent tax collection in records, measured only against their issued demand, not true tax potential. The assessed demand may be deliberately kept low due to outdated property registers, weak enforcement, or local pressures. Since Grama Panchayaths form the largest segment of LGs, improving tax assessment accuracy and expanding the demand base would significantly raise OSR. Therefore, taken together, from the analysis of Kerala's state finance highlights that, while allocations to local governments continue to rise in absolute terms, revenue constraints reflected through a marginally lower buoyancy of revenue receipts of the state and the continuing effects of GST and the pandemic may limit the pace of increase.

Regional Dynamics in OSR Collection

8.36 Revenue buoyancy is shaped by social, cultural, historical, geographical, structural, and political factors. A district-wise analysis of revenue collection in LGs can capture these influences effectively, providing evidence of regional variations in revenue mobilisation while offering insights into institutional capacity, economic structure, and socio-political dynamics.

Table 8.13: Average Per Capita OSR collection in Grama Panchayats

District	Mean	Median OSR	SD	Rank (Mean)
Trivandrum	453	398	230	9
Kollam	448	391	159	10
Pathanamthitta	576	510	233	3
Alappuzha	414	381	159	14
Kottayam	560	489	245	4
Idukki	539	466	250	6
Ernakulam	694	581	504	1
Thrissur	586	466	353	2
Palakkad	416	375	169	13
Malappuram	417	390	126	12
Kozhikode	488	430	181	8
Wayanad	559	514	286	5
Kannur	533	484	206	7
Kasaragod	443	431	141	11
Total	**506**	**439**	**267**	–

Source: Calculated from IKM data

Note: The averages amounts in RS are estimated for the period from 2022-23 to 2023-24.

Per Capita Average OSR

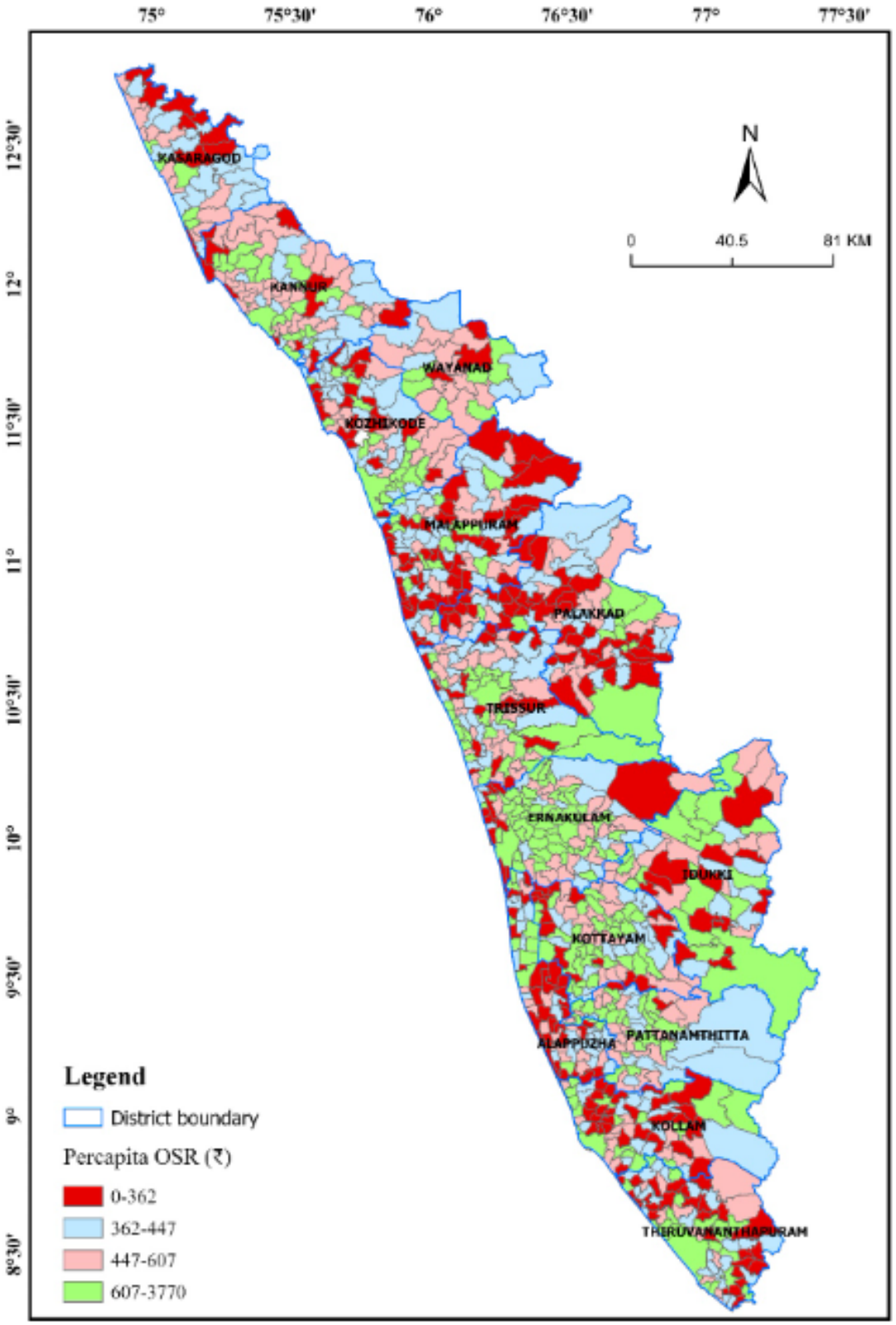
8.37 The SFC VII has worked out the average value of per capita OSR for all LGs. The per capita OSR is arrived at taking the OSR collections for the years 2022-23 to 2023-24 and dividing it with the population of the respective LGs. The OSR figures for 2022-23 to 2023-24 are used as these years show consistency in collection after GST and pandemic periods.

8.38 The district-wise distribution of per capita OSR collection in GPs (Table 8.13) shows striking variations across Kerala, reflecting the influence of both structural and regional factors. Ernakulam leads with highest per capita OSR (Rs.694), followed by Thrissur (Rs.586), Pathanamthitta (Rs.576), Kottayam (Rs.560), and Wayanad (Rs.559). These districts have stronger economic bases and better institutional capacity. These districts except Wayanad are located in Central Kerala region. Idukki (Rs.539) and Kannur (Rs.533) perform above state average (Rs.506), with higher variability in GP performance within districts.

8.39 Alappuzha (Rs.414), Palakkad (Rs.416), Malappuram (Rs.417), Kasaragod (Rs.443), Kollam (Rs.448), and Trivandrum (Rs.453) show below-average per capita OSR mobilisation. These districts face structural constraints like agrarian economies and weaker tax bases. Thiruvananthapuram, despite being state capital, ranks 9th in per capita OSR, indicating institutional bottlenecks. Rural districts like Pathanamthitta and Wayanad perform strongly due to regional economic drivers and collection efficiency. The rankings of the districts when ranked on per capita tax follows a similar pattern whereas in per capita average non-tax, the rankings slightly alter with Thrissur and Kannur getting to the top bracket (See Appendix Tables 8.8 & 8.9). Overall, the patterns in average per capita tax, non-tax and OSR reinforces the earlier argument that revenue collection is not uniform across Kerala's LGs but shaped by a mix of socio-economic, cultural, historical, and geographical factors. A district-level lens thus provides important insights into both the untapped revenue potential and the constraints faced by LGs in strengthening their OSR base.

8.40 The quartile wise distribution of per capita OSR collection across GPs, Municipalities and Corporations are shown in the heat map in figure (8.1). The first quartile shown in red indicates LGs with very poor per capita OSR collection with an upper boundary of Rs.362. These LGs are mostly located in the hilly regions and in the coastal belts of southern districts. LGs at upper quartile with above Rs. 607 marked in green are found more in central Kerala and in Kannur and Kozhikkode districts.

Figure 8.1: Distribution of per capita OSR collection across LGs



Source: Calculated from IKM data

Average OSR

8.41 Examining average OSR collection by Grama Panchayaths provides insight into their typical operational scale (table 8.14) Unlike per capita average OSR measures which show efficiency relative to population, average OSR reflects total resource mobilization capacity of the respective LGs. The state average OSR collection per GP is Rs.1.39 crore (mean) with a median of Rs.1.18 crore. The high standard deviation (Rs.90.3 lakh) shows significant variation across and within districts, indicating that while some GPs mobilize substantial resources, many others lag behind.

Table 8.14: Average OSR collection in Grama Panchayaths

District	Mean	Median	Std. Deviation	Rank (Mean)
Ernakulam	1.35	1.09	0.78	9
Thrissur	1.37	1.20	0.72	7
Pathanamthitta	1.11	0.97	0.49	12
Kottayam	1.06	0.93	0.66	14
Wayanad	1.34	1.19	0.85	10
Idukki	1.08	0.87	0.81	13
Kannur	1.86	1.33	1.56	1
Kozhikode	1.64	1.32	1.11	2
Thiruvananthapuram	1.17	1.02	0.76	11
Kollam	1.50	1.47	0.63	5
Kasaragod	1.52	1.30	1.02	4
Malappuram	1.57	1.74	0.60	3
Palakkad	1.35	1.29	0.55	8
Alappuzha	1.40	1.19	0.77	6
Total	**1.39**	**1.18**	**0.90**	–

Source: Calculated from IKM data
Note: Averages are in Crore

8.42 As per table 8.14, Kannur (Rs.1.86 crore) and Kozhikode (Rs.1.64 crore) lead the ranking, followed by Malappuram (Rs.1.57 crore) and Kasaragod (Rs.1.52 crore). These northern districts have larger GPs, raising absolute OSR figures. Malappuram ranks third in aggregate terms despite lower per capita OSR, due to its larger population. Districts including Thrissur (Rs.1.37 crore), Alappuzha (Rs.1.40 crore), Palakkad (Rs.1.35 crore), Ernakulam (Rs.1.35 crore),

and Wayanad (Rs.1.34 crore) cluster around the state average, with substantial but uneven collections. Pathanamthitta (Rs.1.11 crore), Idukki (Rs.1.08 crore), Kottayam (Rs.1.06 crore), and Trivandrum (Rs.1.17 crore) fall below average, with Idukki and Pathanamthitta having smaller GP populations due to hilly terrain. Thiruvananthapuram shows weak GP-level OSR performance, indicating institutional weaknesses or concentration of taxable capacity in urban local governments. Kannur (Rs.1.56 crore SD) and Kozhikode (Rs.1.11 crore SD) show high dispersion in GP performance, while Malappuram (Rs.59.9 lakh SD) and Palakkad (Rs.55.4 lakh SD) demonstrate more uniform performance across GPs. In general, north Kerala GPs lead in OSR mobilisation due to larger size and population, while central districts like Kottayam, Pathanamthitta, and Idukki underperform from smaller GP size. High within-district variation shows local capacity and socio-economic factors shape OSR more than geography. High aggregate OSR districts may not show strong per capita mobilisation.

Pattern of OSR Mobilisation among LGs

8.43 The SFC VII has examined the distribution of local governments in terms of their relative standing in per capita tax, per capita non-tax, and overall OSR. For this purpose, two complementary approaches were adopted:

1.Ân analysis of the distribution of tax, non-tax, and overall OSR mobilisation across local governments to identify the front-runners and laggards.

2.Ân assessment of the relative performance of local governments in per capita tax and per capita non-tax mobilisation using the ZoneScatter software.

8.44 ZoneScatter software was used to visually present the intersection of per capita tax and per capita non-tax on an XY plane. The scatter plot is divided into four zones. Zone I represent the respective LGs with both per capita tax and per capita non-tax revenue below their respective mean values. Zone II includes LGs with above-average per capita non-tax revenue but below-average per capita tax revenue. Zone III captures LGs with both indicators above their mean values, while Zone IV represents LGs with above-average per capita tax revenue but below-average per capita non-tax revenue. Zone I represent LGs with poor performance in both tax and non-tax, whereas LGs in Zone III are better performers on both counts.

Distribution of OSR Mobilisation

8.45 Tables (8.15), and (8.16) present distributions of per capita tax, non-tax and OSR among GPs, municipalities and Corporations. The distribution of per capita OSR in Kerala's Grama Panchayats reveals that while a majority of GPs cluster in the modest Rs.300–500 per capita range, non-tax revenues overwhelmingly dominate at the lowest end, and only a small minority achieve high per capita mobilisation above Rs.1,000. This pattern points to structural constraints in expanding the tax base and suggests that without reforms in valuation, enforcement, and diversification of revenue sources, most GPs will remain dependent on external devolutions rather than strengthening their fiscal autonomy.

Table 8.15: Distribution of GPs and Municipalities by Per Capita Revenues

Grama Panchayaths						**Municipalities**					
Tax (Rs)	No.	Non-Tax (Rs)	No.	OSR (Rs)	No.	Tax (Rs)	No.	Non-Tax (Rs)	No.	OSR (Rs)	No.
0–150	14	0–100	280	0–200	9	0–200	1	0–100	1	0–500	4
150–300	424	100–200	525	200–400	337	200–400	4	100–200	13	500–700	5
300–500	365	200–500	127	400–600	386	400–700	19	200–300	32	700–1000	17
500–1000	125	500–1000	3	600–1000	165	700–1000	23	300–500	27	1000–2000	48
Above 1000	13	Above 1000	6	1000–2000	41	1000–2000	36	500–1000	12	Above 2000	13
				Above 2000	3	Above 2000	4	Above 1000	2		
Total	**941**	**Total**	**941**	**Total**	**941**	**Total**	**87**	**Total**	**87**	**Total**	**87**

Source: Calculated from IKM data

Table 8.16: Per Capita Revenues in Corporations

Corporation	**Tax (Rs)**	**Non-Tax (Rs)**	**OSR (Rs)**
Cochin	2715	581	3295
Thrissur	1727	724	2451
Thiruvananthapuram	1538	794	2332
Kannur	1218	333	1551
Kozhikode	1158	554	1712
Kollam	842	256	1099

Source: Calculated from IKM data

Front Runners and Laggards

8.46 A micro look at the front runners and laggards among Grama Panchayaths in OSR collection both in terms of average collection and per capita collection is

given in Appendix table 8.10. The average collection could very well be influenced by the size of the residents among other factors. The per capita collection provides a more nuanced normalised figure adjusting for variations in population and hence is more easily interpretable. These analyses are for the recent two years; ie., 2022-23 to 2023-24.

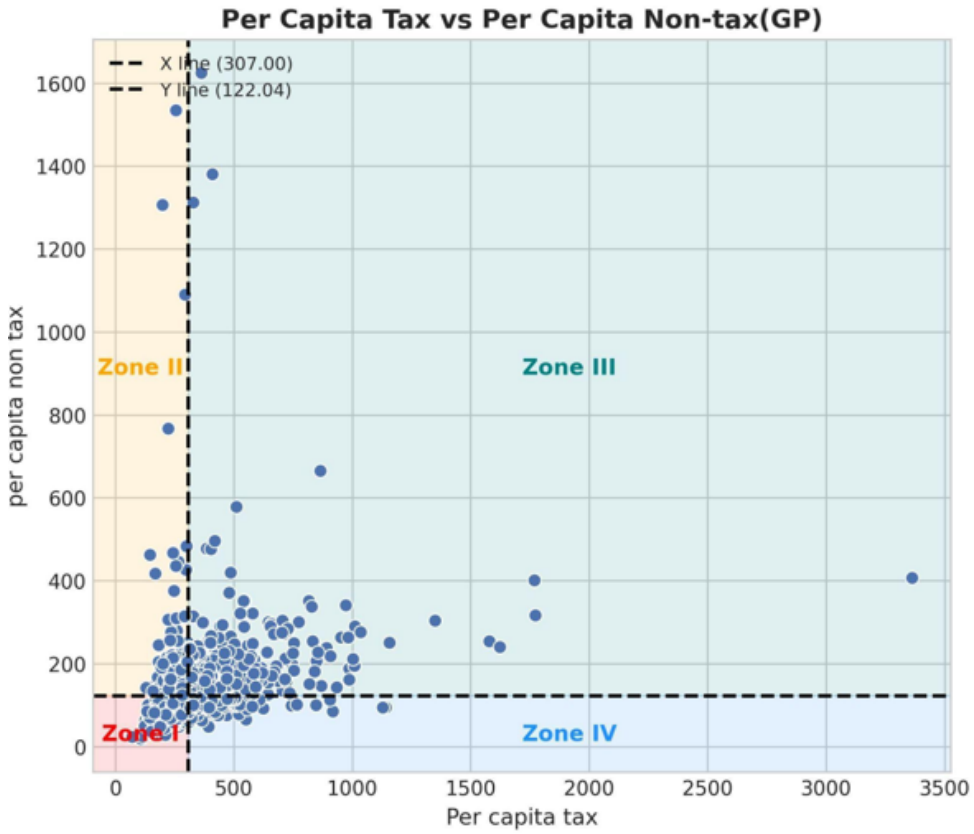
8.47 The gap between the highest and lowest per capita OSR is enormous; from Rs.3,770 (Vadavucode Puthencruz) to just Rs.96 (Edamalakudi). In absolute OSR, the gap is stark: Rs.9.39 crore (Vadavucode Puthencruz) vs. Rs.2.15 lakh (Edamalakudi). This reflects unequal revenue mobilisation capacity among GPs, driven by economic base, geography, and administrative efficiency. The ranking shows that some Panchayaths in remote, ecologically fragile, or socio-economically disadvantaged areas face genuine structural constraints limiting their revenue mobilisation. However, many Panchayaths with adequate economic base, population density, and taxable assets still record low per capita OSR. For these local governments, weak performance reflects shortcomings in valuation, assessment, enforcement, and fiscal effort. While special support is justified for structurally constrained Panchayaths, those without such limitations must demonstrate greater fiscal responsibility. Enhanced OSR mobilisation would reduce their dependence on state transfers and improve financial autonomy.

Performance on Tax and Non-Tax Collections

8.48 The performance of Grama Panchayaths (shown in Appendix table 8.11) on tax and non-tax revenue collections aligns with earlier OSR analysis. Panchayaths like Vadavucode Puthencruz, Kizhakkambalam, Nedumbassery, and Aikaranad show high per capita tax collections, demonstrating strong fiscal base and fiscal effort. Kaipamangalam and Thalikulam report robust non-tax revenues through fees, charges, and rents. These LGs prove that with adequate economic base and commitment, revenues can be effectively mobilized. Conversely, the lowest-ranked Panchayaths; Edamalakudi, Anchuthengu, Arattupuzha, and others collect negligible amounts. For some, like Edamalakudi and Anchuthengu, low collections stem from structural constraints like remoteness or limited assets. However, others near urban centres show weak collections due to insufficient fiscal effort rather than structural limitations.

8.49 Visual representation of revneue mobilisation in GPs using ZoneScatter software is presented in figure (8.2). The average value of per capita tax for all GPS is Rs.307 and per capita non-tax is Rs.122.04. The number of GPS in Zone I, Zone II,, Zone III and Zone IV are 483, 137, 186 and 135 respectively. This implies that there is an intersection of a little more than half the GPs with below average tax and non- tax collection. Zone III, the better achievers, are 186.

Figure 8.2: Per capita Tax and Non Tax in GPs



Source: Calculated from IKM data

8.50 Combined with OSR rankings, evidence shows two realities: while some GPs face genuine socio-economic and geographic limitations, many others fail to exercise their fiscal authority despite having potential. This supports dual policy needs: (i) equalisation support for objectively disadvantaged GPs, and (ii) incentives and accountability measures for others to enhance revenue mobilisation.

Municipalities and OSR Mobilisation

8.51 Among municipalities, there are wide variations in OSR mobilisation as shown in table (8.17). Thrikkakara, Aluva, and Kalamassery report the highest per capita OSR collections due to their location in urbanising and commercial regions. Thrikkakara leads in absolute OSR, followed by Kottayam and Palakkad, highlighting larger urban centres as strong fiscal performers. Municipalities like Tanur, Nileshwar, and Parappanangadi remain lowest both in per capita and absolute terms. While smaller municipalities face structural limitations, the extent of underperformance indicates revenue mobilisation remains neglected in many ULGs. A key contrast exists: RLGs often cite structural constraints, while municipalities have denser populations and higher commercial activity. Yet most municipalities underperform in mobilising their fiscal base, indicating weak enforcement rather than incapacity. Strengthening OSR mobilisation should be an immediate reform priority, given their increasing service delivery responsibilities.

Table 8.17: Performance of Municipalities on OSR Collections

Category	Per Capita (Rs)	LG Name	OSR (Rs)
Top 3 Municipalities			
Thrikkakara	5645	Thrikkakara	436448646
Aluva	3812	Kottayam	274923401
Kalamassery	3578	Palakkad	271690287
Bottom 3 Municipalities			
Tanur	317	Nileshwar	13469664
Nileshwar	335	Tanur	22154841
Parappanangadi	469	Sreekandapuram	23383632

Source: Calculated from IKM data

Municipalities: Tax and Non-Tax Revenue Performance

8.52 A disaggregated look given in table (8.18) at municipal OSR shows striking differences between tax and non-tax mobilisation. Thrikkakara leads in both categories, with the highest per capita tax collections (Rs.4,246) and non-tax collections (Rs.1,399), reflecting strong capacity. Kalamassery, Aluva, and Muvattupuzha perform well in taxes, while Maradu, Aluva, and Guruvayoor excel in non-tax revenue. Municipalities like Tanur, Nileshwar, Koduvally, and Payyoli record the lowest per capita collections in both categories, with Nileshwar consis-

tently at the bottom. The variation is significant: top performers collect thousands per capita while bottom performers collect only hundreds.

Table 8.18: Performance of Municipalities on Tax and Non-Tax

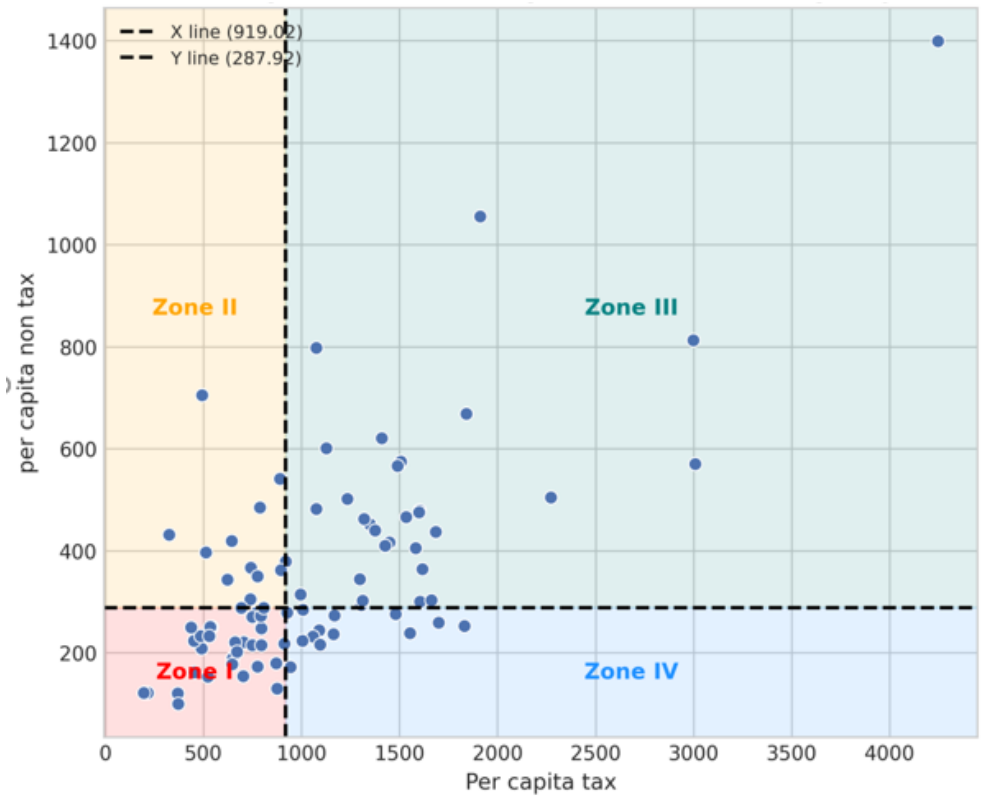
Category	Municipality	Per Capita Tax (Rs)	Municipality	Average Tax (Rs Cr)
		Highest Performers		
	Thrikkakara	4246	Thrikkakara	328275664
	Kalamassery	3008	Kottayam	218832175
	Aluva	2999	Kalamassery	213666094
	Muvattupuzha	2272	Palakkad	209422831
		Lowest Performers		
	Tanur	196	Nileshwar	8599418
	Nileshwar	214	Tanur	13708708
	Payyoli	325	Payyoli	16082431
	Koduvally	369	Sreekandapuram	16417830

Category	Municipality	Per Capita Non-Tax	Municipality	Average Non-Tax
		Highest Performers		
	Thrikkakara	1399	Thrikkakara	108172982
	Maradu	1056	Alappuzha	73072694
	Aluva	813	Ponnani	63806148
	Guruvayoor	798	Palakkad	62267456
		Lowest Performers		
	Parappanangadi	99	Nileshwar	4870246
	Koduvally	120	Mukkam	5282914
	Tanur	121	Haripad	5297498
	Nileshwar	121	Pala	5383600

Source: Calculated from IKM data

8.53 Visual representation of revenue mobilasation in Municipalities using ZoneScatter presented in figure 8.3 reveal that despite having denser populations and larger commercial activities than GPs, many municipalities remain weak in OSR mobilisation. Except in few Municipalities (such as Thrikkakara, Maradu, and Guruvayoor), non-tax revenue remains modest, indicating missed opportunities in property rental, user charges, and service fees. The evidence shows that OSR mobilisation in municipalities is limited by weak administrative effort rather than structural constraints. Unlike remote Grama Panchayats, Municipalities have a stronger fiscal base, and their OSR underperformance reflects governance and institutional capacity issues.

Figure 8.3: Per Capita Tax and Non Tax in Municipalities



Source: Calculated from IKM data

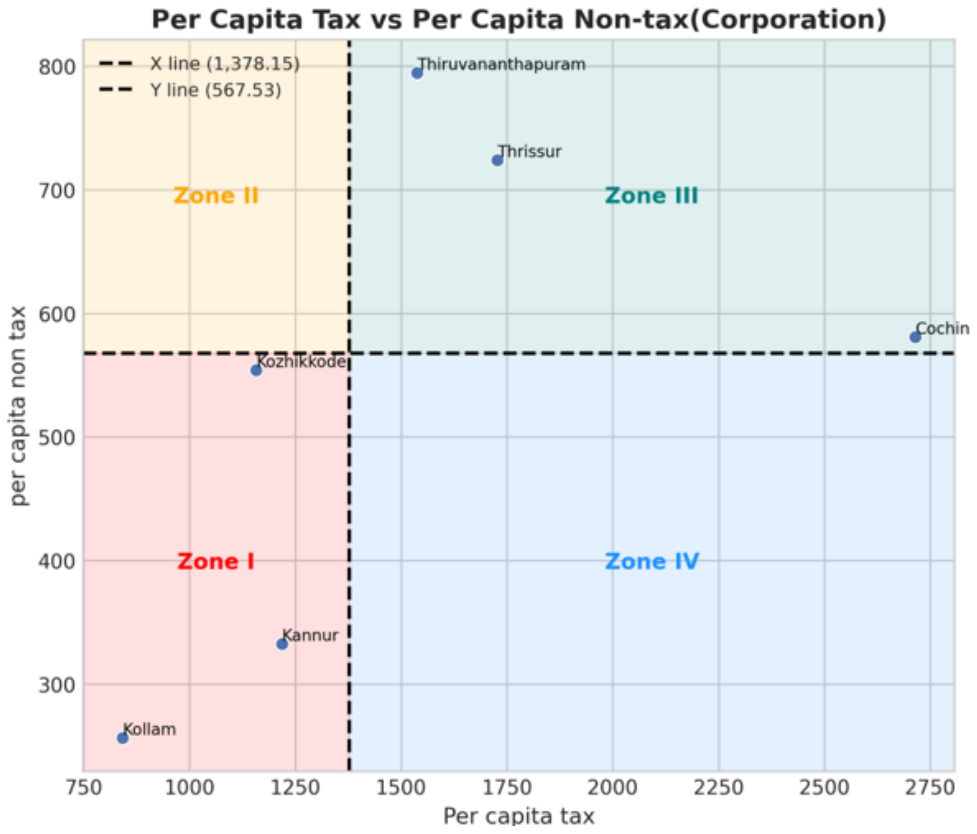
Municipal Corporations: Tax and Non-Tax Revenue Performance

8.54 The Zonescatter of Municipal Corporations is shown in figure (8.4). Three Corporations-Kollam, Kannur and Kozhikkode- fall in Zone I with below average Per capita Tax and Non-Tax performance, with Kollam at the bottom. Thiruvananthapuram, Thrissur and Cochin are in Zone III with above average collections, where Thiruvananthapuram leads in per-capita Non-Tax and Cochin in tax collection.

Major Inferences towards Designing Devolution

8.55 The analysis of local finance in Kerala reveals critical patterns with implications for fiscal devolution. First, local governments remain highly dependent on devolved funds across all tiers; Grama Panchayats, Municipalities, and Corporations - with Grama Panchayats showing the highest reliance. OSR mobilisation has not met expectations despite three decades of decentralisation. Second, tax

Figure 8.4: Per Capita Tax and Non Tax in Municipal Corporations



Source: Calculated from IKM data

revenue performance has been weak, particularly striking since local taxes have direct linkage with economic growth. Their stagnation indicates inefficiencies in assessment, collection, and revisions. Third, non-tax revenues depend heavily on user charges and licensing fees, while other avenues remain untapped, making local governments fiscally vulnerable. Fourth, buoyancy estimates show OSR components are often more responsive to growth than state-level taxes. LGs have substantial potential for enhancing resource mobilisation if untapped sources are harnessed. Fifth, OSR distribution shows regional variations. While backward regions face structural constraints, local governments with stronger economic bases have scope to enhance fiscal effort. This requires a differentiated approach; rewarding high effort while supporting disadvantaged Grama Panchayats. Sixth, while LIFE Mission borrowing hasn't created unsustainable debt overall, certain LGs with adverse conditions need tailored financial assistance to prevent long-term fiscal stress.

Chapter 9

Non Plan Devolution to Local Governments

Introduction

9.1 In Kerala, fiscal devolution to LGs is channelled through two principal streams — Plan and Non Plan transfers. The plan grants are earmarked for developmental programmes. The non-plan funds are further classified into General Purpose Fund (GPF) and Maintenance Fund (MF). GPF provides financial flexibility for core governance functions, while the MF ensures resources for preserving and operating public assets transferred to local governments.

9.2 The devolution of the GPF and the MF to LGs is presently defined as a proportion of the net State's Own Tax Revenue (SOTR), calculated on (t–2) basis. The Commission recommends continuing the practice of devolving a share of the net SOTR, while also retaining the existing (t–2) system. Under this approach, devolution in any given year is based on the finalized revenue accounts of two years earlier, thereby ensuring stability and continuity in the allocation process.

General Purpose Fund (GPF)

9.3 GPF is transferred to the LGs in lieu of resource entitlements of LGs taken over by the state government. As such LGs have freedom in the use of GPF and it is non-lapsable. The GPF supplements the OSR of LGs in carrying out the mandatory functions and meet the establishment costs. Most of the mandatory functions are the traditional civic functions such as collection and disposal of solid waste, disposal of liquid waste, regulation of slaughtering of animals, street lighting, establishment of burial and burning grounds, provision of parking spaces for vehicles, construction of waiting sheds, provision of public toilet facilities, control of stray dogs etc. Establishment costs include salary, pension, honorarium, electricity charge, water charge, other office expenses etc.

SFC Recommendations

9.4 The SFC II recommended subsuming grants related to Basic Tax and Duty on Transfer of Property into the GPF, while 20% of the Motor Vehicle Tax was merged into the Maintenance Fund (for roads). Consequently, the GPF is now devolved to local governments in place of their earlier tax shares. Following the introduction of GST, several other local taxes were also subsumed, and the current GPF additionally compensates for the revenue loss from these taxes. A brief review of the recommendations of the recent SFCs is presented below.

9.5 The SFC IV recommended devolving 3.5% of the SOTR to GPF. The GPF was divided among GPs, Municipalities and Corporations in the ratio 75.93:10.02:14.05, after setting apart Rs.125 lakh per District Panchayat (DP) and Rs.15 lakh per Block Panchayat (BP). Further, Rs.25 crore was set apart as gap fund and Rs.50 lakh as special support to the Edamalakudy village panchayat.

9.6 The SFC V recommended 3.5% of the Net SOTR as GPF and stipulated net SOTR should be based on current year (t) instead of $(t-2)$. The Commission also recommended a gap fund of Rs.50 crore to Grama Panchayats. However, the government has decided to continue with $(t-2)$ basis. The government fixed the Gap Fund of Rs.10 crore to Village Panchayats and Rs.5 crore to Municipalities.

9.7 The SFC VI recommended increasing the GPF from 3.5% to 4% of the gross SOTR. It recommended basing the inter-se distribution on population and distance from the highest per capita own income, weighted with population. A Gap Fund of Rs.10 crore was allocated to GPs. If this was unused in the first six months, it was to be redistributed. The Commission recommended that allocations to the GPF and MF in any given year should not be lower than the previous year's levels, even if the SOTR declines due to economic disruptions such as the COVID-19 pandemic. The Government has accepted the recommendation to enhance the GPF to 4%, with the modification that it will be based on net SOTR under the $(t-2)$ system instead of the recommended gross SOTR. The proposals to prevent reductions in GPF allocation in the event of a fall in $(t-2)$ SOTR, direct transfer of funds to LGs, and adopting a distribution formula based on both population and income distance were not accepted by Government. Special grants of Rs.15 lakh for selected grama Panchayats and Rs.25 lakh for Guruvayur Municipality were approved.

Analysis of GPF transfers Vs. OSR Collection

9.8 The analysis of OSR carried out in Chapter 8 indicates that LGs have substantial untapped potential to generate own revenues, as their tax handles exhibit strong buoyancy. Unlike state taxes, the tax handles of LGs are closely linked to economic growth. Although there have been modest improvements in OSR collections in the post-pandemic period, this has not been enough to substantially augment the OSR base of LGs.

9.9 When there is an assured flow of GPF transfers from the state there is less incentive for the LGs to enhance tax collection or find new revenue streams, resulting in low tax compliance. This is aggravated by the weak collection systems and the absence of regular monitoring mechanisms. At the LG level, the Secretaries have the dual role of collecting OSR and monitoring it. Above the Secretary, the Standing Committee on Finance has a mandate to monitor OSR collection. Principal Directorate and the offices of the Joint Directors in the districts are supposed to review OSR collection. In practice, these systems do not function efficiently. It necessitates a regulatory system with legal back up and without additional financial burden neither to the state government nor to the LGs.

Demand Received from the LGs and Other Stakeholders

9.10 Demand for increased GPF came from Municipalities and Corporations, which are facing acute liquidity constraints due to pension liabilities. Under the current system, the ULGs are responsible for meeting the salary and pension expenditure of the erstwhile Municipal Common Service staff. As per the Kerala Municipality (Employees Death-cum-Retirement Benefit) Rules, 1996, Municipalities and Corporations are required to remit pension contributions to a central pension fund maintained by the Director of Urban Affairs. From this fund, the actual pension payable for each ULG is to be transferred annually to the designated bank account of the LGs.

9.11 However, due to persistent shortages in the Central Pension Fund, disbursements have been defaulted for many years. As a result, ULGs have stopped remitting pension contributions and have instead begun paying the entire pension liability from their OSR. This problem is aggravated by another procedural provision: as per the relevant Government Order, employees may opt to retire and draw pension from any ULG of their choice, and naturally prefer those with strong OSR bases. This has disproportionately increased the pension burden of financially stronger ULGs.

Recommendations

Vertical Devolution

9.12 In determining the vertical devolution of the GPF, the Commission is bound to take a balanced view that recognises both the fiscal space required by the State—to implement major schemes in development and welfare sectors, meet rising non-plan expenditure obligations, and respond to emerging challenges—and the resources needed by LGs to address present and future local development needs and to perform their mandatory functions effectively and efficiently.

9.13 It is observed that the number of LGs experiencing resource gap has been declining in recent years. The Commission recommends that LGs be permitted to utilise a certain percentage of the OSR they collect for implementing schemes that require approval only from their respective governance bodies. The LSGD, in consultation with the State Planning Board, may prepare and issue detailed guidelines in this regard.

9.14 The Commission noted significant disparities in the salary and pension commitments, which create uneven fiscal pressures across tiers and among individual LGs. Similarly, LGs lack proper guidance on augmenting OSR and improving the quality and efficiency of expenditure. These gaps hinder their ability to plan effectively, maintain fiscal discipline, and strengthen long-term financial sustainability. To address these concerns, the Commission proposes two new initiatives: Employees Emoluments Fund (EEF) and Board of Finance for Local Governments.

Employees Emoluments Fund

9.15 The Commission identified two core human resource challenges in the unified Local Self-Government Department (LSGD): devolution-related issues and emoluments-disbursal issues. The principal devolution concern is that Salary and Pension benefits for local governments staff currently borne by the State Government are not accounted as devolved funds. Also, emoluments and pension disbursal suffer from persistent pre-merger procedures and financial uncertainty regarding the LGs' capacity for sustained payments. Commission conducted a study on the Human Resource deployed at LSGD based on the pre-unification scenario. The LSGD together employs over 30,000 staff, whose salaries are met by either the local governments or the State Consolidated Fund. The State consolidated fund currently bears approximately Rs.700 Crore of this expenditure for employees across various strata, including Rural Development, Panchayat State Service, Engineering Wing, Municipal Common Service, Town Planning, Urban Affairs, and Part-Time Sweepers. By mandate, the salaries for all employees deployed at the local governments level (ie. excluding Directorate, District offices, and Block offices) should be borne by the respective LGs. While there is a mechanism for LGs to reimburse or have deductions made from their GPF for the salaries of Municipal Secretaries and Engineering Wing staff, compliance is low. The commission estimates that the State Government is directly shouldering an LG salary expenditure of around Rs.265 Crore, and this figure excludes the salary costs associated with the Engineering wing staff deployed at LGs and Municipal Secretaries.

9.16 In the case of pensions and allied benefits, the LGs, even after unification faces fragmented pension administration, necessitating a single, unified set of guidelines. The current system features disparate financial liability, where the State Consolidated Fund bears the most, which spans across the retirees of Grama Panchayats, District Panchayats, Rural Development, Engineering Wing, Urban Affairs etc. Grama Panchayats are bound to contribute 15% pension contribution, and ULGs the same, but to Central Pension Fund (CPF). Pension Contribution remittances are nearly non-existent or irregular at present. In the case of Municipal Common Service employees, since the CPF is nearly defunct,

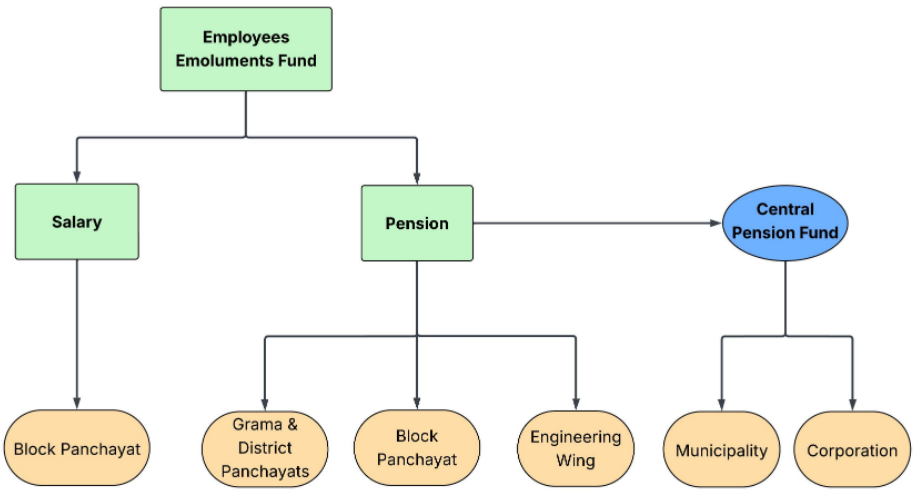
pension benefits are currently disbursed by LGs themselves, which is estimated to total around Rs.220 Crores annually. But a retiree can choose any ULG for receiving pension benefits and hence the liability is mostly borne by financially sound LGs, creating an inequitable burden. Citing this fact, ULGs are reluctant in remitting their contributions to CPF. This warrants a unified and simplified system for pension disbursement. Commission estimates the current annual liability of the State Consolidated Fund in terms of Pension and allied benefits to be around Rs.640 Crores versus a Rs.100 Crore in LG contributions. These issues reflect that the State's Salary and Pension benefits expenditure of around Rs.900 Crores done on behalf of LGs not being counted as devolution. Also, in cases where LGs bear the salary and pension benefits, disbursement is reliant on LG's OSR/GPF. The Commission has not considered the NPS transition in this analysis, which is unlikely to make much difference during the SFC VII period (2026-2031).

9.17 To address systemic financial and disbursement challenges, a dedicated LG Employees' Emoluments Fund (EEF) is proposed as a subset of the General Purpose Fund (GPF). The EEF will have both Salary and Pension parts, under which Central Pension Fund will be a component. In the Salary part, only the salary and allied benefits of those employed in LGs who currently withdraw salary from State Consolidated Fund (except Engineering Wing and Municipal Secretaries), viz; Block Panchayats will be addressed. Rest of the LG Staff salary (both RLG and ULG), including Regular, Municipal Common Service, Contingent and Part-Time Sweepers will be borne by respective LGs from their GPF or Own Source Revenue, as in practice. The salary of Engineering Wing staff deployed at LGs and Municipal Secretaries will continue to be disbursed as per the current practice.

9.18 In pensions part of EEF, pension benefits of employees of all tiers of RLGs and ULGs including Engineering Wing, covering Regular, Contingent and Part-Time Sweepers will be taken care of. This excludes contingent employees of ULGs, whose whole pension benefits will continue to be disbursed by respective ULGs. Also, the Terminal Surrender benefit of employees deployed at RLGs (excluding Block Panchayats) and Municipal Common Service will not be cov-

ered under EEF and will continue to be disbursed as per current practice, ie, by respective LGs. This means that the Pension and allied benefits of Municipal Common Service retirees, which is currently disbursed by ULGs will also be disbursed from EEF, but from its component-CPF, by the Principal Director of LSGD. This will be the only additional financial liability of State under EEF, but will be of temporary nature. This also ensures adherence to the current rules and Municipalities Act. To compensate the additional financial commitment of the state in EEF and to streamline the procedure regarding Salary and Pension disbursement, pension contributions of Panchayat shall be deducted from their GPF share and be accounted in EEF. Also, the ULG share of the GPF should undergo a deduction to cover two items; the whole pension benefit liability (inclusive of the pension contribution) and the salaries of Municipal Secretaries. Deduction corresponding to the ULG pension will be credited to CPF for disbursal. This change is primarily intended to resolve existing procedural issues such as the irregular reimbursement of Municipal Secretaries' salaries by ULGs and the failure of LGs to remit their required pension contribution. Since pension benefits for retirees will now be disbursed centrally from the EEF, securing the contribution is also essential. All these deductions will be calculated annually, based on the actual commitment two years prior (on $t-2$ basis) and deducted in equal amounts from each GPF instalment.

Figure 9.1: Schema of Employees' Emoluments Fund



9.19 To accurately reflect the State's aforementioned expenditure on LG staff as true devolution, an enhancement of certain percentage points will be recorded in the yearly GPF allocation. This quantity of enhancement is estimated to be 1.5% for 2026-27, which will be subject to change based on actual salary and pension disbursement $(t-2)$ and net SOTR $(t-2)$ of corresponding year. This enhancement will not be devolved to LGs, but be recorded as EEF, which will properly account the salary and pension burden of State Consolidated Fund as GPF. The State Finance Department shall take necessary steps in consultation with the Accountant General to properly account this enhancement as devolution to LGs in each Annual Financial Statement. Further, regarding salary commitments of LGs, they should prioritize salary disbursements from GPF funds first. Proposed system for Salary and Pension disbursement is illustrated in the table 9.1. A detailed Study Report on Employees Emoluments Fund will be submitted with subsequent reports of the Commission.

Table 9.1: Salary and Pension Disbursement under EEF

Sl No.	Institution	Item	Employee Category	Current System	Proposed System
1	GP & DP	Salary	Regular, Contingent & PTS	by LGs	No change
		Pension	Regular, Contingent & PTS	from State CF	From EEF
2	Block Panchayats	Salary	Regular & PTS	from State CF	From EEF
		Pension	Regular & PTS	from State CF	From EEF
3	Municipalities and Corporations	Salary	MCS and Contingent	by LGs	No change
		Salary	Secretaries	from State CF	No change
		Pension	MCS	From CPF	From EEF (CPF)
		Pension	Secretaries	from State CF	From EEF
		Pension	Contingent	by LGs	No change
4	Engineering Wing	Salary	Regular & PTS	from State CF	No change
		Pension	Regular & PTS	from State CF	From EEF

Note: The analysis of Human Resources is solely based on the pre-unification structure of local governments.

Board of Finance for Local Governments

9.20 Despite being a national leader in per capita OSR collection, Kerala's LGs still have substantial untapped fiscal potential. Previous SFCs have consistently highlighted LGs' reluctance to optimize existing revenue streams, citing specific, unresolved issues such as slow progress in OSR mobilization, and massive es-

caped tax due to lax assessment and the non-revision of tax rates. The scale of this underperformance is significant, with the SFC VI estimating that simply improving assessment and collection could potentially more than double current revenues. This failure to mobilize revenue is critical because LG funding is heavily tied to the State's Budget, limiting their governance autonomy. Efforts to rectify this through institutional reforms have been plagued by inaction: key statutory bodies like the Kerala Local Government Development Fund (KLGDF), established in 2010 to channel institutional finance, and the State's Property Tax Board of 2011, intended to standardize assessment, have never been operationalized.

9.21 The UFC XIII has suggested establishment of Property Tax Boards for Local Governments in all states with a view to enhance collection of property tax. In Kerala SFC VI has recommended establishment of a Revenue Board. The problem of the gap between potential and realised revenue is not restricted to property tax. It is of immediate policy concern that LGs are empowered in all possible ways to realise the revenue potential. We recommend that a Board of Finance for Local Governments is established in the state. It is an inevitable initiative to sustain the celebrated gains of the Kerala model, which is getting increasingly constrained by unsympathetic policy postures of the UFCs as well as the union government. The LGs can mobilise more resources and use the space for borrowings to compensate for the limitations imposed on the state government.

9.22 An efficient system of mobilisation of tax and non-tax resources has many prerequisites that are almost completely missing in the extant arrangement. There should be a dedicated administrative wing comprising of well trained, properly equipped and empowered officers from top to bottom with quasi-judicial powers if needed to ensure that resources are mobilised without lapse. It requires periodically updated and accessible data sets on the tax base. It might require amendments of the relevant acts, changes in rules and procedures and an overhauling of the collection machinery. The Commission would submit a detailed policy note in this regard in its subsequent reports.

9.23 The Board of Finance should also facilitate issue of municipal bonds and borrowings by the eligible LGs. We foresee considerable scope for mobilisation of funds through the above channels. Given the enhanced availability of

development funds the Commission do not recommend borrowings as a means of financing development or welfare projects in general. The window of bonds or borrowings may be opened to the LGs on a project to project basis ensuring that the selected projects generate reasonable return for meeting the repayment obligations. The union government has schemes to support the Municipalities which come forward for issuing Municipal bonds. The funds proposed by the Commission for the Board of Finance can be used to support appropriate package of incentives and handholding.

9.24 The Board of Finance is also expected to take up the regulator's job in permitting the local governments to mobilise funds from the lenders or the capital market. It is important to ensure that the LGs do not borrow beyond their capacity to absorb such funds and that they honour the repayment obligations.

9.25 Kerala has a relatively poor track record in availing CSR funds. The LGs have also been reluctant or indifferent in using the CSR window. But, CSR is an important source of resources for funding development and welfare activities. But, LGs need handholding to explore the possibility of CSR funding, which the Board of Finance for LGs should strive to ensure.

9.26 In our opinion the LGs are not capacitated to design and develop large development projects, not to speak of income generating bankable projects, or projects which can qualify for issue of bonds. Therefore capacity building is a prerequisite for developing appropriate financing strategies. The Board of finance should be equipped to extend or arrange the required financial expertise to the local governments seeking such support. Capacity building can be done in collaboration with KILA, GIFT and other selected academic/training institutions.

9.27 We recommend an initial allocation of Rs.5 crore per year for the expenses related to the Board of Finance. The allocation may be enhanced subsequently after evaluating the Board's performance. We are recommending other initiatives to improve capabilities of local governments subsequently.

Horizontal and Inter-se Distribution among LGs

9.28 As mentioned at para 9.19 above, GPF is recommended to be enhanced by a certain percentage point (estimated to be 1.5%), which is only a statistical addition to account for the salary and pension disbursal from State Consolidated

Fund. This enhancement will be directly accounted in EEF, and will not be devolved to LGs. This statistical enhancement will be reworked yearly by State Finance Department to match the actual salary and pension commitments met from the State Consolidated Fund. In addition, a 0.5 percentage point hike is recommended in GPF, to meet potential increase in administrative expenditure on account of possible revision of pay and pension of employees, proposed administrative overhaul in the area of urban governance and enhancement of honorarium of elected representatives. This enhancement will be devolved across all tiers of LGs, which will also absorb any uneven deductions done for pension contributions, pension benefits and the LIFE Debt Servicing Grant (para 9.34). In summary, GPF is recommended to be hiked to an estimate of 6% of net SOTR (t-2) in 2026-27 (subject to change) from the current 4%, but only 4.5% will be devolved to the LGs.

9.29 The Commission recommends the following methodology for the horizontal devolution of the GPF. After setting apart Rs.5 crore from the GPF for establishing Board of Finance for Local Governments, the remaining GPF is to be distributed between Rural Local Governments (RLGs) and Urban Local Governments (ULGs) in proportion to their population shares, resulting in an allocation of 77.24% to RLGs and 22.76% to ULGs.

a) At present, a fixed amount is earmarked for District Panchayats (DPs) and Block Panchayats (BPs) from the total GPF before determining the shares of RLGs and ULGs. The Commission finds that this method distorts the symmetry of per capita allocation between RLGs and ULGs and reduces the share available to ULGs. The share of DPs and BPs should instead be set apart from within the RLG share itself. Accordingly, the Commission proposes that the shares for DPs and BPs be determined from the RLG portion of the GPF in the following manner:

b) The Commission recommends the following rule for horizontal allocation to District Panchayats (DPs) and Block Panchayats (BPs). The allocation of GPF to District Panchayats and Block Panchayats is determined separately for each tier. For each tier, the allocation in the current year is obtained by adding to the previous year's allocation an increment equal to either (i) 7 per cent of the previous year's allocation, or (ii) an increment based on the growth rate of Net SOTR of $(t-2)$ over $(t-3)$, whichever is higher.

Algebraically

$$A_t^{DP} = A_{t-1}^{DP}\,(1 + \max\,(0.07,\ g)) \tag{9.1a}$$

$$A_t^{BP} = A_{t-1}^{BP}\,(1 + \max\,(0.07,\ g)) \tag{9.1b}$$

where,

- A_t^{DP} and A_t^{BP} are the allocations to District Panchayats and Block Panchayats respectively in year t;
- A_{t-1}^{DP} and A_{t-1}^{BP} are the corresponding allocations in the previous year $t-1$;
- g is the growth rate of Net SOTR in year $(t-2)$ over $(t-3)$; and
- $\max(0.07, g)$ implies that the applicable increment rate shall not be less than 7 per cent, and shall equal the Net SOTR growth rate whenever it exceeds 7 per cent.

Thus, allocations to District Panchayats and Block Panchayats are assured a minimum annual growth of 7 per cent, while allowing higher growth in years when Net SOTR grows above 7 per cent.

c) This formula replaces the fixed 12% annual increment recommended by the previous two Commissions and accepted by the Government. The shift is warranted to ensure a fairer and more equitable distribution. Over the past five years, the average growth of net SOTR has been only around 6%, resulting in proportionally lower growth in the devolution received by the other tiers of LGs. Since the functional responsibilities of DPs and BPs have not changed, the new formula ensures that their fund growth remains aligned with the State's actual revenue performance.

d) During the last SFC period, inter se devolution was uniform, with each District Panchayat receiving an equal share within the DP tier and each Block Panchayat receiving an equal share within the BP tier. However, this uniform distribution is not rational, as the population served by them varies significantly, even though their core responsibilities remain broadly the same. Therefore, for the inter-se distribution of GPF among DPs and BPs, 90% of the funds may be distributed equally within each category, while the remaining 10% be allocated in proportion to their respective population shares.

The formulae for Inter-se Devolution among BPs and DPs are as follows;

$$d_i^{BP} = 0.9 \times \left(\frac{A_t^{BP}}{N^{BP}}\right) + 0.1 \times \left(\frac{P_i^{BP}}{P^{BP}}\right) \times A_t^{BP} \tag{9.2a}$$

$$d_i^{DP} = 0.9 \times \left(\frac{A_t^{DP}}{N^{DP}}\right) + 0.1 \times \left(\frac{P_i^{DP}}{P^{DP}}\right) \times A_t^{DP} \tag{9.2b}$$

where, where,

- d_i^{BP} denotes the devolution to the i^{th} Block Panchayat and d_i^{DP} denotes the devolution to the i^{th} District Panchayat;
- A_t^{BP} and A_t^{DP} are the total current-year allocations to the Block Panchayat and District Panchayat tiers respectively;
- N^{BP} and N^{DP} represent the number of local governments in the respective tiers:
  - $N^{BP} = 152$ for Block Panchayats;
  - $N^{DP} = 14$ for District Panchayats;
- P_i^{BP} and P_i^{DP} denote the population of the i^{th} Block Panchayat and District Panchayat respectively;
- $P^{BP} = \sum P_i^{BP}$ and $P^{DP} = \sum P_i^{DP}$ denote the total population of Block Panchayats and District Panchayats respectively.

The coefficients 0.9 and 0.1 are the weights for equal apportioning and population respectively. This algebraic expression yields the fund devolution to each of the DPs and BPs. The indices are presented in Appendix 9.1.

9.30 After deducting the shares of DPs and BPs, the remaining portion of the RLG share shall be distributed among the GPs. Within the ULG share, funds will be apportioned between Municipalities and Corporations in proportion to their population as per 2011 Census re-organised by Delimitation Commission 2024, resulting in allocations of 13.44% to Municipalities and 9.32% to Corporations.

Special Grants for Sabarimala and Guruvayoor

9.31 During the previous SFC period, the Government provided special grants to Guruvayoor Municipality and to six Grama Panchayats located in the proximity of Sabarimala. The influx of pilgrims puts considerable stress on the environment and infrastructure of these LGs. At the same time, this influx offers opportunities to enhance the OSR of the concerned LGs. The Commission recommends the continuation of the current special grants, namely:
(i) Rs.15 lakh each per annum to Erumeli, Chittar, Ranni-Perunad, Vadasserikkara, Seethathode, and Naranamuzhi Grama Panchayats which are located in the proximity of Sabarimala; and (ii) Rs.25 lakh per annum to Guruvayoor Municipality. This special grant should be earmarked giving priority for addressing problems related to environment, sanitation, infrastructure, and waste-management arising from the pilgrim influx. But, it is important to do a proper review of the utilisation of special grants allowed so far, especially during the period of SFC VI. Some of the GPs are reported to have accumulated unspent funds under special grants. Such LGs may be given special handholding to develop appropriate projects to address the development challenges/opportunities created by the growing footfall of pilgrims and tourists. State Level Coordination Committee (SLCC) can take the initiative in this regard.

Meeting the Revenue Gap

9.32 For meeting revenue gap if any, we recommend Gap Fund of Rs.20 Crore for Grama Panchayats and Rs.5 Crore for Municipalities. The demand for gap funds has come down over time for various reasons including improved performance with respect to mobilisation of own source revenue (OSR) by the local governments. In the case of Municipalities we are not enhancing the allocation from the amounts recommended by the SFC VI. But, the allocation for Grama Panchayats is enhanced in view of the change in the devolution schema. The Gap Fund shall be distributed among GPs and Municipalities in proportion to their Revenue–Expenditure gap for the previous year $(t-1)$, as certified by the Director of the Kerala State Audit Department (KSAD). But, the additional allocation may be used to meet the payment difficulties in the transition period. There are GPs which may not be realising the anticipated annual growth in the devolution package.

9.33 They may experience difficulty in honouring payments commitments undertaken as part of multiyear projects. The additional amount in the gap fund can be allowed to meet such payment difficulties, if any. This can also be used to give special support to GPs characterized by very low per capita OSR and low per capita devolution on account of structural resize. The norms regarding eligibility may be developed jointly by the departments of finance and local self-governments.

The revenue–expenditure gap for a LG for year t is calculated as:

$$G_{it} = \text{OSR}_{it} + \text{GPF}_{it} - \text{TE}_{it} \tag{9.3}$$

where,

- G_{it} = Revenue–Expenditure Gap of the i^{th} local government in year t
- OSR_{it} = Own Source Revenue of LG_i in year t
- GPF_{it} = General Purpose Fund allocated to LG_i in year t
- TE_{it} = Establishment, Administrative, Operational, and Other Recurring Expenditure of LG_i in year t

Debt Servicing Grant (LIFE)

9.34 Provision of housing is a major concern for the State. In response, the LIFE Mission was launched as a flagship programme with funding contributions from Local Governments (LGs). To finance the LIFE housing scheme, LGs obtained 15-year loans from HUDCO (Housing and Urban Development Corporation Limited), with the annual repayment intended to be capped at 20% of their Development Fund (General Sector). The repayment is deducted from each instalment of the Normal Share under Development Fund (General) and transferred to HUDCO by the Finance Department through KURDFC. Normal share refers to that portion of the Development Fund(General) which excludes UFC grant to the local governments. Many LGs undertook LIFE projects beyond their resource limit resulting in repayment commitments exceeding the prescribed threshold. This has placed a significant strain on their General Sector Development Fund, which would otherwise have been available for alternative development initiatives.

9.35 The estimated annual repayment burden is Rs.19 crore out of which Rs.15 crore is in Grama Panchayats and Rs.4 crore is in Municipalities. The Commission recommends an amortisation grant to cover the burden that exceeds 15% of their Development Fund (General Sector). The Finance Department will adjust the awarded amount during the scheduled deductions from the Normal Share of the Development Fund towards LIFE debt repayment for each LG. This mechanism ensures that LGs retain at least 85% of its Development Fund for other development activities. Any unutilised amount from this grant shall be distributed among the respective tier of LGs in the same proportion as the devolution of the GPF.

9.36 The proposed financial award will apply only to the existing LIFE debt for which repayment has commenced on or before 31.03.2025. It will not be applicable to any additional debt incurred by LGs after this cut-off date.

9.37 After deducting the aforementioned grants, the remaining portion of the GPF under each tier will be distributed among the LGs. For the inter se distribution of funds among Grama Panchayats, Municipalities, and Corporations, the Commission assigns weights of 90% for population and 10% for OSR. The formula for inter se distribution of GPF among Grama Panchayats, Municipalities, and Corporations is

$$\text{GPF}_i = I_i \times T \tag{9.4}$$

Where:

$$I_i = 0.90 \times p_i + 0.10 \times s_i^{OSR} \tag{9.5}$$

$$p_i = \frac{P_i}{P}, \quad s_i^{OSR} = \frac{OSR_i}{OSR_{\text{tot}}} \tag{9.6}$$

GPF_i = GPF allocation to LG_i
T = Total GPF devolved to the respective tier
p_i = Population share of LG_i
P_i = Population of LG_i
P = Total population of the respective tier
s_i^{OSR} = Share of the OSR of LG_i in the total OSR of the respective tier
OSR_i = Own Source Revenue of LG_i (t–2 year)
$OSR_{\text{tot}} = \sum_i OSR_i$: Total of OSR (t–2 and t–3 years) in LGs of the respective tier

Indices are presented in Appendix 9.1.

9.38 The 10 percent weight attached to OSR is intended to serve as a positive incentivisation, rewarding LGs that demonstrate stronger revenue mobilisation than their peers. The 90:10 ratio between population and OSR may be revised to 85:15 beginning in the fourth year, thereby further rewarding LGs that perform well during the initial three years. Since the finalised OSR figures for the last financial year were unavailable, the Commission relied on the average OSR of 2022–23 and 2023–24, as provided by IKM which can be used for devolution for the year 2026-27. It is expected that KSMART will be fully streamlined from 2025–26 onwards, enabling reliable OSR data. Therefore, from 2027–28 onwards, the OSR component should be based on (t–2) figures, in alignment with the overall devolution framework. However, these OSR figures sourced through KSMART by IKM should be used only after due audit by the KSAD.

Table 9.2: Schema for the Horizontal and Inter-se Distribution of GPF

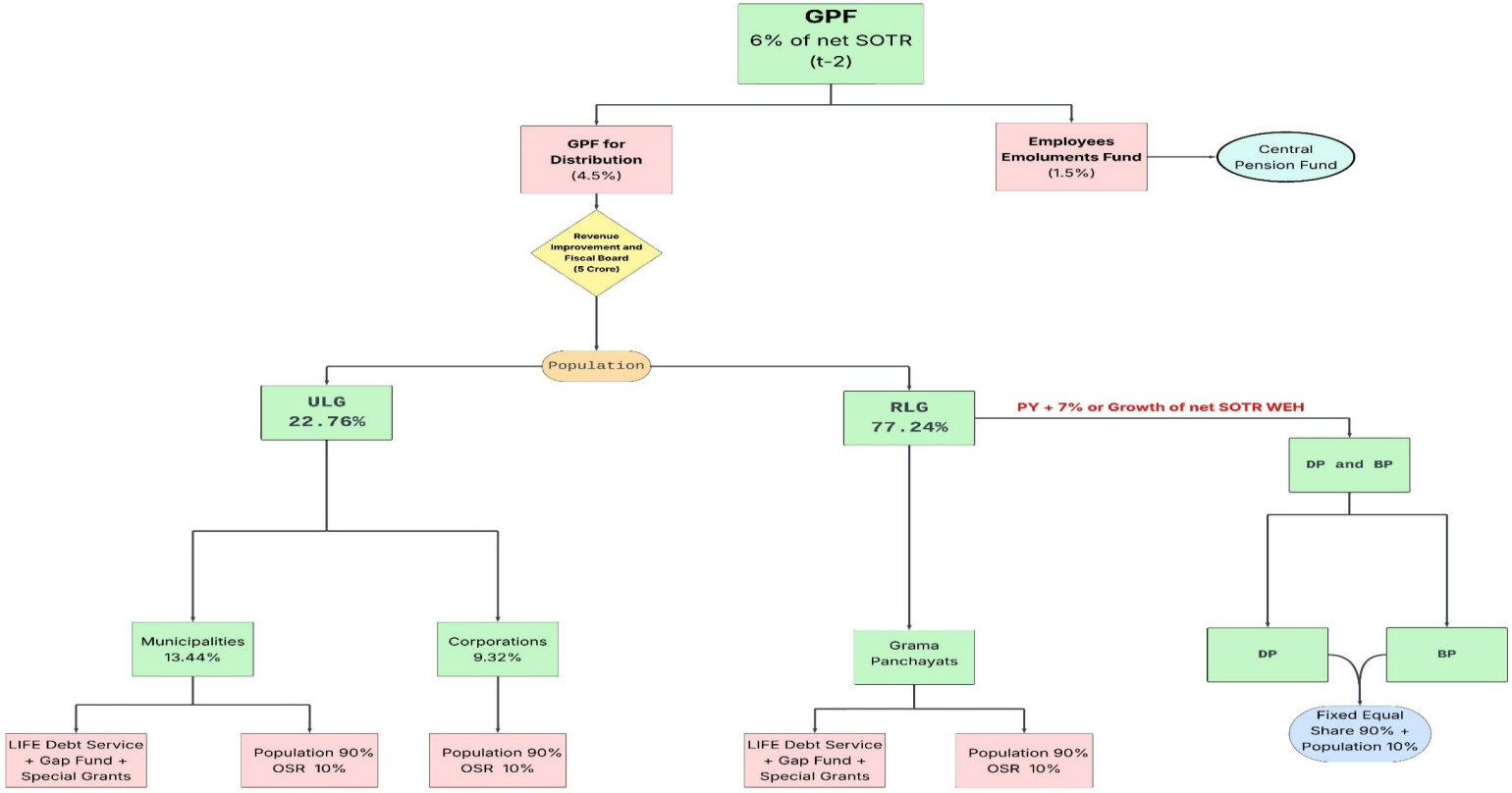
Item (Category)	**Municipalities**	**Municipal Corporations**	**Grama Panchayat**
Horizontal Share (%)	13.44	9.32	77.24
Gap Fund (Rs. in crore)	5	–	20
Debt Servicing Grant (LIFE) (Rs. crore)	4	–	15
Special Grant (Rs. in crore)	0.25	–	0.9

Note: Horizontal share of 77.24 shown under GP includes share of BP and DP also.

B. Maintenance Fund

9.39 Maintenance fund is required to keep an asset running with unimpaired productive potential during its life time. Neglecting maintenance across any asset category leads to accelerated deterioration, higher long-term costs, and diminished public value. Consistent and effective maintenance is an investment in economic prosperity, social well-being, public safety, and the long-term sustainability of communities.

Figure 9.2: Schema for the Horizontal and Inter-se Distribution of GPF



9.40 Government institutions like health care institutions - Primary Health Centres, Community Health Centres, Taluk Hospitals, District hospitals, Institutions of Indian Systems of Medicine and Ayurveda, Schools - Lower Primary, Upper Primary, High Schools, Higher Secondary, Vocational Higher Secondary Schools, Anganwadis, Government Nursery Schools, Agricultural Offices, Agricultural Farms, Veterinary Clinics, Local Hatcheries, Matsyabhavans, Prematric Hostels for SC and ST students etc. and Local Roads were transferred to local governments. The State Government adopted a dual control mode, where the parent Government Department retained the control and ownership of these institutions, whereas the local governments utilised their services for implementing sectoral programmes connected to their domains.

9.41 According to Section 181 of Kerala Panchayat Raj Act, 1994, and Section 30 (3) & (4) of Kerala Municipalities Act, 1994, along with the transfer of a scheme or institution to a local government, the Government should transfer the entire budget and plan provisions earmarked for them. Hence, SFCs are mandated to evolve norms of maintenance expenditure on the basis of which the Government provides maintenance grant to LGs.

Recommendations of SFC IV to VI

9.42 The SFC IV recommended allocating 4.5% of the SOTR (t-2 basis) in the first year, 5% in the second year, and 5.5% for the next three years, with two-thirds of the fund for road maintenance and one-third for non-road maintenance. Though the recommendations given for devolving maintenance fund have been accepted, planned asset-based distribution from 2011-12 was not implemented due to lack of necessary data. To improve road quality and connectivity, it also proposed developing district-wise connectivity plans using GIS with NATPAC, prioritizing funding for blacktopped or concrete roads while using local funds for earthen road repairs, completing ongoing projects before starting new ones, enforcing stringent quality standards and specifications, instituting a third-party quality assurance system involving educational institutions, and ensuring local governments receive a proportionate share of disaster relief funds for flood-damaged roads as determined by district collectors.

9.43 The SFC V recommended asset-based funding, which distributes maintenance funds based on the value and condition of LG assets. However, this approach was hindered by out-dated data, specifically the IKM data, which was available only for periods up to 2013-14. The SFC V decided to streamline the calculation of road maintenance funds by focusing exclusively on Black Topped (BT) roads, acknowledging their critical role in the road network and their specific maintenance demands.

9.44 The SFC V estimated the total capital cost of non-road assets. The annual maintenance cost is fixed at 3% of this capital cost. The ratio of road to non-road asset maintenance requirements was estimated to be 78.1:21.9. The Commission proposed that 5.5% of the current year's (t) SOTR be allocated for 2016 17, with the share rising to 6% annually over the next four years. However, the Government did not accept the above distribution, since the Asset Register was not formally approved and published. The Government decided to distribute the Maintenance Fund as per the percentage of distribution followed during the Fourth SFC period. The Government instead retained the 70:30 ratio between road and non-road asset used by the Fourth SFC as against the ratio of 78.1:21.9 suggested by the Commission.

9.45 The SFC VI observed that increased public expectations for higher maintenance standards, coupled with local governments' substantial infrastructure investments (30% capital expenditure) and the maintenance burden of MP/MLA-funded assets, necessitate greater funding for maintenance.

9.46 Based on the above, the SFC VI recommended that the Maintenance Fund be enhanced to 6.5 per cent of SOTR (1% increase from last SFC) in (t-2) system of which Road Maintenance Fund would be 4 per cent and Non-Road Maintenance Fund would be 2.5 per cent. For the inter se devolution, roads are classified into two categories based on width—below 3 meters (weight 0.5) and 3 meters & above (weight 1). For non -road assets, 2/3rd weightage is given to Plinth Area and one-third to Usage. The Commission recommended, and the Government accepted forming an Empowered Committee to rectify errors in road and non road asset data. The commission also recommended that non road funds cannot be used for roads, though road funds may be used for non road needs, and that no special permission will be granted for works outside the list of permissible works.

Demands received from the LGs and other stakeholders

9.47 A summary of the suggestions and demands received during the field interactions are given below. A recurring concern was that the fund is restricted to the assets of transferred institutions alone. They suggested that LGs be permitted to use these funds also for the repair and upkeep of their own assets. Stakeholders expressed concern that funds are presently restricted exclusively to maintenance, and suggested permitting up to 30% of allocations to be used for new road construction. It was also demanded that the maintenance fund be permitted for improving the Earthen, Gravel and Metal roads. The inadequacy of funds in many LGs was highlighted, with specific reference to local conditions such as road length, terrain, traffic, and vehicle density, which should be factored into allocation.

Study report of the Working group on Maintenance fund

9.48 The Commission engaged a study team on Road Maintenance Fund with Sri. K. Sundaran, Former Chief Engineer, LSGD as Chairman. The observations and recommendations (see Annexure 9.1) of the study team are summarized below; (a) The maintenance fund is allocated based on wards rather than actual road maintenance needs. (b) There is no role of the engineer in selecting roads for maintenance. (c) There is no clearly defined connectivity map available. (d) There are no data on traffic studies. It will require more time to conduct traffic studies. (e) The Road Maintenance Fund is being used for activities that are not eligible under the guidelines. (f) Maintenance of assets is often left incomplete due to insufficient allocation and mismanagement. (g) The road register is not updated regularly. (h) Maintenance is delayed until the road is severely damaged, including the sub-base, which increases the overall cost of repair.

Recommendations of the SFC VII

Non-Plan Devolution: Maintenance Fund

9.49 Currently, 6.5 per cent of net SOTR $(t-2)$ is devolved as Maintenance Fund, of which 4 per cent is set apart for Road Maintenance Fund and 2.5 per cent for Non-Road Maintenance Fund. We recommend a reduction of 0.25 percentage points each from both the maintenance funds. This results in a total

Maintenance Fund of 6 per cent of the Net SOTR $(t-2)$ of which 3.75 percentage points will be set apart as Road Maintenance Fund and 2.25 percentage points as Non-Road Maintenance Fund. We recommend a reduction in the maintenance fund mainly for the following reasons. Maintenance Fund has been growing disproportionately in comparison to the Development Fund, first, because earlier SFCs have recommended it to be enhanced. Second, Maintenance Fund was defined as a fraction of the SOTR and hence it shared the buoyancy of the latter unlike the Development Fund. In the Commission's sittings almost everywhere we received representations to allow the LGs to use the Maintenance Fund for non-maintenance purposes. It is a clear sign of revealed demand for non-maintenance requirements. The reduction in Maintenance Fund proposed by us will not result in any overall cut in devolution because more than proportionate hikes are recommended in other heads.

Non- Road Maintenance Fund

9.50 The main obstacle faced by this commission regarding the Non-Road Maintenance Fund, just as the earlier ones was the lack of reliable asset data. However, the current methodology and devolution formula based on building category, plinth area, age, and user data—is found to be generally acceptable. A note on this formula is provided in Annexure 9.2. The Commission is expecting the engineering wing of the LSG department to update the data and make the same available. Although the currently used asset data set requires updating, the commission finds it advisable to continue using the existing data, and methodology for devolution for the year 2026-27.

9.51 Commission recommends updating and purification of non-Road Asset data on R-Track platform, making use of latest technologies including GIS. The whole process shall be time-bound, which will be monitored at the level of Local Self Government Department ensuring availability of data for the devolution starting from 2027-28. The data collected should extend to the same variables used in current devolution formula, i.e., Type of Building, Plinth Area, and Age. It should include the latest user data, but if not available, the current user data may be carried forward. Our recommendations for non-road maintenance for rest of the period of the commission shall be made later.

Road Maintenance Fund

9.52 While previous Commissions utilized road length to assess maintenance requirements, Road Area provides a more accurate metric. Consequently, we recommend using the Road Area data available in RTrack for all future assessments. Furthermore, weightages for road surface types have been updated as per the recommendations of the SFC VII Working Group on Maintenance Fund (table 9.3).

Table 9.3: Road Surface Type Weightages

Road Surface Type	Weightage
BM&BC	0.10
Interlock	0.10
Concrete	0.15
Earthen	0.50
Metal & Gravel	1.00
Bituminous	1.00

Source: Working Group on Maintenance Fund, SFC VII

9.53 Urbanization plays a crucial role in determining road maintenance needs. As ULGs act as growth hubs, they attract significant vehicle traffic. Therefore, the level of urbanization must be carefully considered when evaluating road maintenance requirements. Currently, both horizontal and inter-se devolution are based solely on road assets, resulting in a disproportionately higher share of funds for RLGs. The SFC VII notes that population is a key factor in road maintenance, as local governments with larger populations may experience increased footfall and traffic, leading to greater wear and tear. To address the impact of urbanization, the commission recommends allocating funds between RLGs and ULGs based on population rather than the current metric of road length. This approach allocates 77.24% of the funds to RLGs and 22.76% to ULGs. Within ULGs, the same principle is applied, using population as the criterion to distribute funds, resulting in 13.44% for municipalities and 9.32% for corporations. For inter-se distribution among LGs within each category, an 80% weight is given to the weighted road area (based on Working Group recommendations) and a 20% weight to population. This 80:20 ratio offers a balanced approach that fairly considers both the primary factor—road area—and the secondary factor—population.

9.54 Block Panchayats do not possess any road assets, making only Gram Panchayats and District Panchayats eligible RLGs for the Road Maintenance Fund. Unlike the devolution strategy applied to ULGs, population cannot be used here, as the population base for both the District Panchayat and the underlying Grama Panchayats is identical. Therefore, the allocation of funds between District and Grama Panchayats is determined by weighted Road Area. For the inter se distribution among LGs within each category, an 80% weightage is assigned to the weighted Road Area, while a 20% weightage is given to population, similar to the approach used for ULGs.
Algebraically, Inter-se distribution is

$$RMF_ij = \left[0.80 \times \left(\frac{RA_ij}{\sum_j RA_ij}\right) + 0.20 \times \left(\frac{P_ij}{\sum_j P_ij}\right)\right] \times RMF_j \tag{9.7}$$

Where:

- RMF_ij = Road Maintenance Fund allocated to LG$_i$ in tier j
- RMF_j = Total devolution to the respective tier j.
- RA_i = Weighted road area of LG$_i$ in tier j
- P_i = Population of LG$_i$ in tier j
- The coefficients 0.80 and 0.20 are weights assigned to road area and population respectively.
- The denominators $\sum_j RA_j$ and $\sum_j P_j$ represent total road area and total population within the respective tier j.

The indices of each GP, DP, Municipalities and Corporations are provided at Appendix 9.1.

9.55 As noted earlier the commission observed a growing demand for allowing the use of the Non-Road Maintenance Fund on assets owned by LGs rather than solely on transfered assets. The commission found some merit in this demand. Proper maintenance of owned assets, such as rentable buildings, can help LGs enhance their OSR. However, it is also important to avoid situations where LGs neglect transferred assets. Taking all these factors into account, the commission recommends that LGs be allowed to use up to 20% of the annual non-road asset maintenance fund for maintaining their own assets,provided, the Panchayat/Municipal Samiti certify that all urgent maintenance work related to the transferred institutions are provided for. The government issued GO

(MS) No. 90/2023/LSGD dated 09-04-2023 (Annexure 9.3), which includes a comprehensive list of permissible and non-permissible expenditures from the Maintenance Fund. This guideline allows for the use of the non-Road Maintenance Fund on non-transferred institutions such as libraries, Balavadis, nurseries, BUDS schools, and old age homes, as per clause 2.6(1). Since it is recommended to permit the use of up to 20% of the Non-Road Maintenance Fund on all assets owned by LGs, this specific clause is no longer relevant and should be removed from the guideline. Furthermore, there have been reports of the Maintenance Fund lapsing for various reasons. Therefore, the current 20% carryover allowance on the Maintenance Fund (both road and non-road) is endorsed and recommended for continuation by the Commission, with the existing cap remaining in place.

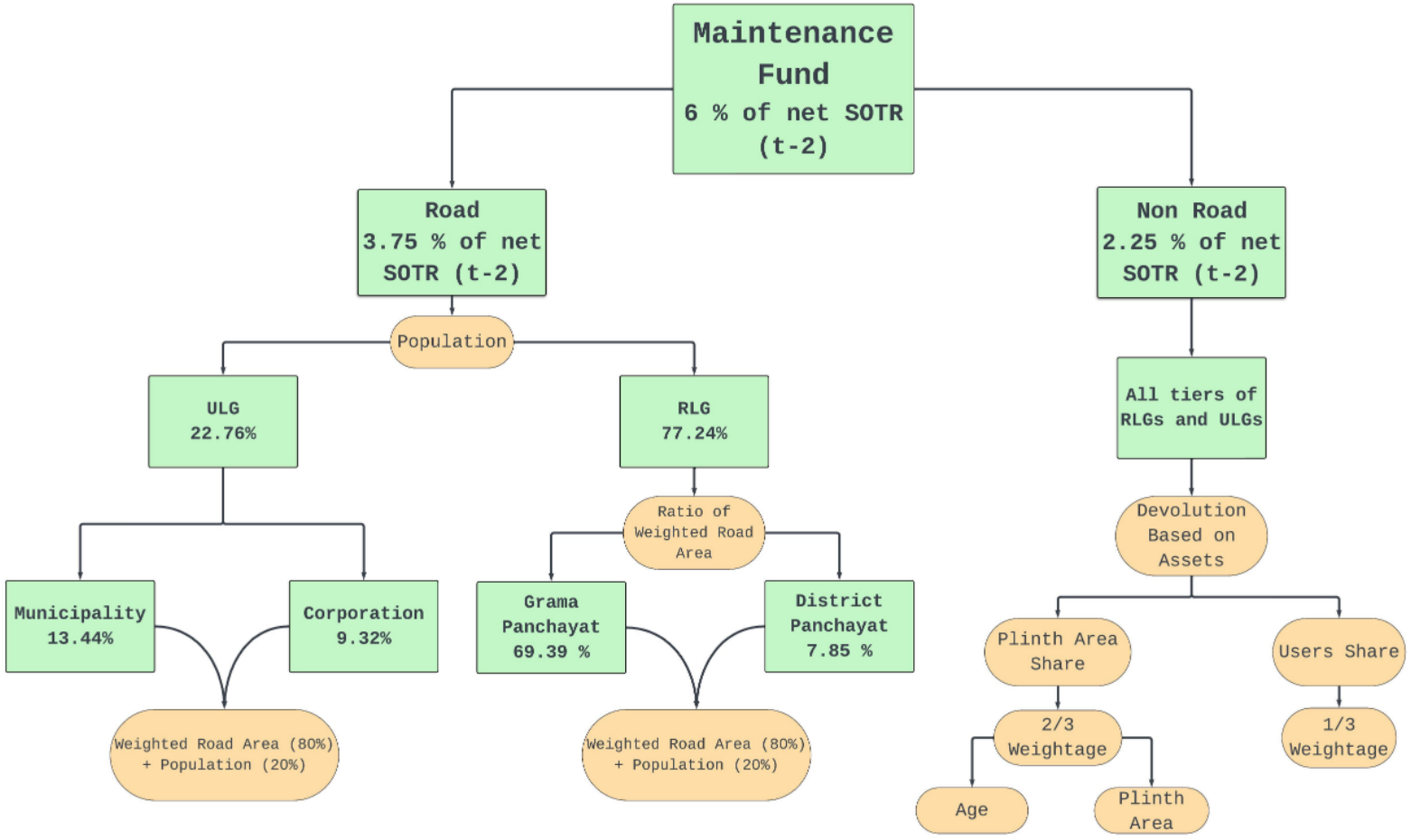
9.56 LGs in the state own earthen and gravel/metal roads, which require more maintenance than advanced road surfaces. This is reflected in the weightages assigned for allocating road maintenance funds. Although these roads are cost-effective to construct, they demand frequent maintenance, leading to increased fuel consumption and mechanical wear. The cumulative cost of regular maintenance and the financial burden on road users can surpass the initial investment needed to upgrade these roads to a low-maintenance surface type. In light of this, the Commission recommends relaxing the current prohibition on using the Road Maintenance Fund for road upgrades. However, this relaxation should apply only to earthen, metal, and gravel roads, allowing them to be upgraded to any suitable superior surface type. It is recommended that clauses 3.2(6) and 3.2(7) of the guideline (GO (MS) No. 90/2023/LSGD dated 09-04-2023) be modified accordingly. Nonetheless, the construction of any new assets, including Green Field roads, shall remain strictly prohibited from both Road and Non-Road Maintenance Funds.

9.57 Clause 3.2 (3) of the aforementioned guideline effectively categorizes earthen roads as the lowest priority, allocating maintenance projects to them only after other roads have been addressed. In contrast, the Maintenance Fund is distributed to an LG with greater emphasis on earthen roads. The Commission believes that assigning a fixed priority, whether higher or lower, to any road surface type within the guideline is unwise. Instead, the responsibility for prioritizing maintenance projects should rest with the council, based on actual needs. Therefore, SFC VII recommends removing this clause from the guideline.

9.58 As our field visits and interactions suggested the use of maintenance fund is susceptible to leakages and corruption. It is because of the involvement of too many and too tiny projects/works, which makes it almost impossible to track and review. It is this unique feature of maintenance tasks that prompted earlier SFCs to recommend preparation of well laid out maintenance plans. Maintenance plan alone will not help achieve traceability and accountability. SFC VII is of the view that there should be very well kept maintenance plan as well as a Maintenance Diary in every local government. All maintenance work undertaken with respect to each asset should be recorded with required details in the Maintenance Diary. We recommend that keeping Maintenance Plan and Maintenance Diary should be made a precondition for releasing the maintenance grant.

9.59 The Commission is of the view that the LGs should strive for bunching together smaller maintenance tasks for assigning competitive bidding and arranging maintenance contracts. It will help the contractors to achieve minimum efficiency scale and reduce transaction costs considerably. It is mind boggling for an engineer to implement and monitor too many projects at a time. Limiting the number would also help improve traceability and accountability. The LSG Department may formulate guidelines with respect to Maintenance Plan, Maintenance Diary and bunching of maintenance tasks for competitive bidding. The guidelines should be as simple as possible to make them implementable.

Figure 9.3: Flow Chart on Maintenance Fund Devolution



Chapter 10

Devolution of Plan Resources

Introduction

10.1 Decentralised participatory planning is central to the experiment of democratic decentralisation in Kerala. The state is committed to the legacy of planning wherein making and implementation of annual and five-year development plans play a significant role. It goes without saying that development plans play a critical role in shaping the future course of development. At the same time they are also platforms of democratic decision making wherein people participate and decide their collective destiny. Annual budgets of the state government and the development plans presented through them are subjected to democratic scrutiny at the level of debates within and outside the legislative assembly. Preparation and implementation of development plans at the local level offer opportunities for direct participation of the people. It is in this context that the development fund and its specific mode of devolution practised in the state should be appreciated. Unlike in other states Kerala makes a distinction between plan and non-plan devolution with separate norms attached to them. In this chapter we take up the question of development fund which facilitate devolution of resources earmarked for the preparation of the development plans. Development fund is defined as proportion of the state plan. The size of the state plan is decided by the state government.The SFC recommends the proportion of the state plan to be devolved to the LGs. The SFC is also mandated to recommend the devolution matrix to be employed in effecting the inter se distribution of the development fund among the LGs.

10.2 The approach towards development that the state employs is best described as that of multi-level planning where different tiers of government cooperate to achieve the common goals. The division of power, responsibilities, and resources is guided by the principle of subsidiarity, where things that are best done at the lower levels are assigned accordingly. Obviously, there is no illusion that everything can be done most efficiently at the lowest level. There are development challenges that are addressed more efficiently at higher levels. There are also areas which demand inter-tier cooperation and integration. The Constitution and the state level Acts provide a broad framework for the division of responsibilities and cooperation across different tiers. But the state plan is one of the central mechanisms employed in the state to ensure cooperation and integration among different levels of government. In this context, the state government and LG plans are seen as a part of the whole, which may be referred to as the state plan. It should be mentioned that there are grey areas where division of power and responsibilities overlap and remain unsettled. The fact that such tensions persist would only strengthen the case for the framework of a state plan for facilitating dialogue, cooperation and integration. An informed participatory review of division of labour and inter-tier integration is called for as part of the preparation for the fifteenth five year plan (2027-28 to 2031-32) of the state. It is important for improving the quality of development intervention at the local level.

10.3 As we have noted in earlier chapters, LGs in the state are better endowed in terms of revenue entitlements compared to the state government. They also possess significant unused potential for tapping the capital market and the window of borrowings. They are unlikely to be plagued by severe resource constraints if revenue potential is efficiently used. But, if past experience is an indication they are likely to suffer from inadequate administrative, technological and management capabilities. It is important to think of filling this widening gap in the system. We have five distinct ways out to suggest.

10.4 First one is that of the state government departments playing a proactive role. They can offer consultancy and technical support to the LGs in their respective areas of competency. They can also design projects in which local governments are invited to participate. There are some projects already in exis-

tence such as LIFE Mission housing program. A note of caution may be added here. Participation in such projects designed from above should be voluntary and left completely to the choice of the local government. All projects designed by the centre or the state might not be equally needed or preferred everywhere. The present practice of mandating participation has affected the space for autonomous decision making significantly. What is needed is a healthy competition among departments to get maximum LGs to participate in their programs without any compulsion whatsoever. Each department should have a shelf of such projects seeking participation from below, besides offering consultancy services in their respective areas of competency.

10.5 The second way out to recommend is to encourage academy- local government- local economy interaction. In view of the rapid progress in science and technology there should be concerted effort to improve knowledge and technology content of local development projects and plans. Academic institutions and the academic community in general and other knowledgeable people may be encouraged to participate in designing local development projects. Such cooperation would benefit the academic institutions as well. As of now there is no institutional arrangement to facilitate such academy-local government- local economy interaction. In our opinion the District Planning Committees (DPCs), assisted by the DPC secretariat can fill the identified institutional gap. DPC can develop District Resource Centres by nominating members from the local knowledge community. They can also bring in local economy leaders representing farming, industry etc. DPC can also arrange consultancy services involving academic institutions to help LGs in solving their development problems. The LGs may also be allowed permission to pay service charges to academic institutions which offer such services. In order to facilitate the District Resource Centres, we recommend an allocation of 10 crore each to the DPCs in the state. The amount allocated can be used to develop common facility centres, to initiate design and pilot innovative projects, offer incentive fund to the academic institutions for coming up with model extension programs, etc.

10.6 The third way out is related to gaining scale economies. Local governments suffer from an atomisation syndrome because they tend to take up annualised, ward based, micro or what may be referred to as atomised projects

that lack scale advantage. In sectors/activities involving market exposure and competition scale economies do matter. For instance, scale may not be too decisive in the case of farming. But, value addition and marketing are scale sensitive. Therefore, there should be mechanisms which can save petty commodity producers of primary or manufactured products from scale disadvantage they encounter. For instance, aggregation of fresh vegetables and other small farm products and their marketing, home delivery, warehousing, value addition, etc., pose big dilemmas in the sectors concerned. Interventions to solve the problem may require sufficiently large endeavours which can reap scale advantages. Vertical and horizontal cooperation among governments can offer a way out.

10.7 The fourth way out suggested is institutional innovation. It is suggested as a solution to the poor track record of continuity of local government projects, which is true even in the case of projects which are considered as model projects. Most projects are dependent on allocation in the annual plans. Change in leadership or shift in priorities result in termination of programs. One solution to the problem is institutional innovation. The local governments may have to be encouraged to establish institutions which enjoy relative autonomy from the parent local government. Institutional vehicles such as cooperative societies, charitable societies, producer companies, section 8 companies, public limited companies, etc., may have to be more widely experimented. The Local Self Government Department may issue guidelines regarding the role that local governments can play in such institutions including sharing of ownership. The state government can also initiate arrangements to offer initial capital contribution for such special purpose vehicles.

10.8 The fifth point is related to administrative reforms which should cover Municipalities, City Corporations and Census Towns located within rural local governments. A complete overhaul of the administrative machinery is required. However, it is important to design the reforms in advance in detail. The approach should not be biased in favour of inflating the size of the bureaucracy. There is an urgent need to improve human resources. But the idea should not be to have an in-house bureaucracy for doing everything in the local government office. What is required is to have a core group of professionals who can get things done inside as well as by hiring competent individuals/agencies. Obviously, every

municipality need not have permanent employees in every line of expertise. Nevertheless, SFC VII has recommended (Chapter IX) an increase in the GPF to accommodate possible rise in administrative expenses. The anticipated rise in OSR would also help meet the additional administrative expenditure. The government may also consider converting more Grama Panchayats with urban characteristics as municipalities in view of possible pro-urban shift in the policy of the union government. The UFC XVI is also anticipated to announce policies favoring statutory urban areas.

Changing Spatiality of Development

10.9 The Commission believes that there is an urgent need to reimagine the devolution schema to factor in some of the defining features of the development dynamics of the state's economy. An important feature of changing dynamics of development is related to the spatiality of development. The spatial arrangements of economic activities and population have been witnessing some major changes. But, the term urbanization would not fully capture the spatial dynamics of development

10.10 Kerala presents a unique and evolving pattern of urbanization, distinct from many other Indian states. One of the most significant trends in recent decades has been the dramatic increase in the number of census towns. As per the 2011 Census, Kerala recorded 461 census towns, a substantial rise from 99 in 2001 reflecting a growth of 366 per cent. These census towns are not statutorily notified as urban areas but exhibit all the defining characteristics of urbanization: a minimum population of 5,000, a population density of at least 400 persons per square kilometer, and more than 75 per cent of the male working population engaged in non-agricultural activities. This surge in census towns has reshaped Kerala's rural-urban demography. The classification of many areas as census towns has resulted in a negative growth rate of rural population.

10.11 As per recent estimates, the urban population has reached 15.9 million (47.7%), compared to a rural population of 17.4 million (52.3%). The decadal growth rate of the urban population was 92.72 per cent in 2011, and projections (Kerala Urban Commission 2025) suggest that by 2026 nearly 66 per cent of Kerala's people may reside in urban areas. However, a closer examination reveals

that much of this urban growth has been occurring within RLGs rather than ULGs. In fact, the population under statutory urban governments (Municipalities and Corporations) has either stagnated or declined, while the population residing in areas governed by RLGs has sharply increased. The devolution formula needs to be recalibrated to account not only for the rising share of urban population but also for the fact that a large portion of urbanisation is concentrated in areas still under rural governance structures.

Demographic Transition and Devolution

10.12 Spatial and demographic dynamics are interrelated dimensions of economic development. Regions at higher/ later stages of demographic transition would need the governments to play a different role compared to their counterparts in regions characterised by relatively earlier stages of demographic transition. The priorities of the government by all likelihood vary according to the stages of demographic transition. Kerala has an age structure with high and growing proportion of people above 60 years. Kerala is also known to have significant intra-state variation in the age structure of population. The proportion of the aged can in fact be taken as an indicator of second and later generation problems.

Knowledge Economy Employment and Scale

10.13 One major limitation of decentralised planning in the state highlighted almost unanimously in the literature is that of its failure in generating employment opportunities, especially in the goods producing sectors. The development projects of LGs are dominated by highly localised, ward wise, annualised, micro level interventions which obviously lack the advantage of scale. It is well known that economies of scale play an important role in deciding competitiveness of producers in the market place. It is important to find ways out of the above problem of atomisation at the level of production and post-production activities in the goods producing sectors. Larger projects with greater geographical reach, which focus on value addition, branding and marketing would have the potential to offer ways out of the dilemma. But such solutions would require inter tier cooperation, involvement of the cooperative movement, and innovation of new institutions that can sustain such interventions beyond the annualised projects.

10.14 A closely related critical dimension of local governance is that of the failure to keep up with the process of technological change. The knowledge/technology content of all possible activities of life are deepening quite dramatically over time. It poses a major challenge for the governments to constantly adapt and improve the mechanisms of governance. The LGs should also be able to improve the knowledge/technology content of the development projects they are required to formulate and implement. The governments can also encourage non-government actors to build technological capabilities. Ideally, different tiers of government should together help the state achieve the goal of transitioning into a knowledge economy/society. The special allocations recommended for district resource centres at the level of DPCs and the State Level Coordination Committees (SLCC) are expected to help increase the knowledge content of LG projects and catalyse the knowledge economy transition.

10.15 We recommend establishment of a Co-ordination and Integration Fund of Rs.300 crore at the disposal of the State Level Coordination Committee to initiate different coordination and integration activities mentioned in pre paragraphs. The amount may be replenished every year. After reviewing its utility, the amount shall also be enhanced in later years of the SFC VII period. We also recommend that a supplementary allocation be made in the state government plan for the Coordination Fund. The fund can be used to encourage academy-local governments-local economy interaction initiatives at the state level. It can be used to encourage universities and apex academic institutions to design extension programmes that reach the LGs and help solve development problems. It can also be used to fund a competition programme for awarding best extension programmes. We recommend that the state government institute an award on the occasion of the thirtieth anniversary of the People's Campaign in Kerala. The Coordination fund can also be used to help local governments get projects designed by competent agencies where such support is required. The fund can also be used to partake in establishing common facilities for a gourp of local governments. It can also be used to help institutional innovation mentioned in paragraph 10.7. For instance, it can be used for providing seed capital for special purpose vehicles. The guidelines for use of the Coordination Fund can be formulated by the Coordination Committee.

Development Fund and the State Plan

10.16 As mentioned earlier SFC VII recommends continuation of the practice of defining the size of the development fund as a proportion of the state plan. The review of SFC recommendations presented in Table 10.1 offer a useful backdrop in this regard. According to the devolution schedule recommended by the SFC VI the size of the LG plan in the year 2025-26 should have been 28 per cent of the state plan. Considering the growing gap between gross and net SOTR, the SFC VII recommends that 29 per cent of the state plan be devolved to the LGs in the year 2026-27 without counting the Kerala Solid Waste Management Project (KSWMP) outlay. The KSWMP outlay is project specific and therefore not fungible to be evenly disbursed across LGs. We endorse the suggestion of the SFC VI to raise the Development Fund by 0.5 per cent points of the state plan every year until it reaches 30 per cent of the annual plan of the state government. Once the 30% threshold is attained, it may be maintained at that level for the remaining years of the award period.

10.17 At the same time, following the spirit of the arguments presented by SFC V, we consider it important to recommend a floor level for the Development Fund in terms of the SOTR. Development Fund should not be allowed to fall below a minimum of 11 per cent of the net SOTR in any financial year (on $(t-2)$ basis). The suggested floor level will ensure that the pressure to cut plan size do not excessively affect the institution of LGs. We also endorse the position taken by the previous commissions that LGs should be given immunity from intra-year plan cuts announced by the state government.

Table 10.1: SFC Recommendations on Devolution of Development Fund

Sl. No.	SFC	Vertical Devolution of Development Fund
1	II	An amount not less than one-third of the annual size of the State Plan.
2	III	Determined Rs. 1400 crore as plan grant in the initial year, with a 10% increase in the subsequent years.
3	IV	25% of the State Plan outlay in the initial year with gradual escalation to 30%.
4	V	Recommended 11% of the net proceeds of annual SOTR (however, the Government fixed 23% of the State Plan outlay in the first year, increased by 0.5% in the succeeding years), with a progressive increase up to 14.5%.
5	VI	26% of the State Plan in the first year with a 0.5% increase every year until it reaches 30

Source: SFC II–VI Reports

10.18 In order to support predictability it is important to take a position on carryover of devolved funds. LGs will benefit a lot if uncertainties regarding carryover are done away with. In the cases of development fund we recommend that the LGs be allowed to carryover unspent funds to the next financial year subject to a maximum of twenty per cent of all unspent funds. The operational details can be developed jointly by finance, planning and LSG departments.

10.19 Regarding the question of treating UFC grants as an addition to state level devolution, our recommendations are the same as the SFC VI. The UFC grants shall be treated as Development Fund, but such grants should be transferred as soon as they are received through Public Financial Management System (PFMS) or equivalent method to the designated bank account of local governments, as is mandatory according to the recommendations of the UFC. The UFC grants would be non-lapsable and the local governments would prepare a plan of action out of their plan and budget and maintain separate accounts on their utilization. The UFC grants would be treated as non-lapsable unless otherwise specified by the UFC. Our position on UFC grants are subject to revision pending the UFC XVI report.

10.20 Inter-se allocation of UFC grants will depend on the recommendations of the UFC. If funds are fungible, it would be possible to distribute the UFC grant according to the devolution formula prescribed by the SFC VII for distribution of development fund. If UFC funds are not fungible, SFC VII would suggest a formula that is in conformity with the UFC norms, but also suit the state's requirements.

Three-Fold Division of Development Fund

10.21 The Development Fund, which is defined as a proportion of the state plan is further divided into three distinct categories, viz. General Sector Fund, Scheduled Caste Sub Plan (SCSP) and Tribal Sub Plan (TSP). The General Sector Fund is a residual sum derived by deducting SCSP and TSP from the Development Fund. Notably, the sizes of the sub plans are decided as a proportion of the state plan considering relative strength of the relevant population. At present, 9.81% of the state plan outlay is earmarked exclusively for Scheduled Caste (SC) development, while 2.83% is allocated for Scheduled Tribe (ST) development.

These proportions were originally determined based on the population ratios recorded in the 2001 Census. Although the 2011 Census reflected a decline in these ratios, the government decided to continue with the 2001 Census-based allocations. Within these allocations, SC development funds have been shared between the SC development department and local governments in the ratio of 54.98:45.02, while ST development funds have been distributed in the ratio of 76.55:23.45.

Devolution of General Sector Fund

10.22 Currently, the General Sector fund, comprising the normal share is apportioned among Rural Local Governments, Municipalities and Municipal Corporations in the ratio of 76.35: 13.89: 9.76 based on the non-SC/ST population figures from the 2011 Census reorganised by Delimitation Commission 2024. In the absence of new census data and any other reliable source, the Commission recommends that the General Sector fund which includes primarily the normal share, be initially divided among Rural Local Governments, Municipalities, and Municipal Corporations based on ratio of the population figures from the 2011 Census re-organised by the Delimitation Commission 2024; that is in the ratio 77.24:13.44:9.32. The difference proposed is to use total population, notably not the non-SC and ST population.

10.23 The new census data are expected to be available in 2027. In order to avoid a sudden shift in the fiscal scenario we recommend a phased transition to the new population data. In the first year (2028-29) one half of the resources may be apportioned on the basis of the 2011 figures and the other half in terms of the 2027 census data. From 2029-30 onwards the devolution shall be fully in terms of the 2027 census. This is suggested as a common rule to be applied wherever census data are used in the devolution schema.

Tier - wise Distribution of General Sector Funds

10.24 Historically, the General Sector Development Fund has been allocated among GPs, BPs, and DPs in the ratio of 70:15:15. We recommend continuation of the same pattern. The rural portion of the General Sector Development Fund may continue to be distributed in the same ratio of 70:15:15 among GPs, BPs, and DPs.

Inter-se Distribution Formula

10.25 As noted earlier, the devolution equation adopted by the SFCs until now have been dominated quite visibly by the consideration of fiscal equalisation and redistribution. The role of redistribution will have to be continued in the upcoming quinquennium as well. Nevertheless, it is now time to bring in variables that are more sensitive to the emerging challenge of development. Table 10.2 will give a summary picture of the new weighting pattern suggested. The Commission's dependence on census data is obvious to be specially stated. Our reliance on census is more out of compulsion than choice. Data sources other than census more often than not lack either the required level of granularity or the test of quality and reliability. It is a common limitation encountered by finance commissions almost everywhere. Improvement in the data set is a prerequisite for improving the architecture of fiscal devolution in the country.

Criteria used for Devolution

Population

10.26 Population represents the total number of people living within the local government area. It is a key factor that determines entitlements as well as the demand for public services, amenities and infrastructure. Giving due weight to population ensures that funds are distributed fairly and proportionately to the number of people who benefit from local development initiatives. The use of non-SC/ST population for apportioning general sector development fund gives a wrong message, albeit inadvertently, regarding eligibility of the beneficiary population. Obviously, the benefits are not restricted to non- SC/ST population. We recommend the use of aggregate population. Bringing in SC/ST population is advisable from the point of view of affirmative action as well. The proportion of SC/ST population has the advantage of reflecting relative backwardness of the regions.

Table 10.2: Criteria weights for Inter-se Devolution of General Sector Fund

Sl. No.	Indicator	GP	BP	DP	Municipality	Municipal Corporation
1	Population	60	65	65	60	65
2	Area	10	15	15	10	–
3	Density	15	–	–	15	15
4	Aged Population	10	15	15	10	15
5	Environmental Vulnerability	5	5	5	5	5
	Total	**100**	**100**	**100**	**100**	**100**

Area

10.27 The area criterion is retained, but forest area is included only up to a maximum of one-fourth of its extent. This avoids distortions wherein LGs with large forest cover, areas that do not typically add to service-delivery responsibilities, receive disproportionately high allocations. The revised approach preserves recognition of spatial needs while ensuring balanced distribution. Notably, until the SFC IV area excluding forest was used for the purpose of devolution. What we suggest is a solution that lies between the two extreme options.

Density

10.28 The second dimension of the transition of the Kerala society is the spatial dynamics of development marked by concentration of economic activities and population in a growing number of census towns. Density is introduced to reflect the unique process of urbanisation in the state wherein growing pressures of urbanisation is felt in non-statutory urban areas or census towns. It helps to capture the unique challenges faced by LGs with large or densely settled populations, such as pressure on housing and civic services. Including this criterion promotes a balanced and practical sharing of resources between sparsely populated and congested areas. However, using density in isolation leads to perverse outcomes as LGs with very high density but very low population may receive disproportionately large shares, whereas LGs with large populations but

moderate densities may be undervalued. To avoid such distortions, density is normalised with population. Since both variables display extreme values, square roots of density and population are taken to get the distributions smoothened. This composite indicator captures the actual degree of congestion and service pressure more realistically.

Aged Population

10.29 Aged population refers to the share of residents aged 60 years and above within the local government area. With Kerala's population ageing rapidly, this factor highlights the growing need for better healthcare, social welfare, and other elderly-friendly policies. It is also conceived as a proxy for second generation development problems associated with demographic transition. Demographic dynamics is one of the defining features of transformation of Kerala economy society and polity that the Commission wants to build into the devolution schema.

Environmental Vulnerability

10.30 Environmental vulnerability denotes the degree of exposure of local governments to natural hazards, including floods, landslides and coastal erosion. The assessment is based on parameters such as the extent of flood prone areas, coastal frontage and identified landslide-prone zones. Emphasizing this criterion ensures that jurisdictions facing significant disaster risk and climatic stress are accorded priority in resource allocation for mitigation, resilience enhancement and long-term sustainable development. Environmental vulnerability has been redefined as a composite index comprising:

(a) coastal length

(b) landslide-prone area

(c) flood-prone area.

Square roots of these components are taken to mitigate the influence of extreme values. The share of each LG within its tier is computed, and a weighted average is generated. Importantly, weights for the components are endogenously determined based on the proportion of LGs reporting vulnerability in each category.

This structure allows the indicator to reflect real risk exposure without inflating its overall influence in the formula. We decided to reduce the weightage given to the variable representing environmental vulnerability mainly on account of the following reasons. First, the available data base needs to be updated and improved considerably before committing more funds. Second, liberal allocation of funds in the past does not appear to have resulted in significant mitigation programmes. This is in spite of the need to initiate such interventions to improve resilience. Left to them the local governments may not be in a position to develop appropriate resilience programmes. The initiative should come from higher tiers of government, which possess the capability to help the local governments to take up the required programmes. The State Disaster Management Authority (SDMA), which is endowed with domain knowledge as well as financial resources, may be involved to play a lead role. We recommend creating a LGEF of Rs.100 crore which would be replenished every year until 2030-31. The Fund may be managed by the principal director of the local self-government department under the guidance of the State Level Coordination Committee. The local self-government department can involve LGs, Department of Environment, SDMA and other related agencies in designing appropriate intervention strategies. The LGs receiving funds on account of environmental vulnerability may be encouraged to use such resources for implementing jointly conceived, funded and designed projects.

Fiscal Equalisation

10.31 The weightage given to population is significantly higher compared to the previous SFC. As mentioned earlier population is a measure of entitlement as well as a collective measure of the quantum of public services needed/demanded. It is also a powerful mechanism of redistribution. It carries equal per capita grant to all local governments without considering the contribution of the local government to GSDP, tax and non-tax revenue of the state government or to the own source revenue of the local governments in general. The aspect of redistribution becomes more obvious because the population figures used here includes SC and ST population. The variable 'area' is also well known to have a redistributive aspect to it because it favours relatively backward and sparsely populated regions where cost of delivery of public services are likely to be high.

10.32 Considering the importance given to population and area, both of which are redistributive in nature, we decided to drop the deprivation index from the devolution schema. Estimation of deprivation index is fraught with data problems and analytical issues. Some of the parameters used in the deprivation index have lost significance compared to the period when they were introduced. For instance, variables such as households without electricity connection do not exhibit significant variability any more across local governments in Kerala. The decline in inter regional variation is a sign of success of the decentralisation experiment in Kerala. Similarly, there are problems related to the income distance criteria. It clashes with the goal of incentivising revenue effort. It amounts to dis-incentivising LGs which succeed in mobilising higher per capita own sources of revenue. It would have been an appropriate measure of fiscal equalisation in the absence other equalisation variables. But, as we have already illustrated that is not the case. Furthermore, other indicators, including those of urbanization and ageing of the population require fiscal space for focused consideration.

10.33 As can be seen from Table 10.2, there is considerable difference in the weighting pattern across tiers. Density criterion is not considered for the inter-se distribution of funds among BPs and DPs. The BPs and DPs are not directly involved in addressing the pressure on public services or other problems arising out of spatial concentration of population. For the same reason, density figures prominently in the inter-se distribution of GPs, Municipalities and City Corporations. As the lowest tier of government, they are required to engage with problems arising out spatial concentration of economic activities and population. The variable area does not figure in the inter se distribution of resources among city corporations. Exclusion of area gives space for giving required additional space for spatial and demographic aspects of development dynamics.

Dropping the Incentive for Revenue Mobilization

10.34 A common criticism of the devolution system in Kerala is that, as the quantum of funds devolved by the state government increased, the revenue mobilization efforts of LGs have gradually declined, owing to the perception that they are adequately funded by the state. To address the above criticism SFC VI has given 15% weightage to revenue mobilization efforts while distributing Development Fund.

10.35 However, the SFC VII is of the view that revenue-mobilization efforts need not be accorded weightage in the apportionment of Development Funds. A more appropriate strategy as we have recommended is to incorporate it in the equation for devolution of general purpose fund (GPF). GPF is non-lapsable and valued on par with the OSR of LGs. The local governments enjoy more autonomy in the use of GPF. In our opinion such qualities of the GPF would help the local governments to tap the window of borrowings and the issue of municipal bonds. Credit rating agencies value such sources of funds over which the borrower enjoy more autonomy.

10.36 The SFCs which recommended the extant methodology for giving incentive for revenue mobilization had taken note of the base problem that affect computation of growth rates of revenue. The share of OSR we recommend in devolving GPF is free of such complications. Nevertheless, effectiveness of the measures suggested would depend on the quality of data on income and expenditure of LGs in the state. The accounting system needs urgent improvement and greater transparency.

Scheduled Caste Sub Plan (SCSP) and Tribal Sub Plan (TSP)

10.37 At present, 9.81% of the state plan outlay is earmarked exclusively for Scheduled Caste (SC) development, while 2.83% is allocated for Scheduled Tribe (ST) development. As already stated, these proportions were originally determined based on the population ratios recorded in the 2001 Census. Although the 2011 Census reflected a decline in these ratios, the government decided to continue with the 2001 Census-based allocations. Within these allocations, SC development funds have been shared between the SC development department and local governments in the ratio of 54.98:45.02, while ST development funds have been distributed in the ratio of 76.55:23.45.

10.38 The SFC VI had recommended increasing the share of local governments in both SCSP and TSP allocations. Notably, the share of the local government plan in the state plan in the current year is 28 per cent, much lower than the LG share in SCSP. This pattern partly explains the common concern

raised by many local governments regarding the relative inadequacy of funds allocated under the General Sector. With respect to apportioning of the SCSP between local governments and the SC development department, it would be ideal to suitably increase the portion of the fund retained by the department to implement statewide programs, especially those which can address the second-generation developmental issues. In the meeting conducted by the SFC VII with representatives of SC organizations, several participants raised the demand for increasing the departmental share of funds earmarked for SC development. The Commission has decided to recommend continuation of the existing pattern in 2026-27. The decision may be reviewed for the rest of the period after considering pros and cons in more detail.

Tier Wise Distribution of SCSP Fund

10.39 SCSP funds are distributed according to the SC population in 2011 census. The fund is divided between RLGs, Municipalities and Corporations in the ratio 83.25:10.25:6.50. The share of RLGs is divided among GPs, BPs, and DPs in the ratio 60:20:20.

Inter-Se Distribution of SCSP Fund

10.40 The SCSP Fund may be distributed on the basis of population and the deprivation index (see table 10.3), assigning weightage in the ratio of 80:20. The deprivation index is calculated using the methodology suggested by SFC VI by giving equal weightage to the following criteria (based on the SC Survey 2011);
1. Landless and House-less Households
2. Housing status measured by proportion of dilapidated houses and single room houses
3. Houses without electricity
4. Unemployment of population
5. Population with education below 10th standard
6. Population in habitats

Table 10.3: Criteria Weights for Inter-se Devolution of SCSP Fund

Sl.No	Indicator	GP	BP	DP	Municipality	Municipal Corporation
1	Population	80	80	80	80	80
2	Index of Deprivation	20	20	20	20	20
	Total	100	100	100	100	100

10.41 However, in our opinion there is a case for a rethink in the approach towards SC and ST development. The focus should shift from the first-generation problems to the question of upward mobility. The regions which had solved the first-generation issues such as sanitation, housing, drinking water, electricity connection, etc., should be able to focus on imparting required capabilities to ensure upward mobility of the community members. Those who have addressed the primary problems should be encouraged to move on to tackle issues such as skill development, employment, entrepreneurship, access to capital, building social capital, etc. Each local government can divide their resources between competing demands depending on their relative importance in the region. Denying funds to those who have addressed the first-generation problems in our opinion might adversely affect the endeavor to gain upward mobility. In fact, any green shoot of upward mobility should be seen as precious to be protected and supported. It is therefore suggested that the weightage given to the deprivation index is brought down to 20 per cent.

Tier Wise Distribution of Tribal Sub Plan

10.42 TSP funds are distributed according to the ST population in 2011 census. The fund is divided among RLGs, Municipalities and Corporations in the ratio 91.96:6.08:1.96. The share to rural local governments is divided among GPs, BPs, and DPs in the ratio 60:20:20.

The Inter-Se Distribution of Tribal Sub Plan

10.43 Similar to SCSP Fund, the TSP Fund may also be distributed on the basis of population and the deprivation index, assigning weightage in the ratio of

80:20 (see table 10.4). The deprivation index is calculated using the variables;

1. Landless and houseless households
2. Housing status-dilapidated houses
3. Houses without electricity
4. Population with education below Std. X

Following the same reasoning given in paragraph 10.41 the weightage given to the deprivation index is reduced to 20 per cent. In fact, any green shoot of upward mobility should be seen as precious to be protected and supported.

Table 10.4: Criteria Weights for Inter se Distribution for TSP Fund

SL.No	Indicator	GP	BP	DP	Municipality	Municipal Corporation
1	Population	80	80	80	80	80
2	Index of Deprivation	20	20	20	20	20
	Total	100	100	100	100	100

10.44 The indices for devolution of development fund among different tiers of LGs are shown in Appendix 10.1

Special Assistance for Vulnerable SC communities

10.45 The state government has introduced a special scheme for the Development of Vulnerable Communities among SCs. The objective of the scheme is rehabilitation and upliftment of economically and socially disadvantaged communities such as Vedar, Nayadi, Kalladi, Arundhathiar and Chakkiliar. An amount of Rs.51 crore was provided for the year 2025-26. During a meeting organised by SFC VII with SC organizations, their representatives presented a strong case to extend special consideration to the most vulnerable communities.

10.46 After examining all relevant factors, the SFC VII recommend that 2.9% of the total SCSP fund, corresponding to the proportion of the vulnerable population within the total SC population from the rural share of SCSP shall be devolved to District Panchayats (DPs) for implementing targeted plans for their welfare and development. The plans supported by this fund should focus exclusively

on vulnerable communities. The share allocated to each DP is provided in the Appendix 10.2. The Commission further emphasizes that, in addition to this special assistance, these communities should continue to receive their due share from the remaining portion of the SCSP and should not be excluded from any other benefits under the SCSP.

Special Assistance for PVTGs

10.47 The tribal communities such as Kadar, Kattunaikkan, Koraga, Kurumba/Kurumbar, and Cholanaikan are identified as Particularly Vulnerable Tribal Groups (PVTGs) and require special support and focused attention. Accordingly, 6.4% of the total TSP fund, corresponding to the proportion of the PVTG population within the total tribal population from the rural share of TSP shall be devolved to District Panchayats (DPs) for implementing targeted programs for their upliftment. The fund shall be used exclusively for initiatives benefiting PVTGs. The share allocated to each DP is provided in the Appendix 10.3. The Commission also emphasizes that, notwithstanding this special assistance, these communities should not be excluded from receiving their due share from the remaining portion of the TSP. They should be treated as equally eligible beneficiaries.

10.48 As per the First Report of the SFC VI, a local government (LG) is required to have a minimum Scheduled Tribe (ST) population of 50 persons, based on the 2011 Census, to qualify for direct Tribal Sub-Plan (TSP) fund devolution. The SFC VII recommends that the condition of minimum number to qualify for TSP shall be continued.

10.49 Several LGs have represented that their current ST population exceeds 50, although they did not meet this threshold as per the 2011 Census. In such cases Commission recommends that TSP funds may be devolved on the basis of a certification from the Director, Scheduled Tribes Development Department (STDD), confirming that the LG has an ST population of 50 or more.

Rationalizing TSP Fund Allocation Based on Population

10.50 The present TSP devolution relies on the 2011 Census population figures. Since then, demographic shifts, especially in urban areas have led to situations where some local Governments (LGs) have no ST population now but continue

to receive TSP allocations. As a result, these funds often remain unutilized and are eventually reverted to the state exchequer. To ensure better targeting, the Commission recommends creation of a Common Pool.

Reallocation of Funds/Creation of a Common Pool

10.51 A district-level common pool may be constituted to optimize the use of TSP resources. Excess funds from local governments with very small ST populations, where meaningful utilization is not feasible may be transferred to this pool with the approval of the DPC. The DPC should assess district-level TSP needs and recommend reallocation of the unspent funds to LGs with substantial ST populations and genuine requirements. The Government should implement such reallocations promptly based on DPC recommendations. This approach will ensure that TSP resources are utilized effectively, and reach the intended beneficiaries, and avoid idle or misallocated funds.

10.52 Currently, shortfalls in SCSP and TSP expenditure are offset by diverting resources from the following year's Development Fund (General Sector). Many LGs have noted that this adversely affects overall development, particularly when shortfalls arise due to circumstances beyond their control. However, the "sacrosanct practice" of making good any shortfall in SCSP/TSP expenditure from the normal share of the General Sector Development Fund in the succeeding year, must be continued. But, the fact that the size of the normal share has been getting cut on account of many reasons should also be kept in mind while taking a decision. Transferring the funds which the local government is convinced cannot be spent to a common pool at the disposal of the DPC or the SC/ST development departments shall be considered as a solution to the problem. If such transfer can be done with the approval of the DPC sufficiently early in the year such amount can be exempted from the condition of compensation.

Chapter 11

Seventh SFC: Summary of Recommendations

Introduction

11.1 State Finance Commissions in Kerala are known to have created a legacy of devolution based on objective, evidence based, non-discretionary, simple, transparent criteria built around sound principles of democratic decentralisation and participatory planning from below. The SFC VII will continue the healthy tradition set by the predecessors. We will avoid the option of discretionary grants, except in two or three highly needed and eminently justifiable cases. We value the importance of continuity and consistency. As such, we refrain from the temptation to suggest changes unless the potential benefits are substantial. Nonetheless we consider it important to propose some major changes in the system for encouraging course corrections which are absolutely essential and overdue.

The Context of Fiscal Federalism and State of State Finances

11.2 The decisions regarding devolution from the state to the LGs are best done placing them in the context of fiscal federalism in the country and the state of state finances of Kerala. Our analysis of both the above demands a highly cautious approach towards devolution. All the previous SFCs have tended to enhance the quantum of devolution. We do not consider it advisable to go for any ambitious hike in devolution for two reasons. First, the fiscal space available to the state governments in India, especially Kerala is shrinking alarmingly. Second, compared to the state government the LGs in Kerala are endowed with relatively more buoyant sources of revenue. The potential for additional resource mobilisation is relatively high at the LG level. So is the case of the space for borrowings. Significantly the LG borrowings are not counted when fixing the borrowing limits of the state government. The LGs have relatively more unexploited space

for borrowings. There should be concerted effort to realise the unused potential and compensate for the fiscal constraints of the state government. Such a shift in the strategy of resource mobilisation and financing of development might play a critical role in protecting the legacy of the Kerala model of development in the present hostile environment of centre-state relations. In any case, we should wait and see the UFC XVI report to know whether it would be more balanced in its view and hence more lenient to the cause of the states in general, and Kerala in particular, so that we can be more liberal in our devolution recommendations.

Fundamental Flaws in the Fiscal Arrangement

11.3 The fiscal arrangement of the country is identified to suffer from some fundamental flaws. First, it has taken away critical revenue entitlements from the states which used to connect the exchequer of the state governments with their respective economies. Consequently states which are doing well in the development front are denied the means to partake in the economic prosperity of their economies by mobilising more revenue to the exchequer. In other words there is a clear divorce between the state exchequer and the state's economy. Second, on account of the overemphasis on redistribution advanced states are given lower than national average and consistently declining share in the inter se distribution of fiscal resources from the divisible pool. Further, the well-off states, which are penalised in terms of revenue entitlements as well as central transfers, are not given any additional space in the apportioning of the borrowing space dictated by the FRBM legislations. The end result is perpetration of a negative relationship between the size of the state government measured in terms of the ratio of government expenditure to the GSDP and the per capita income of the states in the country. The fiscal system of the country is violently hostile to the growth poles of the country.

The Plight of the Cities in India

11.4 Cities are considered as engines of growth of the national economy. Unfortunately Indian cities are in a bad shape and are ranked very low in international comparisons. One major reason for the poor state of affairs is the fiscal limits they are subjected to. The GST has subsumed some critical revenue entitlements of the cities. The profession tax rates have remained frozen over many decades.

Unlike in Kerala there has not been much devolution to the local governments in most other states. It needs to be underlined that when cities slowdown in effect the engines of the economy are being choked. In our opinion, as one of the fastest urbanising states in the country, Kerala has a lot to learn from the experience of cities elsewhere in India. Development planning in the state needs to move much faster than at present to catch up with the hastening process of urbanisation.

Course Correction and Fiscal Devolution in Kerala

11.5 Unlike states in India local governments in Kerala exhibit considerable variation in fiscal capacity. Therefore, there is a strong case for fiscal equalisation and hence for redistributive measures. In fact, devolution recommendations of the SFCs in Kerala so far were predominantly in favour of the cause of equalisation and redistribution. The devolution equations were dominated by redistributive variables such as population, proportion of agricultural workers, geographical area, deprivation index, indicators of environmental vulnerability, income distance (per capita OSR), etc. The SFC VII is in favour of continuing the emphasis on redistribution. However, we feel that it is time to start recognising performance, second and new generation problems, challenges of urbanisation, imperatives of demographic transition, need for employment generation, cultural enrichment, opportunities of new economies, etc. We underline the urgency and necessity of course correction. The thirty years of accumulated experience of the Kerala experiment of decentralisation demands well thought out course correction initiatives.

11.6 The fiscal arrangement should be sensitive to the process of economic growth and development and the varying role that the governments are expected play at different stages of development. The role of government should be recognised to vary across time and space according to the stage of development. It is important that the governments guarantee provision of common minimum public services everywhere. But, advanced stages of development may require the government to take on the responsibility of provision of a variety of new services. Take for instance, spatial dynamics of development, an important dimension of which is spatial concentration of economic activities and population into old as well as emerging centres of urbanisation. The urban centres as we

have already noted are poles of economic growth of the economy which require traditional as well as a variety of new public services to sustain development. The inability to respond to the new spatiality of development will hamper and might even slow down the engines of growth of the economy. Kerala needless to say is one of the fastest urbanising states in the country. It is contextual to mention the decision of the government to appoint Urban Commission and its recommendations here.

11.7 Spatial and demographic dynamics are interrelated dimensions of economic development. Regions at higher/later stages of demographic transition would need the governments to play a different role compared to their counterparts in regions characterised by relatively earlier stages of demographic transition. The priorities of the government by all likelihood vary according to the stages of demographic transition. Kerala has an age structure with high and growing proportion of people above 60 years. Kerala is also known to have significant intra-state variation in the age structure of population. The proportion of the aged can in fact be taken as an indicator of second and later generation problems.

11.8 One major limitation of decentralised planning in the state highlighted almost unanimously in the literature is that of its failure in generating employment opportunities, especially in the goods producing sectors. The development projects of local governments are dominated by highly localised, ward wise, annualised, micro level interventions which obviously lack the advantage of scale. It is well known that economies of scale play an important role in deciding competitiveness of producers in the market place. It is important to find ways out of the above problem of atomisation at the level of production and post-production activities in the goods producing sectors. Larger projects with greater geographical reach, which focus on value addition, branding and marketing would have the potential to offer ways out of the dilemma. But such solutions would require inter tier cooperation, involvement of the cooperative movement, and innovation of new institutions that can sustain such interventions beyond the annualised projects.

11.9 The lack of coordination, poor integration, inability to achieve minimum scale, etc., affects other areas of operation of local governments as well. Waste management, for instance, is an area where horizontal and vertical integration

among governments would improve utility of projects. Integration and coordination can improve interventions in the areas of gender justice, culture, sports, games, social welfare, etc. Integrating the activities of she lodges for instance can improve their performance significantly.

11.10 A closely related critical dimension of local governance is that of the failure to keep up with the process of technological change. The knowledge/technology content of all possible activities of life are deepening quite dramatically over time. It poses a major challenge for the governments to constantly adapt and improve the mechanisms of governance. The local governments should also be able to improve the knowledge/technology content of the development projects they are required to formulate and implement. The governments can also encourage non-government actors to build technological capabilities. Ideally, different tiers of government should together help the state achieve the goal of transitioning into a knowledge economy/society.

Recommendations for the Fiscal 2026-27 and Beyond

11.11 The contours of the federal fiscal arrangement of the country are widely anticipated to be reset by the UFC XVI. But, there is no way to foresee the recommendations of the UFC XVI. There is no way other than waiting for the formal release of the UFC report and the ATR from the central government. In view of the above, recommendations of the SFC VII contained in this preliminary report will be applicable only for the first year of its period, viz., 2026-27. We will finalise our report once the UFC report and the ATR are available and the recommendations thus finalised would be applicable for the rest of the period, 2027-28 to 2030-31.

Poverty of the Statistical System

11.12 An important limitation that the Finance Commissions in the country encounter is gross inadequacy of the statistical system. The SFC VII has been in an unenviable predicament in this regard. Even the decennial census reports, a catch all solution used by the earlier commissions, have become problematic because of the non-availability of data since 2011. We encountered comparable or even worse difficulties with other data sets as well. In spite of the recommendations in this regard by the previous SFCs, the state of the local government data system

remains far from satisfactory. This is true of data on own sources of income, expenditure, road and non-road assets, etc., of the local governments, not to speak of local level data on socio-economic factors. This report contains details on various strategies adopted by the Commission to overcome the data gaps. The SFC VII would come up with its recommendations for improving the data sets related to the local governments in its later reports. It is an urgent prerequisite for preserving the very case for decentralisation in the state because we see the loopholes perpetrating corruption and devaluing the basic tenets of democracy.

11.13 The new census data are likely to be available in 2027. The devolution recommendations of SFC VII we present in this preliminary report is based on 2011 census data. It is important that we use the new census figures as soon as they are made available. We recommend a phased transition to the new census to avoid sudden shifts in the allocation pattern. In the first year of transition one half of the amount may be apportioned in the same pattern as we have outlined in the present report. The second half of the amount shall be devolved on the basis of the new census data. But, next year onwards we recommend complete transition of devolution based on the new census (2027) figures.

Plan and Non-Plan Devolution

11.14 Devolution in Kerala has been two fold; plan and non-plan devolution. Plan devolution is missing in other states. Kerala state for many well-founded reasons is persisting with the legacy of planning; therefore, plan based devolution would be continued. The size of the state plan is decided by the state government. SFCs have recommended the share of the aggregate state plan to be devolved. We will continue the same pattern as far as plan devolution is concerned. According to the devolution schedule recommended by the SFC VI the size of the Local Government plan in the year 2025-26 should have been 28 per cent of the state plan. Considering the growing gap between gross and net SOTR the SFC VII recommends that 29 per cent of the state plan be devolved to the Local Governments in the year 2026-27 without counting the KSWMP outlay. We endorse the suggestion of the SFC VI to raise it by 0.5 per cent of the state plan every year until it reaches 30 per cent of the annual plan of the state government.

Floor Level of Plan Devolution

11.15 The uncertainty regarding the size of the state plan has been on the rise in recent years on account of the decline in the 'divisible pool' of resources on the one hand and the reduction in the state's share in inter se distribution on the other. The tendency has been to cut the plan size in response to the shrinking fiscal space available to the state. We believe that there should be a rethink on the tendency to treat the plan size as a residual sum arrived after meeting all the commitments related to non-plan revenue expenditure. A policy decision not to take up new non-plan expenditure commitments without protecting the size of the plan is long overdue. There is no justification for increasing the size of the government when development and welfare expenditure are stagnating or declining.

11.16 Coming to local governments it is important to minimise the impact of the declining plan size. Considering the uncertainties regarding the state plan size, the SFC VII is in favour of recommending a floor level for plan devolution in terms of SOTR. We recommend that the Development Fund should be equal to or above 11 per cent of the Net SOTR $(t-2)$. This is a floor level and as such purposely kept lower than the lowest level announced in the state budgets in the recent past. We also endorse the position taken by the previous commissions that local governments should be given immunity from intra-year plan cuts announced by the state government.

Current SOTR or SOTR $(t\text{-}2)$

11.17 The SFC VI has taken gross SOTR $(t-2)$ for arriving at the estimates of the state's own tax revenue. Gross SOTR $(t-2)$ has also been the basis of its recommendations. We endorse the convention of taking SOTR $(t-2)$ originally proposed by the SFC II which has been in use during the previous SFCs, except in the recommendations of SFC V. Using current SOTR is problematic because the real collection of revenue often varies substantially from the estimates or even the revised estimates prepared as a part of the budget for the succeeding year. Taking $(t-2)$ is advisable even from the point of view of continuity. The SFC II has fixed the proportions to be devolved considering the fact that it has taken SOTR $(t-2)$ as the reference frame.

Gross or Net SOTR

11.18 Although SFC VI has recommended the use of gross SOTR for calculating devolution the government has stuck to the practice of using net SOTR. We recommend the use of net SOTR for the following reasons. First, since net SOTR is in practice it is advisable to stick to the same for ensuring continuity. Second, the difference between net and gross SOTR represents an amount that is not available for preparation of the state plan or devolution to the Local Governments. For instance, it includes apart from the administrative expenses related to tax collection proceeds of taxes which are pledged to be moved to KIIFB. However, the Commission is of the view that the state government should be as transparent as possible on the difference between gross and net SOTR.

Allowing Carryover of Devolved Funds

11.19 In order to support predictability it is important to take a position on carryover of devolved funds. Local governments will benefit a lot if uncertainties regarding carryover are done away with. In the cases of development fund and maintenance fund we recommend that the local governments be allowed to carryover unspent funds to the next financial year subject to a maximum of twenty per cent of all unspent funds. The operational details can be developed jointly by finance, planning and local self-government departments.

11.20 The general purpose fund, as it is a transfer in lieu of revenue entitlements of local governments, should continue to be treated as non-lapsable and on par with own source of revenue of the local governments. But, in order to promote transparency and accountability we recommend the departments of local self-government, finance and planning to jointly prepare a 'position paper' on unspent balance of GPF allocations, and all other possible funds, kept by the local governments in financial institutions other than the Treasury. We consider it urgent because of the surprisingly huge sums kept in deposits about which local government administration is reluctant to share information even with the elected councils. This is suggested not to deprive the local governments of their right over such resources but to ensure accountability and fiscal discipline.

UFC Grants to the Local Governments

11.21 Regarding the question of treating UFC grants as an addition to state level devolution our recommendations are the same as the SFC VI. The UFC grants shall be treated as Development Fund, but such grants should be transferred as soon as they are received through PFMS or equivalent method to the designated bank account of local governments as is mandatory according to the recommendations of the UFC. The UFC grants would be non-lapsable and the local governments would prepare a plan of action out of their plan and budget and maintain separate accounts on their utilization. The UFC grants would be treated as non-lapsable unless otherwise stated by the UFC. Our position on UFC grants are subject to revision pending the UFC XVI report. Given the terms of reference of the SFC we are supposed to come up with detailed recommendations for ensuring efficient utilisation of the UFC grants which we would take up in subsequent reports.

11.22 Inter se allocation of UFC grants will depend on the recommendations of the UFC. If funds are fungible it would be possible to distribute the UFC grant according to the devolution formula prescribed by the SFC VII for distribution of development fund. If UFC funds are not fungible SFC VII would suggest a formula that is in conformity with the UFC norms but also suit the state's requirements.

Non-Plan Devolution: General Purpose Fund

11.23 The non-plan devolution in the state has two components; General Purpose Fund and Maintenance Fund. The SFC VI has raised the GPF to 4 per cent of the gross SOTR $(t-2)$. The SFC VII recommends raising it to 6 per cent of the net SOTR $(t-2)$ for two reasons.

11.24 First, an increase of 1.5 percentage points is recommended to account for all the amounts paid by the state government as salaries, pensions and other emoluments to the employees of the LGs as devolution. The addition of 1.5 per cent announced is not meant for disbursement to the local governments. On the Contrary, this suggestion is to correct underreporting of devolution in Kerala. In

many other states including Karnataka, for instance, employee emoluments of LGs met by the state government are counted as devolution. We do not consider the employee emoluments of transferred institutions in this proposed reform. The second reason for the enhancement (0.5 percentage points) is discussed in paragraph number 11.27.

Local Governments Employee Emoluments Fund

11.25 It is suggested that the LG employees' emoluments be channelled through a subset of the GPF, which may be referred to as the 'Local Governments Employee Emoluments Fund (LGEEF)'. LGEEF will cover salaries and pension payments of local government employees which are already being disbursed by the state government from the state consolidated fund. Salary and other emoluments of the employees which are being disbursed now by the local governments will continue to be the responsibility of the respective local governments.

11.26 Another important objective of the proposed LGEEF is to solve the perennial problem of pension payments of local government employees, especially those belonging to the Municipal Common Service. The Commission has received representations in this regard from local governments, employees and their organisations and various other stakeholders. The urban local governments are mandated to remit 15 per cent pension contribution to the pension fund, a requirement observed more in violation than honouring. Moreover the stipulated contribution to the pension fund is not adequate to meet the actual pension disbursements. In the new system the amount required for actual pension disbursements would be estimated and deducted from the GPF. Pensions will be disbursed by the state government through the LGEEF. We have prepared a policy note on the proposed Local Governments Employee Emoluments Fund to help government in developing rules and procedures related to the LGEEF as also to estimate financial commitments involved. It will be submitted along with the SFC report for the years 2027-28 to 2030-31.

Overhauling Urban Governance

11.27 The second reason for stepping up the GPF devolution is related to the requirements of administrative reforms. An addition of 0.5 percentage points is required to meet possible increase in administrative expenditure on account of possible revision of pay and pension of employees, proposed administrative overhaul in the area of urban governance, and enhancement of honorarium of elected representatives. SFC VII recommends a thorough overhaul of urban governance in the state, which should cover not only the Municipalities and Municipal Corporations but also the Grama Panchayats encompassing census towns. Our suggestions regarding reforming governance would be included in the subsequent reports.

Honorarium of Elected Representatives

11.28 The honorarium and allowances applicable to representatives of the people in LGs remain too low. As of now Mayor and President of the District panchayat receive Rs.16800 per month. Members in Grama Panchayats get the lowest amount at Rs.8000 per month. We recommend an enhancement in the honorarium in the following pattern. The honorarium of the main office bearers may be doubled; that of Standing Committee Chairpersons enhanced by 75 per cent and Councilors/ Members enhanced by 50 per cent.

Meeting the Revenue Gap

11.29 For meeting revenue gap if any we recommend Gap Fund of Rs.20 Crore for Grama Panchayats and Rs.5 Crore for Municipalities. The demand for gap funds has come down over time for various reasons including improved performance with respect to mobilisation of OSR by the LGs. In the case of Municipalities we are not enhancing the allocation from the amounts recommended by the SFC VI. But, the allocation for Grama Panchayats is enhanced in view of the change in the devolution schema. There are Grama Panchayats which may not be realising the anticipated annual growth in the devolution package. They may experience difficulty in honouring payments commitments undertaken as part of multiyear projects. The gap fund can be allowed to meet such payment difficulties, if any. The norms regarding eligibility may be developed jointly by the departments of finance and local self-governments.

Special Grants for Sabarimala and Guruvayoor

11.30 We recommend payment of special grants of Rupees 15 lakh each to Grama Panchayats, Erumeli, Chittar, Ranni-Perunad, Vadasserikkara, Seethathode and Naranammuzhi and Rs.25 lakh to Guruvayoor Municipality. But, it is important to do a proper review of the utilisation of special grants allowed so far, especially during the period of SFC VI. Some of the Grama Panchayats are reported to have accumulated unspent funds under special grants. Such local governments may be given special handholding to develop appropriate projects to address the development challenges/ opportunities created by the growing footfall of pilgrims and tourists.

Assistance for Local Governments Suffering from LIFE Mission Debt Overhang

11.31 We recommend earmarking annually Rs.15 Crore for Grama Panchayats and Rs.4 Crore for Municipalities, where debt servicing takes away more than 15 per cent of the general development fund of the Local Government. The special assistance may be used to meet the principal repayment above 15 per cent of the general development fund. The assistance programme will be applicable only with respect to the existing loan. The LGs eligible belong to relatively deprived areas with structural disabilities.

Board of Finance for Local Governments

11.32 The UFC XIII has suggested establishment of Property Tax Boards for Local Governments in all states with a view to enhance collection of property tax. In Kerala SFC VI has recommended establishment of a Revenue Board. The problem of the gap between potential and realised revenue is not restricted to property tax. It is of immediate policy concern that LGs are empowered in all possible ways to realise the revenue potential. We recommend that a Board of Finance for Local Governments is established in the state.

11.33 An efficient system of mobilisation of tax and non-tax resources has many prerequisites that are almost completely missing in the extant arrangement. There should be a dedicated administrative wing comprising of well trained, properly equipped and empowered officers from top to bottom with quasi-judicial powers if needed to ensure that resources are mobilised without lapse.

It requires periodically updated and accessible data sets on the tax base. It might require amendments of the relevant acts, changes in rules and procedures and an overhauling of the collection machinery.

11.34 The Board of Finance should also facilitate issue of municipal bonds and borrowings by the eligible LGs. We foresee considerable scope for mobilisation of funds through the above channels. Given the enhanced availability of development funds the Commission do not recommend borrowings as a means of financing development or welfare projects in general. The window of bonds or borrowings may be opened to the LGs on a project to project basis ensuring that the selected projects generate reasonable return for meeting the repayment obligations. The union government has schemes to support the Municipalities which come forward for issuing Municipal bonds. The funds recommended by the Commission for the Board of Finance can be used to support appropriate package of incentives and handholding.

11.35 The Board of Finance is also expected to take up the regulator's job in permitting the LGs to mobilise funds from the lenders or the capital market. It is important to ensure that the LGs do not borrow beyond their capacity to absorb such funds and honour the repayment obligations.

11.36 Kerala has a relatively poor track record in availing corporate social responsibility (CSR) funds. The LGs have also been reluctant or indifferent in using the CSR window. But, CSR is an important source of resources for funding development and welfare activities. But, LGs need handholding to explore the possibility of CSR funding.

11.37 In our opinion the LGs are not capacitated to design and develop large development projects, not to speak of income generating bankable projects, or projects which can qualify for issue of bonds. Therefore capacity building is a prerequisite for developing appropriate financing strategies. The Board of finance should be equipped to extend or arrange the required financial expertise to the LGs seeking such support. Capacity building can be done in collaboration with KILA, GIFT and other selected academic/training institutions.

11.38 We recommend an initial allocation of Rs.5 crore per year for the expenses related to the Board of Finance. The allocation may be enhanced subsequently after evaluating the Board's performance. We are recommending other initiatives to improve capabilities of LGs subsequently.

Inter-se Distribution of General Purpose Fund

11.39 As already stated our recommendation is to increase GPF to 6 per cent of the net SOTR $(t-2)$. Out of the total 6 per cent 1.5 per cent would be accounted as the LGEEF. What is available for inter se distribution is around 4.5 per cent of the net SOTR $(t-2)$. The allocations for revenue gap fund, special assistance for Guruvayur and Sabarimala, assistance for mitigation of LIFE related debt burden and funds recommended for the Board of Finance would be deducted from the GPF before effecting the inter se distribution.

11.40 The share of District Panchayats and Block Panchayats shall be determined on the basis of the allotment for the previous year $(t-1)$. The share DPs and BPs will be enhanced every year by 7 per cent or the actual growth rate in the net SOTR between $(t-2)$ and $(t-3)$, whichever is higher. The reduction in the minimum assured growth rate from extant 12 per cent is recommended considering the slower growth of net SOTR in the recent past. Notably, in the case of other local governments devolution of GPF is based on realised growth of the net SOTR $(t-2)$.

11.41 In the existing arrangements all District Panchayats get the same amount of GPF. The inter se division of GPF among Block Panchayats also follow the same pattern of devolving the same amount without considering population or geographical area they represent. We suggest a departure from the existing pattern. Ninety per cent of the funds would be equally divided among the District Panchayats (fixed component). But, ten per cent of the funds earmarked for the DPs would be distributed according to the population share in 2011 census. The same is the recommended pattern of inter se distribution among block Panchayats. Ninety per cent will be fixed and the same for all Block Panchayats. Ten per cent will be distributed according to the population share. The new system is more sensitive to the variability among DPs, as well as across BPs, in the number of people they are obliged to serve.

11.42 The amount available in the GPF kitty after allocating the share of DPs and BPs shall be apportioned between Grama Panchayats (77.24 per cent), Municipalities (13.44 per cent) and Municipal Corporations (9.32 per cent) according to the distribution of population in 2011 census reorganised by the Delimitation Commission in 2024.

11.43 In the case of inter se distribution there is a strong case for rearranging the weighting pattern. Inter se distribution of GPF is currently based exclusively in terms of population. The SFC VI recommended inclusion of income distance as an additional criterion with equal weightage given to population and income distance. In our opinion both the above criteria are redistributive in nature. The use of population ensures equal per capita distribution regardless of the contribution of the individual local government area to the tax kitty of the state government or the share of the local government in the total OSR of the local governments in general. Income distance is designed as a redistributive criterion, which favour LGs with lower Own Source Revenue vi-a-vis LGs with relatively high OSR. Together they would amount to extreme penalisation of the LGs reporting higher per capita revenue mobilisation. The LGs which mobilise higher per capita revenue are likely to be under more pressure to provide more LG services to the local population to sustain the local economy dynamics that make such higher revenue possible.

11.44 We suggest a pattern which gives 90 per cent weight for population and 10 per cent for the revenue share $(t-2)$ realised. The 90 per cent weightage given to population is a declaration of the state's commitment to redistribution upheld by earlier SFCs. Unlike population which is redistributive in nature the 'revenue share realised' is a criteria that rewards performance, it being a direct measure of revenue mobilisation effort of the local government. The revenue share criteria in a dynamic setting will have two important dimensions to it. First is the level dimension and the second the dimension of change. Commission considers the level as an important dimension to be considered for deciding devolution. A higher share in the OSR is a sign of a higher stage of development as well as greater responsibility in supplying services. The change in the share, on the other hand, would be a comparative measure of revenue effort. The inclusion of revenue share is expected to induce the local governments to expand the tax base on the one hand and improve collection on the other. Notably, improving the tax base would require efforts to promote investment, production and economic activities in general.

11.45 The introduction of revenue share in the devolution equation is expected help the LGs tap the capital market as well as the possibility of borrowings. The lenders and credit rating agencies are known to consider the strength of own

sources revenue of the parties concerned. Incidentally GPF is treated on par with OSR and both give autonomy of use to the LGs. Further, both are non-lapsable funds which cannot be retrieved by the state government.

11.46 The weight given to the tax share can be increased over time. Our suggestion is to increase it to 15 per cent in the fourth (2029-30) and fifth year (2030-31) of the SFC VII's period with a corresponding reduction in the weight assigned for population. We suggest a staggered approach to increase the weight given to the revenue share criteria considering the need to improve the data base on annual financial statement of local governments. It is an inevitable requirement to improve the ecosystem of local governance in the state. The local government should ensure that the required data are made available in the public sphere not only for making inter se distribution possible but also for facilitating audit, democratic engagement, public scrutiny, research, etc. That such data are not yet made available in readily accessible form, in spite of the recommendations of earlier SFCs and various other agencies, is a major concern and an obvious limitation of the decentralisation experiment in the state.

Non-Plan Devolution: Maintenance Fund

11.47 Currently, 6.5 per cent of net SOTR $(t-2)$ is devolved as Maintenance Fund, of which 4 per cent is set apart for Road Maintenance Fund and 2.5 per cent for non-Road Maintenance Fund. We recommend a reduction of 0.25 percentage points each from both the maintenance funds. This results in a total Maintenance Fund of 6 per cent of the Net SOTR $(t-2)$ of which 3.75 will be set apart for Road Maintenance Fund and 2.25 for Non-Road Maintenance Fund. We recommend a reduction in the maintenance fund mainly for the following reasons. Maintenance Fund has been growing disproportionately in comparison to the Development Fund, first, because earlier SFCs have recommended it to be enhanced. Second, Maintenance Fund was defined as a fraction of the SOTR and hence it shared the buoyancy of the latter unlike the Development Fund. In the Commission's sittings almost everywhere we received representations to allow the LGs to use the Maintenance Fund for non-maintenance purposes. It is a clear sign of revealed demand for non-maintenance requirements. The reduction in Maintenance Fund proposed by us will not result in any overall cut in devolution because more than proportionate hikes are recommended in other heads.

11.48 Regarding devolution of Maintenance Fund non-availability of data on road and non-road assets is the biggest challenge. Although there are pending issues the R-Track data on roads have improved significantly in recent months. But, the Commission is yet to get reliable data on non-road assets. Therefore our recommendation regarding non-road assets for the year 2026-27 is to use the devolution schema suggested by the SFC VI. We would revise the devolution pattern and finalise our recommendations for the rest of the period once updated data on non-road assets are made available.

11.49 In the case of Maintenance Funds the extant devolution equations present a pattern, which is almost the opposite of the GPF devolution. In the maintenance case the redistribution angle is completely ignored. The devolution equation fully favours those who have more accumulated assets. The present approach is to devolve the grant on the basis of an assessment of the stock of assets and the actual maintenance requirements. In our opinion such micro-management of asset maintenance by the SFC is neither advisable nor feasible. Conceptually the SFC approach should be to encourage the LGs to make long term and annual maintenance plans for road and non-road assets. The SFC grants should facilitate preparation of such LSG level asset management plans for road as well as non-road assets. Financing of the maintenance plans need not depend exclusively on the maintenance grants from the SFC. The local government can access other sources as well for implementing the maintenance plans.

11.50 The intensity of use and hence wear and tear of roads would be more in urban areas. In order to account for the pressure of urbanisation Commission recommends to divide the funds between RLGs and ULGs based on population as against the metric of road length currently used. This gives a share of 77.24 per cent to RLGs and 22.76 per cent for ULGs. The same principle may be used to divide the urban share between Municipalities (13.44) and Corporations (9.32%). For inter se distribution across urban local governments under each category a weightage of 80 per cent is given for weighted road area and a weightage of 20 per cent for population. The rationale of replacing road length with road area, which is supposed to be a better metric, is presented in Chapter 9. In the case of rural local governments the division between Grama Panchayats and District

Panchayats is proposed to be done based on road area. It is suggested so because they share the same population base. In the case of rural LGs also the inter se division under each category may be done in the same pattern of 80 per cent for weighted road area and 20 per cent for population.

11.51 The Commission wishes to suggest some changes in the norms for spending the maintenance fund devolved. Maintenance funds cannot be allowed to be used for building new (green-field) roads. But, permission may be granted to use Road Maintenance Fund to upgrade earthen, metal and gravel roads to any suitable superior surface type. Similarly, permission may be granted to use up to a maximum of 20 per cent of Non-Road Asset Maintenance Fund for maintenance of LG's own assets, provided the Panchayat/Municipal Samiti certify that all urgent maintenance work related to the transferred institutions are provided for.

11.52 As our field visits and interactions suggested the use of maintenance fund is susceptible to leakages and corruption. It is because of the involvement of too many and too tiny projects/works, which makes it almost impossible to track and review. It is this unique feature of maintenance tasks that prompted earlier SFCs to recommend preparation of well laid out maintenance plans. Maintenance plan alone will not help achieve traceability and accountability. SFC VII is of the view that there should be very well kept maintenance plan as well as a Maintenance Diary in every local government. All maintenance work undertaken with respect to each asset should be recorded with required details in the Maintenance Diary. We recommend that keeping Maintenance Plan and Maintenance Diary should be made a precondition for releasing the maintenance grant.

11.53 The Commission is of the view that the LGs should strive for bunching together smaller maintenance tasks for assigning competitive bidding and arranging maintenance contracts. It will help the contractors to achieve minimum efficiency scale and reduce transaction costs considerably. It is mind boggling for an engineer to implement and monitor too many projects at a time. Limiting the number would also help improve traceability and accountability. The LSG Department may formulate guidelines with respect to Maintenance Plan, Maintenance Diary and bunching of maintenance tasks for competitive bidding.

Plan Devolution: Development Fund

11.54 The Development Fund, which is defined as a proportion of the state plan is further divided into three distinct categories; viz. General Sector Fund, Scheduled Caste Sub Plan (SCSP) and Tribal Sub Plan (TSP). The General Sector Fund is a residual sum derived by deducting SCSP and TSP from the Development Fund. Notably, the sizes of the sub plans are decided as a proportion of the state plan considering relative strength of the relevant population. At present, 9.81% of the state plan outlay is earmarked exclusively for Scheduled Caste (SC) development, while 2.83% is allocated for Scheduled Tribe (ST) development. These proportions were originally determined based on the population ratios recorded in the 2001 Census. Although the 2011 Census reflected a decline in these ratios, the government decided to continue with the 2001 Census-based allocations. Within these allocations, SC development funds have been shared between the SC development department and local governments in the ratio of 54.98:45.02, while ST development funds have been distributed in the ratio of 76.55:23.45.

Devolution of General Sector Fund

11.55 Currently, the General Sector fund, comprising the normal share is apportioned among Rural Local Governments, Municipalities and Municipal Corporations in the ratio of 76.35: 13.89: 9.76 based on the non-SC/ST population figures from the 2011 Census. In the absence of new census data and any other reliable source, the Commission recommends that the General Sector fund which includes primarily the normal share, be initially divided among Rural Local Governments, Municipalities, and Municipal Corporations based on ratio of the population figures from the 2011 Census reorganised by the Delimitation Commission 2024; that is in the ratio 77.24:13.44:9.32. The difference proposed is to use total population, notably not the non-SC and ST population.

11.56 Historically, the General Sector Development Fund has been allocated among Grama Panchayats, Block Panchayats, and District Panchayats in the ratio of 70:15:15. We recommend continuation of the same pattern. The rural portion of the General Sector Development Fund may continue to be distributed in the same ratio of 70:15:15 among Grama Panchayats, Block Panchayats, and District Panchayats.

Inter se Distribution Formula

11.57 Table 11.1 presents a summary picture of the criteria for horizontal devolution. As noted earlier, the devolution equation adopted by the SFCs until now have been dominated quite visibly by the consideration of fiscal equalisation and redistribution. The role of redistribution will have to be continued in the upcoming quinquennium as well. Nevertheless, it is now time to bring in variables that are more sensitive to the emerging challenge of development. From the Table 11.1 the Commission's dependence on census data is obvious to be specially stated. Our reliance on census is more out of compulsion than choice. Data sources other than census more often than not lack either the required level of granularity or the test of quality and reliability. It is a common limitation encountered by finance commissions almost everywhere. Improvement in the data set is a prerequisite for improving the architecture of fiscal devolution in the country.

Table 11.1: Criteria weights for Horizontal Devolution of General Sector Funds

Sl. No	Indicator	GP	BP	DP	Municipality	Corporation
1	Population	60	65	65	60	65
2	Area	10	15	15	10	–
3	Density	15	–	–	15	15
4	Aged Population	10	15	15	10	15
5	Environmental Vulnerability	5	5	5	5	5
	Total	**100**	**100**	**100**	**100**	**100**

Population

11.58 Population represents the total number of people living within the local government area. It is a key factor that determines entitlements as well as the demand for public services, amenities, and infrastructure. Giving due weight to population ensures that funds are distributed fairly and proportionately to the number of people who benefit from local development initiatives. The use of non-SC/ST population for apportioning general sector development fund gives a wrong message, albeit inadvertently, regarding eligibility of the beneficiary population. Obviously the benefits are not restricted to non- SC/ST population. We recommend the use of aggregate population. Bringing in SC/ST population

is advisable from the point of view of affirmative action as well. The proportion of SC/ST population has the advantage of reflecting relative backwardness of the regions.

Area of the Local Government

11.59 The area criterion conventionally used is retained, but forest area is included only up to a maximum of one-fourth of its extent. This avoids distortions wherein LGs with large forest cover, areas that do not typically add to service delivery responsibilities, receive disproportionately high allocations. The revised approach preserves recognition of spatial needs while ensuring balanced distribution. Notably, until the SFC IV geographical area excluding forest was used for the purpose of devolution. What we suggest is a solution that lies between the two extreme options.

Aged Population

11.60 Aged population refers to the share of residents aged 60 years and above within the local government area. With Kerala's population ageing rapidly, this factor highlights the growing need for better healthcare, social welfare, and other elderly-friendly policies. It is also conceived as a proxy for second generation development problems associated with demographic transition. Demographic dynamics is one of the defining features of transformation of Kerala economy, society and polity that the Commission wants to build into the devolution schema.

Density

11.61 The second dimension of the transition of the Kerala society is the spatial dynamics of development marked by concentration of economic activities and population in a growing number of census towns. Density is introduced to reflect the unique process of urbanisation in the state wherein growing pressures of urbanisation is felt in non-statutory urban areas or census towns. It helps to capture the unique challenges faced by local governments with large or densely settled populations, such as pressure on civic services and the need to provide new urbanisation related services. As stated earlier such initiatives to support growth poles of the economy are unavoidable. This is a lesson we need to learn from the plight of the Indian Cities. However, using density in isolation leads to

perverse outcomes as LGs with very high density but very low population may receive disproportionately large shares, whereas LGs with large populations but moderate densities may be undervalued. To avoid such distortions, density is normalised with population. Since both variables display extreme values, square roots of density and population are taken to get the distributions smoothened. This composite indicator captures the actual degree of congestion and service pressure more realistically.

Environmental Vulnerability

11.62 Environmental vulnerability denotes the degree of exposure of local governments to natural hazards, including floods, landslides and coastal erosion. The assessment is based on parameters such as the extent of flood prone areas, coastal frontage and identified landslide-prone zones. Emphasizing this criterion ensures that jurisdictions facing significant disaster risk and climatic stress are accorded priority in resource allocation for mitigation, resilience enhancement and long-term sustainable development. Environmental vulnerability has been redefined as a composite index comprising:

(a) coastal length

(b) landslide-prone area

(c) flood-prone area

Square roots of these components are taken to mitigate the influence of extreme values. The share of each LG within its tier is computed, and a weighted average is generated. Importantly, weights for the components are endogenously determined based on the proportion of LGs reporting vulnerability in each category.

11.63 We decided to reduce the weightage given to the variable representing environmental vulnerability mainly on account of the following reasons. First, the available data base needs to be updated and improved considerably before committing more funds. Second, liberal allocation of funds in the past does not appear to have resulted in significant mitigation programmes. Left to them the local governments may not be in a position to develop appropriate resilience programmes. The initiative should come from higher tiers of government, which possess the capability to help the local governments to take up the required programmes. The State Disaster Management Agency, which is endowed with

domain knowledge as well as financial resources, may be involved to play a lead role. We recommend creating a Local Government Environment Fund (LGEF) of Rs.100 crore which would be replenished every year until 2030-31. The Fund may be managed by the principal director of the local self-government department under the guidance of the State Level Coordination Committee. The local self-government department can involve local governments, Department of Environment, SDMA and other related agencies in designing appropriate intervention strategies. The LGs receiving funds on account of environmental vulnerability may be encouraged to use such resources for implementing jointly conceived, funded and designed projects.

11.64 The weightage given to population is significantly higher compared to the previous SFC. It is also a powerful mechanism of redistribution. It carries equal per capita grant to all local governments without considering the contribution of the local government to GSDP, to tax and non-tax revenue of the state government or to the own source revenue of the of local governments in general. The aspect of redistribution becomes more obvious because the population figures used here includes SC and ST population. The variable 'area' is also well known to have a redistributive aspect to it because it favours relatively backward and sparsely populated regions where cost of delivery of public services are likely to be high. Considering the importance given to population and area, both of which are redistributive in nature, we decided to drop the deprivation index from the devolution schema. It has also been important to leave enough fiscal space for concerns such as spatial and demographics dynamics of development.

Dropping the Incentive for Revenue Mobilization

11.65 A common criticism of the devolution system in Kerala is that, as the quantum of funds devolved by the state government increased, the revenue mobilization efforts of local governments have gradually declined. To address the above criticism SFC VI has given 15% weightage to revenue mobilization efforts while distributing Development Fund. However, the SFC VII is of the view that revenue mobilization efforts need not be accorded weightage in the apportionment of Development Fund. A more appropriate strategy as we have recommended is to incorporate it in the equation for devolution of general purpose fund. General purpose fund is non-lapsable and valued on par with the

own source revenue of local governments. The local governments enjoy more autonomy in the use of general purpose fund. In our opinion such qualities of the GPF would help the local governments to tap the window of borrowings and the issue of municipal bonds. Credit rating agencies value such sources of funds over which the borrower enjoy more autonomy.

Scheduled Caste Sub Plan and Tribal Sub Plan

11.66 As already stated currently 9.81% of the state plan outlay is earmarked exclusively for Scheduled Caste (SC) development, while 2.83% is allocated for Scheduled Tribe (ST) development. Within these allocations, SC development funds have been shared between the SC development department and local governments in the ratio of 54.98:45.02, while ST development funds have been distributed in the ratio of 76.55:23.45. The SFC VI had recommended increasing the share of local governments in both SCSP and TSP allocations. Notably, the share of the local government plan in the state plan in the current year is 28 per cent, much lower than the LG share in SCSP. This pattern partly explains the common concern raised by many local governments regarding the relative inadequacy of funds allocated under the General Sector. Notably autonomy of allocation of General Sector funds are constrained by its other components also such as UFC grants and KSWMP, which are non-fungible in nature. They can be used only for the specific programmes for which they are given.

11.67 With respect to apportioning of the SCSP between local governments and the SC development department, it would be ideal to suitably increase the portion of the fund retained by the department to implement state-wide programmes, especially those which can address the second-generation developmental issues. In the meeting conducted by the SFC VII with representatives of SC organizations, several participants raised the demand for increasing the departmental share of funds earmarked for SC development. The Commission has decided to recommend continuation of the existing pattern in 2026-27. The decision may be reviewed for the rest of the period after considering pros and cons in more detail.

Tier Wise Distribution of SCSP Fund

11.68 SCSP funds are distributed according to the SC population in 2011 census. The fund is divided between Rural Local Governments, Municipalities and Corporations in the ratio 83.25:10.25:6.50. The share of rural governments is divided among GPs, BPs, and DPs in the ratio 60:20:20.

Inter-Se Distribution of SCSP Fund

11.69 The SCSP Fund may be distributed on the basis of population and the deprivation index, assigning weightage in the ratio of 80:20. The deprivation index is calculated using the methodology suggested by SFC VI by giving equal weightage to the criteria in paragraph 10.40 in Chapter 10.

Tier Wise Distribution TSP Fund

11.70 SP funds are distributed according to the ST population in 2011 census. The fund is divided among rural local governments and Municipalities and Corporations in the ratio 91.96:6.08:1.96. The share to rural local governments is divided among GPs, BPs, and DPs in the ratio 60:20:20.

The Inter-Se Distribution of TSP Fund

11.71 Similar to SCSP Fund, the TSP Fund may also be distributed on the basis of population and the deprivation index, assigning weightage in the ratio of 80:20. The deprivation index is calculated using the methodology suggested by SFC VI using variables described in paragraph 10.43 in Chapter 10.

11.72 However, in our opinion there is a case for a rethink in the approach towards scheduled caste and scheduled tribes development. The focus should shift from the first generation problems to the question of upward mobility. The regions which had solved the first generation issues such as sanitation, housing, drinking water, electricity connection, etc; should be able to focus on imparting required capabilities to ensure upward mobility of the community members. Those who have addressed the primary problems should be encouraged to move on to tackle issues such as skill development, employment, entrepreneurship, access to capital, building social capital, etc. Each local government can divide

their resources between competing demands depending on their relative importance in the region. Denying funds to those who have addressed the first generation problems in our opinion might adversely affect the endeavour to gain upward mobility. It is in this context that we recommend that the weightage given to the deprivation index shall be brought down from 40 to 20 per cent in the cases of SCSP and TSP. In fact, any green shoot of upward mobility should be seen as precious to be protected and supported.

Vulnerable Communities

11.73 The state government has introduced a special scheme for the development of Vulnerable Communities among SCs. The objective of the scheme is rehabilitation and upliftment of economically and socially disadvantaged communities such as Vedar, Nayadi, Kalladi, Arundhathiar, and Chakkiliar. After examining all relevant factors, we recommend that 2.9% of the total SCSP fund, corresponding to the proportion of the vulnerable population within the total SC population, from the rural share of the SCSP shall be devolved to District Panchayats (DPs) for implementing targeted plans for their welfare and development. The plans supported by this fund should focus exclusively on vulnerable communities. The share allocated to each DP is provided in the Appendix 10.2. The Commission further emphasizes that, in addition to this special assistance, these communities should continue to receive their due share from the remaining portion of the SCSP and should not be excluded from any other benefits under the SCSP.

Particularly Vulnerable Tribal Groups (PVTGs)

11.74 The tribal communities such as Kadar, Kattunaikkan, Koraga, Kurumba/Kurumbar, and Cholanaikan are identified as Particularly Vulnerable Tribal Groups (PVTGs) which require special support and focused attention. Accordingly, 6.4% of the total TSP fund, corresponding to the proportion of the PVTG population within the total tribal population from the rural share of the TSP shall be devolved to District Panchayats (DPs) for implementing targeted programs for their upliftment. The fund shall be used exclusively for initiatives benefiting PVTGs. The share allocated to each DP is provided in the

Appendix 10.3. The Commission also emphasizes that, notwithstanding this special assistance, these communities should not be excluded from receiving their due share from the remaining portion of the TSP. They should be treated as equally eligible beneficiaries.

General Recommendations

11.75 In this report we have identified some general problems adversely affecting the performance of the local governments and hence the decentralisation experiment in Kerala. A leading issue is that of atomisation of LG interventions that prevent aggregation of their power to critical minimum levels to successfully address the development problems. We would like to refer to it as an aggregation dilemma of decentralisation. What is required is a mechanism to reap advantages of both worlds; of decentralisation as well as aggregation. Such an approach is indispensible in the case of activities involving scale economies and rapid technological change. The advantage of decentralisation will be ensured by the local governments. Advantage of aggregation can be ensured by larger projects within individual LGs on the one hand and horizontal and vertical integration among governments. The state government departments can play a role in this by initiating programmes involving state government and the local governments. However, it is not advisable to impose such programmes on LGs by making participation mandatory. What is desirable is to have healthy competition among departments to convince and get participation from maximum number of LGs. It will help the LGs to choose what is required the most in their locale.

Coordination and Integration Fund

11.76 In order to meet the aggregation and technology challenges we recommend establishment of a Coordination and Integration Fund of Rs.300 crore at the disposal of the State Level Coordination Committee to initiate different coordination and integration activities. This will be an allocation from the Development Fund. The amount may be replenished every year. After reviewing its utility the amount shall also be enhanced in later years of the SFC VII period. We also recommend that a supplementary allocation be made in the state government plan for the Coordination Fund. The fund can be used to encourage

academy-local governments-local economy interaction initiatives at the state level. It can be used to encourage universities and apex academic institutions to design extension programmes that reach the local governments and help solve development problems.

Award for Best Extension Initiative

11.77 The Coordination Fund can also be used to announce a competition programme for awarding best extension programmes. We recommend that the state government institute such an award of the value of at least Rs.1 crore on the occasion of the thirtieth anniversary of the People's Campaign in Kerala. The Coordination Fund can also be used to help local governments to get projects designed by competent agencies where such support is required. The fund can also be used to partake in the financing of creation of common facilities catering a group of local governments. It can also be used to help institutional innovation mentioned earlier in the report. For instance, it can be used for providing seed capital for special purpose vehicles. The guidelines for use of the Coordination Fund can be formulated by the State Level Coordination Committee.

District Resource Centre

11.78 In order to support the District Resource Centres we recommend an allocation of Rs.10 crore each to the DPCs in the state. The District Resource Centres are meant to support the DPCs and the DPC secretariat. The DPC may nominate members of the District Resource Centre from among the local knowledge community comprising of academic institutions, professionals willing to offer voluntary service, etc. The amount allocated can be used to develop common facility centres, to initiate design and pilot innovative projects, offer incentive fund to the academic institutions for coming up with model extension programs, etc. The State Level Coordination Committee may be entrusted to prepare the guidelines for the DRCs and the use of the outlay recommended.

11.79 The allocations recommended for Local Government Environment Fund (Rs.100 crore) Coordination and Integration Fund (Rs.300 crore) and District Resource Centres (Rs.140 crores) are meant to improve the quality and effectiveness of projects undertaken by local governments. As such it is meant to

benefit all categories of projects. Therefore funds for the additional allocations suggested here may be taken from the Development Fund; reducing General Sector Fund, SCSP and TSP proportionally according to population share.

11.80 The Constitution suggests preparation of District Plans as a solution for integration/coordination problems. Kerala is the first state to prepare district plans for all districts in the state. The District plan documents suggested possible coordination/integration programmes to be undertaken. But, they could not be implemented because of confusion regarding responsibilities and funding. The State Level Coordination Committee for Decentralisation and DPCs may find ways of addressing the integration challenges. The Fund allocated to the Coordination Committee and the District Resource Centre can be used for the purpose of furthering integration.

Prof. K.N. HARILAL
Chairman

K.R. JYOTHILAL IAS
Member

TINKU BISWAL IAS
Member

Annexures

Annexure 1.1: Formation of SFC 7 – Notification

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Government of Kerala
2024

Regn.No. KERBIL/2012/45073
dated 05-09-2012 with RNI
Reg No.KL/TV(N)/634/2021-2023

കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

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Vol. XIII

തിരുവനന്തപുരം, വെള്ളി
Thiruvananthapuram, Friday

2024 സെപ്റ്റംബർ 27
27th September 2024
1200 കന്നി 11
11th Kanni 1200
1946 ആശ്വിനം 5
5th Aswina 1946

നമ്പർ
No. 3047

GOVERNMENT OF KERALA
Finance (SFC Cell-A) Department

NOTIFICATION

G.O.(P) No.84/2024/Fin

26th September, 2024
Thiruvananthapuram

S. R. O. No. 859/2024

Under clause (1) of Article 243-I of the Constitution of India and section 186 of the Kerala Panchayat Raj Act, 1994 (13 of 1994), read with clause (l) of Article 243-Y of the Constitution of India and section 205 of the Kerala Municipality Act, 1994 (20 of 1994), the Governor of Kerala is pleased to constitute a Finance Commission consisting of Sri. K.N.Harilal, former member, Kerala State Planning Board, as the Chairman and the following two persons as members, namely:-

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1. DR. A Jayathilak, IAS, Additional Chief Secretary to Government, Finance Department, Government of Kerala.

2. DR. Sharmila Mary Joseph, IAS, Principal Secretary to Government, Local Self Government Department, Government of Kerala.

2. The Chairman and Members of the Commission shall hold office for a period of two years from the date of this notification.

3. The Finance Commission shall review the financial position of the Panchayats and the Municipalities and make recommendations as to-

(a) The principles which should govern, -

(i) the distribution between the State, Panchayats and Municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under Part IX and Part IX-A of the Constitution and the allocation between the Panchayats at all levels and the Municipalities of their respective shares of such proceeds;

(ii) the determination of the taxes, duties, tolls and fees which may be assigned to or appropriated by, the Panchayats and the Municipalities;

(iii) the grants-in-aid to the Panchayats and the Municipalities from the Consolidated Fund of the State.

(b) The measures needed to improve the financial position of the Panchayats and the Municipalities with reference to,-

(i) further enhancing the resource raising capacity through taxes and non-tax revenues, both by broadening the base and by improving assessment and collection and preventing evasion;

(ii) proposing framework for Local Governments to raise resources from financial institutions and markets and by employing other means such as land pooling and public private participation;

(iii) mobilizing additional resources through contributions in cash and kind, sponsorships, Corporate Social Responsibility funds etc.;

(iv) providing incentives for higher own resource mobilization;

(v) achieving proper convergence of resources across programmes and schemes to improve outcomes;

(vi) improving financial management and achieving economy and efficiency in expenditure and achieving fiscal responsibility;

(vii) further strengthening joint venture projects among Local Self Governments;

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(viii) joint venture projects between Government Departments and Local Self Governments.

(c) propose a methodology for implementing Union Finance Commission Award pertaining to the Local Governments by integrating them with Local Government Budgets and Local Development Plans in the State.

(d) propose a fiscal strategy to meet the growing challenges of urbanization in the State.

4. The Finance Commission shall make recommendations to,-

(a) streamline flow of funds including carryover of funds;

(b) ensure settlement of claims and dues of Local Governments vis-à-vis Government and Governmental agencies;

(c) improve the processes and systems with respect to budgeting, accounting and auditing;

(d) create a database for local level planning including spatial and fiscal aspects and its systematic use;

(e) improve the quality of planning by Local Governments including regular upkeep of assets;

(f) improve efficiency of governance including e-governance in Local Governments especially in managing the institutions of service delivery using social enterprises in providing affordable services, financial management system, asset management system, personal and payroll management system etc.;

(g) enable Local Governments to contribute effectively to disaster management;

(h) enhance accountability including social accountability of Local Governments;

(i) improve the monitoring of performance of Local Governments;

(j) strengthen the performance accountability mechanism of all institutions supporting Local Governments.

5. The overall performance of Local Governments may be evaluated and steps to be taken for further strengthening the local governance system to effectively support the longterm vision of the State and the Nation, may be proposed.

6. The Finance Commission shall submit its recommendations regarding devolution by the end of December 2025 and recommendations regarding non-devolution aspects by the end of September 2026.

By Order of the Governor,

DR A JAYATHILAK IAS,

Additional Chief Secretary to Government.

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Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per clause (1) of Article 243-l of the Constitution of India and section 186 of the Kerala Panchayat Raj Act, 1994 (13 of l994) read with clause (l) of Article 243-Y of the Constitution of India and section 205 of the Kerala Municipality Act, 1994 (20 of 1994) the Governor shall constitute a Finance Commission to review the financial position of the Panchayats and the Municipalities and make recommendations. Accordingly, the Governor of Kerala has been pleased to constitute the Finance Commission.

The notification is intended to achieve the above object.

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AT THE GOVERNMENT CENTRAL PRESS, THIRUVANANTHAPURAM, 2024

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Annexure 1.2 : Amendment to the Notification on the formation of 7th SFC

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Government of Kerala
2025

Regn.No. KERBIL/2012/45073
dated 05-09-2012 with RNI
Reg No.KL/TV(N)/634/2021-2023

കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram, Tuesday

2025 ജൂലൈ 15
15th July 2025
1200 മിഥുനം 31
31st Mithunam 1200
1947 ആഷാഢം 24
24th Ashadha 1947

നമ്പർ
No. 2615

GOVERNMENT OF KERALA

Finance (State Finance Commission Cell-A) Department

NOTIFICATION

G. O. (P) No. 86/2025/Fin. *Dated, Thiruvananthapuram, 5th July, 2025.*

S. R. O. No. 795/2025

Under clause (1) of Article 243-I of the Constitution of India and section 186 of the Kerala Panchayat Raj Act, 1994 (13 of 1994), read with clause (l) of Article 243-Y of the Constitution of India and section 205 of the Kerala Municipality Act, 1994 (20 of 1994), the Governor of Kerala is pleased to appoint of Shri K. R. Jyothilal IAS, Additional Chief Secretary to Government, Finance Department and Shri Puneeth Kumar IAS, Additional Chief Secretary, LSGD as Members in place of Shri A. Jayathilak IAS, Former Additional Chief Secretary to Government, Finance Department and Dr. Sharmila Mary Joseph IAS, Former Principal Secretary to Government, LSGD, Government of Kerala in the Finance Commission

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constituted as per Notification issued under G. O. (P) No. 84/2024/Fin. dated 26th September, 2024 and published as S. R. O. No. 859/2024 in the Kerala Gazette Extraordinary No. 3047 dated 27th September, 2024 and consequently make the following amendment to the said notification, namely:—

AMENDMENT

In the said Notification, for the entries against serial number 2 in the first paragraph, the following entries shall be substituted, namely:—

"1. Shri K. R. Jyothilal IAS,
Additional Chief Secretary to Government
Finance Department, Government of Kerala.

2. Shri Puneeth Kumar IAS,
Additional Chief Secretary to Government
Local Self Government Department, Government of Kerala."

By order of the Governor,

K. R. JYOTHILAL,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Shri A. Jayathilak IAS, Additional Chief Secretary to Government, Finance Department, one of the members of the Seventh State Finance Commission has been appointed as Chief Secretary to Government of Kerala and Dr. Sharmila Mary Joseph IAS, Principal Secretary, LSGD, another member has been transferred and posted as Principal Secretary, Woman and Child Development Department. Hence, Government have decided to appoint Shri K. R. Jyothilal IAS, Additional Chief Secretary to Government, Finance Department and Shri Puneeth Kumar IAS, Additional Chief Secretary, LSGD as new Members of Seventh State Finance Commission in place of Shri A. Jayathilak IAS and Dr. Sharmila Mary Joseph IAS respectively.

The notification is intended to achieve the above object.

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AT THE GOVERNMENT CENTRAL PRESS, THIRUVANANTHAPURAM, 2025

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Annexure 1.3 : Amendment to the Notification on the formation of 7th SFC

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Government of Kerala
2025

Regn.No. KERBIL/2012/45073
dated 05-09-2012 with RNI
Reg No.KL/TV(N)/634/2021-2023

കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 14 Vol. XIV | തിരുവനന്തപുരം, ബുധൻ Thiruvananthapuram, Wednesday | 2025 ഡിസംബർ 17 17th December 2025 | 1201 ധനു 2 2nd Dhanu 1201 | 1947 അഗ്രഹായനം 26 26th Agrahayana 1947 | നമ്പർ No. 4240

GOVERNMENT OF KERALA

Finance (State Finance Commission Cell-A) Department

NOTIFICATION

G. O. (P) No. 151/2025/Fin. *Dated, Thiruvananthapuram, 12th December, 2025.*

S. R. O. No. 1370/2025

Under clause (1) of Article 243-I of the Constitution of India and section 186 of the Kerala Panchayat Raj Act, 1994 (13 of 1994), read with clause (l) of Article 243-Y of the Constitution of India and section 205 of the Kerala Municipality Act, 1994 (20 of 1994), the Governor of Kerala is pleased to appoint Smt. Tinku Biswal IAS, Principal Secretary, LSGD as Member in place of Shri Puneeth Kumar IAS, Former Additional Chief Secretary to Government, LSGD, Government of Kerala in the Finance Commission constituted as per Notification issued under G. O. (P) No. 84/2024/Fin. dated 26th September, 2024 and

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published as S. R. O. No. 859/2024 in the Kerala Gazette Extraordinary No. 3047 dated 27th September, 2024, amended as per Notification issued under G. O. (P) No. 86/2025/Fin. dated 6th July, 2025 and published as S. R. O. No.795/2025 in the Kerala Gazette Extraordinary No. 2615 dated 15th July, 2025 and consequently make the following amendment to the said notification, namely:—

AMENDMENT

In the said Notification, for the entries against serial number 2 in the first paragraph, the following entries shall be substituted, namely:—

"Smt. Tinku Biswal IAS,
Principal Secretary to Government,
Local Self Government Department, Government of Kerala"

By order of the Governor,

K. R. JYOTHILAL,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

SFC-A1/74/2025-Fin. G .O. (P) No. 86/2025/Fin.

Shri Puneeth Kumar IAS, Additional Chief Secretary, LSGD, one of the Members of the Seventh State Finance Commission has been appointed as Resident Commissioner, Kerala House, New Delhi. Hence, Government have decided to appoint Smt. Tinku Biswal IAS, Principal Secretary, LSGD as new Member of Seventh State Finance Commission in place of Shri Puneeth Kumar IAS.

The notification is intended to achieve the above object.

PUBLISHED BY THE SUPERINTENDENT OF GOVERNMENT PRESSES
AT THE GOVERNMENT CENTRAL PRESS, THIRUVANANTHAPURAM, 2025

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Annexure 1.4 – SFC Secretariat

Sl. No.	Name & Designation
1	Sri. P. Anil Prasad, Secretary
2	Prof. Hari Kurup K.K, Advisor
3	Dr. Nirmal Roy V.P, Advisor
4	Sri. Prasanth M, Joint Secretary
5	Sri. Arun Rangan, Joint Director, LSGD
6	Sri. Binun Vaheed, Joint Director, LSGD
7	Sri. Sujith P.S, Under Secretary (HG)
8	Sri. Anil Kumar M.S, Under Secretary
9	Sri. Arun Kumar R, Accounts Officer
10	Smt. Bindu Selin B.L, Accounts Officer
11	Sri. Ganesh A.H, Section Officer (HG)
12	Smt. Seema K, Assistant Section Officer
13	Sri. Rejith Krishna M.R, Assistant Section Officer
14	Sri. Sreenadh M.S, Assistant Section Officer
15	Smt. Aji V, Assistant Section Officer
16	Sri. Nisamudheen Vellathumattil, Assistant Section Officer
17	Sri. Sravan K, Sr.Grade Assistant
18	Sri. Vivek Bhaskaran, Assistant
19	Smt. Sobha D.V, Assistant
20	Smt. Nishi M.J, Personal Assistant
21	Smt. Veena Bose S, Confidential Assistant Sr.Gr.
22	Smt. Nisha V, Confidential Assistant Gr.II
23	Smt. Jasmin R, Senior Grade Computer Assistant
24	Smt. Lijina K, Computer Assistant Gr.I
25	Smt. Ayilya Nair L, Computer Assistant Gr.II
26	Ms. Aparna K.S, Research Assistant
27	Ms. Bijini Babu S, Research Assistant
28	Sri. Shine K.M, Office Attendant
29	Sri. Pramod C, Office Attendant
30	Sri. Gireesh Prasad G.C, Office Attendant
31	Sri. Anoop R.P, Driver
32	Sri. Girilal A.L, Driver
33	Smt. Sudha C, Part Time Sweeper

Annexure Table 3.1 : Details of the DPC Sittings

Sl No.	Date	District	Place of Meeting	Number of Participants
1	04/01/2025	Pathanamthitta	Collectorate Conference Hall	20
2	24/01/2025	Ernakulam	District Panchayath Council Hall, Kakkanad	23
3	10/03/2025	Kasargod	Collectorate	27
4	11/03/2025	Kannur	Collectorate	24
5	12/03/2025	Wayanad	Collectorate	29
6	19/03/2025	Thrissur	DPC Hall	26
7	21/05/2025	Palakkad	District Panchayath Council Hall	30
8	22/05/2025	Malappuram	DPC Conference Hall	29
9	22/05/2025	Kozhikode	District Panchayath Conference Hall	42
10	18/07/2025	Idukki	Collectorate Conference Hall	34
11	18/07/2025	Kottayam	DPC Hall	28
12	14/08/2025	Kollam	DPC Hall	45
13	19/08/2025	Alappuzha	DPC Hall	24
14	26/08/2025	Thiruvananthapuram	DPC Hall	24

Annexure 3.2 : Commissions Sitting at Selected LGs

Sl. No.	Date	District	Name of LGs	No. of Participants
1	04/01/2025	Pathanamthitta	Pathanamthitta Municipality	27
2	23/01/2025	Ernakulam	Cochin Corporation	30
3	09/03/2025	Kasargod	Panathadi Grama Panchayath	9
4	10/03/2025	Kasargod	Kasargod Municipality	31
5	11/03/2025	Kannur	Kannur Corporation	55
6	12/03/2025	Wayanad	Kalpatta Municipality	28
7	13/03/2025	Wayanad	Meenangadi Grama Panchayath	23
8	19/03/2025	Thrissur	Thrissur Corporation	32
9	21/05/2025	Palakkad	Palakkad Municipality	9
10	22/05/2025	Malappuram	Malappuram Municipality	15
11	23/05/2025	Kozhikkode	Kozhikkode Corporation	41
12	18/07/2025	Idukki	Vazhathope Panchayath	31
13	19/07/2025	Kottayam	Kottayam Municipality	19
14	12/08/2025	Kollam	Ummannoor Grama Panchayath	25
15	14/08/2025	Kollam	Kollam Corporation	52
16	19/08/2025	Alappuzha	Chambakkulam Block Panchayath	25
17	25/08/2025	Pathanamthitta	Kalanjoor	26
18	30/10/2025	Thiruvananthapuram	Thiruvananthapuram Corporation	30

Annexure 3.3 : Commission's Meeting with Various Local Government Associations

Sl. No.	Date	Name of the Association	Venue
1	07/05/2025	Kerala Grama Panchayath Presidents' Association	7th SFC Chairman's Chamber
2	13/05/2025	Kerala Block Panchayath Presidents' Association	7th SFC Chairman's Chamber
3	09/06/2025	Chamber of Municipal Chairmen, Kerala	7th SFC Chairman's Chamber
4	19/08/2025	Kerala District Panchayath Presidents' Association	DPC Conference Hall, Alappuzha

Annexure 3.4 : Details of Consultative Meetings with Departments and Other Institutions

Sl. No.	Date	Department / Officer	Venue
1	06/11/2024	Kerala State Audit Department & Principal Directorate of LSGD	Chamber of the Chairman, 7th SFC
2	02/12/2024	Principal Secretary (LSGD), Principal Director (LSGD), Finance (SFC-A) Department	Chamber of the Chairman, 7th SFC
3	11/12/2024	Kerala State Audit Department	Chamber of the Chairman, 7th SFC
4	12/12/2024	Principal Director (LSGD) & Chief Engineer (LSGD)	Chamber of the Chairman, 7th SFC
5	16/12/2024	Principal Director (LSGD), Chief Town Planner (General & Planning) & Decentralised Planning Division (SPB)	CTFM, University Office Campus
6	17/12/2024	Urban Policy Commission	Hotel Residency Tower, Statue, Thiruvananthapuram
7	07/01/2025	Director General, KILA	Chamber of the Chairman, 7th SFC
8	10/01/2025	Kerala State Audit Department	Chamber of the Chairman, 7th SFC
9	17/01/2025	Public Policy Research Institute	Chamber of the Chairman, 7th SFC
10	23/01/2025	Cochin Smart Mission Ltd.	Cochin Smart Mission Ltd.
11	24/01/2025	Greater Cochin Development Authority	DPC Hall, Kochi
12	03/02/2025	C-DIT & IKM	Chamber of the Chairman, 7th SFC
13	04/03/2025	C-DIT & KSITM	Chamber of the Chairman, 7th SFC
14	03/05/2025	C-DIT	Chamber of the Chairman, 7th SFC
15	26/05/2025	LIFE Mission	Chamber of the Chairman, 7th SFC
16	04/06/2025	Directors of DHS, ISM & Homoeo	Chamber of the Chairman, 7th SFC
17	09/06/2025	Chamber of Municipal Chairmen	Chamber of the Chairman, 7th SFC
18	10/06/2025	District Planning Officers	Samrudhi Hall, State Planning Board, Pattom, Thiruvananthapuram
19	13/06/2025	Agriculture Department	Chamber of the Chairman, 7th SFC
20	16/06/2025	HoDs of Scheduled Caste Development & Social Justice Departments	Chamber of the Chairman, 7th SFC
21	16/06/2025	Education Department	Chamber of the Chairman, 7th SFC
22	17/06/2025	HoDs of Dairy Development, Soil Survey, Scheduled Tribe, Animal Husbandry & Fisheries Departments	Chamber of the Chairman, 7th SFC
23	25/06/2025	Kerala Urban and Rural Development Finance Corporation Ltd. (KURDFC)	Chamber of the Chairman, 7th SFC
24	03/07/2025	Director, VISL, Cultural Affairs Department & KSWMP	Chamber of the Chairman, 7th SFC
25	08/07/2025	Women and Child Development Department	Chamber of the Chairman, 7th SFC
26	30/07/2025	Dr. Sreekumar Chattopadyay, Scientist (Rtd.), CESS	Chamber of the Chairman, 7th SFC
27	08/08/2025	Dr. Ajith Kumar R., Director, Centre for Digital Innovation and Product Development	Chamber of the Chairman, 7th SFC
28	30/08/2025	Sri. Pinaki Chakroborthy, Distinguished Professor, NIPFP	Chamber of the Chairman, 7th SFC
29	07/11/2025	Kerala State Remote Sensing and Environment Centre (KSREC)	Chamber of the Chairman, 7th SFC
30	10/11/2025	Kerala State Disaster Management Authority (KSDMA)	Chamber of the Chairman, 7th SFC

Annexure 3.5: Details of Consultative Meetings with Representatives of Organizations other than Political Parties

Date	Name of Participants	Venue
15/07/2025 Selected Members of the State SC & ST Advisory Committees representing Kerala Sambavar Society, Kerala Vedar Samajam, All Kerala Pulayar Mahasabha, Kerala Sambava Mahasabha, Nationalist Dalit Congress, All India Dalit Right Movement, Bharatheeya Velan Society, Kerala Dalith Federation, etc.	• Sri. P. Ramabhadran • Sri. Pattomthuruthu Babu • Sri. Ramachandran M. • Sri. Manoj B. Idamana • Sri. Rajeev Nellikkunnel • Sri. Prathapan • Sri. V. K. Gopi • Sri. Babu Kunnathur • Sri. Ramesan L. • Sri. V. V. Kannan • Sri. K. Vidyadharan • Sri. D. Prasanth • Dr. Vineetha Vijayan • Sri. K. Ravikumar • Sri. R. Damodaran • Sri. P. K. Vijayakumar • Sri. C. P. Krishnan • Sri. Ponpalam Satheesh • Sri. M. Kumaran (Ex. MLA)	Thycaud Guest House
16/07/2025 Selected Members of the SC & ST Core Committee	• Sri. P. Ramabhadran • Sri. Geethanandan M. • Sri. C. P. Krishnan • Sri. M. K. Purushothaman • Sri. Vincent Sebastian • Sri. M. P. Russell • Sri. Y. V. Sobhakumar • Sri. D. Prasanth • Dr. Vineetha Vijayan	Samrudhi Hall, Kerala State Planning Board

Annexure 3.6 : List of Studies Organized by the SFC VII

Sl.No.	Study Topic	Study Team
1	An analytic study of equations for devolving maintenance fund (Road and Non-Road)	Working Group
2	An analytical study of the administration and equations for devolving SCSP and TSP	Working Group
3	An analytical study of own source revenue of LSGs	Kerala State Audit Department (KSAD)
4	A review of methodology and equations of devolution	Workshop (including internal and external experts)
5	A review of accounting system in LSGs	Workshop (including internal and external experts)
6	A focused study on the LSG tax items that are subsumed to GST, its legal angle on whether such subsuming had been a legal obligation and scope for introduction of OSR items without conflicting GST Act and Rules	Gulati Institute of Finance and Taxation (GIFT)
7	A focused study on the legal framework of municipal bonds and development of comprehensive guidelines for the ULGs to issue Municipal Bonds	Gulati Institute of Finance and Taxation (GIFT)
8	Reviewing the Architecture of Devolution of Power	Centre for Rural Management (CRM), Kottayam (Dr. J. Chathukulam)
9	Resource Mobilization of LSGIs – Analysis of Non-Tax Revenue Collection in Kerala	Public Policy Research Institute (PPRI), Thiruvananthapuram
10	A focused study on women empowerment programs and changes required	Kerala Institute for Local Administration (KILA)
11	A detailed study on the scope of introducing taxes/fee on institutional waste generation	Kerala Institute for Local Administration (KILA)
12	A study on integrating spatial planning with the development plans of LGs	Working Group

Annexure 3.7 : Schedules of the Meetings of the 7th State Finance Commission

Meeting No.	Date of Meeting	Venue of the Meeting
1	30/10/2024	South Conference Hall, Government Secretariat, Thiruvananthapuram
2	29/04/2025	Conference Room, Treasury Directorate, Pattom, Thiruvananthapuram
3	07/10/2025	South Conference Hall, Government Secretariat, Thiruvananthapuram
4	13/11/2025	South Conference Hall, Government Secretariat, Thiruvananthapuram

Annexure 8.1: Components of Revenue and the Conceptual Frame

Sl. No.	Revenue Components and Definitions
1	**Total Revenue** = Own Source Revenue + Government Grants
2	**Own Source Revenue** = Tax Revenue + Non-Tax Revenue
3	**Tax Revenue** = Property Tax + Profession Tax + Other Tax + Advertisement Tax + Entertainment Tax + Assigned and Shared Tax
4	**Property Tax** = Residential Property Tax + Non-Residential Property Tax
5	**Residential Property Tax** = Property Tax on Residential + Surcharge on Property Tax u/s 31 (110100106) + Service Cess u/s 26 (110100104) + Receivables–Property Tax (Current) (431100101) + Receivables–Property Tax (Arrears) (431100102) + Receivables–Surcharge (Arrears) (431100110) + Receivables–Service Cess (Current) (431100105) + Receivables–Service Cess (Arrears) (431100106)
6	**Non-Residential Property Tax** = Property Tax on Non-Residential Buildings (110100103) + Surcharge on Property Tax (110100102) + Surcharge on Non-Residential u/s 31 (110100107) + Service Cess u/s 26 (110100105) + Receivables–Property Tax (Current) (431100103) + Receivables–Property Tax (Arrears) (431100104) + Receivables–Service Cess (Current) (431100107) + Receivables–Service Cess (Arrears) (431100108)
7	**Profession Tax** = Employees PT + Institutions/Professionals/Traders PT + Others and Merged PT
8	**Employees PT** = Profession Tax–Employees (110200102)
9	**Institutions/Professionals/Traders PT** = Profession Tax (110200101) + Profession Tax (110200103) + Profession Tax (110200105) + Receivables–Current (431190101) + Receivables–Arrears (431190102) + Receivables–Institutions/Traders (431120101)
10	**Others and Merged PT** = Profession Tax (Merged, 110200000) + Receivables–Merged (431190000) + Receivables–Others (Current) (431120105) + Receivables–Others (Arrears) (431120102)
11	**Non-Tax Revenue** = Rent from Properties + Fees and User Charges + Sale and Hire Charges + Income from Investments + Other Receipts

Note: The figures in parenthesis are the item codes as given in the receipt and payments accounts

Annexure 9.1: Study Report of the working Group on Road Maintenance Fund

REPORT OF THE WORKING GROUP CONSTITUTED FOR PUBLIC WORKS SUBMITTED BEFORE THE SEVENTH STATE FINANCE COMMISSION

The Seventh State Finance Commission Kerala constituted a Working Group consisting of following 7 members for preparation of guidelines for distribution of road and non road maintenance grant as per the proceedings no. 3070642/7SFCB1/2/2025-FIN dated 28.03.2025 of Secretary Seventh State Finance Commission Kerala. 1. Sri. K. Sundaran, Former Chief Engineer, LSGD (Working group chairman) 2. Sri. Sandeep K.G., Chief Engineer, LID & EW, LSGD (Convenor) 3. Dr. Shaheem S., Principal Scientist, NATPAC 4. Dr Anil. R, Professor, Govt. Engineering College, Thiruvananthapuram 5. Sri. Hariram N., Technical Examiner, Technical Inspection Wing, Finance Department. 6. Sri. Manoj Kumar M.S., Assistant Executive Engineer, Nedumangad Block Panchayat 7. Dr. Harikurup K.K., Advisor, Seventh State Finance Commission

The terms of reference were suggested with the freedom to select other terms if necessary. The remarks of committee members and various engineers working in the field were obtained to gather suggestions. Various discussions and clarifications on certain points were held with many working engineers and retired engineers of LSGD, people's representatives of Grama Panchayths, Block Panchayaths, District Panchayaths, Municipalities and Corporations at various levels were contacted in person to obtain their views. Seven online meetings and six offline meetings were held for discussion on the matter. This report is prepared after all these consultations.

PREFACE

The Sixth Finance Commission established a working group to develop a formula for distributing the Maintenance Grant to Local Self-Government Institutions in the state. The Working Group on Public Works, after consulting with experts, prepared a comprehensive report. This report served as the basis for allocating maintenance funds to local bodies. However, following feedback, criticism and suggestions from several local bodies, it became essential to revise and refine the devolution formula.

In the above circumstances, the Seventh State Finance Commission Kerala has constituted a new Working Group as per Proceedings No. 3070642/7SFCB1/2/2025-FIN dated 28.03.2025 of the Secretary, Seventh State Finance Commission Kerala to assist in the distribution of road and non road maintenance funds to various local bodies, based on actual requirements.... Based on the detailed deliberations held during the working group meetings conducted on various occasions, the following recommendations have been made and the report is hereby finalized.

INTRODUCTION

Local Government (LGs) are granted authority through various laws and regulations to carry out developmental and welfare initiatives for the public. Their key responsibilities are to plan and implement infrastructure development projects that have a visible and direct impact on local communities and other welfare measures. These projects are primarily carried out by the Local Infrastructure Development & Engineering Wing of LSGD. Initially, this Engineering Wing operated with a limited number of personnel. Before constituting the exclusive engineering wing of LSGD, most of the public works were handled by the Local Works division of Kerala Public Works Department.

A new Engineering Wing began functioning in 2003. Subsequently, through G.O. (Ms.) No. 253/2007/LSGD dated 13/11/2007, the Government approved the formation of a permanent engineering cadre under the Local Self Government Department. This dedicated wing officially came into existence on 01/01/2008, headed by a Chief Engineer. Initially, personnel were temporarily deputed from the Public Works and Irrigation Departments. At present, staff are appointed either by opting from these departments or through direct recruitment. Currently, all Local Self Government Institutions have been provided with the minimum required engineering personnel. The present work load is very heavy and hence the present strength of the Engineering wing is struggling to meet the normal duties along with the duties assigned from various other departments such as Revenue, Forest and Wildlife and Public works. This peculiar situation in this wing has led many newly recruited Assistant Engineers and Overseers in the Department to relieve or resign their positions, even to accept Non-Gazetted or lower level posts in other Departments or the private sector. The rank holders in

various PSC lists consider this department the least preferred among all engineering departments. As a result, this department is facing an acute shortage of skilled and talented new technical personnel. This Engineering Wing is to be made a full-fledged Engineering department with Investigation, Planning, Design, Quality Control, and Vigilance, as well as specialized wings like Architecture, Electrical, Mechanical, and Electronics. This Engineering wing is in its early stages of development when compared to other established Engineering Departments.

Currently, the investigation, planning and design of medium and major projects are mostly outsourced. However, the detailed review and evaluation of these outsourced works do not appear to be carried out in a thorough and efficient manner.

In Grama Panchayats, the implementation of both plan and non-plan projects is primarily carried out by the Assistant Engineer assigned to that Grama Panchayat. Although the Assistant Executive Engineer is responsible for verifying and measuring the works, their direct involvement is limited to these tasks. Inspections by the senior officers are rare. In most LSGIs, numerous small-scale projects by splitting of works are taken up under non-plan works to ensure the uniform distribution of funds across all wards, mainly to satisfy public expectations. There are specific regulations prohibiting the splitting of works and placing restrictions on the value of small projects. Despite this, major projects, regardless of their size or cost, are also being handled solely by the Assistant Engineer. This practice significantly increases the workload and responsibility of the Assistant Engineer.

Annual plan projects and other scheme projects are executed through the e-Tendering process. The majority of these works are undertaken by local contractors. Effective execution of Engineering projects demands close monitoring and supervision by qualified and experienced technical staff.

In a typical Grama Panchayat, the Engineering staff usually consists of one Assistant Engineer and two Overseers. These officials are responsible for a wide range of tasks, including preparing estimates, obtaining necessary approvals from competent authorities, managing tenders, executing agreements, supervising works, preparing work bills, and processing payments. However, there

are no dedicated staff members for scrutinizing bills at any stage of the process. This is to be specifically mentioned under the situation that all other Engineering Departments have assistance from the accounts wing.

In addition to their core duties, they are also required to attend various meetings related to engineering works, inspect sites and buildings for issuing building permits, approve installment payments under certain State and Central Government schemes, and issue fitness certificates for schools and other buildings like cinema theatres etc. Due to this heavy workload, it is practically impossible for the Assistant Engineer and the team to closely monitor each and every project, resulting, insufficient ineffective supervision. As a result, they are often forced to rely heavily on contractors. Engineering works, regardless of their cost, ideally require the close supervision of qualified technical personnel of contractors. While it is generally assumed that such supervision is provided either by the engineers themselves or by technical staff employed by the contractor. In reality, most contractors do not engage qualified or experienced technical personnel. Once the Defect Liability Period (DLP) ends, the contractor is no longer held accountable for the quality of the work. Consequently, the responsibility falls entirely on the engineers and officials who measured and certified the work. This effectively limits the contractor's liability, shifting the long-term risk and accountability onto the supervising authorities. If the contractor is held liable for ensuring both the quantity and quality of the work executed, then the contractor will be compelled to carry out the work sincerely and honestly.

TERMS OF REFERENCE

1. Study the status of non-road assets owned by each tier of Local Self Governments in Kerala. This includes evaluating the types, magnitude, and value of these assets across different tiers. 2. Study the status of road assets owned by each tier of Local Self Governments in Kerala, assessing their types, magnitude, and value. 3. Review the devolution of maintenance funds for road and non-road assets in selected states based on available literature and data, including information from respective State Finance Commissions (SFCs) and relevant departments. 4. Study the existing equation for devolution of non-road maintenance funds to Local Self Governments as recommended by the 6th State Finance Commission, and propose necessary revisions. 5. Examine the current

formula for devolution of road maintenance funds to Local Self Governments, as recommended by the 6th State Finance Commission, and suggest modifications if required. 6. Study the existing end to end process and procedure for the conduct of works in local self Government (for both Road and Non Road) in comparison with PWD and CPWD work manuals. Identify necessary reforms and recommend further studies, if required, for inclusion in the second report of the Seventh State Finance Commission.

COURSE OF ACTION ROAD ASSETS

Shortcomings observed in the Sixth State Finance Commission Report: (a) For the allocation of the Road Maintenance Fund, the data from the asset registers maintained by the local self-government institutions were used as the basis. Since this data was approximately 20 years old and there were errors in updating it over time the data was not accurate. (b) In the devolution formula, factors such as the length of roads, weightage based on surface type, and weightage for average width were considered for calculations. (c) Several elected representatives had raised allegations that there were discrepancies in the allocation of the Road Maintenance Fund. In order to address the above shortfalls, the working group suggested the following measures. To adopt data from R-Track instead of asset register data After the implementation of Janakeeyasoothranam, although assets were created at the local self-government level, the data on assets was recorded manually. As a result, it was not possible to update the records in accordance with the physical changes that occurred in the assets over time. To address the need for digital data collection, IKM developed the SACHITRA software in 2013. However, while updating data of existing assets in SACHITRA software, they were recorded as new assets. This situation led to duplicate entries of assets. In order to reduce duplication and enable continuous updates effectively, the Government issued an order G.O.(Ms) No. 80/2017/LSGD dated 03.04.2017, instructing all District Panchayats to undertake a project to prepare a database of all roads in the district, listing their specifications (length, width, type, surface), and to prepare road maps and connectivity plans. On 31.10.2017, under the chairmanship of the Chief Secretary, it was decided to develop a mobile application in collaboration with the Kerala State Remote Sensing & Environment Centre (KSREC) to digitize asset information. Following this, KSREC developed

a mobile application named 'R-Track', based on the Geographical Information System (GIS). Subsequently, local bodies were granted permission to utilize project funds for the necessary resources like surveyors, mobile network, and vehicle facilities required for collecting information on existing assets. This decision was taken in the Coordination Committee meeting held on 14.07.2021, under para 4.11. KSREC, in collaboration with the Office of the Chief Engineer, LSGD, provided training on the use of R-Track software to officials from all districts in various phases. Initially, data collection began in Thiruvananthapuram, Kollam, and Alappuzha districts. In the following years, the process was completed in the remaining districts of the state as well. The collected data was reviewed and validated by the Assistant Engineers of the respective local bodies and further cross checked by the Assistant Executive Engineers. The data collected via R-Track was then presented to the Local body committees and was duly approved. Later KSREC carried out the data purification process of the collected road data and it is seen that the data is 95 % accurate when compared to actual field conditions. In the second phase, the plan is to collect information regarding non-road assets. Although many local self-government institutions are making preparations to conduct detailed data collection of non-road assets using the R-Track software, it will require more time to complete the process and to bring about a uniform and standardized approach. At present, a total of 1,58,162 kilometers of roads and lanes have been surveyed, covering different road surface types such as: Bituminous (Chipping carpet or MSS) Roads BM & BC Roads Concrete Roads Interlocking Concrete block Roads Gravel / Metal Roads Earthen Roads... Adoption of road area instead of length, along with a revision of the weightage factor based on surface type

In the Sixth State Finance Commission Report, the parameters considered for the devolution of the Road Maintenance Fund were road length, weightage based on average width and weightage based on surface type. Since the R-Track data provides accurate information on the surface area of roads, using this data can help ensure greater accuracy in the allocation process. The working group extensively discussed the need to revise the weightage assigned to surface type.

Many of the existing concrete roads are over 10 years old and were constructed using a 10 cm thick 1:4:8 concrete layer and with 40 mm broken stone, topped with a 5 cm thick 1:2:4 concrete wearing coat using 20 mm broken stone. In fact a

concrete road is to be designed based on the surface and sub surface engineering properties of soil and intensity of traffic. Such roads will be durable for years without recurring maintenance. Some of the concrete roads are constructed where it is not possible to use road rollers and such roads were not designed and constructed according to proper engineering standards and therefore required early and recurring maintenance. Considering this, the working group recommends revising the weightage for concrete roads. It also suggests that local self-government institutions should consider constructing model roads using Pavement Quality Concrete (PQC) to ensure better quality and durability.

As earthen roads require higher maintenance, the working group recommends increasing their weightage. The revised weightage based on surface type is tabulated below. Due to the increased usage of heavy axle load vehicles, even Bituminous Macadam (BM) and Bituminous Concrete (BC) roads now require more frequent maintenance. Therefore, the working group recommends increasing their weightage as in Table 1.

Surface Type	**Previous Weightage**	**Proposed Weightage**
Tar road (OGPC/MSS)	1	1
Gravel, Metal	1	1.0
Earthern	0.25	0.5
BM & BC, Interlock	0.05	0.1
Concrete	0.05	0.15

Devolution formula for road assets

The Working Group formulated the following methodology for the devolution of the Road Maintenance Fund within the state, taking into account various parameters that influence road maintenance costs.

$$\text{Road Maintenance Fund } = \sum_j A_j \times W_j^{\text{surface}}$$

Where:

- A_j = Area of road maintained by LSG in sqm
- W_j^{surface} = Weightage for surface type

The data on the area of roads collected using the R-Track software has been included as an appendix to this report. The weightage for each surface type to be applied is as per Table 1 above.

Devolution formula for road assets within a local body

The Working Group formulated the following methodologies for the devolution of the Road Maintenance Fund, within a local body taking into account various parameters that influence road maintenance costs. Any one of the following formulas may be used for devolution of the available funds to a particular local body for its various roads.

Case 1: When Actual Width Is Used

$$\text{Road Maintenance Fund} \;=\; L_j \times W_j^{\text{traf}} \times W_j^{\text{PCI}} \times W \times W_j^{\text{terrain}} \times W_j^{\text{surface}} \quad (1)$$

Where:

L_j Length of road maintained by LSG (in kilometers)

$W_j^{\textbf{traf}}$ Weightage for traffic load

$W_j^{\textbf{PCI}}$ Weightage for PCI

W Actual width of the road (in meters)

$W_j^{\textbf{terrain}}$ Weightage for terrain

$W_j^{\textbf{surface}}$ Weightage for surface type

Case 2: When Width Weightage Is Used

$$\text{Road Maintenance Fund} \;=\; L_j \times W_j^{\text{traf}} \times W_j^{\text{PCI}} \times W_j^{\text{width}} \times W_j^{\text{terrain}} \times W_j^{\text{surface}} \quad (2)$$

Where:

L_j Length of road maintained by LSG (in kilometers)

$W_j^{\textbf{traf}}$ Weightage for traffic load

$W_j^{\textbf{PCI}}$ Weightage for PCI

$W_j^{\textbf{width}}$ Weightage for width of the road

$W_j^{\textbf{terrain}}$ Weightage for terrain

$W_j^{\textbf{surface}}$ Weightage for surface type

Allocated Fund

$$\text{Allocated Fund } () \;=\; \left(\frac{\text{Individual Road Score}}{\text{Total Score}}\right) \times \text{Total Budget}$$

Note: Roads falling under the Defect Liability Period must be explicitly excluded from allocations under the maintenance fund.

Length and width of road maintained

Length and width of road assets under the three-tier Panchayat system were obtained by means of R-Track survey. The accuracy and completeness of the data were subsequently verified through field inspections. The data collected through this process has been included as an appendix to this report.

Weightage for traffic load

For road design, as per Clause 8.0 (ii) of IRC:SP-72-2015, traffic has been classified into nine categories (T1 to T9). The classification is provided below. Based on IRC: SP- 72- 2015, the permissible weightage for traffic is given below. (Table 2)

Permissible weightage for traffic

Traffic category	**Traffic type**	**Weightage**
T1 to T3	Low traffic	0.8
T4 to T7	Moderate traffic	0.9
T8 to >T9	High traffic	1.0

Weightage for Pavement condition Index (PCI)

For assigning the overall condition rating of a pavement, Pavement Condition Index (PCI) value based rating methodology is adopted in 0 to 100 scales, as per IRC-82-2023. The proposed pavement condition index varies from 0 to 100

where 0 represents pavement in fail condition and 100 represents pavement in excellent condition. The classification is provided below.

Based on IRC:82-2023, permissible weightage for PCI is given below (Table 3)

Permissible weightage for PCI

PCI range	Condition band	Weightage
100 – 81	Excellent → Good	0.8
80 – 41	Satisfactory → Fair	0.9
40 – 0	Poor → Fail	1.0

Weightage for carriageway width of the road

For assigning weightage for carriageway width as per equation 1, ie. if actual width is not using for maintenance fund calculation and shown in Table 4.

Permissible weightage for carriageway width

Width	Weightage
$< 3.75\,\mathrm{m}$	0.8
$3.75\,\mathrm{m}$ to $5.50\,\mathrm{m}$	0.9
$> 5.50\,\mathrm{m}$	1.0

Weightage for terrain/ climate

For terrain and climate, weightage is assigned based on three different classifications like Plain / normal terrain, High rainfall or flood prone areas and Coastal / hilly / landslide prone areas as shown in Table 5.

Permissible weightage for terrain/climate

Terrain / Climate	Description	Weightage
Plain / Normal terrain	–	0.8
High rainfall or flood prone areas	–	0.9
Coastal / hilly / landslide prone areas	–	1.0

GENERAL OBSERVATIONS

Shortcomings in the current utilization of the Maintenance Fund within Local Self-Government Institutions, as observed by the Working Group:

(a) The maintenance fund is allocated based on wards rather than actual road maintenance needs.

(b) There is no role of the engineer in selecting roads for maintenance.

(c) There is no clearly defined connectivity map available.

(d) There are no data on traffic studies. It will require more time to conduct traffic studies.

(e) The Road Maintenance Fund is being used for activities that are not eligible under the guidelines.

(f) Maintenance of assets is often left incomplete due to insufficient allocation and mismanagement.

(g) The road register is not updated regularly.

(h) Maintenance is delayed until the road is severely damaged, including the sub-base, which increases the overall cost of repair.

RECOMMENDATIONS OF WORKING GROUP

(a) Each local self-government institution must prepare a clear maintenance plan. Based on this plan, funds should be allocated in a prioritized and systematic manner.

(b) Under the leadership of the local body engineer, and with the participation of the chairman, secretary, and standing committee chairpersons, an assessment of road maintenance needs should be conducted. A prioritized list should be prepared, and funds should be allocated strictly based on this list. The engineer should be elevated to the role of a technical advisor to the governing body.

(c) A clearly defined connectivity map must be prepared and maintained through authorized agencies.

(d) A traffic study should be conducted for the major roads within the local body area, and roads should be maintained based on proper design in accordance with the findings.

(e) The maintenance fund should be utilized strictly for activities permitted under the guidelines.

(f) Local bodies must ensure that funds are allocated in a manner that allows for the complete maintenance of the selected roads.

(g) The road register must be updated regularly digitally.

(h) Timely maintenance of roads should be prioritized. Running maintenance contract as introduced successfully in Kerala PWD shall be introduced.

(i) Hereafter, the design and construction of roads and pathways are to be done according to Engineering standards.

(j) The formula suggested for the road maintenance fund within the local body is for future guidance when all the parameters are made available. It is given for bringing the importance of each factor mentioned.

(k) The coefficients that are not available can be taken as 1 during this financial year. The LSGIs may be advised to collect other details in coming years to make the devolution formula more scientific and efficient.

(l) The splitting of works into numerous small-scale projects is strictly prohibited under existing regulations and must be strictly enforced. Similar works may be combined for effective management of workload.

Annexure 9.2

Note on Existing Devolution Strategy of Non-Road Maintenance Fund

The Non-Road Maintenance Fund is allocated through a two-part distribution; the Plinth Area Share (P), which considers the size and age of transferred assets, and the User Share (Q), which accounts for the number of users with varying weights for inpatients and outpatients. An optimal P:Q ratio of 2:1 (66.67%: 33.33%) for these two components is chosen.

Plinth Area share

The Plinth Area Share (P) is further divided into nine categories of institutions, with each category receiving a portion based on its assigned weight. Further, within each department, plinth area of each institution was allotted weight according to the age of the building.

Permissible weights by category

Category	Subcategory / Department	Weight
Plinth Area of Buildings of Institutions	Agriculture	1
	Allopathy	3
	Homeopathy	3
	Indian Systems of Medicine	3
	Animal Husbandry	2
	Education	1.5
	Scheduled Castes Development (Pre-Matric Hostels)	1.5
	Social Justice	2
	WCD (including Anganwadis)	2
Age of the Building	$<$ 25 years	1
	26 to 50 years	1.5
	51 to 100 years	2
	$>$ 100 (Heritage Buildings)	2.5
Users (Patients, Students, Residents etc.)	Allopathy OP	1
	Allopathy IP	3
	Homeopathy IP	3
	Homeopathy OP	1

First, the total fund P is divided into 9 streams (P1 to P9), corresponding to different departments. This initial split is calculated based on the total plinth area of all institutions within that stream, multiplied by the departmental weight which reflects its relative importance or complexity.

Share of the Department, $Pi = \left(\frac{\text{XiWi}}{\sum_{i=1}^{9} XiWi}\right) * \text{P}$

Where Xi *is* the total plinth area of all institutions under the i^{th} department
Where Wi is the weight assigned to the ith stream and i varies from 1 to 9

After this initial division, the final share for an individual Local Government (LG) is calculated by summing up its allocation from all 9 streams.

$$SAi=\left[\left(\frac{\sum_{j=1}^{4} Aij\ Wj}{\sum_{i=1}^{1200}\left(\sum_{j=1}^{4} Aij\ Wj\right)}\right) * \text{P1} + \left(\frac{\sum_{j=1}^{4} Bij\ Wj}{\sum_{i=1}^{1200}\sum_{j=1}^{4} BijWj}\right) * P2 + \cdots \ldots \ldots \quad \ldots + \left(\frac{\sum_{j=1}^{4} Iij\ Wj}{\sum_{i=1}^{1200}\sum_{j=1}^{4} IijWj}\right) * P9\right]$$

Where SAi is the share of the ith LG from P.

Ai, Bi……Ii refers to 9 different streams of institutions

Where P= P_1+ P_2+ ……. +P_9 (P_1, P_2, …..P_9 represents shares of various streams of institutions transferred)

Crucially, the LG's portion of each stream is determined by its total Weighted Plinth Area, where the weight is assigned based on the age of the building. Thus, the Plinth Area Share rewards LGs for maintaining larger and older institutional infrastructure.

Users Share

Since data on the number of users for the Animal Husbandry Department was unavailable, the ratio of its maintenance expenditure to total maintenance expenditure was used as a proxy. For Animal Husbandry Department, Average of ratio of annual expenditure with other Department institutions from 2015-16 to 2019-20 was found to be 2.7%. Hence, this share was earmarked to Animal Husbandry Department institutions.

The total amount to be distributed is divided as follows:

- 2.7% (Q1): Distributed based on per capita expenditure of each Local Government.

The share of a Local Government in Animal Husbandry (Ashi) would be

$$\text{Ashi} = \left[\left(\frac{Ei}{\sum_{i=1}^{1200} Ei}\right) * Q1\right]$$

Where E*i* is the average per capita expenditure ith LG on Animal husbandry for five years from 2015-16 to 2019-20.

Local Government (ith LG) gets a portion of the Q1 fund based on its average per capita expenditure (Ei) compared to the total per capita expenditure of all Local Governments combined.

- 97.3% (Q2): Distributed according to the number of users in each stream.

$$\text{SU}i = \left[\left(\frac{\sum_{j=1}^{6} \text{UijWj}}{\sum_{i=1}^{1200} \sum_{j=1}^{6} Uij Wj}\right) * Q2\right]$$

Where SU*i* is the share of a Local Government in Q2
U*ij* is the users of the i^{th} LG for the j^{th} Department
W*j* is the weight for the users of the j^{th} Department

Local Government (ith LG) gets a portion of the Q2 fund based on the total Weighted Number of Users it serves across all relevant departments (j=1 to 6)

Annexure 9.3: Guideline on Utilization of Maintenance Fund

സ.ഉ.(കൈ) നം.90/2023/LSGD

"ജനകീയ മാസ്റ്റർപ്ലാൻ"

കേരള സർക്കാർ

സംഗ്രഹം

തദ്ദേശ സ്വയംഭരണ വകുപ്പ് – ആറാം സംസ്ഥാന ധനകാര്യ കമ്മീഷൻ സപ്ലിമെന്ററി റിപ്പോർട്ടിന്മേലുള്ള നടപടി - മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കുന്നതിനുള്ള മാർഗരേഖ പരിഷ്കരിച്ച് ഉത്തരവ് പുറപ്പെടുവിക്കുന്നു.

തദ്ദേശസ്വയംഭരണ (എച്ച്.എം) വകുപ്പ്

സ.ഉ.(കൈ) നം.90/2023/LSGD തീയതി,തിരുവനന്തപുരം, 09-04-2023

പരാമർശം:- 1. സ.ഉ.(എം.എസ്)നം.330/2004/തസ്വഭവ; തീയതി 09.12.2004

2. സ.ഉ.(എം.എസ്) നം.118/2022/തസ്വഭവ; തീയതി 04.06.2022

3. ആറാം സംസ്ഥാന ധനകാര്യ കമ്മീഷൻ സപ്ലിമെന്ററി റിപ്പോർട്ടിന്മേലുള്ള നടപടി റിപ്പോർട്ടിലെ ഇനം 10, 12

ഉത്തരവ്

രണ്ടാം സംസ്ഥാന ധനകാര്യ കമ്മീഷന്റെ ശുപാർശ സർക്കാർ അംഗീകരിച്ചുള്ള പ്രകാരം 2004-05 മുതൽ തദ്ദേശഭരണ സ്ഥാപനങ്ങൾക്ക് മെയിന്റനൻസ് ഫണ്ട് അനുവദിച്ചുവരുന്നു. നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ട്, റോഡ് മെയിന്റനൻസ് ഫണ്ട് എന്നിങ്ങനെ രണ്ട് വിഭാഗങ്ങളിലായാണ് മെയിന്റനൻസ് ഫണ്ട് അനുവദിക്കുന്നത്. മെയിന്റനൻസ് ഫണ്ടിന്റെ വിനിയോഗത്തിനുള്ള മാർഗരേഖ പരാമർശം 1 പ്രകാരം പുറപ്പെടുവിക്കുകയും അതിന് തുടർച്ചയായി കാലാകാലങ്ങളിൽ പല ഉത്തരവുകളും സർക്കുലറുകളും മുഖേന അധിക മാർഗനിർദ്ദേശങ്ങളും വിശദീകരണങ്ങളും നൽകുകയും ചെയ്തിട്ടുണ്ട്. മെയിന്റനൻസ് ഫണ്ടിന്റെ മുൻകാലങ്ങളിലെ വിനിയോഗം ആറാം സംസ്ഥാന ധനകാര്യ കമ്മീഷൻ വിലയിരുത്തുകയുണ്ടായി. കഴിഞ്ഞ 18 വർഷത്തെ അനുഭവ പാഠങ്ങളുടെ അടിസ്ഥാനത്തിൽ നിലവിലുള്ള മാർഗനിർദ്ദേശങ്ങൾ സമഗ്രമായി പരിഷ്കരിക്കണമെന്ന് കമ്മീഷൻ ശുപാർശ ചെയ്തിട്ടുണ്ട്.

2. ആറാം സംസ്ഥാന ധനകാര്യ കമ്മീഷന്റെ മേൽപ്പറഞ്ഞ ശുപാർശ സർക്കാർ വിശദമായി പരിശോധിച്ചു. അതിന്റെ അടിസ്ഥാനത്തിൽ തദ്ദേശഭരണ സ്ഥാപനങ്ങൾക്ക് അനുവദിക്കുന്ന മെയിന്റനൻസ് ഫണ്ടിന്റെ വിനിയോഗത്തിനുള്ള മാർഗരേഖ ,ഈ ഉത്തരവിന്റെ അനുബന്ധത്തിൽ നൽകിയിട്ടുള്ളത് പ്രകാരം 01.04.2023 മുതൽ പ്രാബല്യം നൽകി, പരിഷ്കരിച്ച് ഉത്തരവാകുന്നു. മെയിന്റനൻസ് ഫണ്ടിന്റെ വിനിയോഗത്തിന് 2004-05 മുതൽ വിവിധ സർക്കാർ ഉത്തരവുകളും സർക്കുലറുകളും മുഖേന നൽകിയിട്ടുള്ള മാർഗനിർദ്ദേശങ്ങൾക്ക് പകരമുള്ളതാണ് പരിഷ്കരിച്ച മാർഗരേഖ എന്നും സർക്കാർ ഉത്തരവാകുന്നു.

(ഗവർണറുടെ ഉത്തരവിൻ പ്രകാരം)
ശാരദ മുരളീധരൻ ഐ എ എസ്
അഡീഷണൽ ചീഫ് സെക്രട്ടറി

എല്ലാ ഗ്രാമപഞ്ചായത്ത് പ്രസിഡന്റുമാർക്കും സെക്രട്ടറിമാർക്കും
എല്ലാ ബ്ലോക്ക് പഞ്ചായത്ത് പ്രസിഡന്റുമാർക്കും സെക്രട്ടറിമാർക്കും
എല്ലാ ജില്ലാ പഞ്ചായത്ത് പ്രസിഡന്റുമാർക്കും സെക്രട്ടറിമാർക്കും
എല്ലാ കോർപ്പറേഷൻ മേയർമാർക്കും സെക്രട്ടറിമാർക്കും
എല്ലാ മുനിസിപ്പാലിറ്റി ചെയർമാൻമാർക്കും സെക്രട്ടറിമാർക്കും

സ.ഉ.(കൈ) നം.90/2023/LSGD

മെമ്പർ സെക്രട്ടറി, സംസ്ഥാന ആസൂത്രണ ബോർഡ്
എല്ലാ അഡീഷണൽ ചീഫ് സെക്രട്ടറി/പ്രിൻസിപ്പൽ സെക്രട്ടറി/ സെക്രട്ടറിമാർക്കും
പ്രിൻസിപ്പൽ ഡയറക്ടർ, തദ്ദേശസ്വയംഭരണ വകുപ്പ്
ഡയറക്ടർ, (റൂറൽ), തദ്ദേശസ്വയംഭരണ വകുപ്പ്
ഡയറക്ടർ, (അർബൻ), തദ്ദേശസ്വയംഭരണ വകുപ്പ് ,
എല്ലാ വകുപ്പ് ഡയറക്ടർമാർക്കും
ഡയറക്ടർ, ഇക്കണോമിക്സ് ആന്റ് സ്റ്റാറ്റിസ്റ്റിക്സ് വകുപ്പ്
ചീഫ് എഞ്ചിനീയർ, തദ്ദേശസ്വയംഭരണ വകുപ്പ്
ചീഫ് ടൗൺ പ്ലാനർ
ചീഫ്, വികേന്ദ്രീകൃതാസൂത്രണം, സംസ്ഥാന ആസൂത്രണ ബോർഡ്
എല്ലാ ജില്ലാ ആസൂത്രണ സമിതിഅദ്ധ്യക്ഷന്മാർക്കും
എല്ലാ ജില്ലാകളക്ടർമാർക്കും
എല്ലാ ജില്ലാ പ്ലാനിംഗ് ഓഫീസർമാർക്കും
എല്ലാ ജോയിന്റ് ഡയറക്ടർമാർക്കും (തദ്ദേശസ്വയംഭരണ വകുപ്പ്)
എല്ലാ ജില്ലാ ടൗൺ പ്ലാനർമാർക്കും
എല്ലാ ഡെപ്യൂട്ടി ഡയറക്ടർമാർക്കും (ഇക്കണോമിക്സ് ആന്റ് സ്റ്റാറ്റിസ്റ്റിക്സ് വകുപ്പ്)
ഡയറക്ടർ, കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്
ചെയർമാൻ, സ്റ്റേറ്റ് റിസോഴ്സ് ഗ്രൂപ്പ്
ഡയറക്ടർ ജനറൽ, കില
ധനകാര്യ (എസ്.എഫ്.സി-എ) വകുപ്പ്
എക്സിക്യൂട്ടീവ് ഡയറക്ടർ, ഇൻഫർമേഷൻ കേരള മിഷൻ
പ്രിൻസിപ്പൽ അക്കൗണ്ടന്റ് ജനറൽ (ഓഡിറ്റ്) കേരള, തിരുവനന്തപുരം
വിവര പൊതുജനസമ്പർക്ക(വെബ് & ന്യൂ മീഡിയ) വകുപ്പ്
കരുതൽ ഫയൽ/ഓഫീസ് കോപ്പി

ഉത്തരവിൻ പ്രകാരം
Signed by
Sheeba Beegom.a.m
Date: 11.04.2023 16:25:24
സെക്ഷൻ ഓഫീസർ

പകർപ്പ്-
1. ബഹു. തദ്ദേശസ്വയംഭരണവകുപ്പ് മന്ത്രിയുടെ പ്രൈവറ്റ്സെക്രട്ടറിക്ക്
2. തദ്ദേശസ്വയംഭരണവകുപ്പ് അഡീഷണൽ ചീഫ് സെക്രട്ടറിയുടെ പി.എയ്ക്ക്
3. തദ്ദേശസ്വയംഭരണവകുപ്പ് പ്രിൻസിപ്പൽസെക്രട്ടറിയുടെ പി.എയ്ക്ക്

അനുബന്ധം

തദ്ദേശ ഭരണ സ്ഥാപനങ്ങൾക്ക് അനുവദിക്കുന്ന മെയിന്റനൻസ് ഫണ്ടിന്റെ വിനിയോഗത്തിനുള്ള പരിഷ്കരിച്ച മാർഗരേഖ

1. ആമുഖം

1.1 രണ്ടാം സംസ്ഥാന ധനകാര്യ കമ്മീഷന്റെ ശുപാർശ സർക്കാർ അംഗീകരിച്ചത് പ്രകാരം 2004 -05 മുതലാണ് തദ്ദേശഭരണ സ്ഥാപനങ്ങൾക്ക് മെയിന്റനൻസ് ഫണ്ട് അനുവദിച്ചു വരുന്നത്. തുടക്കത്തിൽ സംസ്ഥാന തനത് നികുതി വരുമാനത്തിന്റെ (SOTR) 5.5 ശതമാനം തുകയാണ് മെയിന്റനൻസ് ഫണ്ടായി അനുവദിച്ചിരുന്നത്. എന്നാൽ ഇത് അഞ്ചാം സംസ്ഥാന ധനകാര്യ കമ്മീഷന്റെ ശുപാർശ പ്രകാരം 2018-19 മുതൽ 6.0 ശതമാനമായും ആറാം സംസ്ഥാന ധനകാര്യ കമ്മീഷന്റെ ശുപാർശ പ്രകാരം 2021-22 മുതൽ 6.5 ശതമാനമായും വർദ്ധിപ്പിച്ചു.

1.2 രണ്ട് വിഭാഗങ്ങളിലായാണ് മെയിന്റനൻസ് ഫണ്ട് അനുവദിക്കുന്നത് - (i) നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ട് (ii) റോഡ് മെയിന്റനൻസ് ഫണ്ട്. സംസ്ഥാനത്ത് നടപ്പാക്കിയ അധികാര വികേന്ദ്രീകരണത്തിന്റെ ഭാഗമായി തദ്ദേശഭരണ സ്ഥാപനങ്ങൾക്ക് കൈമാറിയ സ്ഥാപനങ്ങളുടെയും ആസ്തികളുടെയും മെയിന്റനൻസിനുള്ളതാണ് നോൺറോഡ് മെയിന്റനൻസ് ഫണ്ട്. തദ്ദേശഭരണ സ്ഥാപനങ്ങളുടെ സംരക്ഷണത്തിലുള്ള റോഡുകളുടെ പരിപാലനത്തിനായാണ് റോഡ് മെയിന്റനൻസ് ഫണ്ട് അനുവദിക്കുന്നത്.

1.3 2021-22 മുതൽ സംസ്ഥാന തനത് നികുതി വരുമാനത്തിന്റെ 6.5 ശതമാനം തുകയാണ് മെയിന്റനൻസ് ഫണ്ട് ആയി അനുവദിക്കുന്നത് (നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ട് - 4.0 ശതമാനം, റോഡ് മെയിന്റനൻസ് ഫണ്ട് - 2.5 ശതമാനം). സംസ്ഥാന ബജറ്റിൽ രണ്ട് വിഭാഗങ്ങളിലായി വകയിരുത്തുന്ന ഇക ആറാം സംസ്ഥാന ധനകാര്യ കമ്മീഷൻ ശുപാർശ ചെയ്ത മാനദണ്ഡങ്ങൾ പ്രകാരം വിവിധ തദ്ദേശഭരണ സ്ഥാപനങ്ങൾക്കായി വിഭജിച്ചു നൽകുന്നു. ആസ്തികളെ സംബന്ധിക്കുന്ന സ്ഥിതിവിവരക്കണക്കുകളെ അടിസ്ഥാനമാക്കി ഫണ്ട് വിഭജിച്ച് നൽകുന്ന സമ്പ്രദായം 2023-24 മുതൽ നടപ്പാക്കുകയും ചെയ്തു.

1.4 മെയിന്റനൻസ് ഫണ്ടിന്റെ മുൻകാലങ്ങളിലെ വിനിയോഗം ആറാം സംസ്ഥാന ധനകാര്യ കമ്മീഷൻ വിലയിരുത്തിയതിന്റെ അടിസ്ഥാനത്തിൽ കണ്ടെത്തിയ പ്രധാന പ്രശ്നങ്ങൾ കമ്മീഷന്റെ ഒന്നാമത്തെ റിപ്പോർട്ടിന്റെ സപ്ലിമെന്റിൽ നൽകിയിട്ടുണ്ട്. അനുവദനീയമല്ലാത്ത ഇനങ്ങൾക്ക് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കുന്നു, അനിവാര്യമായും ഏറ്റെടുക്കേണ്ട ഇനങ്ങൾ അവഗണിക്കപ്പെടുന്നു, താരതമ്യേന മുൻഗണന കുറഞ്ഞ ഇനങ്ങൾക്ക് പ്രാധാന്യം നൽകുന്നു, ജില്ലാ പഞ്ചായത്തുകൾ തങ്ങൾക്ക് സംരക്ഷണ ചുമതലയില്ലാത്ത റോഡുകളുടെ അറ്റകുറ്റപ്പണി നിർവഹിക്കുന്നു തുടങ്ങിയവയാണ് കമ്മീഷന്റെ പ്രധാന കണ്ടെത്തലുകൾ. കൈമാറിക്കിട്ടിയ സ്ഥാപനങ്ങളിലൂടെ നൽകുന്ന സേവനങ്ങളുടെ കാര്യക്ഷമത ഉയർത്തുന്നതിന് ഈ സ്ഥാപനങ്ങളുടെ ശരിയായ പരിപാലനവും ആസ്തികളുടെ യഥാസമയത്തെ അറ്റകുറ്റപ്പണിയും ഉറപ്പാക്കേണ്ടത് തദ്ദേശഭരണ സ്ഥാപനങ്ങളുടെ ഉത്തരവാദിത്തമായതിനാൽ അതിന് പര്യാപ്തമാകുന്ന തരത്തിൽ മെയിന്റനൻസ് ഫണ്ടിന്റെ വിനിയോഗത്തിനുള്ള മാർഗരേഖ സമഗ്രമായി പരിഷ്കരിക്കണമെന്ന് കമ്മീഷൻ ശുപാർശ ചെയ്തിട്ടുണ്ട്.

1.5 കമ്മീഷന്റെ ശുപാർശകളും ആസ്തികളെ സംബന്ധിക്കുന്ന സ്ഥിതിവിവരക്കണക്കുകളെ അടിസ്ഥാനമാക്കി മെയിന്റനൻസ് ഫണ്ട് വിഭജിച്ചു നൽകുന്ന സമ്പ്രദായം 2023-24 മുതൽ നടപ്പാക്കിയിട്ടുണ്ട് എന്നതും പരിഗണിച്ച് നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ടിന്റെയും റോഡ്

മെയിന്റനൻസ് ഫണ്ടിന്റെയും വിനിയോഗത്തിനുള്ള മാർഗരേഖ സമഗ്രമായി പരിഷ്കരിച്ച് ഉടനെ നൽകുന്നു.

2. നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ട്

2.1 ജില്ലാ തലത്തിലും അതിന് താഴെയുള്ള ഏറ്റവും പ്രധാനപ്പെട്ട പൊതു സേവന വിതരണ സ്ഥാപനങ്ങൾ (service delivery institutions) തദ്ദേശഭരണ സ്ഥാപനങ്ങൾക്ക് കൈമാറ്റം ചെയ്യപ്പെട്ട എന്നത് കേരളത്തിൽ നടപ്പാക്കിയ വികേന്ദ്രീകരണത്തിന്റെ പ്രധാന സവിശേഷതകളിൽ ഒന്നാണ്. ആശുപത്രികൾ, സ്കൂളുകൾ, ഹോസ്റ്റലുകൾ, അങ്കണവാടികൾ, ക്ഷേമ സ്ഥാപനങ്ങൾ, മൃഗാശുപത്രികൾ, കൃഷിഭവനുകൾ തുടങ്ങിയവ ഇതിൽ ഉൾപ്പെടുന്നു. ഇവയിൽ കൂടുതലും, സമൂഹത്തിന്റെ അടിത്തട്ടിലുള്ളവർ ആശ്രയിക്കുന്ന സ്ഥാപനങ്ങളാണ്. ഇവയുടെ ശരിയായ പരിപാലനവും യഥാസമയത്തെ അറ്റകുറ്റപ്പണിയും ഉറപ്പാക്കി സേവന വിതരണത്തിലെ ഗുണമേന്മ ഗണ്യമായി മെച്ചപ്പെടുത്തുക എന്ന ഉത്തരവാദിത്തം തദ്ദേശഭരണ സ്ഥാപനങ്ങളിൽ നിക്ഷിപ്തമാണ്.

2.2 അധികാര വികേന്ദ്രീകരണത്തിന്റെ ഭാഗമായി തദ്ദേശ ഭരണ സ്ഥാപനങ്ങൾക്ക് കൈമാറിയ സ്ഥാപനങ്ങളുടെ പരിപാലനത്തിനും കൈമാറിയ ആസ്തികളുടെ മെയിന്റനൻസിനുമായാണ് നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ട് അനുവദിക്കുന്നത്. ഈ സ്ഥാപനങ്ങളും ആസ്തികളും തദ്ദേശ ഭരണ സ്ഥാപനങ്ങൾക്ക് കൈമാറുന്നതിന് മുൻപ് ഇവയുടെ സംരക്ഷണ ചുമതല ഉണ്ടായിരുന്ന വകുപ്പുകളുടെ ബജറ്റ് ശീർഷകത്തിൽ വകയിരുത്തി ബന്ധപ്പെട്ട വകുപ്പുകൾക്ക് അനുവദിച്ചിരുന്ന വിഹിതങ്ങൾ സംയോജിപ്പിച്ചാണ് 2004-05 മുതൽ തദ്ദേശ ഭരണ സ്ഥാപനങ്ങൾക്ക് നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ട് അനുവദിക്കുന്നത്. അതു കൊണ്ടുതന്നെ ഈ സ്ഥാപനങ്ങളുടെ പരിപാലനത്തിനും ആസ്തികളുടെ മെയിന്റനൻസിനും ആയാണ് നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കുന്നതെന്ന് തദ്ദേശഭരണ സ്ഥാപനങ്ങൾ ഉറപ്പാക്കണം. നോൺറോഡ് മെയിന്റനൻസ് ഫണ്ട് മറ്റാവശ്യങ്ങൾക്ക് ഉപയോഗിക്കാൻ പാടില്ല. എന്നാൽ ഈ മാർഗരേഖയുടെ ഖണ്ഡിക 2.6 പ്രകാരം അനുവദിച്ചിട്ടുള്ള തനതു ആസ്തികളുടെ മാത്രം മെയിന്റനസിന് തദ്ദേശ ഭരണ സ്ഥാപനങ്ങൾക്ക് ആവശ്യമെങ്കിൽ നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ട് ഉപയോഗിക്കാ വുന്നതാണ്.

2.3 നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കുന്നതിന് ചുവടെ വിവരിക്കുന്ന മാർഗനിർദ്ദേശങ്ങൾ പാലിക്കേണ്ടതാണ്. അനിവാര്യ ഇനങ്ങൾ, മുൻഗണനാ ഇനങ്ങൾ, അഭിലഷണീയമായ ഇനങ്ങൾ എന്നിങ്ങനെ മൂന്നു ഇനങ്ങളിലായാണ് മാർഗനിർദേശങ്ങൾ നൽകിയിട്ടുള്ളത്. നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ടിന്റെ വിനിയോഗത്തിൽ ഈ മുൻഗണനാക്രമം പാലിക്കേണ്ടതാണ്. ആദ്യം, അനിവാര്യ ഇനങ്ങളിൽ ചെലവ് വേണ്ടി വരുന്ന കാര്യങ്ങൾക്കുള്ള തുക നിർബന്ധമായും മാറ്റിവെയ്ക്കണം. അതിനു ശേഷം മാത്രം മുൻഗണനാ ഇനങ്ങളും അഭിലഷണീയമായ ഇനങ്ങളും ഏറ്റെടുക്കാവുന്നതാണ്.

2.3.1 അനിവാര്യ ഇനങ്ങൾ (mandatory items) – കൈമാറിക്കിട്ടിയ സ്ഥാപനങ്ങൾ

(1) കൈമാറിക്കിട്ടിയ എല്ലാ സ്ഥാപനങ്ങളുടെയും കറണ്ട് ചാർജ്, വാട്ടർ ചാർജ്, വാടക, ടെലഫോൺ ചാർജ്, ഇന്റർനെറ്റ് ചാർജ് (സ്കൂൾ കമ്പ്യൂട്ടർ ലാബുകളിലെ ഇന്റർനെറ്റ് ചാർജ് ഉൾപ്പെടെ).

(2) കൈമാറിക്കിട്ടിയ സ്ഥാപനങ്ങൾ സ്ഥിതി ചെയ്യുന്ന എല്ലാ കെട്ടിടങ്ങളുടെയും (തദ്ദേശഭരണ സ്ഥാപനങ്ങൾ നിർമ്മിച്ച കെട്ടിടങ്ങൾ ഉൾപ്പെടെ) അറ്റകുറ്റപ്പണി –

ഇലക്ട്രിക് സംവിധാനങ്ങളുടെയും കടിവെള്ള സംവിധാനങ്ങളുടെയും അറ്റകുറ്റപ്പണി ഉൾപ്പെടെ.

(3) കൈമാറിക്കിട്ടിയ എല്ലാ സ്ഥാപനങ്ങളിലെയും ഫർണിച്ചറുകളുടെയും ഉപകരണങ്ങളുടെയും അറ്റകുറ്റപ്പണികൾ.

(4) കൈമാറിക്കിട്ടിയ എല്ലാ സ്ഥാപനങ്ങളിലെയും കംപ്യൂട്ടറുകളുടെയും അനുബന്ധ ഉപകരണങ്ങളുടെയും ലബോറട്ടറി ഉപകരണങ്ങളുടെയും ആശുപത്രി ഉപകരണങ്ങളുടെയും വാർഷിക അറ്റകുറ്റപ്പണി കരാറിനുള്ള ചാർജ്.

(5) ആശുപത്രികൾ, സ്കൂളുകൾ, ഹോസ്റ്റലുകൾ, അങ്കണവാടികൾ, സാമൂഹ്യനീതി വകുപ്പിൽ നിന്നും കൈമാറിക്കിട്ടിയ ക്ഷേമ സ്ഥാപനങ്ങൾ എന്നിവയ്ക്ക് പാത്രങ്ങൾ, കണ്ടെയ്നറുകൾ, അടുപ്പ് എന്നിവ വാങ്ങൽ.

(6) കൈമാറിക്കിട്ടിയ സ്ഥാപനങ്ങൾക്ക് എൽ.പി.ജി. ഉൾപ്പെടെയുള്ള ഇന്ധനം ലഭ്യമാക്കൽ.

(7) കൈമാറിക്കിട്ടിയ സ്ഥാപനങ്ങളിലെ ഖര-ദ്രവ മാലിന്യ പരിപാലനം, ശൗചാലയങ്ങളുടെ ശരിയായ പരിപാലനം, മഴവെള്ള സംഭരണികളുടെ അറ്റകുറ്റപ്പണികൾ, അപകടകരമായ മാലിന്യങ്ങൾ കൈയ്യൊഴിയൽ എന്നിവ.

(8) കൈമാറിക്കിട്ടിയ എല്ലാ സ്ഥാപനങ്ങളുടെയും വാഹനങ്ങളുടെ മെയിന്റനൻസ്, ഇന്ധന ചെലവ് ഉൾപ്പെടെയുള്ള ആവർത്തന ചെലവുകൾ [അദ്ധ്യാപക - രക്ഷാകർതൃ സമിതികളും, ഹോസ്പിറ്റൽ മാനേജിംഗ് കമ്മിറ്റികളും വാങ്ങിയതും വിവിധ വകുപ്പുകളോ സ്ഥാപനങ്ങളോ വ്യക്തികളോ വിവിധ സ്കീമുകൾ പ്രകാരമോ വാങ്ങി സംരക്ഷണ ചുമതല ഈ സമിതികളെ ഏൽപ്പിച്ചിട്ടുള്ളതും ആയ വാഹനങ്ങളുടെ ഇത്തരം ചെലവുകൾ ബന്ധപ്പെട്ട സമിതികൾ (PTA/HMC) തന്നെ വിനിയോഗിക്കേണ്ടതാണ്].

(9) കൈമാറിക്കിട്ടിയ എല്ലാ സ്ഥാപനങ്ങൾക്കും കൺസ്യൂമബിൾസ്, സ്റ്റേഷനറി, പോസ്റ്റേജ് മുതലായവയുള്ള ചെലവുകൾ - ആശുപത്രികൾക്കും ഗുരുതരരോഗാശുപത്രികൾക്കും ആശുപത്രികളിലെയും സ്കൂളുകളിലെയും ലബോറട്ടറികൾക്കും ആവശ്യമായ കൺസ്യൂമബിൾസ് ഉൾപ്പെടെ.

2.3.2 മുൻഗണനാ ഇനങ്ങൾ (priority items) – കൈമാറിക്കിട്ടിയ സ്ഥാപനങ്ങൾ

(1) ഗുരുതരരോഗാശുപത്രികൾ ഉൾപ്പെടെയുള്ള എല്ലാ ആശുപത്രികൾക്കും വകുപ്പുകൾ മുഖേന ലഭ്യമാക്കുന്ന മരുന്നുകൾ മതിയാകാതെ വരുകയാണെങ്കിൽ അധികമായി വേണ്ട മരുന്നുകൾ വാങ്ങൽ. (ബന്ധപ്പെട്ട വകുപ്പിന്റെ ജില്ലാ മേധാവിയുടെ നോൺ അവൈലബിലിറ്റി സർട്ടിഫിക്കറ്റിന്റെ അടിസ്ഥാനത്തിൽ മാത്രം മരുന്നുകൾ വാങ്ങേണ്ടതാണ്.)

(2) കൈമാറിക്കിട്ടിയ എല്ലാ സ്ഥാപനങ്ങളിലും പുരപ്പുറ മഴവെള്ളക്കൊയ്ത്ത് സംവിധാനങ്ങൾ ഏർപ്പെടുത്തൽ.

(3) കൈമാറിക്കിട്ടിയ എല്ലാ സ്ഥാപനങ്ങളിലെയും മേൽക്കൂരകളിൽ സോളാർ പാനലുകൾ സ്ഥാപിക്കൽ.

(4) അങ്കണവാടികളിൽ ശിശു സൗഹൃദ ടോയ്‌ലറ്റുകളുടെ നിർമ്മാണം.

(5) ആശുപത്രികൾക്കും ഹോസ്റ്റലുകൾക്കും സാമൂഹ്യനീതി വകുപ്പിൽ നിന്നും കൈമാറിയ ക്ഷേമ സ്ഥാപനങ്ങൾക്കും കോട്ടകൾ, കിടക്കകൾ, തലയിണകൾ, ബെഡ് ഷീറ്റുകൾ, വാർഡ്രോബുകൾ തുടങ്ങിയവ വാങ്ങൽ

2.3.3 അഭിലഷണീയമായ ഇനങ്ങൾ (desirable items) – കൈമാറിക്കിട്ടിയ സ്ഥാപനങ്ങൾ

(1) ഉഗ്രാശുപത്രികൾക്ക് ഉൾപ്പടെ എല്ലാ ആശുപത്രികൾക്കും പുതിയ ഉപകരണങ്ങൾ വാങ്ങൽ

(2) കൈമാറിക്കിട്ടിയ എല്ലാ സ്ഥാപനങ്ങൾക്കും ഫർണിച്ചറുകൾ വാങ്ങൽ.

(3) സ്കൂളുകൾക്കും അങ്കണവാടികൾക്കും ആവശ്യമായ പഠന സഹായികൾ വാങ്ങൽ

(4) അങ്കണവാടികൾക്ക് പാവകളും കളിപ്പാട്ടങ്ങളും വാങ്ങൽ

(5) സ്കൂളുകളിലെ ലൈബ്രറികളും സ്പോർട്സ് സംവിധാനങ്ങളും ശക്തിപ്പെടുത്തൽ (പുതിയ കെട്ടിട നിർമ്മാണത്തിന് നോൺറോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കാൻ പാടില്ല)

(6) സ്കൂളുകളിലും അങ്കണവാടികളിലും ഹോസ്റ്റലുകളിലും അടുക്കളകൾ, സ്റ്റോറേജ് റൂം മുതലായ അനുബന്ധ സൗകര്യങ്ങൾ ഏർപ്പെടുത്തൽ.

(7) കൈമാറിക്കിട്ടിയ എല്ലാ സ്ഥാപനങ്ങളും ഭിന്നശേഷി, ശിശു, വയോജന, ജെൻഡർ സൗഹൃദമാക്കി മാറ്റൽ

(8) കൈമാറിക്കിട്ടിയ സ്ഥാപനങ്ങൾക്ക് ചുറ്റുമതിൽ (compound wall), ഗേറ്റുകൾ എന്നിവയുടെ നിർമ്മാണം.

(9) സ്കൂളുകളിലെ ലബോറട്ടറികൾക്ക് ഉപകരണങ്ങൾ വാങ്ങൽ, സ്കൂളുകൾക്ക് കമ്പ്യൂട്ടർ ലാബുകൾ ഉൾപ്പെടെ വിവിധ ലബോറട്ടറികൾ സ്ഥാപിക്കൽ/സൗകര്യങ്ങൾ മെച്ചപ്പെടുത്തൽ (പുതിയ കെട്ടിട നിർമ്മാണത്തിന് നോൺറോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കാൻ പാടില്ല).

(10) ലബോറട്ടറികൾക്ക് ആവശ്യമായ ഉപകരണങ്ങൾ, ചാർട്ടുകൾ, മാപ്പുകൾ, മാതൃകകൾ (models), ഉപഭോഗവസ്തുക്കൾ എന്നിവ വാങ്ങൽ.

(11) സ്കൂളുകളിലും അങ്കണവാടികളിലും സംഗീതം, ചിത്രരചന, പെയിന്റിംഗ് തുടങ്ങിയവയ്ക്ക് ആവശ്യമായ ഉപകരണങ്ങൾ വാങ്ങൽ.

(12) സ്കൂളുകൾ, ഹോസ്റ്റലുകൾ, സാമൂഹ്യനീതി വകുപ്പിൽ നിന്നും കൈമാറിക്കിട്ടിയ ക്ഷേമ സ്ഥാപനങ്ങൾ എന്നിവിടങ്ങളിലെ ലൈബ്രറികൾക്ക് പുസ്തകങ്ങൾ വാങ്ങൽ

(13) സ്കൂളുകൾ, ഹോസ്റ്റലുകൾ, സാമൂഹ്യനീതി വകുപ്പിൽ നിന്നും കൈമാറികിട്ടിയ ക്ഷേമ സ്ഥാപനങ്ങൾ എന്നിവയ്ക്ക് ഗെയിമുകൾക്കും സ്പോർട്സിനുമുള്ള സാമഗ്രികൾ വാങ്ങൽ.

(14) സ്കൂളുകളിലും അങ്കണവാടികളിലും ചുവരുകളിൽ ചിത്രങ്ങൾ (പെയിന്റിംഗ്സ്) വരക്കൽ.

(15) ആശുപത്രികളിൽ അനുബന്ധ സൗകര്യങ്ങൾ ഏർപ്പെടുത്തൽ, ലാബറട്ടറികൾ സ്ഥാപിക്കൽ, മോർച്ചറി സൗകര്യം മെച്ചപ്പെടുത്തൽ (പുതിയ കെട്ടിട നിർമ്മാണത്തിന് നോൺറോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കാൻ പാടില്ല).

2.4 അതത് തദ്ദേശഭരണ സ്ഥാപനങ്ങൾക്ക് കൈമാറിക്കിട്ടിയ സ്ഥാപനങ്ങളുടെ ഖണ്ഡിക 2.3 പ്രകാരമുള്ള മെയിന്റനൻസ് ആവശ്യങ്ങൾക്ക് മാത്രമേ ഓരോ തദ്ദേശഭരണ സ്ഥാപനവും നോൺറോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കാൻ പാടുള്ളൂ.

2.5 സർക്കാരിൽ നിന്നും മറ്റ് സ്രോതസ്സുകളിൽ നിന്നും സ്ഥാപനങ്ങൾക്ക് ലഭിക്കാനിടയുള്ള തുക കഴിച്ച് ബാക്കിയുള്ളത് മാത്രം ബന്ധപ്പെട്ട തദ്ദേശഭരണ സ്ഥാപനം കണ്ടെത്തേണ്ടതാണ്. ഇപ്രകാരം ലഭിക്കാനിടയുള്ള തുക എത്രയെന്ന് സ്ഥാപന മേധാവികൾ തദ്ദേശഭരണ സ്ഥാപനത്തെ അറിയിക്കണം. അതുപോലെ വിവിധ പ്രോജക്ടുകളുടെയും വകുപ്പുകൾ നടപ്പാക്കുന്ന സ്കീമുകളുടെയും ഭാഗമായി സ്ഥാപനങ്ങൾക്ക് ലഭ്യമാകാൻ സാധ്യതയുള്ള ഉപകരണങ്ങളും സാമഗ്രികളും ലൈബ്രറി പുസ്തകങ്ങളും (ഉദാ: സമഗ്ര ശിക്ഷാ കേരള പ്രോജക്ടിന്റെ ഭാഗമായി സ്കൂളുകൾക്ക് ലഭ്യമാകാൻ സാധ്യതയുള്ള ഉപകരണങ്ങളും സാമഗ്രികളും, സ്റ്റേഷനറി വകുപ്പിൽ നിന്നും ലഭിക്കാനിടയുള്ള സ്റ്റേഷനറി സാമഗ്രികൾ തുടങ്ങിയവ) ഒഴിവാക്കി വേണം സ്ഥാപനങ്ങളുടെ ആവശ്യങ്ങൾ നിർണയിക്കേണ്ടത്

2.6 തദ്ദേശഭരണ സ്ഥാപനങ്ങളുടെ തനത് സ്ഥാപനങ്ങളും തനത് ആസ്തികളും

(1) തനത് സ്ഥാപനങ്ങളുടെയും തനത് ആസ്തികളുടെയും ആവശ്യങ്ങൾക്കായി നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കാൻ പാടില്ല. എന്നാൽ ചുവടെ വിവരിക്കുന്ന ആവശ്യങ്ങൾക്ക് നോൺറോഡ് മെയിന്റനൻസ് ഫണ്ട് ഉപയോഗിക്കുന്നതിന് പ്രത്യേക ഇളവ് അനുവദിക്കുന്നു.

(i) കൈമാറിക്കിട്ടിയ സ്ഥാപനങ്ങൾക്ക് ഖണ്ഡിക 2.3 പ്രകാരം അനുവദനീയമായ ചെലവുകൾ, തദ്ദേശഭരണ സ്ഥാപനങ്ങളുടെ ഉടമസ്ഥതയിലുള്ള ലൈബ്രറികൾ, ബാലവാടികൾ, ശിശുമന്ദിരങ്ങൾ, നഴ്സറികൾ, ബഡ്സ് സ്കൂളുകൾ, ബഡ്സ് റീഹാബിലിറ്റേഷൻ കേന്ദ്രങ്ങൾ, വയോജന പരിപാലന കേന്ദ്രങ്ങൾ എന്നിവയുടെ കാര്യത്തിലും, ഖണ്ഡിക 2.3-ലെ അതേ മുൻഗണനാ ക്രമത്തിൽ വഹിക്കുന്നതിന് നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കാവുന്നതാണ്.

(ii) ബഡ്സ് സ്കൂളുകൾക്കും ബഡ്സ് റിഹാബിലിറ്റേഷൻ കേന്ദ്രങ്ങൾക്കും ഫർണിച്ചർ, പഠനോപകരണങ്ങൾ, കളിയുപകരണങ്ങൾ, ചികിത്സാ ഉപകരണങ്ങൾ, മരുന്നുകൾ എന്നിവ വാങ്ങുന്നതിനും ഇവിടങ്ങളിൽ വർക്ക് ഷെഡുകൾ സ്ഥാപിക്കുന്നതിനും നോൺറോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കാവുന്നതാണ്. എന്നാൽ പുതിയ കെട്ടിട നിർമ്മാണത്തിനും സ്ഥിര നിർമ്മിതികൾക്കും നോൺറോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കാൻ പാടില്ല.

(iii) ബ്ലോക്ക്, ജില്ലാ പഞ്ചായത്തുകളുടെ ഓഫീസ് കെട്ടിടത്തിന്റെ അറ്റകുറ്റപ്പണി

(2) ഖണ്ഡിക 2.6(1) പ്രകാരം ഇളവ് നൽകിയിട്ടുള്ള ഇനങ്ങൾ ഒഴികെ തദ്ദേശഭരണ സ്ഥാപനങ്ങളുടെ ഉടമസ്ഥതയിലുള്ള മറ്റ് തനത് ആസ്തികളുടെയോ തനത് സ്ഥാപനങ്ങളുടെയോ ഒരാവശ്യത്തിനും നോൺറോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കാൻ പാടുള്ളതല്ല.

2.7 ചുവടെ പ്രതിപാദിക്കുന്ന ആവശ്യങ്ങൾക്ക് നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ട് ഉപയോഗിക്കുവാൻ പാടുള്ളതല്ല (Negative List).

(1) ജില്ലാ പഞ്ചായത്തുകളുടെ കീഴിലുള്ള ഫാമുകളുടെ മെയിന്റനൻസ് (ഫാമുകളിൽ നിന്നുള്ള വരുമാനത്തിൽ നിന്നുതന്നെ അവ നിർവ്വഹിക്കേണ്ടതാണ്).

(2) ഓഫീസുകളുടെ എയർ കണ്ടീഷനിംഗ്

(3) ഗ്രാമപഞ്ചായത്തുകളുടെയും നഗരഭരണ സ്ഥാപനങ്ങളുടെയും സ്വന്തം ഓഫീസ് കെട്ടിടങ്ങളുടെ അറ്റകുറ്റപ്പണി.

(4) കൈമാറിക്കിട്ടിയ സ്ഥാപനങ്ങളുടേതല്ലാത്ത ഖര-ദ്രവ മാലിന്യ പരിപാലനവുമായി ബന്ധപ്പെട്ട ആസ്തികളുടെ മെയിന്റനൻസ്

(5) ഷോപ്പിംഗ് കോംപ്ലക്സുകൾ, ബസ്റ്റാന്റുകൾ, ബസ് ബേ മുതലായവയുടെ അറ്റകുറ്റപ്പണികൾ

(6) തദ്ദേശഭരണ സ്ഥാപനങ്ങൾ പരിപാലിക്കുന്ന ജലവിതരണ സ്കീമുകളുടെ പരിപാലന (O&M) ചെലവുകൾ

(7) തെരുവ് വിളക്കുകളുടെ പരിപാലനം.

(8) ജലവിതരണ സ്കീമുകളിലെ പൊതുടാപ്പുകളുടെ വെള്ളക്കരം

(9) കൈമാറിക്കിട്ടിയ സ്ഥാപനങ്ങളുടേത് ഒഴികെയുള്ള കെട്ടിടങ്ങളുടെ വാടക [ഖണ്ഡിക 2.6(1)(i) ൽ പ്രതിപാദിക്കുന്ന സ്ഥാപനങ്ങളുടെ വാടക അനുവദിക്കാവുന്നതാണ്].

(10) നിലവിലുള്ള കെട്ടിടങ്ങളിൽ പുതിയ നിലകളുടെ നിർമ്മാണം

(11) കമാനങ്ങളുടെ നിർമ്മാണം

(12) സ്ഥാപനങ്ങളുടെ മോടിപിടിപ്പിക്കൽ, cladding പ്രവൃത്തികൾ, വലിയ ചെലവ് വരുന്നതും ആധുനിക രീതിയിലുള്ളതുമായ നെയിം ബോർഡുകൾ സ്ഥാപിക്കൽ

3. റോഡ് മെയിന്റനൻസ് ഫണ്ട്

3.1 ഗ്രാമ പഞ്ചായത്തുകൾക്കും ജില്ലാ പഞ്ചായത്തുകൾക്കും നഗര ഭരണ സ്ഥാപനങ്ങൾക്കുമാണ് റോഡുകളുടെ സംരക്ഷണ ചുമതലയുള്ളത്. അതുകൊണ്ട് ഗ്രാമപഞ്ചായത്തുകൾക്കും ജില്ലാ പഞ്ചായത്തുകൾക്കും നഗരഭരണ സ്ഥാപനങ്ങൾക്കുമാണ് റോഡ് മെയിന്റനൻസ് ഫണ്ട് അനുവദിക്കുന്നത്.

3.2 റോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കുന്നതിന് ചുവടെ വിവരിക്കുന്ന മാർഗനിർദേശങ്ങൾ പാലിക്കേണ്ടതാണ്.

(1) തദ്ദേശഭരണ സ്ഥാപനങ്ങളുടെ ആസ്തി രജിസ്റ്ററിൽ ഉൾപ്പെട്ടിട്ടുള്ള റോഡുകളുടെ പരിപാലനത്തിനായാണ് മെയിന്റനൻസ് ഫണ്ട് അനുവദിക്കുന്നത്. റോഡുകളുടെ പരിപാലനം എന്നതുകൊണ്ട് ഉദ്ദേശിക്കുന്നത് ആസ്തി രജിസ്റ്ററിൽ ഉൾപ്പെട്ട വിവിധ തരം റോഡുകൾ [ടാർ റോഡ്, കോൺക്രീറ്റ് റോഡ്, മെറ്റൽ റോഡ്, ഇന്റർലോക്ക് ചെയ്ത റോഡുകൾ, മൺറോഡ് ഇടങ്ങിയവ] ഗതാഗതയോഗ്യമാക്കി സംരക്ഷിക്കുന്നതിന് ആവശ്യമായ അറ്റകുറ്റപ്പണികൾ കാലാകാലങ്ങളിൽ നിർവഹിക്കുക എന്നതാണ്. ഇതിന്റെ ഭാഗമായി കഴികൾ നികത്തൽ, തകർന്നുപോയ ഭാഗം പൂർവ്വ സ്ഥിതിയിലാക്കൽ, ജലനിർഗമനത്തിന് വേണ്ട സൗകര്യം ഇല്ലാത്തതുകാരണം വെള്ളം കെട്ടിക്കിടന്ന് റോഡ് നശിക്കാൻ സാധ്യതയുള്ളയിടങ്ങളിൽ വെള്ളം ഒഴുകി പോകുന്നതിനുള്ള സ്ഥിരം സൗകര്യം ഏർപ്പെടുത്തൽ, ആവശ്യമായ സ്ഥലങ്ങളിൽ ഓടകൾ നിർമ്മിക്കൽ, നിലവിലുള്ള ഓടകളിലെയും കലുങ്കുകളിലെയും മണ്ണ് നീക്കം ചെയ്യൽ, വശങ്ങൾ ഇടിഞ്ഞുപോകാൻ സാധ്യതയുള്ള സ്ഥലങ്ങളിൽ ഭിത്തികെട്ടി സംരക്ഷിക്കൽ, കലുങ്കുകളുടെയും പാലങ്ങളുടെയും അറ്റകുറ്റപ്പണികൾ, പൊളിഞ്ഞ കലുങ്ക് മാറ്റി

പുതിയത് നിർമ്മിക്കൽ, സോളിംഗ് നശിച്ച റോഡുകളിൽ റീസോളിംഗ് ചെയ്യൽ എന്നീ പ്രവൃത്തികൾ റോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിച്ച് നിർവ്വഹിക്കാവുന്നതാണ്.

(2) മഴവെള്ളം ഒഴുകി പോകുന്നതിനുള്ള സൗകര്യം ഇല്ലാത്ത ഭാഗങ്ങളിൽ മാത്രം നിലവിലുള്ള പൊളിഞ്ഞ ടാറിംഗ് പ്രതലം scarify ചെയ്ത് പ്രതലം ഉറപ്പിച്ചശേഷം ഇന്റർലോക്ക്/ കോൺക്രീറ്റ് ചെയ്യുന്ന പ്രവൃത്തി റോഡ് മെയിന്റനൻസ് ഫണ്ട് ഉപയോഗിച്ച് നിർവ്വഹിക്കാവുന്നതാണ്.

(3) നിലവിലുള്ള ടാർ റോഡുകൾ, കോൺക്രീറ്റ് റോഡുകൾ, മെറ്റൽ റോഡുകൾ തുടങ്ങിയവ സംരക്ഷിക്കുന്നതിന് ആവശ്യമായ വിഹിതം നീക്കിവെച്ചതിനുശേഷം തുക ബാക്കിയുണ്ടെങ്കിൽ മാത്രമേ ആസ്തി രജിസ്റ്ററിൽ ഉൾപ്പെട്ട മൺറോഡുകളുടെ സംരക്ഷണ പ്രവൃത്തികൾ ഏറ്റെടുക്കാൻ പാടുള്ളൂ. അത്തരം സന്ദർഭങ്ങളിൽ ഏറ്റവും ബുദ്ധിമുട്ടുള്ള ഭാഗങ്ങളിൽ മാത്രം അത്യാവശ്യ പ്രവൃത്തികൾ ചെയ്ത് സഞ്ചാരയോഗ്യമാക്കുകയാണ് വേണ്ടത്.

(4) പ്രധാനമന്ത്രി ഗ്രാമ സഡക്ക് യോജന (PMGSY) പ്രകാരം സംസ്ഥാനത്ത് നിർമ്മിക്കപ്പെട്ടിട്ടുള്ള റോഡുകളുടെ സംരക്ഷണ ചുമതല ജില്ലാപഞ്ചായത്തുകൾക്കാണ്. പ്രസ്തുത പരിപാടിയിലെ ആദ്യരണ്ട് ഘട്ടങ്ങളിലായി (PMGSY – I, PMGSY – II) പൂർത്തിയാക്കിയ റോഡുകളിൽ അഞ്ച് വർഷത്തെ ഗ്യാരന്റി കാലാവധി കഴിഞ്ഞ റോഡുകളുടെ മെയിന്റനൻസ് പ്രവൃത്തികൾ റോഡ് മെയിന്റനൻസ് ഫണ്ട് ഉപയോഗിച്ച് ജില്ലാ പഞ്ചായത്തുകൾക്ക് നിർവ്വഹിക്കാവുന്നതാണ്.

(5) സർക്കാർ നിശ്ചയിച്ചിട്ടുള്ള സ്പെസിഫിക്കേഷനുകളോടുകൂടിയ മൈൽ സ്റ്റോണുകളും ദിശാ ബോർഡുകളും സ്ഥാപിക്കൽ, റോഡ് സുരക്ഷാ സംവിധാനങ്ങൾ ഏർപ്പെടുത്തൽ എന്നിവയ്ക്ക് റോഡ് മെയിന്റനൻസ് ഫണ്ട് ഉപയോഗിക്കാവുന്നതാണ്.

(6) റോഡ് മെയിന്റൻസ് ഫണ്ട് പുതിയ റോഡുകളുടെ നിർമ്മാണത്തിനായി വിനിയോഗിക്കാൻ പാടില്ല. അതുപോലെ റോഡുകളുടെ ഘടനയിൽ മാറ്റം വരുത്തുന്ന രീതിയിലുള്ള [ഉദാ: മൺറോഡ് മെറ്റൽ റോഡോ ടാർ റോഡോ കോൺക്രീറ്റ് റോഡോ ആക്കി മാറ്റുക, നിലവിലുള്ള റോഡുകൾ ബി.എം.ബി.സി (BM&BC) നിലവാരത്തിലേക്ക് ഉയർത്തുക തുടങ്ങിയ] പ്രവൃത്തികൾക്കും റോഡ് മെയിന്റനൻസ് ഫണ്ട് ഉപയോഗിക്കാൻ പാടില്ല. ഇത്തരം പ്രവൃത്തികൾ അനുവദനീയമായ മറ്റ് ഫണ്ടുകൾ (പൊതു വിഭാഗം സാധാരണ വിഹിതം പതിനഞ്ചാം ധനകാര്യ കമ്മീഷൻ ബേസിക് ഗ്രാന്റ്, തനത് ഫണ്ട്) ഉപയോഗിച്ച് നിർവഹിക്കാവുന്നതാണ്.

(7) റോഡുകളുടെ ഘടനയിൽ മാറ്റം വരുത്തുന്നത് അനുവദനീയമല്ലെങ്കിലും പതിനാലാം പഞ്ചവത്സര പദ്ധതി ആരംഭിക്കുന്നതിനു മുൻപ് (അതായത് 01.04.2022-ന് മുൻപ്) നിർമ്മിച്ച മെറ്റൽ റോഡുകൾ ടാർ റോഡുകളാക്കി മാറ്റുന്നതിന് മാത്രം റോഡ് മെയിന്റനൻസ് ഫണ്ട് ഉപയോഗിക്കാവുന്നതാണ്.

(8) അതത് തദ്ദേശഭരണ സ്ഥാപനങ്ങളുടെ ആസ്തി രജിസ്റ്ററിൽ ഉൾപ്പെട്ടിട്ടുള്ള റോഡുകളിൽ മാത്രമേ ഈ മാർഗരേഖ പ്രകാരമുള്ള പ്രവൃത്തികൾ റോഡ് മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിച്ച് ബന്ധപ്പെട്ട തദ്ദേശഭരണ സ്ഥാപനങ്ങൾ നിർവഹിക്കാൻ പാടുള്ളൂ.

4. മെയിന്റൻസ് പ്ലാൻ തയ്യാറാക്കൽ

4.1 തദ്ദേശഭരണ സ്ഥാപനങ്ങളുടെ നിയന്ത്രണത്തിലുള്ള റോഡുകളുടെയും കൈമാറിക്കിട്ടിയ സ്ഥാപനങ്ങളുടെയും ഖണ്ഡിക 2.6 പ്രകാരം നോൺറോഡ് മെയിന്റനൻസ് ഫണ്ട് ഉപയോഗിക്കുന്നതിന് അനുവാദം നൽകിയിട്ടുള്ള തനത് സ്ഥാപനങ്ങളുടെയും മെയിന്റനൻസ്

ഫണ്ട് ഒഴികെയുള്ള മറ്റ് ഫണ്ടുകൾ ഉപയോഗിച്ച് മെയിന്റനൻസ് നിർവഹിക്കേണ്ട സ്വന്തം ആസ്തികളുടെയും പരിപാലനത്തിനായി ഒരു ആസ്തി സംരക്ഷണ പദ്ധതി (Asset Maintenance Plan) എല്ലാ തദ്ദേശഭരണ സ്ഥാപനങ്ങളും ഓരോ വർഷവും തയ്യാറാക്കേണ്ടതും അത് വാർഷിക പദ്ധതിയുടെ ഭാഗമാക്കേണ്ടതുമാണ്.

4.2 മെയിന്റനൻസ് ഫണ്ട് വിനിയോഗിക്കുന്നതിനുള്ള മാർഗരേഖ പരിഷ്കരിക്കുന്നതിനൊപ്പം മെയിന്റനൻസ് പ്ലാൻ തയ്യാറാക്കുന്നതിനുള്ള നടപടിക്രമങ്ങളും പരിഷ്കരിക്കണമെന്ന് ആറാം സംസ്ഥാന ധനകാര്യ കമ്മീഷൻ ശുപാർശ ചെയ്തിട്ടുണ്ട്. മെയിന്റനൻസ് പ്ലാൻ തയ്യാറാക്കുന്നതിനുള്ള നടപടിക്രമങ്ങൾ പരിഷ്കരിച്ചുകൊണ്ട് പ്രത്യേകം ഉത്തരവ് പുറപ്പെടുവിക്കുന്നതാണ്. 2023-24 മുതലുള്ള മെയിന്റനൻസ് ആവശ്യങ്ങൾ ക്രോഡീകരിക്കുന്നതുമായി ബന്ധപ്പെട്ട നടപടിക്രമങ്ങൾ ഇതിനോടകം ഏറെക്കുറെ പൂർത്തിയായ സാഹചര്യത്തിൽ പുതുക്കി നിശ്ചയിക്കുന്ന നടപടിക്രമങ്ങൾ 2024-25 വാർഷിക പദ്ധതി മുതൽ ബാധകമായിരിക്കും.

4.3 മെയിന്റനൻസ് പ്ലാനിന്റെ ഭാഗമാക്കുന്ന പ്രോജക്ടുകൾ തദ്ദേശ ഭരണ സ്ഥാപനത്തിന്റെ വാർഷിക പദ്ധതിയുടെ ഭാഗമാക്കി, അതിനു ബാധകമായ നടപടിക്രമങ്ങൾ പാലിച്ച് നിർവഹണം നടത്തേണ്ടതാണ്.

5. ആകസ്മികമായ മെയിന്റനൻസ് പ്രവർത്തികളുടെ നിർവ്വഹണം.

5.1 തദ്ദേശഭരണ സ്ഥാപനങ്ങൾക്ക്, ആവശ്യമെങ്കിൽ, മെയിന്റനൻസ് ഫണ്ടിൽ നിന്നും അടിയന്തര മെയിന്റനൻസ് ആവശ്യങ്ങൾക്കായി പ്രത്യേകം തുക മാറ്റിവയ്ക്കാവുന്നതാണ്. ഇപ്രകാരം മാറ്റി വയ്ക്കുന്ന തുക, മുൻകൂട്ടി കാണാൻ കഴിയാത്തതും ആകസ്മികമായി ഉണ്ടാകുന്നതുമായ അടിയന്തര മെയിന്റനൻസ് ആവശ്യങ്ങൾക്ക് വിനിയോഗിക്കാവുന്നതാണ്. നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ട്, റോഡ് മെയിന്റനൻസ് ഫണ്ട് എന്നീ വിഭാഗങ്ങളിൽ ഓരോന്നിലും ബജറ്റ് വിഹിതത്തിന്റെ അഞ്ച് ശതമാനം വരെയുള്ള തുക, മുകളിൽ പറയുന്ന പരിധിക്ക് വിധേയമായി അടിയന്തര സ്വഭാവമുള്ള മെയിന്റനൻസ് പ്രോജക്ടുകൾക്കായി മാറ്റിവയ്ക്കാം.

(i) നോൺ റോഡ് മെയിന്റനൻസ് ഫണ്ടിന്റെ കാര്യത്തിൽ ഗ്രാമ/ബ്ലോക്ക് പഞ്ചായത്തുകൾക്ക് 5 ലക്ഷം രൂപയും, ജില്ലാ പഞ്ചായത്തുകൾക്ക് 50 ലക്ഷം രൂപയും മുനിസിപാലിറ്റികൾക്ക് 25 ലക്ഷം രൂപയും മുനിസിപ്പൽ കോർപ്പറേഷനുകൾക്ക് 40 ലക്ഷം രൂപയും ആയിരിക്കും പരിധി. അഞ്ച് ശതമാനം തുക കണക്കാക്കുമ്പോൾ ഒരു ലക്ഷം രൂപയിൽ കവവ് വരുന്ന ഗ്രാമ/ബ്ലോക്ക്പഞ്ചായത്തുകൾക്ക് ഒരു ലക്ഷം രൂപ വരെ മാറ്റിവയ്ക്കാം.

(ii) റോഡ് മെയിന്റനൻസ് ഫണ്ടിന്റെ കാര്യത്തിൽ ഗ്രാമ പഞ്ചായത്തുകൾക്ക് 10 ലക്ഷം രൂപയും, ജില്ലാ പഞ്ചായത്തുകൾക്ക് 25 ലക്ഷം രൂപയും മുനിസിപാലിറ്റികൾക്ക് 25 ലക്ഷം രൂപയും മുനിസിപ്പൽ കോർപ്പറേഷനുകൾക്ക് 50 ലക്ഷം രൂപയും ആയിരിക്കും പരിധി. അഞ്ച് ശതമാനം തുക ഒരു ലക്ഷം രൂപയിൽ കവവ് വരുന്ന ഗ്രാമപഞ്ചായത്തുകൾക്ക് ഒരു ലക്ഷം രൂപ വരെ മാറ്റിവയ്ക്കാം.

Appendices

Appendix 3.1: Secondary Data Sources

Variable / Indicator	Fund / Category	Data Source	Year / Period
Demographic & Spatial Indicators			
Total Population (LSGI-wise)	Demographic	Delimitation Commission	Census 2011 (LSGD adjusted)
SC Population (LSGI-wise)	Demographic	Finance Department	Census 2011 (SCDD adjusted)
ST Population (LSGI-wise)	Demographic	Finance Department	Census 2011 (STDD adjusted)
Old Age Population	Demographic	State Election Commission	2020
Area of LSGI	Spatial	Land Use Board	Census 2011 (LSGD adjusted)
Forest Area	Spatial	Land Use Board	2025
Flood/Landslide Prone Area, Coastal Line Length	Spatial	Disaster Management Authority; Land Use Board	–
Population, Literacy, Workforce	Demographic	Census of India	2011
Asset and Infrastructure Data			
Road Asset Length (by type)	Maintenance Fund – Road	R-Track	2025
Non-Road Physical Assets	Maintenance Fund – Non-road	R-Track; Chief Engineer, LSGD	2025
Devolution Variables (Appendix IV)			
General Purpose Fund Allocation	General Purpose Fund	State Budget (Appendix IV)	2014–15 to 2023–24
Maintenance Fund Allocation	Maintenance Fund	State Budget (Appendix IV)	2014–15 to 2023–24
Development Fund – General Sector	Development Fund (a)	State Budget (Appendix IV)	2014–15 to 2023–24
Development Fund – SCSP	Development Fund (b)	State Budget (Appendix IV)	2014–15 to 2023–24
Development Fund – TSP	Development Fund (c)	State Budget (Appendix IV)	2014–15 to 2023–24
Utilization and Financial Reporting			
Fund Utilization (All categories)	Devolution & OSR Expenditure	IKM–Sulekha	2014–15 to 2023–24
Tax Revenue	OSR – Tax	Saankhya / ILGMS	2014–15 to 2023–24
Non-Tax Revenue	OSR – Non-tax	Saankhya / ILGMS	2014–15 to 2023–24
Other Receipts	Other Inflows	Saankhya / ILGMS	2014–15 to 2023–24
Revenue Expenditure	Expenditure	Saankhya; ILGMS	2014–15 to 2023–24
Liabilities (Code 3)	Earmarked Transfers	Saankhya / ILGMS	2014–15 to 2023–24
Assets – Fixed & Financial (Code 4)	Asset Holdings	Saankhya / ILGMS	2014–15 to 2023–24
Borrowings			
LG Borrowings – Housing & Infrastructure	Loans	LIFE Mission; KURDFC	Up to 31 Mar 2025
State-Level Fiscal Indicators			
Revenue, Expenditure, Deficits, Debt	State Public Finance	Budget Docs; RBI SFR	2014–15 to 2024–25 (RE)
SOTR Growth & Buoyancy	Fiscal Performance	Finance Dept.; Budget Docs	2014–15 to 2024–25 (BE)
Salary, Pension & Interest	Committed Expenditure	State Budget Documents	2014–15 to 2024–25 (BE)
Debt Profile of the State	Public Debt	RBI; Budget Documents	2014–15 to 2024–25 (BE)
Fund Devolution to LSGIs	Intergovernmental Transfers	Budget Appendix IV; Finance Accounts	2014–15 to 2023–24
GSDP Growth Rate (Nominal & Real)	Economic Indicator	MoSPI; Economic Review	2011–12 to 2024–25 (BE)

Appendix 5.1: UFC Grants to Kerala's LGs (Rs. crore)

Finance Commission	Grant Type	Rural	Urban	Total
UFC X	–	178.81	25.43	204.24
UFC XI	–	329.63	75.25	404.88
UFC XII	–	985.00	149.00	1134.00
UFC XIII	General Basic Grant	1274.81	474.89	1749.70
	General Performance Grant	674.97	251.43	926.40
	Special Area Grant	–	–	–
	Total	**1949.78**	**726.32**	**2676.10**
UFC XIV	Basic Grant	3615.85	2931.48	6547.33
	Performance Grant	401.76	732.87	1134.63
	Total	**4017.61**	**3664.35**	**7681.96**
UFC XV (2020–21)	Basic Grant (Untied)	814	222	1036
	Tied Grant	814	562	1376
	Total	**1628**	**784**	**2412**
UFC XV (2021–26)	Basic Grant (Untied)	2538	736	3274
	Tied Grant	3806	2506	6312
	Grants for new cities	–	–	0
	Shared municipal services	–	–	0
	Health Grant	1199	1770	2969
	Total	**7543**	**5012**	**12555**

Source: Memorandum to the UFC XV, Government of Kerala (2025)

Appendix 5.2: Share of States in UFC Grants to Local Governments

State	Xth UFC	XIth UFC	XIIth UFC	XIIIth UFC	XIVth UFC	XVth UFC
Andhra Pradesh	7.93	9.20	7.84	8.29	4.28	4.32
Arunachal Pradesh	0.09	0.30	0.28	0.35	0.37	0.38
Assam	2.74	2.50	2.32	2.13	2.22	2.64
Bihar	10.67	8.80	7.06	6.59	8.24	8.26
Chhattisgarh	–	–	2.81	2.42	2.38	2.39
Goa	0.11	0.10	0.12	0.20	0.12	0.12
Gujarat	4.82	4.80	5.38	4.22	5.23	5.26
Haryana	1.84	1.80	1.92	1.77	2.08	2.08
Himachal Pradesh	0.64	0.70	0.62	0.74	0.70	0.71
Jammu & Kashmir	0.92	0.90	1.28	1.30	1.66	–
Jharkhand	–	–	2.32	2.25	2.77	2.78
Karnataka	5.43	5.20	4.84	7.54	5.27	5.29
Kerala	3.80	4.00	4.54	3.11	2.67	2.68
Madhya Pradesh	7.63	8.70	8.10	6.51	6.52	6.56
Maharashtra	8.92	9.70	11.10	10.07	9.55	9.59
Manipur	0.21	0.20	0.22	0.35	0.13	0.29
Meghalaya	0.19	0.30	0.23	0.46	0.01	0.30
Mizoram	0.06	0.10	0.12	0.34	0.04	0.15
Nagaland	0.10	0.10	0.18	0.44	0.04	0.21
Odisha	4.09	3.90	3.63	3.58	3.70	3.72
Punjab	2.49	2.10	1.98	2.04	2.28	2.29
Rajasthan	4.75	5.90	5.80	5.96	6.31	6.36
Sikkim	0.05	0.10	0.06	0.22	0.07	0.07
Tamil Nadu	7.49	6.60	5.77	6.33	5.92	5.94
Telangana	–	–	–	–	3.05	3.04
Tripura	0.28	0.30	0.26	0.41	0.19	0.31
Uttar Pradesh	16.37	15.70	13.78	14.79	16.01	16.05
Uttarakhand	–	–	0.78	0.91	0.94	0.95
West Bengal	8.43	7.80	6.66	6.68	7.25	7.26

Source: UFC XV Report (2021)

Appendix 5.3: Basic Conditions stipulated by UFCs for availing UFC Grants

UFC	Conditions
X	1. State Governments to prepare schemes and issue utilisation guidelines. 2. Local governments to raise matching contributions. 3. Grants not to be used for salaries and wages.
XI	1. Maintenance of accounts and audit; creation of financial database. 2. Maintenance of core services such as education, health, water, sanitation and street lighting.
XII	1. Creation of databases of LSG finances. 2. Maintenance of accounts using modern technology and management systems.
XIII	1. Creation of databases of LSG finances. 2. Maintenance of audited accounts. 3. Constituting State Finance Commissions (SFCs) regularly. 4. Separate performance grant conditions for rural and urban local bodies.
XIV (2015–20)	1. LSG accounts to distinctly capture all sources of income. 2. Increase in own source revenue for performance grant eligibility. 3. Constituting SFCs and placing reports in the Legislature. 4. Submission of audited annual accounts. 5. GPDP completion and dashboard display by Gram Panchayats. 6. Municipalities to publish service level benchmarks annually.
XV (2020–21)	1. Timely online availability of audited and unaudited accounts.
XV (2021–26)	1. Constituting SFCs and acting on recommendations. 2. Online availability of accounts under CAG framework. 3. Minimum property tax floor and improved collection for ULBs.

Source: UFC XV Report (2021)

Appendix 6.1: Details of Borrowings of KIIFB and KSSPL

Year	Net Borrowing Ceiling (MoF)	KIIFB	KSSPL	Total Borrowings	Arrear Adjusted	Less in Borrowings
2020–21	27130	–	–	–	0	0
2021–22	36087	–	–	12562.80	0	0
2022–23	32439	5109.24	1599.67	6708.91	3140.70	9849.61
2023–24**	32442	1559.19	3128.60	4687.79	–	4687.79
2024–25	37512	0	983.09	983.09	4711.05	5694.14
2025–26 (BE)	39876	0	2000.00	2000.00	4711.05	6711.05

Source: Finance Department, GoK

Notes: * Restrictions imposed from 2021-22. The amount for the year 2021-22 has been split up into parts and started to adjust from the borrowing limit of the year 2022-23 onwards along with the current borrowings of the SPVs.

** In 2023–24, only Rs.1559.19 crore is shown as KIIFB borrowings. From this year onwards, KIIFB loan accounts are not provided to the Centre. As the matter is sub judice, these borrowings are not deducted from the State borrowing limit.

Appendix 6.2: Kerala's Share of Central Taxes : Effect of Changing UFC Norms

1

Year	Divisible Pool Sharable Among States	X UFC (3.875)	XIV UFC (2.5)	XV UFC (1.925)	Difference: 15FC–10FC	Difference: 15FC–14FC
2020–21	594997.00	23056.13	14874.93	11560.40	11495.73	3314.53
2021–22	898392.00	34812.69	22459.80	17820.09	16992.60	4639.71
2022–23	951077.08	36854.24	23776.93	18260.68	18593.56	5516.25
2023–24	1129494.00	43767.89	28237.35	21742.92	22024.97	6494.43
2024–25 (RE)	1274121.00	49372.19	31853.03	25550.00	23822.19	6303.03
2025–26 (BE)	1422444.00	55119.71	35561.10	28616.50	26503.21	6944.60

Source: UFC X-XV Reports Note: Figures in parentheses represent the percentage of central taxes by respective FC recommendations.

Appendix 6.3: Major Indicators Projected: Scenario 1

Year	2025–26 (Reassessed)	2026–27	2027–28	2028–29	2029–30	2030–31
Revenue Receipts	142476.73	161044.85	179260.54	201433.08	222734.95	251004.96
Per cent of GSDP	9.98	10.08	10.01	10.05	10.01	10.16
State Tax Revenue	86194.93	94276.91	104903.09	114754.78	125534.16	137328.83
Per cent of GSDP	6.04	5.90	5.86	5.72	5.64	5.56
State Non-Tax Revenue	19145.53	22189.96	22420.69	26051.61	26305.19	30638.04
Per cent of GSDP	1.34	1.39	1.25	1.30	1.18	1.24
Central Govt Transfers	36915.08	44577.99	51936.76	60626.69	70895.60	83038.09
Per cent of GSDP	2.59	2.79	2.90	3.02	3.19	3.36
Share of Central Taxes	28616.50	35472.54	42212.29	50232.66	59776.86	71134.47
Grant in aid	8298.58	9105.45	9724.47	10394.03	11118.74	11903.62
Capital Receipts	46230.73	47118.69	52719.37	58989.46	65427.69	72571.61
Per cent of GSDP	3.24	2.95	2.94	2.94	2.94	2.94
Total Receipts	188707.46	208163.54	231979.91	260422.54	288162.64	323576.57
Per cent of GSDP	13.22	13.02	12.96	12.99	12.95	13.10
Total Expenditure	198582.41	208163.54	231979.91	260422.54	288162.64	323576.57
Per cent of GSDP	13.91	13.02	12.96	12.99	12.95	13.10
Revenue Expenditure	179476.20	195259.06	218809.78	245298.36	271571.73	303723.96
Per cent of GSDP	12.58	12.22	12.22	12.23	12.20	12.29
Capital Expenditure	19106.21	12904.48	13170.14	15124.18	16590.91	19852.61
Per cent of GSDP	1.34	0.81	0.74	0.75	0.75	0.80
On Loan Disbursements	2168.11	2983.11	3247.92	3537.54	3854.36	4201.01
Per cent of GSDP	0.15	0.19	0.18	0.18	0.17	0.17
Revenue Deficit	-36999.47	-34214.21	-39549.23	-43865.28	-48836.78	-52719.00
Per cent of GSDP	-2.59	-2.14	-2.21	-2.19	-2.19	-2.13
Fiscal Deficit	51262.15	46353.69	51916.12	58146.04	64542.11	71641.75
Per cent of GSDP	3.59	2.90	2.90	2.90	2.90	2.90
Primary Deficit	19438.43	10425.80	14198.74	14733.93	16741.13	18969.13
Per cent of GSDP	1.36	0.65	0.79	0.73	0.75	0.77
IP/RR	0.22	0.22	0.21	0.22	0.21	0.21
GSDP (2011–12)	1427145.23	1598403	1790211	2005036	2225590	2470405
Debt outstanding	481997.62	528351.31	580267.43	638413.47	702955.58	774597.33
Per cent of GSDP	33.77	33.05	32.41	31.84	31.59	31.36
Interest Payment	31823.72	35927.89	37717.38	43412.12	47800.98	52672.62

Source: SFC VII Estimation

Note: Amounts are in Crore

Appendix 6.4: Major Indicators Projected – Scenario 2

Indicator	2025–26 (R)	2026–27	2027–28	2028–29	2029–30	2030–31
Revenue Receipts	142476.73	179803.85	193196.12	206456.62	225016.95	251004.96
Per cent of GSDP	9.98	11.25	10.79	10.30	10.11	10.16
State Tax Revenue	86194.93	94276.91	104903.09	114754.78	125534.16	137328.83
Per cent of GSDP	6.04	5.90	5.86	5.72	5.64	5.56
State Non-Tax Revenue	19145.53	22189.96	22420.69	26051.61	26305.19	30638.04
Per cent of GSDP	1.34	1.39	1.25	1.30	1.18	1.24
Central Govt. Transfers	36915.08	63336.99	65872.34	65650.23	73177.60	83038.09
Per cent of GSDP	2.59	3.96	3.68	3.27	3.29	3.36
Share of Central Taxes	28616.50	35472.54	42212.29	50232.66	59776.86	71134.47
Grant-in-Aid	8298.58	27864.45	23660.05	15417.57	13400.74	11903.62
Capital Receipts	46230.73	47118.69	52719.37	58989.46	65427.69	72571.61
Per cent of GSDP	3.24	2.95	2.94	2.94	2.94	2.94
Total Receipts	188707.46	226922.54	245915.49	265446.08	290444.64	323576.57
Total Expenditure	198582.41	226922.54	245915.49	265446.08	290444.64	323576.57
Revenue Expenditure	179476.20	213328.26	230873.86	249431.01	273114.06	303723.96
Capital Expenditure	19106.21	13594.28	15041.64	16015.07	17330.59	19852.61
Revenue Deficit	-36999.47	-33524.41	-37677.73	-42974.39	-48097.11	-52719.00
Fiscal Deficit	51262.15	46353.69	51916.12	58146.04	64542.11	71641.75
Primary Deficit	19438.43	10425.80	14198.74	14733.93	16741.13	18969.13
Debt Outstanding	481997.62	528351.31	580267.43	638413.47	702955.58	774597.33
Interest Payment	31823.72	35927.89	37717.38	43412.12	47800.98	52672.62

Source: SFC VII Estimation Note: Amounts are in Rs. Crore

Appendix 7.1: Allocation of funds on CSS by Centre and State

Sector / Scheme	2022–23			2023–24		
	CS	**SS**	**Total**	**CS**	**SS**	**Total**
Rural Development	Rs Cr	Rs Cr	Rs Cr	Rs Cr	Rs Cr	Rs Cr
RIDF–NABARD Assisted Scheme	36.26		36.26	36.86	0	36.86
DAY–NRLM (General)	97.5	65	162.5	97.5	65	162.5
Administrative Cost of Poverty Alleviation Units	6	4	10			
PMAY–G (General)	15	10	25	15	10	25
NSAP–NOAPS (100% Central Share)	150		150	150	0	150
State Support for NSAP–NOAPS		0.03	0.03	0	0.03	0.03
PMAY–G (SCSP)	7.5	5	12.5	7.5	5	12.5
PMAY–G (TSP)	3	2	5	3	2	5
DAY–NRLM (SCSP)	49.5	33	82.5	37.5	25	62.5
DAY–NRLM (TSP)	16.24	10.83	27.07	16.25	10.83	27.08
Urban Development						
DAY–NULM	45	30	75	27	18	45
PMAY–Urban	312	104	416	312	104	416
Swachh Bharat Mission (Urban 2.0)	34.5	23	57.5	34.5	23	57.5
Smart Cities Mission	292	292	584	240	215	455
AMRUT 2.0			0	134.94	116	250.94
AMRIT	80	48	128			
AMRIT 2.0	3.33	2	5.33			
Total	**1148**	**629**	**1777**	**1112**	**594**	**1706**

Source: Appendix IV, Budget Documents, GoK

Appendix 7.2: CSR Expenditure of States and UTs as on 31st March, 2025 (FY 2024-25)

States and UTs	**CSR (Rs. Crores)**
Maharashtra	6065.95
Gujarat	2707.54
Karnataka	2254.88
Tamil Nadu	1968.76
Delhi	1949.95
Uttar Pradesh	1545.01
Odisha	1389.39
Rajasthan	1145.67
Andhra Pradesh	1129.75
Telangana	1054.92
Haryana	816.95
Madhya Pradesh	600.47
Assam	488.62
Chhattisgarh	422.73
Jharkhand	414.63
Kerala	387.91
Uttarakhand	360.76
Punjab	351.89
Bihar	260.53
Himachal Pradesh	148.59
Chandigarh	113.31
Jammu and Kashmir	98.54
Goa	85.79
Manipur	83.19
Sikkim	41.87
Arunachal Pradesh	39.57
Meghalaya	30.94
Nagaland	15.41
Tripura	9.45
Mizoram	4.48
Total	**26084.1**

Source: National CSR Exchange Portal (2025)

Appendix 8.1: Composition of tax Revenue in GPs

Year	PTR	PTNR	PT	OT	ST	ET	AT	Total
2014–15	246.8	1.8	105.4	92.3	0.013	3.278	0.381	450
	(54.8)	(0.4)	(23.4)	(20.5)	(0.0)	(0.7)	(0.1)	(100)
2015–16	224.0	5.5	143.1	123.1	0.062	7.501	0.643	504
	(44.4)	(1.1)	(28.4)	(24.4)	(0.0)	(1.5)	(0.1)	(100)
2016–17	276.6	92.1	144.7	121.6	0.658	9.273	0.822	646
	(42.8)	(14.3)	(22.4)	(18.8)	(0.1)	(1.4)	(0.1)	(100)
2017–18	276.1	218.6	153.8	127.0	0.030	3.463	0.451	779
	(35.4)	(28.0)	(19.7)	(16.3)	(0.0)	(0.4)	(0.1)	(100)
2018–19	216.6	193.0	162.5	133.8	1.320	0.875	0.018	708
	(30.6)	(27.3)	(23.0)	(18.9)	(0.2)	(0.1)	(0.0)	(100)
2019–20	199.7	193.6	161.4	133.0	0.007	1.699	0.015	689
	(29.0)	(28.1)	(23.4)	(19.3)	(0.0)	(0.2)	(0.0)	(100)
2020–21	197.9	208.6	163.2	135.4	0.006	0.057	0.009	705
	(28.1)	(29.6)	(23.1)	(19.2)	(0.0)	(0.0)	(0.0)	(100)
2021–22	220.3	243.0	168.6	139.8	2.167	0.695	0.024	775
	(28.4)	(31.4)	(21.8)	(18.0)	(0.3)	(0.1)	(0.0)	(100)
2022–23	247.2	285.4	195.4	161.9	0.000	8.998	0.003	899
	(27.5)	(31.8)	(21.7)	(18.0)	(0.0)	(1.0)	(0.0)	(100)
2023–24	250.2	307.3	203.7	170.3	0.208	9.442	0.004	941
	(26.6)	(32.6)	(21.6)	(18.1)	(0.0)	(1.0)	(0.0)	(100)

Source: Calculated from IKM data
Note: Amounts in Rs Crore
Figures in parenthesis indicate percentage to the total

Appendix 8.2: Composition of Tax Revenue in Municipality

Year	Property Tax	Profession Tax	Adv Tax	Entertainment Tax	Other Tax	Shared Tax	Total Tax
2014–15	84	53	1.0	21.5	0.8	0.1	161
	(52)	(33)	(1)	(13)	(1)	(0)	(100)
2015–16	103	67	1.4	34.1	2.2	0.7	208
	(50)	(32)	(1)	(16)	(1)	(0)	(100)
2016–17	131	76	1.6	38.9	2.8	0.9	251
	(52)	(30)	(1)	(15)	(1)	(0)	(100)
2017–18	200	96	1.3	12.5	4.2	2.5	317
	(63)	(30)	(0)	(4)	(1)	(1)	(100)
2018–19	237	105	0.2	3.5	3.8	20.7	371
	(64)	(28)	(0)	(1)	(1)	(6)	(100)
2019–20	218	107	0.1	5.0	3.1	0.6	334
	(65)	(32)	(0)	(1)	(1)	(0)	(100)
2020–21	263	115	0.0	0.3	2.4	0.9	381
	(69)	(30)	(0)	(0)	(1)	(0)	(100)
2021–22	296	124	0.0	1.7	2.2	8.2	432
	(68)	(29)	(0)	(0)	(1)	(2)	(100)
2022–23	348	124	0.2	17.1	1.6	3.6	494
	(70)	(25)	(0)	(3)	(0)	(1)	(100)
2023–24	302	120	0.3	18.3	0.8	5.2	447
	(68)	(27)	(0)	(4)	(0)	(1)	(100)

Source: Calculated from IKM data.
Note: Amounts in Rs Crore
Figures in parentheses indicate percentage to the total.

Appendix 8.3: Composition of Tax Revenue in Corporations

Year	**Property Tax**	**Profession Tax**	**Adv Tax**	**Entertainment Tax**	**Other Tax**	**Shared Tax**	**Total Tax**
2014–15	121 (55.2%)	72 (33.0%)	4 (1.8%)	20.9 (9.6%)	0.19 (0.1%)	0.60 (0.3%)	219 (100%)
2015–16	126 (51.2%)	85 (34.3%)	5 (2.1%)	29.8 (12.1%)	0.34 (0.1%)	0.67 (0.3%)	247 (100%)
2016–17	206 (50.9%)	138 (34.1%)	15 (3.8%)	42.5 (10.5%)	1.38 (0.3%)	1.35 (0.3%)	405 (100%)
2017–18	226 (52.8%)	133 (31.0%)	15 (3.4%)	33.3 (7.8%)	0.57 (0.1%)	21.06 (4.9%)	428 (100%)
2018–19	248 (49.4%)	159 (31.6%)	16 (3.1%)	40.5 (8.1%)	0.23 (0.0%)	38.89 (7.7%)	502 (100%)
2019–20	249 (66.4%)	111 (29.7%)	12 (3.1%)	2.9 (0.8%)	0.30 (0.1%)	0.05 (0.0%)	374 (100%)
2020–21	221 (64.0%)	110 (31.8%)	9 (2.5%)	3.6 (1.0%)	0.04 (0.0%)	2.20 (0.6%)	345 (100%)
2021–22	327 (71.5%)	115 (25.1%)	10 (2.1%)	5.5 (1.2%)	0.12 (0.0%)	0.24 (0.1%)	457 (100%)
2022–23	322 (63.1%)	146 (28.6%)	19 (3.7%)	21.5 (4.2%)	0.11 (0.0%)	1.88 (0.4%)	511 (100%)
2023–24	365 (60.3%)	186 (30.7%)	21 (3.5%)	32.6 (5.4%)	0.38 (0.1%)	0.13 (0.0%)	605 (100%)

Source: Calculated from IKM data.
Note: Amounts in Rs Crore
Figures in parenthesis are percentage to the total

Appendix 8.4: Composition of Non-Tax Revenue in GPs

Year	Rent Property	Fees & User Charges	Sales & Hire Charges	Income from Investments	Interest Earned	Others	Total Non-Tax
2014–15	1.90 (2.35%)	43.16 (53.42%)	23.36 (28.91%)	1.11 (1.38%)	8.78 (10.86%)	2.50 (3.09%)	81 (100%)
2015–16	2.96 (3.37%)	52.43 (59.83%)	13.11 (14.97%)	1.40 (1.60%)	15.10 (17.23%)	2.63 (3.00%)	88 (100%)
2016–17	3.23 (3.13%)	64.10 (62.20%)	13.01 (12.62%)	1.67 (1.62%)	17.78 (17.25%)	3.27 (3.17%)	103 (100%)
2017–18	4.22 (3.20%)	77.15 (58.53%)	21.08 (15.99%)	1.70 (1.29%)	22.81 (17.31%)	4.85 (3.68%)	132 (100%)
2018–19	4.63 (2.90%)	89.43 (56.07%)	28.05 (17.59%)	2.70 (1.69%)	30.40 (19.06%)	4.30 (2.69%)	160 (100%)
2019–20	4.77 (2.83%)	93.14 (55.26%)	26.64 (15.80%)	2.86 (1.70%)	37.09 (22.01%)	4.04 (2.40%)	169 (100%)
2020–21	1.20 (0.78%)	78.41 (50.81%)	27.71 (17.95%)	5.58 (3.62%)	35.79 (23.19%)	5.63 (3.65%)	154 (100%)
2021–22	2.22 (1.30%)	92.36 (54.19%)	27.68 (16.24%)	2.64 (1.55%)	39.73 (23.31%)	5.81 (3.41%)	170 (100%)
2022–23	5.65 (2.14%)	166.48 (63.09%)	30.73 (11.65%)	3.06 (1.16%)	46.43 (17.59%)	11.54 (4.37%)	264 (100%)
2023–24	6.67 (1.31%)	415.95 (81.73%)	21.69 (4.26%)	4.79 (0.94%)	54.35 (10.68%)	5.47 (1.08%)	509 (100%)

Source: Calculated from IKM data
Note: Amounts in Rs Crore
Figures in parenthesis are percentage to the total

Appendix 8.5: Composition of Non-Tax Revenue in Municipalities

Year	Rent Property	Fees & User Charges	Sales & Hire Charges	Income from Investments	Interest Earned	Others	Total Non-Tax
2014–15	3 (5%)	42 (70%)	6.0 (10%)	0.4 (1%)	6.4 (11%)	2.4 (4%)	60 (100%)
2015–16	4 (7%)	47 (71%)	4.3 (7%)	0.6 (1%)	6.9 (10%)	2.6 (4%)	66 (100%)
2016–17	6 (7%)	65 (75%)	4.1 (5%)	1.2 (1%)	7.4 (9%)	2.6 (3%)	86 (100%)
2017–18	7 (6%)	77 (69%)	9.8 (9%)	1.0 (1%)	10.4 (9%)	6.5 (6%)	112 (100%)
2018–19	7 (6%)	89 (69%)	10.9 (8%)	2.8 (2%)	13.0 (10%)	6.5 (5%)	130 (100%)
2019–20	8 (5%)	102 (70%)	10.2 (7%)	4.6 (3%)	16.1 (11%)	5.5 (4%)	147 (100%)
2020–21	1 (1%)	61 (68%)	12.2 (14%)	2.8 (3%)	11.3 (13%)	1.7 (2%)	90 (100%)
2021–22	3 (2%)	73 (68%)	11.6 (11%)	2.3 (2%)	12.2 (11%)	5.5 (5%)	107 (100%)
2022–23	7 (6%)	86 (65%)	15.2 (12%)	2.4 (2%)	14.3 (11%)	6.6 (5%)	132 (100%)
2023–24	7 (4%)	144 (76%)	11.6 (6%)	3.6 (2%)	19.5 (10%)	3.7 (2%)	190 (100%)

footnotesize Source: Calculated from IKM data
Note:Amounts in Rs Crore
Figures in parenthesis are percentage to the total

Appendix 8.6: Composition of Non- tax Revenue in Corporation

Year	Rent Property	Fees & User Charges	Sales & Hire Charges	Income from Investments	Interest Earned	Others	Total Non-Tax
2014–15	2.2 (3.8%)	50.0 (88.2%)	3.0 (5.3%)	0.130 (0.2%)	0.8 (1.4%)	0.6 (1.0%)	57 (100%)
2015–16	2.6 (4.5%)	48.4 (83.7%)	1.8 (3.1%)	0.207 (0.4%)	2.3 (4.0%)	2.5 (4.4%)	58 (100%)
2016–17	3.8 (3.4%)	89.7 (80.8%)	2.8 (2.5%)	0.002 (0.0%)	10.1 (9.1%)	4.7 (4.2%)	111 (100%)
2017–18	5.4 (5.2%)	79.6 (75.9%)	4.9 (4.7%)	0.016 (0.0%)	12.1 (11.5%)	2.9 (2.8%)	105 (100%)
2018–19	3.4 (3.1%)	88.9 (80.1%)	3.4 (3.1%)	0.018 (0.0%)	14.5 (13.1%)	0.7 (0.6%)	111 (100%)
2019–20	7.4 (5.6%)	109.6 (82.8%)	3.8 (2.9%)	0.314 (0.2%)	10.8 (8.1%)	0.5 (0.4%)	132 (100%)
2020–21	0.9 (1.4%)	47.2 (76.1%)	4.0 (6.4%)	0.055 (0.1%)	8.6 (13.9%)	1.3 (2.1%)	62 (100%)
2021–22	2.5 (2.5%)	74.0 (74.1%)	7.7 (7.7%)	1.481 (1.5%)	9.6 (9.6%)	4.6 (4.6%)	100 (100%)
2022–23	3.8 (2.6%)	105.8 (73.9%)	4.2 (2.9%)	0.890 (0.6%)	18.9 (13.2%)	9.7 (6.8%)	143 (100%)
2023–24	4.4 (2.1%)	158.0 (76.7%)	3.3 (1.6%)	0.114 (0.1%)	20.9 (10.1%)	19.3 (9.4%)	206 (100%)

Source: Calculated from IKM data
Note: Amounts in Rs Crore
Figures in parenthesis are percentage to the total

Appendix 8.7: Prominent Tax and Non-Tax Items in LGs

Year	Property Tax	Profession Tax	Fees & User Charges	Total
2014–15	453	231	135	819
2015–16	459	294	148	901
2016–17	706	359	219	1284
2017–18	921	382	234	1537
2018–19	895	427	268	1590
2019–20	860	379	305	1544
2020–21	891	387	186	1464
2021–22	1086	407	240	1733
2022–23	1203	465	358	2026
2023–24	1225	510	718	2453

Source: Calculated from IKM data
Note: Amounts in Rs Crore
Figures in parenthesis are percentage to the total

Appendix 8.8: Per Capita Average Tax collection in GPs

District	Mean	Median	Std. Deviation	Ranks
Trivandrum	300	279	119	10
Kollam	324	285	115	9
Pathanamthitta	438	383	200	2
Alappuzha	295	277	111	11
Kottayam	417	354	196	4
Idukki	421	369	229	3
Ernakulam	535	417	442	1
Thrissur	382	327	194	6
Palakkad	295	256	136	12
Malappuram	290	258	103	13
Kozhikode	330	275	151	8
Wayanad	401	372	239	5
Kannur	345	304	142	7
Kasaragod	288	284	88	14
Total	**359**	**307**	**210**	–

Source: Calculated from IKM data
Note: Amounts in Rs
Figures in parenthesis are percentage to the total

Appendix 8.9: Per Capita Average Non-Tax Collection in GP

District	Mean	Median	Std. Deviation	Ranks
Trivandrum	154	104	194	7
Kollam	125	105	75	11
Pathanamthitta	138	126	54	9
Alappuzha	118	97	99	14
Kottayam	143	124	84	8
Idukki	119	99	64	13
Ernakulam	159	133	89	3
Thrissur	204	123	287	1
Palakkad	121	108	48	12
Malappuram	127	122	35	10
Kozhikode	158	147	59	5
Wayanad	159	142	62	4
Kannur	188	171	103	2
Kasaragod	156	139	82	6
Total	**148**	**122**	**124**	–

Source: Calculated from IKM data

Note: Amounts in Rs

Figures in parenthesis are percentage to the total

Appendix 8.10: Ranking of Grama Panchayaths on OSR Collections

Highest			
LG Name	**Per-capita OSR (Rs)**	**LG Name**	**Average OSR (Rs Cr)**
Vadavucode Puthencruz	3770	Vadavucode Puthencruz	93,904,927
Aikaranad	2170	Olavanna	74,010,388
Kizhakkambalam	2089	Kizhakkambalam	69,683,767
Thalikulam	1988	Pudusseri	67,115,510
Nedumbassery	1863	Kaipamangalam	63,807,221
Kozhencherry	1832	Nedumbassery	58,328,991
Kaipamangalam	1791	Edathala	58,102,965
Mathilakam	1789	Thalikulam	50,698,542
Vythiri	1653	Mathilakam	49,793,071
Edathiruthy	1642	Edathiruthy	48,143,249
Lowest			
LG Name	**Per-capita OSR (Rs)**	**LG Name**	**Average OSR (Rs Cr)**
Edamalakudi	96	Edamalakudi	215,473
Anchuthengu	127	Thalanad	1,591,479
Arattupuzha	139	Perumpalam	1,744,512
Kizhakkencherry	173	Anchuthengu	2,206,055
Perumpalam	179	Bellur	2,423,024
Chellanam	180	Vattavada	2,553,003
Azhoor	189	Kokkayar	2,828,407
Mangalam	189	Muttar	2,858,171
Koruthodu	198	Munroethuruth	2,939,466
Ayalur	202	Cheruthana	2,977,289

Source: Calculated from IKM data

Appendix 8.11: Performance of GPs on Tax and Non-Tax Collections

Highest			
LG Name	**Per Capita Tax (Rs)**	**LG Name**	**Average Tax (Rs CR)**
Vadavucode Puthencruz	3362	Vadavucode Puthencruz	83,756,592
Kizhakkambalam	1772	Kizhakkambalam	59,117,818
Aikaranad	1769	Olavanna	58,436,004
Nedumbassery	1623	Pudusseri	52,967,436
Kozhencherry	1579	Nedumbassery	50,803,569
Vythiri	1349	Edathala	43,006,867
Cheranalloor	1157	Athirampuzha	39,637,575
Pallivasal	1141	Aikaranad	37,343,864
Vazhathope	1129	Cheranalloor	35,383,225
Pudusseri	1035	Kumily	32,546,716
LG Name	**Per Capita Non-Tax (Rs)**	**LG Name**	**Average Non-Tax (Rs Cr)**
Thalikulam	1625	Kaipamangalam	54,679,428
Kaipamangalam	1535	Thalikulam	41,436,312
Mathilakam	1381	Edathiruthy	38,495,261
Edathiruthy	1313	Mathilakam	38,430,610
Uzhamalakkal	1307	Aryanad	28,738,958
Aryanad	1090	Uzhamalakkal	28,064,867
Kadakkarappally	768	Cheruthazham	16,962,022
Valapattanam	665	Angadippuram	16,348,139
Cheruthazham	578	Olavanna	15,574,384
Cheruvathur	497	Mannancherry	15,266,039
Lowest			
LG Name	**Per Capita Tax (Rs)**	**LG Name**	**Average Tax (Rs Cr)**
Edamalakudi	72	Edamalakudi	160,548
Anchuthengu	108	Thalanad	1,286,241
Arattupuzha	113	Vattavada	1,378,797
Kizhakkencherry	124	Perumpalam	1,426,138
Azhoor	125	Bellur	1,564,476
Pudur	130	Pudur	1,579,923
Delampady	133	Anchuthengu	1,875,555
Mathur	138	Cheruthana	2,079,969
Pallippad	139	Valiyaparamba	2,107,125
Chellanam	145	Kumbadaje	2,160,718
LG Name	**Per Capita Non-Tax**	**LG Name**	**Average Non-Tax Collection**
Anchuthengu	19	Edamalakudi	54,926
Edamalakudi	25	Thalanad	305,238
Arattupuzha	26	Perumpalam	318,375
Kokkayar	29	Anchuthengu	330,500
Kainakary	30	Kokkayar	340,132
Perumpalam	33	Kainakary	566,045
Chellanam	35	Muttar	578,809
Mangalam	37	Koruthodu	638,012
Koruthodu	39	Mariyapuram	662,971
Thrikkunnappuzha	41	Bisonvalley	669,228

Source: Calculated from IKM data

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
Corporation								
1	C010100	Thiruvananthapuram	31.0508	32.9578	23.0763	2.3495	1.4500	0.1943
2	C020100	Kollam	12.4588	6.2301	8.8561	0.7064	0.4264	0.0936
3	C070100	Cochin	19.3348	28.9968	16.9098	0.9760	1.6914	0.0582
4	C080100	Thrissur	10.1470	11.3203	25.3234	0.4564	0.9053	0.0229
5	C110100	Kozhikkode	19.5422	15.2247	13.4132	1.3475	0.5401	0.1198
6	C130100	Kannur	7.4663	5.2702	12.4213	0.3380	0.1920	0.0198
Municipality								
1	M010100	Varkala	0.8924	0.8208	1.1489	0.1496	0.3225	0.0399
2	M010200	Attingal	0.8322	1.0891	0.6606	0.1444	0.3373	0.1372
3	M010300	Nedumangad	1.3406	1.0308	1.6322	0.2248	0.0254	0.0133
4	M010400	Neyyattinkara	1.5788	0.9675	1.2944	0.2225	0.1854	0.0197
5	M020100	Karunagappally	1.1054	0.6510	0.9445	0.2091	0.5528	0.0254
6	M020200	Paravoor	0.8300	0.4191	0.8528	0.1727	0.2599	0.0932
7	M020300	Punaloor	1.0407	0.6156	1.0629	0.2050	0.6041	0.0837
8	M020400	Kottarakara	0.6697	0.6070	0.6229	0.1422	0.5302	0.0575
9	M030100	Adoor	0.6500	0.9683	1.0536	0.2296	0.4082	0.1491
10	M030200	Thiruvalla	1.1784	1.7237	1.3760	0.3098	0.3247	0.0752
11	M030300	Pathanamthitta	0.8365	1.1506	1.4836	0.1450	0.3778	0.1002
12	M030400	Pandalam	0.9269	0.5153	0.9866	0.1231	0.0883	0.0236
13	M040100	Chengannur	0.5229	0.6991	0.4295	0.0660	0.0201	0.3177
14	M040200	Mavelikkara	0.5888	0.7407	0.5421	0.0450	0.0204	0.0851
15	M040300	Cherthala	1.0212	0.7637	1.0094	0.2694	0.4500	0.0778
16	M040400	Kayamkulam	1.5294	1.0186	1.0659	0.2889	0.4620	0.0095
17	M040500	Alappuzha	3.8813	2.8953	1.4238	0.1373	0.5709	0.0460
18	M040600	Haripad	0.6871	0.5381	0.7273	0.2447	0.3673	0.0538
19	M050100	Pala	0.4915	0.4601	0.6936	0.3810	0.3520	0.0616
20	M050200	Vaikom	0.5177	0.6309	0.3542	0.1206	0.3798	0.0176
21	M050300	Changanassery	1.0626	1.3537	0.6384	0.0703	0.4418	0.0764
22	M050400	Kottayam	3.0815	4.3024	2.4125	0.1644	0.1044	0.0549
23	M050500	Ettumanoor	1.0214	1.2390	0.9476	0.0824	0.0062	0.0713
24	M050600	Erattupetta	0.6619	0.4093	0.2395	0.1162	0.0811	0.0220
25	M060100	Thodupuzha	1.1598	1.6958	1.0122	0.1019	0.0111	0.0538
26	M060200	Kattappana	0.9481	0.8593	1.4424	0.0976	0.1213	0.0961
27	M070100	Kalamassery	1.5830	3.9775	1.3344	0.0803	0.0816	0.0359
28	M070200	Kothamangalam	0.8654	0.9707	1.3925	0.2126	0.2585	0.0716
29	M070300	Angamaly	0.7457	1.0290	0.9085	0.1197	0.1898	0.0556
30	M070400	Tripunithura	2.0624	2.9395	1.0019	0.2302	0.1160	0.0159
31	M070500	Muvattupuzha	0.6774	1.3208	0.8036	0.2096	0.3722	0.0538
32	M070600	North Paravur	0.7020	0.9861	0.4075	0.2350	0.3873	0.0841
33	M070700	Perumbavoor	0.6264	1.1038	0.8546	0.3096	0.2998	0.0436
34	M070800	Aluva	0.4998	1.3381	0.3324	0.0461	0.0135	0.0538
35	M070900	Thrikkakara	1.7230	6.8302	2.4796	0.0839	0.1447	0.1124
36	M071000	Eloor	0.8183	0.8281	0.5857	0.0647	0.0311	0.0438
37	M071100	Maradu	0.9962	2.0753	0.4254	0.0805	0.0686	0.0407

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
38	M071200	Piravom	0.6068	0.3940	0.7766	0.1679	0.1747	0.0601
39	M071300	Koothattukulam	0.3845	0.5621	0.7512	0.0785	0.1070	0.1508
40	M080100	Guruvayoor	1.5601	2.0528	1.2687	0.0942	0.2058	0.1136
41	M080200	Chavakkad	0.8713	0.5894	0.7000	0.0949	0.2156	0.1527
42	M080300	Kodungalloor	1.5876	1.2595	1.2784	0.2517	0.5957	0.1405
43	M080400	Chalakkudy	1.1036	1.4232	1.5632	0.1524	0.2585	0.1776
44	M080500	Irinjalakkuda	1.3935	1.3706	2.0362	0.2851	0.4781	0.1308
45	M080600	Kunnamkulam	1.2049	1.3883	1.7965	0.2932	0.2971	0.1284
46	M080700	Wadakanchery	1.3669	0.8216	1.7297	0.1270	0.0392	0.0640
47	M090100	Ottappalam	1.1987	1.3105	1.4459	0.2766	0.3408	0.0859
48	M090200	Shornur	0.9701	0.5346	1.3424	0.0654	0.1140	0.0628
49	M090300	Chittoor Thathamangalam	0.7197	0.5603	0.9841	0.1488	0.2729	0.0538
50	M090400	Palakkad	2.9182	4.2518	2.7886	0.1954	0.1135	0.0538
51	M090500	Pattambi	0.6380	0.4669	0.5643	0.0955	0.2524	0.0538
52	M090600	Cherpulassery	0.8896	0.7672	0.8668	0.0984	0.1312	0.0538
53	M090700	Mannarkad	0.7072	0.8725	0.5140	0.1986	0.3614	0.0538
54	M100100	Perinthalmanna	1.1080	1.6002	1.6205	0.0723	0.0579	0.0227
55	M100200	Ponnani	2.0165	1.6948	0.7771	0.4594	0.7205	0.0777
56	M100300	Manjeri	2.1638	1.5349	2.0074	0.3615	1.0166	0.0538
57	M100400	Thirur	1.2492	1.5634	0.7786	0.1656	0.0277	0.0358
58	M100500	Malappuram	1.5181	1.5253	0.9152	0.1712	0.2870	0.0120
59	M100600	Nilambur	1.0328	0.9232	2.2707	0.3552	0.0570	0.3468
60	M100700	Kottakkal	0.9890	0.8728	0.6586	0.1239	0.0598	0.0370
61	M100800	Kondotty	1.3205	0.5703	0.9838	0.1608	0.3219	0.0138
62	M100900	Tanur	1.5570	0.3467	0.4840	0.0980	0.0305	0.0117
63	M101000	Parappanangadi	1.5800	0.5206	0.8390	0.1246	0.2096	0.0058
64	M101100	Valanchery	0.8984	0.6435	0.7324	0.0459	0.0684	0.0943
65	M101200	Tirurangadi	1.2620	0.5973	0.5998	0.1261	0.5521	0.0144
66	M110100	Vadakara	1.6779	1.3257	1.4229	0.1031	0.0826	0.1936
67	M110200	Quilandy	1.6016	0.7711	1.6088	0.2821	0.5297	0.1043
68	M110300	Feroke	1.2050	0.7692	0.5973	0.1145	0.2571	0.0269
69	M110400	Payyoli	1.1024	0.5853	0.5756	0.1034	0.0656	0.0331
70	M110500	Ramanattukara	0.8008	0.5879	0.6270	0.0557	0.1111	0.0758
71	M110600	Koduvally	1.0849	0.3724	0.7493	0.1392	0.0898	0.0319
72	M110700	Mukkam	0.9063	0.6391	1.1806	0.0925	0.1396	0.0827
73	M120100	Kalpetta	0.7037	0.9790	0.8730	0.0520	0.3489	0.0538
74	M120200	Mananthavady	1.0691	0.7848	2.0346	0.0969	0.0171	0.0538
75	M120300	Sulthan Bathery	1.0121	1.1466	1.9525	0.1732	0.0249	0.0045
76	M130100	Mattannur	1.0491	0.7112	1.5512	0.0582	0.1406	0.0808
77	M130200	Thalipparamba	0.7761	0.9813	1.3401	0.3750	0.3341	0.0628
78	M130300	Koothuparamba	0.6600	0.6015	1.6401	0.1961	0.4085	0.0679
79	M130400	Payyannur	1.6069	1.3604	2.0803	0.2748	0.2261	0.0672
80	M130500	Thalassery	2.0626	1.4214	1.7497	0.3299	0.4564	0.0176
81	M130700	Anthoor	0.8387	0.3969	1.0193	0.3051	0.0846	0.0699
82	M130800	Iritty	0.8996	0.6635	1.4614	0.1331	0.2175	0.1558

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
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83	M130900	Panoor	1.2865	0.6879	1.4200	0.0663	0.2930	0.0157
84	M131000	Sreekandapuram	0.7463	0.3659	2.3765	0.1539	0.0540	0.0244
85	M140100	Kanjhangad	1.6344	0.9448	1.8596	0.2868	0.0272	0.0241
86	M140200	Kasargod	1.2072	1.1109	0.5911	0.2927	0.3250	0.0229
87	M140300	Nileshwar	0.8963	0.2108	1.6321	0.1132	0.1945	0.0477
Grama Panchayats								
1	G010101	Chemmaruthy	0.1258	0.0709	0.1014	0.0399	0.0856	0.0550
2	G010102	Edava	0.1008	0.0682	0.0443	0.0447	0.0543	0.0739
3	G010103	Elakamon	0.0981	0.0707	0.0696	0.0749	0.0282	0.0753
4	G010104	Manambur	0.0899	0.0704	0.1168	0.0338	0.0234	0.0696
5	G010105	Ottur	0.0623	0.0559	0.0616	0.0501	0.0298	0.1066
6	G010106	Cherunniyoor	0.0702	0.0568	0.0409	0.0258	0.0172	0.1037
7	G010107	Vettoor	0.0725	0.0411	0.0360	0.0296	0.0263	0.0979
8	G010201	Kilimanoor	0.0795	0.0626	0.1199	0.0695	0.0330	0.1302
9	G010202	Pazhayakunnummel	0.0954	0.1181	0.1256	0.0522	0.0289	0.1016
10	G010203	Karavaram	0.1188	0.0699	0.1094	0.0945	0.0275	0.0533
11	G010204	Madavoor (TVPM)	0.0817	0.0625	0.0768	0.0336	0.0280	0.1344
12	G010205	Pallikkal (TVPM)	0.0655	0.0433	0.0668	0.0433	0.0141	0.2282
13	G010206	Nagaroor	0.1028	0.1094	0.1423	0.0518	0.0483	0.1135
14	G010207	Navaikulam	0.1578	0.1129	0.1481	0.0548	0.0718	0.0519
15	G010208	Pulimath	0.1252	0.0798	0.1466	0.0666	0.0518	0.1052
16	G010301	Anchuthengu	0.0674	0.0169	0.0083	0.0434	0.0122	0.0465
17	G010302	Vakkom	0.0641	0.0363	0.0488	0.0443	0.0079	0.1350
18	G010303	Chirayinkeezhu	0.1159	0.0871	0.0580	0.0876	0.0325	0.1267
19	G010304	Kizhuvillam	0.1275	0.0689	0.0982	0.1099	0.0202	0.0847
20	G010305	Mudakkal	0.1413	0.0782	0.1255	0.0490	0.0219	0.1159
21	G010306	Kadakkavur	0.0897	0.0593	0.0689	0.0872	0.0290	0.0721
22	G010401	Kallara (TVPM)	0.1002	0.0819	0.1046	0.0736	0.0010	0.1361
23	G010402	Nellanad	0.1007	0.2020	0.0902	0.0761	0.0018	0.0901
24	G010403	Pullampara	0.0846	0.0540	0.0881	0.0731	0.0313	0.1470
25	G010404	Vamanapuram	0.0815	0.0390	0.0888	0.0532	0.0261	0.0615
26	G010405	Pangode	0.1126	0.0618	0.1998	0.0612	0.0300	0.1844
27	G010406	Nanniyode	0.1044	0.0781	0.1011	0.0726	0.0309	0.1537
28	G010407	Peringammala	0.1072	0.1102	0.0772	0.0838	0.0439	0.1456
29	G010408	Manikkal	0.1469	0.1529	0.1766	0.1091	0.0258	0.0504
30	G010501	Aryanad	0.1022	0.2790	0.1178	0.0614	0.0012	0.2125
31	G010502	Poovachal	0.1690	0.1374	0.2321	0.1060	0.0731	0.1903
32	G010503	Vellanad	0.1208	0.1730	0.1538	0.1077	0.1258	0.1085
33	G010504	Vithura	0.1017	0.1043	0.0957	0.0920	0.0277	0.0685
34	G010505	Uzhamalakkal	0.0832	0.2472	0.0779	0.0590	0.0302	0.1069
35	G010506	Kuttichal	0.0711	0.0475	0.0668	0.0307	0.0843	0.1232
36	G010507	Tholikkode	0.0980	0.0613	0.1057	0.0828	0.0452	0.0654
37	G010508	Kattakkada	0.1568	0.1903	0.0842	0.0958	0.1260	0.1045
38	G010601	Anad	0.1228	0.0876	0.1069	0.1230	0.1046	0.1576
39	G010602	Aruvikkara	0.1294	0.0914	0.1054	0.1823	0.0637	0.0364

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Sl No.	LG Code	LG Name	Indices					
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40	G010603	Panavoor	0.0789	0.0515	0.0713	0.0937	0.0538	0.0764
41	G010604	Karakulam	0.2032	0.2327	0.0944	0.1283	0.0722	0.0238
42	G010605	Vembayam	0.1497	0.1175	0.1585	0.0873	0.0285	0.2082
43	G010701	Andoorkonam	0.1193	0.2005	0.0737	0.1052	0.0548	0.0797
44	G010702	Kadinamkulam	0.1801	0.2198	0.0495	0.0635	0.0376	0.0557
45	G010703	Mangalapuram	0.1432	0.1547	0.1081	0.1079	0.0518	0.0705
46	G010704	Pothencode	0.1138	0.1518	0.1630	0.0741	0.0753	0.1188
47	G010705	Azhoor	0.1062	0.0395	0.0775	0.0468	0.0466	0.0635
48	G010801	Balaramapuram	0.1401	0.1167	0.0963	0.0556	0.1134	0.0561
49	G010802	Pallichal	0.1753	0.1413	0.1752	0.0505	0.0675	0.1326
50	G010803	Maranalloor	0.1428	0.1177	0.1458	0.0532	0.0457	0.1910
51	G010804	Malayinkeezhu	0.1437	0.1398	0.0978	0.0351	0.0090	0.1101
52	G010805	Vilappil	0.1404	0.2482	0.1443	0.0533	0.0014	0.0655
53	G010806	Vilavoorkal	0.1231	0.1040	0.0875	0.0330	0.0249	0.1073
54	G010807	Kalliyoor	0.1582	0.1339	0.1126	0.0846	0.0880	0.2236
55	G010901	Perumkadavila	0.0906	0.0628	0.1301	0.0441	0.0387	0.1399
56	G010902	Kollayil	0.0972	0.0635	0.0569	0.0345	0.0282	0.0760
57	G010903	Ottasekharamangalam	0.0728	0.0432	0.1027	0.0620	0.0667	0.1234
58	G010904	Aryancode	0.0943	0.0472	0.1066	0.0457	0.0593	0.1280
59	G010905	Kallikadu	0.0525	0.0455	0.0870	0.0297	0.0726	0.1848
60	G010906	Kunnathukal	0.1528	0.1303	0.1740	0.0376	0.0786	0.1723
61	G010907	Vellarada	0.1558	0.0922	0.1617	0.0526	0.0271	0.1007
62	G010908	Amboori	0.0617	0.0386	0.0795	0.0496	0.0224	0.2676
63	G011001	Athiyannoor	0.1045	0.0837	0.0847	0.0640	0.0173	0.0787
64	G011002	Kanjiramkulam	0.0729	0.0725	0.0694	0.0727	0.0700	0.1033
65	G011003	Karumkulam	0.1097	0.1269	0.0447	0.0272	0.0001	0.0469
66	G011004	Kottukal	0.1292	0.1576	0.0928	0.0539	0.0290	0.1570
67	G011005	Venganoor	0.1394	0.1289	0.1251	0.0715	0.0275	0.0731
68	G011101	Chenkal	0.1416	0.0891	0.1261	0.0377	0.0482	0.0361
69	G011102	Karode	0.1244	0.0688	0.0771	0.0531	0.0383	0.0728
70	G011103	Kulathoor	0.1262	0.0974	0.0986	0.0591	0.1373	0.1004
71	G011104	Parassala	0.2026	0.2508	0.1331	0.0799	0.0839	0.0449
72	G011105	Thirupuram	0.0732	0.0461	0.0579	0.0243	0.0312	0.0415
73	G011106	Poovar	0.0761	0.0654	0.0310	0.0265	0.0010	0.0516
74	G020101	Oachira	0.1101	0.1435	0.1015	0.0578	0.0361	0.0288
75	G020102	Kulasekharapuram	0.1905	0.2376	0.1184	0.0837	0.0784	0.0236
76	G020103	Klappana	0.0862	0.0969	0.0725	0.0403	0.0651	0.1011
77	G020104	Thazhava	0.1573	0.1127	0.1345	0.0725	0.0469	0.0403
78	G020105	Alappad	0.0839	0.0558	0.0289	0.1068	0.0650	0.0604
79	G020106	Thodiyoor	0.1845	0.1598	0.1643	0.0497	0.0477	0.0802
80	G020201	Sasthamkotta	0.1290	0.1971	0.1170	0.0423	0.0103	0.0614
81	G020202	West Kallada	0.0704	0.0363	0.0658	0.0516	0.0323	0.0900
82	G020203	Sooranad South	0.0960	0.0639	0.0838	0.0551	0.0389	0.0860
83	G020204	Poruvazhy	0.1113	0.0770	0.1014	0.0415	0.0360	0.1608
84	G020205	Kunnathoor	0.0969	0.0535	0.1544	0.0970	0.0391	0.0940

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85	G020206	Sooranad North	0.1104	0.0755	0.1450	0.0553	0.0252	0.0644
86	G020207	Mynagappally	0.1590	0.0957	0.1605	0.0690	0.0292	0.0365
87	G020301	Ummannoor	0.1310	0.0966	0.1284	0.0612	0.0411	0.0937
88	G020302	Vettikkavala	0.1403	0.0994	0.1122	0.0731	0.0306	0.0558
89	G020303	Melila	0.0850	0.0702	0.1574	0.0349	0.0221	0.0492
90	G020304	Mylam	0.1321	0.0977	0.1059	0.0838	0.0272	0.1292
91	G020305	Kulakkada	0.1256	0.1035	0.0931	0.0937	0.0368	0.0757
92	G020306	Pavithreswaram	0.1233	0.0903	0.1038	0.0824	0.0360	0.0257
93	G020401	Vilakkudy	0.1279	0.1095	0.0816	0.0584	0.0655	0.0767
94	G020402	Thalavoor	0.1327	0.0672	0.1204	0.1310	0.0436	0.0597
95	G020403	Piravanthoor	0.1314	0.0911	0.1182	0.0685	0.0296	0.0699
96	G020404	Pattazhi Vadakkekkara (KLM)	0.0588	0.0376	0.0862	0.0529	0.0187	0.1314
97	G020405	Pattazhi	0.0687	0.0515	0.0807	0.0750	0.0293	0.1032
98	G020406	Pathanapuram	0.1227	0.1729	0.0594	0.0355	0.0196	0.1205
99	G020501	Kulathupuzha	0.1346	0.1080	0.0590	0.0995	0.0281	0.2173
100	G020502	Yeroor	0.1315	0.0790	0.0642	0.0806	0.0295	0.1061
101	G020503	Alayamon	0.0779	0.0788	0.0667	0.0250	0.0251	0.1220
102	G020504	Anchal	0.1282	0.1913	0.0801	0.1067	0.0291	0.0657
103	G020505	Edamulakkal	0.1521	0.1391	0.1451	0.1320	0.0446	0.1167
104	G020506	Karavaloor	0.0928	0.0658	0.0939	0.0588	0.0437	0.0858
105	G020507	Thenmala	0.0913	0.1131	0.0760	0.0662	0.0351	0.1501
106	G020508	Aryankavu	0.0432	0.0734	0.0495	0.0479	0.0411	0.0802
107	G020601	Veliyam	0.1241	0.0755	0.1128	0.0879	0.0611	0.3220
108	G020602	Pooyappally	0.0948	0.0785	0.1329	0.0373	0.0215	0.0836
109	G020603	Kareepra	0.1154	0.1130	0.1522	0.0672	0.0160	0.0760
110	G020604	Ezhukone	0.0940	0.0967	0.1116	0.0610	0.0507	0.0988
111	G020605	Neduvathoor	0.1148	0.0770	0.0838	0.0435	0.0302	0.0759
112	G020701	Perinadu	0.1316	0.0873	0.0572	0.0431	0.0266	0.0433
113	G020702	Kundara	0.0568	0.0803	0.0750	0.0299	0.0089	0.1582
114	G020703	East Kallada	0.0831	0.0517	0.1202	0.0319	0.0271	0.1531
115	G020704	Perayam	0.0823	0.0448	0.0952	0.0216	0.0201	0.0755
116	G020705	Mandrothuruthu	0.0366	0.0225	0.0317	0.0231	0.0233	0.4263
117	G020706	Panayam	0.1040	0.0547	0.0559	0.0508	0.0417	0.0813
118	G020708	Thrikkaruva	0.0986	0.0550	0.0435	0.0674	0.0832	0.1915
119	G020801	Thekkumbhagom	0.0656	0.0521	0.0350	0.0369	0.0109	0.1642
120	G020802	Chavara	0.1653	0.1477	0.0883	0.0788	0.1470	0.1848
121	G020803	Thevalakkara	0.1666	0.1015	0.1092	0.0535	0.0442	0.0381
122	G020804	Panmana	0.1938	0.2379	0.1083	0.0939	0.0355	0.0883
123	G020805	Neendakara	0.0658	0.1142	0.0377	0.0315	0.0097	0.0482
124	G020901	Mayyanad	0.2011	0.2130	0.1188	0.0489	0.0302	0.1015
125	G020902	Thrikkovilvattam	0.2375	0.2817	0.0997	0.0612	0.0401	0.1056
126	G020903	Kottamkara	0.1536	0.1409	0.0948	0.0335	0.0260	0.0794
127	G020904	Elampalloor	0.1494	0.1725	0.1049	0.0444	0.0622	0.0983
128	G020905	Nedumpana	0.1992	0.1366	0.1700	0.0945	0.0353	0.1402
129	G021001	Poothakkulam	0.1142	0.0703	0.0806	0.0322	0.0318	0.1388

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
130	G021002	Kalluvathukkal	0.2036	0.2443	0.1877	0.0813	0.0912	0.0497
131	G021003	Chathannoor	0.1108	0.1349	0.0942	0.0543	0.0874	0.1144
132	G021004	Adichanalloor	0.1304	0.1789	0.1074	0.0919	0.0407	0.0874
133	G021005	Chirakkara	0.0879	0.0643	0.0657	0.0159	0.0210	0.0433
134	G021101	Chithara	0.1759	0.0928	0.1747	0.0872	0.0706	0.0574
135	G021102	Kadakkal	0.1191	0.1357	0.1000	0.0694	0.0203	0.0666
136	G021103	Chadayamangalam	0.0871	0.0940	0.0490	0.0669	0.0956	0.0579
137	G021104	Ittiva	0.1402	0.0765	0.1446	0.0906	0.0291	0.0565
138	G021105	Velinalloor	0.1119	0.0890	0.1253	0.0536	0.0281	0.0883
139	G021106	Elamad	0.1056	0.0582	0.1071	0.0545	0.0284	0.0540
140	G021107	Nilamel	0.0597	0.0774	0.0917	0.0418	0.0225	0.1691
141	G021108	Kummil	0.0790	0.0564	0.0959	0.0147	0.0615	0.0792
142	G030101	Anicadu	0.0565	0.0374	0.0488	0.0471	0.0231	0.1374
143	G030102	Kaviyoor	0.0653	0.0772	0.0528	0.0487	0.0284	0.1310
144	G030103	Kottnadu	0.0558	0.0432	0.0934	0.0534	0.0244	0.1591
145	G030104	Kottangal	0.0665	0.0506	0.0746	0.0498	0.0351	0.0577
146	G030105	Kallooppara	0.0656	0.0639	0.0587	0.0321	0.0099	0.1001
147	G030106	Kunnanthanam	0.0797	0.0940	0.0651	0.0611	0.0375	0.0525
148	G030107	Mallappally	0.0687	0.1279	0.0853	0.0260	0.0047	0.1513
149	G030201	Kadapra	0.0807	0.1508	0.0591	0.0358	0.0425	0.0990
150	G030202	Kuttoor	0.0762	0.0555	0.0488	0.0299	0.0234	0.1041
151	G030203	Niranam	0.0521	0.0591	0.0412	0.0296	0.0231	0.1286
152	G030204	Nedumbram	0.0496	0.0493	0.0396	0.0254	0.0159	0.1356
153	G030205	Peringara	0.0814	0.1069	0.0707	0.0284	0.0117	0.0968
154	G030301	Ayroor	0.0845	0.0705	0.0908	0.0262	0.0002	0.0697
155	G030302	Eraviperoor	0.0976	0.1295	0.0560	0.0551	0.0482	0.1483
156	G030303	Koippuram	0.1024	0.1238	0.1010	0.0359	0.0392	0.0619
157	G030304	Thottappuzhassery	0.0561	0.0773	0.0858	0.0086	0.0301	0.1160
158	G030305	Ezhumattoor	0.0729	0.0645	0.0733	0.0342	0.0249	0.1065
159	G030306	Puramattom	0.0545	0.0703	0.0496	0.0246	0.0235	0.1093
160	G030401	Omallur	0.0683	0.0980	0.0729	0.0546	0.0435	0.1121
161	G030402	Chenneerkkara	0.0741	0.0680	0.1061	0.0617	0.0842	0.0570
162	G030403	Elanthoor	0.0595	0.0724	0.0911	0.0166	0.0152	0.1079
163	G030404	Cherukole	0.0472	0.0394	0.0653	0.0281	0.0342	0.0671
164	G030405	Kozhencherry	0.0466	0.1685	0.0257	0.0153	0.0053	0.1313
165	G030406	Mallappuzhassery	0.0457	0.0545	0.0286	0.0181	0.0177	0.0671
166	G030407	Naranganam	0.0638	0.0548	0.0643	0.0212	0.0256	0.1399
167	G030501	RannyPazhavangadi	0.0948	0.1299	0.0823	0.0286	0.0218	0.0572
168	G030502	Ranny	0.0521	0.0956	0.0546	0.0337	0.0048	0.0802
169	G030503	Ranny - Angadi	0.0576	0.0724	0.0487	0.0168	0.0408	0.0523
170	G030504	Ranni Perinadu	0.0797	0.0718	0.1768	0.0328	0.0678	0.1434
171	G030505	Vadasserikkara	0.0843	0.1033	0.1152	0.0555	0.0384	0.1167
172	G030506	Chittar	0.0641	0.0635	0.1133	0.0221	0.0034	0.1583
173	G030507	Seethathodu	0.0611	0.0514	0.0655	0.0330	0.0386	0.1103
174	G030508	Naranamoozhi	0.0599	0.0379	0.0587	0.0251	0.0260	0.0802

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
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175	G030509	Vechoochira	0.0838	0.0773	0.1776	0.0391	0.0048	0.0863
176	G030601	Konni	0.1174	0.1917	0.0589	0.0732	0.0061	0.0495
177	G030602	Aruvappulam	0.0757	0.0571	0.0703	0.0556	0.0155	0.0568
178	G030603	Pramadom	0.1211	0.1161	0.0974	0.0894	0.0260	0.0669
179	G030604	Mylapra	0.0398	0.0506	0.0635	0.0179	0.0178	0.0635
180	G030605	Vallikkodu	0.0786	0.0748	0.0748	0.0717	0.0325	0.0597
181	G030606	Thanithodu	0.0504	0.0374	0.0650	0.0488	0.0374	0.3193
182	G030607	Malayalappuzha	0.0660	0.0598	0.0665	0.0742	0.0271	0.0480
183	G030701	Pandalam Thekkekkara	0.0712	0.0738	0.1210	0.0634	0.0188	0.0623
184	G030702	Thoombamon	0.0293	0.0446	0.0356	0.0170	0.0095	0.1729
185	G030704	Aranmula	0.1112	0.1120	0.1041	0.0334	0.0068	0.0422
186	G030705	Mezhuveli	0.0563	0.0518	0.0897	0.0255	0.0182	0.0675
187	G030706	Kulanada	0.0917	0.0891	0.0937	0.0584	0.0573	0.0372
188	G030801	Enadimangalam	0.0793	0.0912	0.1500	0.0417	0.0105	0.0513
189	G030802	Erathu	0.0964	0.1400	0.1436	0.0453	0.0235	0.0657
190	G030803	Ezhumkulam	0.1265	0.1401	0.1504	0.0714	0.0373	0.0451
191	G030804	Kadampanad	0.1043	0.1026	0.1081	0.0608	0.0863	0.0714
192	G030805	Kalanjoor	0.1242	0.0938	0.1394	0.0712	0.0572	0.0051
193	G030806	Kodumon	0.1074	0.0794	0.1411	0.0833	0.0714	0.0364
194	G030807	Pallikkal (PTA)	0.1618	0.1653	0.1772	0.0655	0.0558	0.0265
195	G040101	Arookkutti	0.0752	0.0648	0.0349	0.0328	0.0237	0.0295
196	G040102	Chennam Pallippuram	0.1096	0.0819	0.0790	0.0385	0.0527	0.0802
197	G040103	Panavally	0.1224	0.1132	0.0646	0.0429	0.0490	0.0673
198	G040104	Perumbalam	0.0377	0.0133	0.0244	0.0411	0.0288	0.2024
199	G040105	Thykattusseri	0.0809	0.0479	0.0516	0.0346	0.0321	0.1390
200	G040201	Vayalar	0.0961	0.0798	0.0640	0.0469	0.0501	0.0684
201	G040202	Pattanakkad	0.1342	0.0770	0.0607	0.0720	0.0116	0.0646
202	G040203	Thuravoor (ALP)	0.1116	0.0954	0.0622	0.0398	0.0318	0.0505
203	G040204	Kuthiyathodu	0.0917	0.0687	0.0355	0.0468	0.0174	0.0492
204	G040205	Kodamthuruthu	0.0984	0.0479	0.0477	0.0378	0.0422	0.0805
205	G040206	Ezhupunna	0.0834	0.1272	0.0432	0.0300	0.0466	0.0913
206	G040207	Aroor	0.1595	0.2651	0.0564	0.0335	0.0637	0.0370
207	G040301	Mararikkulam North	0.1214	0.1517	0.0792	0.0506	0.0397	0.0679
208	G040302	Kanjikkuzhi	0.1161	0.1389	0.1241	0.0458	0.0597	0.1000
209	G040303	Thannermukkom	0.1640	0.2079	0.1229	0.0454	0.0127	0.0387
210	G040304	Cherthala South	0.1554	0.0986	0.1051	0.0651	0.0425	0.0819
211	G040305	Kadakarapally	0.0678	0.1325	0.0457	0.0475	0.0198	0.0818
212	G040401	Aryad	0.1251	0.0837	0.0474	0.0406	0.0298	0.1342
213	G040402	Mannamcherry	0.1976	0.2603	0.1049	0.0851	0.1353	0.0842
214	G040403	Mararikkulam South	0.2064	0.1560	0.1218	0.0650	0.0252	0.0802
215	G040404	Muhamma	0.1002	0.1277	0.0758	0.0801	0.1428	0.0180
216	G040501	Purakkad	0.1154	0.0497	0.0427	0.0352	0.0429	0.1098
217	G040502	Ambalappuzha South	0.0899	0.0964	0.0439	0.0263	0.0127	0.0670
218	G040503	Ambalapuzha North	0.1182	0.1397	0.0404	0.0369	0.1278	0.1038
219	G040504	Punnapra South	0.1100	0.0801	0.0308	0.0379	0.0433	0.0865

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Sl No.	LG Code	LG Name	Indices					
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220	G040505	Punnapra North	0.1114	0.1203	0.0289	0.0477	0.0395	0.1111
221	G040601	Thalavadi	0.0793	0.0542	0.0601	0.0453	0.0217	0.0773
222	G040602	Edathua	0.0740	0.0633	0.0712	0.0120	0.0062	0.0698
223	G040603	Thakazhy	0.0730	0.0379	0.0659	0.0355	0.0249	0.0572
224	G040604	Nedumudi	0.0764	0.0470	0.0889	0.0216	0.0118	0.0915
225	G040605	Chambakkulam	0.0614	0.0619	0.0701	0.0079	0.0036	0.1411
226	G040606	Kainakari	0.0740	0.0298	0.0355	0.0271	0.0188	0.0343
227	G040701	Muttar	0.0364	0.0219	0.0325	0.0263	0.0168	0.0871
228	G040702	Veliyanad	0.0485	0.0252	0.0427	0.0200	0.0080	0.0659
229	G040703	Neelamperoor	0.0524	0.0298	0.0415	0.0279	0.0328	0.0887
230	G040704	Kavalam	0.0543	0.0311	0.0284	0.0282	0.0377	0.1751
231	G040705	Pulimkunnu	0.0812	0.0437	0.0411	0.0274	0.0049	0.0773
232	G040706	Ramankari	0.0517	0.0374	0.0528	0.0252	0.0204	0.2270
233	G040801	Mulakkuzha	0.1096	0.0899	0.1042	0.0390	0.0217	0.0289
234	G040802	Venmani	0.0773	0.0655	0.1023	0.0231	0.0208	0.2959
235	G040803	Cheriyanad	0.0853	0.0712	0.0685	0.0384	0.0321	0.2076
236	G040804	Ala	0.0519	0.0423	0.0524	0.0257	0.0262	0.1594
237	G040805	Puliyoor	0.0646	0.0474	0.0478	0.0261	0.0399	0.1190
238	G040806	Budhanoor	0.0715	0.0419	0.0730	0.0432	0.0378	0.1920
239	G040807	Pandanad	0.0445	0.0311	0.0479	0.0147	0.0429	0.2434
240	G040808	Thiruvanvandoor	0.0570	0.0853	0.0353	0.0420	0.0241	0.1483
241	G040901	Karthikappally	0.0503	0.0315	0.0401	0.0171	0.0283	0.0111
242	G040902	Thrikkunnappuzha	0.1034	0.0413	0.0605	0.0664	0.0315	0.0919
243	G040903	Kumarapuram	0.0797	0.0507	0.0751	0.0296	0.0349	0.0398
244	G040904	Karuvatta	0.0822	0.0732	0.0678	0.0952	0.0217	0.0565
245	G040906	Pallippad	0.0645	0.0386	0.0481	0.0342	0.0356	0.1341
246	G040907	Cheruthana	0.0498	0.0228	0.0625	0.0293	0.0360	0.1118
247	G040908	Veeyapuram	0.0439	0.0309	0.0386	0.0278	0.0229	0.1597
248	G041001	Mavelikkara Thekkekkara	0.1255	0.1113	0.1959	0.0366	0.0353	0.2016
249	G041002	Chettikulangara	0.1453	0.1080	0.1356	0.1239	0.0582	0.1080
250	G041003	Chennithala Thripperumthura	0.1069	0.0777	0.0962	0.0498	0.0112	0.2904
251	G041004	Thazhakkara	0.1395	0.1209	0.1473	0.0502	0.0289	0.1412
252	G041005	Mannar	0.1121	0.1093	0.1037	0.0326	0.0162	0.1056
253	G041101	Nooranad	0.0984	0.1017	0.0970	0.0830	0.0421	0.0643
254	G041102	Vallikkunnam	0.1178	0.0794	0.1346	0.0279	0.0529	0.0821
255	G041103	Bharanikkavu	0.1373	0.1413	0.1512	0.0440	0.0729	0.0802
256	G041104	Mavelikkara Thamarakulam	0.1047	0.0821	0.1661	0.0480	0.0283	0.0802
257	G041105	Chunakkara	0.0881	0.0716	0.1275	0.0363	0.0108	0.0692
258	G041106	Palamel	0.1262	0.1067	0.1516	0.0556	0.0475	0.0776
259	G041201	Pathiyoor	0.1315	0.1442	0.1124	0.0378	0.0457	0.0466
260	G041202	Kandalloor	0.0772	0.0505	0.0661	0.0523	0.0704	0.2053
261	G041203	Cheppad	0.0777	0.0746	0.0742	0.0427	0.0651	0.0510
262	G041204	Muthukulam	0.0804	0.0623	0.0770	0.0714	0.0149	0.2129
263	G041205	Arattupuzha	0.1134	0.0311	0.0744	0.0808	0.0830	0.0829
264	G041206	Krishnapuram	0.1035	0.0695	0.0863	0.0310	0.0376	0.1404

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265	G041207	Devikulangara	0.0790	0.0528	0.0770	0.0426	0.0685	0.0481
266	G041208	Chingoli	0.0534	0.0549	0.0499	0.0431	0.0291	0.0925
267	G050101	Thalayazham	0.0781	0.0441	0.0694	0.0389	0.0195	0.0802
268	G050102	Chempu	0.0816	0.0462	0.0569	0.0345	0.0517	0.0572
269	G050103	Maravanthuruthu	0.0842	0.0501	0.0611	0.0413	0.0328	0.1391
270	G050104	T.V. puram	0.0756	0.0908	0.0315	0.0310	0.0314	0.0867
271	G050105	Vechoor	0.0661	0.0391	0.0573	0.0179	0.0260	0.0826
272	G050106	Udayanapuram	0.0993	0.0512	0.0692	0.1017	0.0196	0.0907
273	G050201	Kaduthuruthy	0.1234	0.1379	0.1118	0.0409	0.0181	0.0553
274	G050202	Kallara (KTM)	0.0526	0.0455	0.0552	0.0335	0.0234	0.0631
275	G050203	Mulakkulam	0.1000	0.0920	0.0769	0.0366	0.0221	0.0488
276	G050204	Njeezhoor	0.0684	0.0463	0.0929	0.0333	0.0274	0.1165
277	G050205	Thalayolaparambu	0.0875	0.1118	0.1012	0.0445	0.0303	0.0602
278	G050206	Vellur	0.0883	0.0537	0.0812	0.0482	0.0397	0.0814
279	G050302	Aimanam	0.1353	0.1168	0.1070	0.0398	0.0224	0.0393
280	G050303	Athirampuzha	0.1558	0.3612	0.0937	0.0281	0.0232	0.1213
281	G050304	Arppookkara	0.0923	0.1765	0.0494	0.0181	0.0274	0.1145
282	G050305	Neendoor	0.0771	0.0631	0.0700	0.0397	0.0365	0.0855
283	G050306	Kumarakam	0.0867	0.1844	0.0479	0.0507	0.0339	0.0597
284	G050307	Thiruvarppu	0.1141	0.0676	0.0844	0.0306	0.0598	0.0713
285	G050401	Kadaplamattom	0.0506	0.0550	0.0808	0.0255	0.0235	0.1088
286	G050402	Marangattupally	0.0688	0.0943	0.0688	0.0559	0.0527	0.1063
287	G050403	Kanakkari	0.0882	0.0909	0.0721	0.0467	0.0190	0.1159
288	G050404	Veliyannur	0.0434	0.0419	0.0498	0.0252	0.0302	0.1096
289	G050405	Kuravilangad	0.0699	0.1158	0.0701	0.0203	0.0328	0.0792
290	G050406	Uzhavoor	0.0556	0.0722	0.1322	0.0214	0.0306	0.0974
291	G050407	Ramapuram	0.1139	0.1264	0.1113	0.0465	0.0247	0.0660
292	G050408	Manjoor	0.1081	0.1066	0.1035	0.0695	0.0459	0.0846
293	G050501	Bharananjanam	0.0614	0.1157	0.0806	0.0296	0.0284	0.0903
294	G050502	Karoor	0.0882	0.0852	0.1312	0.0383	0.0168	0.2257
295	G050503	Kozhuvanal	0.0519	0.1195	0.1026	0.0382	0.0242	0.2142
296	G050504	Kadanad	0.0726	0.0622	0.0700	0.0433	0.0313	0.0757
297	G050505	Meenanchil	0.0654	0.0792	0.0919	0.0561	0.0334	0.1266
298	G050506	Mutholy	0.0654	0.1126	0.0901	0.0522	0.0301	0.0460
299	G050601	Melukavu	0.0445	0.0385	0.0518	0.0147	0.0238	0.1456
300	G050602	Moonnilavu	0.0338	0.0295	0.0405	0.0710	0.0316	0.1039
301	G050603	Poonjar	0.0490	0.0368	0.0376	0.0181	0.0267	0.0695
302	G050605	Poonjar Thekkekkara	0.0682	0.0413	0.0380	0.0533	0.0529	0.0829
303	G050606	Thalappalam	0.0518	0.0821	0.0503	0.0461	0.0173	0.0944
304	G050607	Teekoy	0.0421	0.0429	0.0850	0.0193	0.0262	0.1620
305	G050608	Thalanad	0.0272	0.0122	0.0314	0.0185	0.0133	0.2346
306	G050609	Thidanad	0.0804	0.0577	0.1034	0.0155	0.0601	0.0663
307	G050701	Akalakkunnam	0.0764	0.0679	0.0733	0.0328	0.0442	0.1523
308	G050702	Elikkulam	0.0950	0.0809	0.1019	0.0537	0.0833	0.0417
309	G050703	Kooroppada	0.1084	0.0799	0.0882	0.0556	0.0353	0.1337

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
310	G050704	Pampady	0.1279	0.1462	0.0684	0.0331	0.0250	0.0496
311	G050705	Pallikkathode	0.0681	0.0673	0.0540	0.0441	0.0197	0.1348
312	G050706	Meenadom	0.0519	0.0462	0.0509	0.1323	0.0315	0.0611
313	G050707	Kidangoor	0.0824	0.1409	0.0590	0.0491	0.0326	0.1463
314	G050708	Manarkadu	0.1069	0.1564	0.1041	0.0525	0.0356	0.0297
315	G050801	Ayarkunnam	0.1339	0.1312	0.1243	0.0429	0.0278	0.0617
316	G050802	Puthuppally	0.1154	0.1599	0.0552	0.0513	0.0284	0.1194
317	G050803	Panachikkadu	0.1655	0.2286	0.0709	0.0366	0.0263	0.0184
318	G050804	Vijayapuram	0.1195	0.2707	0.0971	0.0313	0.0452	0.0398
319	G050805	Kurichy	0.1388	0.0932	0.0897	0.0596	0.0198	0.0965
320	G050901	Madappally	0.1366	0.1773	0.0608	0.0604	0.0567	0.0348
321	G050902	Payippad	0.0927	0.0929	0.0273	0.0445	0.0284	0.0442
322	G050903	Thrikkodithanam	0.1392	0.1196	0.0545	0.0850	0.0333	0.0652
323	G050904	Vakathanam	0.1300	0.1127	0.0687	0.0462	0.0320	0.0668
324	G050905	Vazhanappally	0.1388	0.1957	0.0392	0.0422	0.0273	0.0354
325	G051001	Chirakkadavu	0.1402	0.2472	0.0955	0.0490	0.0283	0.0292
326	G051002	Kangazha	0.0780	0.0708	0.0989	0.0320	0.0099	0.0935
327	G051003	Nedumkunnam	0.0841	0.0825	0.0398	0.0409	0.0242	0.1002
328	G051004	Vellavoor	0.0663	0.0497	0.0360	0.0625	0.0196	0.1147
329	G051005	Vazhoor	0.0976	0.1225	0.0581	0.0313	0.0506	0.2241
330	G051006	Karukachal	0.0916	0.1095	0.0388	0.0313	0.0305	0.1143
331	G051101	Erumeli	0.1677	0.1507	0.0740	0.1232	0.0760	0.0274
332	G051102	Kanjirappally	0.1669	0.2726	0.0836	0.0640	0.0372	0.0802
333	G051103	Koottikkal	0.0553	0.0476	0.0314	0.0250	0.0129	0.0697
334	G051104	Manimala	0.0816	0.0574	0.0753	0.0657	0.0669	0.1115
335	G051105	Mundakkayam	0.1490	0.1546	0.0866	0.0592	0.0261	0.0884
336	G051106	Parathode	0.1274	0.1332	0.0933	0.0737	0.0295	0.0635
337	G051107	Koruthode	0.0636	0.0249	0.0346	0.0275	0.0380	0.0945
338	G060101	Adimaly	0.1569	0.2616	0.1325	0.1477	0.0315	0.1111
339	G060102	Konnathady	0.1128	0.0593	0.1730	0.1184	0.0481	0.1124
340	G060103	Bysonvalley	0.0540	0.0470	0.0880	0.0370	0.0146	0.1649
341	G060104	Vellathooval	0.0996	0.1570	0.1580	0.0766	0.0222	0.0795
342	G060105	Pallivasal	0.0661	0.1610	0.0419	0.0327	0.0072	0.1513
343	G060201	Marayoor	0.0481	0.0521	0.0162	0.0406	0.0217	0.2295
344	G060202	Munnar	0.1190	0.2473	0.0800	0.0408	0.0041	0.0571
345	G060203	Kanthalloor	0.0425	0.0503	0.0246	0.0479	0.0317	0.1616
346	G060204	Vattavada	0.0221	0.0195	0.0469	0.0228	0.0149	0.0802
347	G060205	Santhanpara	0.0606	0.0623	0.0775	0.0620	0.0124	0.1666
348	G060206	Chinnakkanal	0.0448	0.0886	0.0361	0.0406	0.0237	0.3472
349	G060207	Mankulam	0.0372	0.0452	0.0308	0.0450	0.0224	0.7276
350	G060208	Devikulam	0.0919	0.0825	0.1482	0.0061	0.0229	0.0867
351	G060209	Edamalakkudy	0.0051	0.0016	0.0169	0.0056	0.0196	0.0802
352	G060301	Pampadumpara	0.0821	0.0548	0.1281	0.1447	0.0781	0.1236
353	G060302	Senapathy	0.0486	0.0342	0.1113	0.0311	0.0133	0.1126
354	G060303	Karunapuram	0.1032	0.0655	0.2388	0.0354	0.0376	0.2148

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
355	G060304	Rajakkad	0.0589	0.0705	0.1026	0.0436	0.1023	0.2174
356	G060305	Nedumkandam	0.1627	0.2416	0.2089	0.0598	0.0056	0.0545
357	G060306	Udumpanchola	0.0545	0.0451	0.0946	0.0564	0.0342	0.1192
358	G060307	Rajakumari	0.0623	0.0672	0.0628	0.0312	0.0467	0.1150
359	G060401	Vannappuram	0.1120	0.0830	0.0821	0.0598	0.0363	0.1556
360	G060402	Udumbannoor	0.0925	0.0517	0.1767	0.0381	0.0277	0.1478
361	G060403	Kodikulam	0.0502	0.0412	0.0560	0.0413	0.0436	0.2668
362	G060404	Alakkodu	0.0379	0.0548	0.0342	0.0363	0.0258	0.1697
363	G060405	Velliyamattom	0.0831	0.0458	0.0881	0.0411	0.0327	0.3321
364	G060406	Karimannoor	0.0763	0.0840	0.0690	0.0654	0.0505	0.1392
365	G060407	Kudayathoor	0.0470	0.0320	0.0387	0.0482	0.0224	0.1915
366	G060501	Idukki - Kanjikkuzhi	0.1039	0.0790	0.1382	0.0602	0.1701	0.1281
367	G060502	Vathikkudi	0.1072	0.0906	0.1720	0.0411	0.1219	0.2010
368	G060503	Arakkulam	0.0716	0.0838	0.0494	0.0816	0.0517	0.1565
369	G060504	Kamakshi	0.0766	0.0697	0.1472	0.0275	0.0193	0.0664
370	G060505	Vazhathoppe	0.0764	0.1847	0.1723	0.0474	0.0177	0.1513
371	G060506	Mariyapuram	0.0468	0.0279	0.0880	0.0258	0.0215	0.0756
372	G060602	Upputhara	0.1017	0.0611	0.1815	0.0588	0.0876	0.2494
373	G060603	Vandanmedu	0.1185	0.1031	0.1760	0.0528	0.0240	0.1327
374	G060604	Kanchiyar	0.0873	0.0700	0.2192	0.0495	0.0849	0.0805
375	G060605	Erattayar	0.0740	0.0536	0.1723	0.0305	0.0353	0.1525
376	G060606	Ayyappankovil	0.0605	0.0379	0.0936	0.0423	0.0559	0.1708
377	G060607	Chakkupallam	0.0850	0.0831	0.0942	0.0441	0.0457	0.2216
378	G060701	Muttom	0.0423	0.0734	0.0727	0.0171	0.0589	0.1703
379	G060702	Kumaramangalam	0.0576	0.0751	0.1128	0.0380	0.0441	0.1111
380	G060703	Edavetti	0.0553	0.0535	0.0678	0.0242	0.0324	0.0443
381	G060704	Karimkunnam	0.0483	0.0503	0.1072	0.0326	0.0271	0.1623
382	G060705	Manakkad	0.0586	0.0673	0.0958	0.0292	0.0354	0.2914
383	G060706	Purappuzha	0.0459	0.0426	0.0879	0.0299	0.0124	0.2129
384	G060801	Peruvanthanam	0.0606	0.0485	0.0890	0.0431	0.0254	0.0366
385	G060802	Kumily	0.1392	0.2800	0.1304	0.0474	0.0935	0.1953
386	G060803	Kokkayar	0.0457	0.0216	0.0662	0.0200	0.0136	0.0802
387	G060804	Peerumedu	0.0842	0.1440	0.0997	0.0584	0.0030	0.1726
388	G060805	Elappara	0.0917	0.1111	0.0970	0.0774	0.0424	0.1037
389	G060806	Vandiperiyar	0.1582	0.0844	0.1093	0.0305	0.0143	0.2003
390	G070101	Chennamangalam	0.1137	0.0722	0.0605	0.0440	0.0322	0.0338
391	G070102	Kottuvalli	0.1661	0.1607	0.1210	0.0770	0.0989	0.0561
392	G070103	Ezhikkara	0.0698	0.0325	0.0357	0.0252	0.0243	0.0775
393	G070104	Vadakkekkara (ERN)	0.1269	0.1105	0.0650	0.0525	0.0074	0.0492
394	G070105	Chittattukara	0.1213	0.0800	0.0504	0.0431	0.0351	0.0205
395	G070201	Karumalloor	0.1398	0.1860	0.0937	0.0713	0.0680	0.0921
396	G070202	Varappuzha	0.1037	0.0956	0.0447	0.0474	0.0861	0.0290
397	G070203	Alangad	0.1599	0.1930	0.0876	0.0432	0.0298	0.0436
398	G070204	Kadungallur	0.1621	0.2884	0.1128	0.0350	0.0673	0.0303
399	G070301	Mookkannur	0.0761	0.1169	0.1589	0.0473	0.0183	0.0667

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
400	G070302	Thuravoor (ERN)	0.0832	0.1109	0.0999	0.0323	0.0454	0.0762
401	G070303	Manjapra	0.0621	0.0783	0.0660	0.0167	0.0534	0.2333
402	G070304	Karukutty	0.1090	0.1734	0.1414	0.0284	0.0099	0.0842
403	G070305	Ayyampuzha	0.0551	0.0406	0.1054	0.0290	0.0284	0.0802
404	G070306	Kanjoor	0.0874	0.0836	0.0786	0.0182	0.0338	0.0802
405	G070307	Kalady (ERN)	0.1096	0.2168	0.1044	0.0297	0.0239	0.0299
406	G070308	Malayattoor - Neeleswaram	0.0988	0.0887	0.0915	0.0538	0.0200	0.0802
407	G070401	Asamannor	0.0748	0.1052	0.0725	0.0298	0.0315	0.0841
408	G070402	Mudakkuzha	0.0673	0.0827	0.1467	0.0627	0.0353	0.1728
409	G070403	Vengoor	0.0850	0.0712	0.2570	0.0508	0.0254	0.0802
410	G070404	Rayamangalam	0.1423	0.2753	0.2639	0.0911	0.0458	0.0032
411	G070405	Koovappady	0.1405	0.1751	0.1512	0.0620	0.0712	0.0325
412	G070406	Okkal	0.0937	0.1237	0.0758	0.0436	0.0313	0.0806
413	G070501	Vengola	0.1956	0.2881	0.1633	0.0881	0.0093	0.0044
414	G070502	Vazhakkulam	0.1609	0.2418	0.1017	0.0654	0.0809	0.0453
415	G070503	Kizhakkambalam	0.1293	0.5330	0.1224	0.0583	0.0252	0.0833
416	G070504	Choornikkara	0.1269	0.2751	0.0489	0.0273	0.0363	0.0208
417	G070505	Edathala	0.1713	0.4444	0.0804	0.0502	0.0251	0.0264
418	G070506	Keezhmad	0.1417	0.2225	0.0658	0.0464	0.0658	0.0298
419	G070601	Kadamakkudi	0.0632	0.0315	0.0224	0.0159	0.0098	0.0802
420	G070602	Cheranalloor	0.1186	0.3294	0.0381	0.0257	0.0126	0.0374
421	G070603	Mulavukad	0.0846	0.1580	0.0242	0.0299	0.0484	0.0562
422	G070604	Elamkunnappuzha	0.1966	0.1207	0.0372	0.0485	0.0275	0.0273
423	G070701	Njarakkal	0.0921	0.0778	0.0438	0.0267	0.0258	0.0551
424	G070702	Nayarambalam	0.0935	0.0489	0.0555	0.0262	0.0592	0.0737
425	G070703	Edavanakad	0.0844	0.0496	0.0475	0.0443	0.0347	0.0574
426	G070704	Pallippuram	0.1707	0.1393	0.0840	0.0575	0.0094	0.0511
427	G070705	Kuzhippally	0.0470	0.0570	0.0215	0.0108	0.0007	0.0984
428	G070801	Chellanam	0.1450	0.0516	0.0291	0.0310	0.0840	0.0361
429	G070802	Kumbalangi	0.1095	0.0544	0.0228	0.0249	0.0009	0.0524
430	G070803	Kumbalam	0.1132	0.1897	0.0624	0.0176	0.0447	0.0678
431	G070901	Udayamperoor	0.1532	0.1737	0.0954	0.0465	0.0221	0.0483
432	G070902	Mulanthuruthy	0.1002	0.2307	0.1003	0.0381	0.0135	0.0802
433	G070903	Chottanikkara	0.0878	0.1957	0.1098	0.0369	0.0325	0.0648
434	G070904	Edakkattuvayal	0.0704	0.0717	0.1351	0.0566	0.0483	0.0378
435	G070905	Amballoor	0.0993	0.0924	0.1138	0.0501	0.0120	0.1344
436	G070906	Maneed	0.0658	0.0603	0.1160	0.0811	0.0541	0.0706
437	G071001	Poothrikka	0.0816	0.1221	0.1429	0.0433	0.0264	0.0606
438	G071002	Thiruvaniyoor	0.0976	0.1939	0.1035	0.0819	0.0319	0.0991
439	G071003	Vadavukode - Puthenkurissu	0.0966	0.7182	0.1456	0.0642	0.0255	0.0773
440	G071004	Mazhuvannoor	0.1321	0.1762	0.2466	0.0913	0.0666	0.0834
441	G071005	Aikkaranad	0.0818	0.3504	0.2370	0.0361	0.0050	0.0531
442	G071006	Kunnathunad	0.1299	0.2421	0.1830	0.0455	0.0653	0.0787
443	G071101	Paingottoor	0.0598	0.0456	0.1122	0.0361	0.0506	0.1799
444	G071102	Nellikkuzhy	0.1596	0.1725	0.1077	0.0772	0.0395	0.0778

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Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
445	G071103	Pindimana	0.0640	0.0610	0.1201	0.0526	0.0316	0.0706
446	G071104	Kottopady	0.0694	0.0648	0.1393	0.0786	0.0274	0.0802
447	G071105	Kavalangad	0.1152	0.1149	0.1087	0.0557	0.0310	0.1376
448	G071106	Varappetty	0.0718	0.0769	0.1279	0.0375	0.0275	0.1546
449	G071107	Keerampara	0.0485	0.0400	0.1024	0.0252	0.0249	0.0802
450	G071108	Pothanikkad	0.0396	0.0564	0.0630	0.0337	0.0054	0.2559
451	G071109	Pallarimangalam	0.0576	0.0560	0.0899	0.0335	0.0054	0.0802
452	G071110	Kuttampuzha	0.0948	0.0572	0.0924	0.0784	0.0535	0.1338
453	G071201	Elanji	0.0639	0.0560	0.1117	0.0373	0.0660	0.0991
454	G071204	Thirumarady	0.0682	0.0539	0.1132	0.0342	0.0445	0.0775
455	G071205	Palakkuzha	0.0520	0.0432	0.0653	0.0559	0.0480	0.0906
456	G071206	Pambakuda	0.0685	0.0796	0.1357	0.0616	0.0069	0.0748
457	G071207	Ramamangalam	0.0576	0.0889	0.0970	0.0657	0.0060	0.0551
458	G071301	Puthenvelikkara	0.1094	0.0677	0.1398	0.0368	0.0050	0.0574
459	G071302	Chengamanad	0.1084	0.1490	0.0848	0.0553	0.0087	0.0496
460	G071303	Nedumbasseri	0.1213	0.4461	0.1378	0.0507	0.0275	0.0396
461	G071304	Parakkadavu	0.1192	0.1044	0.1241	0.0663	0.0267	0.0927
462	G071305	Kunnukara	0.0844	0.1044	0.0882	0.0576	0.0383	0.2252
463	G071306	Sreemoolanagaram	0.0996	0.0793	0.1100	0.0398	0.0884	0.0355
464	G071401	Avoli	0.0767	0.0998	0.0625	0.0245	0.0279	0.0830
465	G071402	Arakkuzha	0.0597	0.0528	0.0970	0.0202	0.0102	0.1334
466	G071403	Valakam	0.0710	0.0766	0.1445	0.0627	0.0530	0.0864
467	G071404	Payipra	0.1654	0.1949	0.1673	0.0689	0.0371	0.1065
468	G071405	Kalloorkad	0.0517	0.0522	0.0651	0.0274	0.0231	0.1067
469	G071406	Ayavana	0.0796	0.0695	0.0821	0.0232	0.0261	0.1308
470	G071407	Manjalloor	0.0673	0.1104	0.0717	0.0283	0.0406	0.0939
471	G071408	Marady	0.0602	0.0739	0.0939	0.0310	0.0265	0.0982
472	G080101	Kadapuram	0.0981	0.0517	0.0431	0.0578	0.0185	0.1293
473	G080102	Orumanayoor	0.0453	0.0423	0.0210	0.0307	0.0312	0.0679
474	G080103	Punnayur	0.1423	0.0953	0.0845	0.0783	0.0691	0.0178
475	G080104	Punnayoorkkulam	0.1293	0.1083	0.0516	0.0584	0.0418	0.0478
476	G080105	Vadakkekkad	0.1012	0.1404	0.0739	0.0250	0.0197	0.1861
477	G080201	Choondal	0.1257	0.1213	0.0869	0.0400	0.0457	0.0811
478	G080202	Chowannur	0.0647	0.0524	0.0599	0.0223	0.0303	0.1231
479	G080203	Kadavalloor	0.1413	0.1238	0.0943	0.0332	0.0309	0.1210
480	G080204	Kandanassery	0.0948	0.0774	0.0682	0.0210	0.0364	0.1641
481	G080205	Kattukambal	0.1004	0.1060	0.0653	0.0322	0.0008	0.1369
482	G080206	Porkkulam	0.0633	0.0583	0.0625	0.0168	0.0336	0.1367
483	G080207	Kadangod	0.1263	0.1003	0.1599	0.0475	0.1082	0.0380
484	G080208	Veloor	0.1071	0.1114	0.1484	0.0321	0.0480	0.1420
485	G080301	Desamangalam	0.0848	0.0546	0.0900	0.0307	0.0823	0.1251
486	G080302	Erumappetty	0.1156	0.0958	0.1214	0.0436	0.0199	0.0669
487	G080304	Mulloorkkara	0.0779	0.0770	0.0688	0.0478	0.0291	0.1221
488	G080305	Thekkumkara	0.1144	0.0964	0.1303	0.0464	0.0506	0.1372
489	G080306	Varavoor	0.0777	0.0449	0.0947	0.0306	0.0534	0.0823

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
490	G080401	Chelakkara	0.1568	0.1352	0.2034	0.1317	0.1151	0.0438
491	G080402	Vallathol Nagar	0.1013	0.1149	0.1002	0.0351	0.0425	0.0804
492	G080403	Kondazhi	0.0868	0.0554	0.1264	0.0331	0.0430	0.0927
493	G080404	Panjal	0.0970	0.0584	0.1013	0.0725	0.0468	0.1266
494	G080405	Pazhayannoor	0.1560	0.1176	0.2195	0.0408	0.0475	0.1016
495	G080406	Thiruvilwamala	0.1106	0.0969	0.1027	0.0488	0.0254	0.0086
496	G080501	Madakkathara	0.1054	0.1483	0.1296	0.0393	0.0229	0.1909
497	G080502	Nadathara	0.1215	0.1341	0.0922	0.0819	0.0521	0.0892
498	G080503	Pannancherry	0.1782	0.1752	0.2734	0.1079	0.0752	0.0979
499	G080504	Puthoor (TSR)	0.1910	0.1628	0.2031	0.1409	0.0452	0.1138
500	G080601	Adat	0.1239	0.2971	0.0945	0.0469	0.0493	0.1442
501	G080602	Avanoor	0.0871	0.2071	0.0900	0.0300	0.0544	0.1004
502	G080603	Kaiparambu	0.1213	0.1529	0.1125	0.0563	0.0811	0.1045
503	G080604	Mulamkunnathukavu	0.0785	0.1112	0.1090	0.0904	0.0898	0.0767
504	G080605	Tholoor	0.0714	0.0478	0.0543	0.0610	0.0424	0.2092
505	G080606	Kolazhy	0.1224	0.3142	0.0864	0.0300	0.0533	0.2333
506	G080701	Elavally	0.1055	0.0992	0.0927	0.0315	0.0401	0.1532
507	G080702	Mullassery	0.0840	0.0675	0.0795	0.0299	0.0202	0.1077
508	G080703	Pavaratty	0.0801	0.0969	0.0536	0.0213	0.0473	0.0774
509	G080704	Venkidangu	0.0974	0.0642	0.0666	0.0404	0.0682	0.0619
510	G080801	Engandiyoor	0.0914	0.0779	0.0625	0.0365	0.0283	0.0687
511	G080802	Vadanappally	0.1170	0.1611	0.0691	0.0296	0.0375	0.1366
512	G080803	Thalikkulam	0.0989	0.3878	0.0557	0.0363	0.0473	0.0532
513	G080804	Nattika	0.0752	0.1803	0.0501	0.0633	0.0800	0.1370
514	G080805	Valappad	0.1366	0.3033	0.1077	0.0645	0.1009	0.0532
515	G080901	Anthikkad	0.0831	0.0780	0.0504	0.0395	0.1186	0.0802
516	G080902	Thanniyam	0.1133	0.0930	0.0748	0.0270	0.0156	0.0758
517	G080903	Chazhoor	0.1129	0.0929	0.0799	0.0384	0.0649	0.1027
518	G080904	Manaloor	0.1275	0.1136	0.0687	0.0317	0.0972	0.0786
519	G080905	Arimpoor	0.1252	0.0973	0.0773	0.0459	0.0993	0.0966
520	G081001	Avinissery	0.0841	0.0979	0.0752	0.0192	0.0270	0.0520
521	G081002	Cherpu	0.1438	0.1891	0.0913	0.0260	0.0187	0.0557
522	G081003	Paralam	0.0962	0.0635	0.0862	0.0309	0.0726	0.1229
523	G081004	Vallachira	0.0784	0.0744	0.0685	0.0182	0.0619	0.0990
524	G081101	Alagappa Nagar	0.1137	0.1039	0.1076	0.0285	0.0388	0.1266
525	G081102	Kodakara	0.1252	0.2409	0.1464	0.0803	0.1597	0.0958
526	G081103	Mattathoor	0.1856	0.1228	0.2750	0.0566	0.0013	0.0370
527	G081104	Nenmanikkara	0.0853	0.1094	0.0614	0.0183	0.0324	0.1082
528	G081105	Puthukkad	0.0906	0.1104	0.0902	0.0292	0.0385	0.1175
529	G081106	Thrikkur	0.1080	0.0819	0.1345	0.0479	0.0399	0.1425
530	G081107	Varandarappally	0.1585	0.1318	0.2032	0.0361	0.0543	0.0724
531	G081201	Karalam	0.0826	0.0656	0.0788	0.0309	0.0492	0.0569
532	G081202	Kattoor	0.0698	0.0775	0.0456	0.0160	0.0171	0.1967
533	G081203	Muriyad	0.1049	0.1018	0.1030	0.0176	0.0211	0.1148
534	G081204	Parappookkara	0.1150	0.0967	0.0864	0.0286	0.0326	0.2143

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
535	G081301	Padiyur	0.0727	0.0412	0.0573	0.0215	0.0297	0.2326
536	G081302	Poomangalam	0.0486	0.0395	0.0466	0.0361	0.0531	0.3465
537	G081303	Puthenchira	0.0830	0.0592	0.0956	0.0416	0.0039	0.1631
538	G081304	Vellangalloor	0.1482	0.1231	0.1205	0.1261	0.0357	0.1747
539	G081305	Velookkara	0.1132	0.1042	0.1443	0.0480	0.0363	0.1022
540	G081401	Edathuruthy	0.1137	0.3682	0.0924	0.0208	0.0188	0.0541
541	G081402	Kaippamangalam	0.1381	0.4880	0.0966	0.0546	0.0659	0.0667
542	G081403	Mathilakam	0.1079	0.3808	0.0540	0.0295	0.0665	0.0732
543	G081404	Perinjanam	0.0814	0.0902	0.0481	0.0188	0.0161	0.1499
544	G081405	Sreenarayanapuram	0.1471	0.1095	0.1200	0.0699	0.1122	0.0646
545	G081406	Edavilangu	0.0789	0.0370	0.0437	0.0391	0.0406	0.0830
546	G081407	Eriyad	0.1791	0.1807	0.0816	0.0469	0.1044	0.0580
547	G081501	Aloor	0.1686	0.1821	0.1910	0.0286	0.0652	0.1506
548	G081502	Annamanada	0.1174	0.1073	0.1140	0.0802	0.1282	0.0991
549	G081503	Kuzhoor	0.0772	0.0500	0.0869	0.0395	0.0422	0.1537
550	G081504	Mala	0.1332	0.2052	0.1367	0.0553	0.0254	0.0665
551	G081505	Poyya	0.0872	0.0795	0.0799	0.0350	0.0739	0.1645
552	G081601	Kadukutty	0.0974	0.0907	0.0841	0.0389	0.0461	0.0901
553	G081602	Kodassery	0.1326	0.0926	0.2429	0.0518	0.0160	0.0478
554	G081603	Koratty	0.1261	0.2329	0.1284	0.0930	0.1296	0.2089
555	G081604	Meloor	0.1072	0.1011	0.1012	0.0297	0.0169	0.0729
556	G081605	Pariyaram (TSR)	0.0894	0.0820	0.1026	0.0360	0.0768	0.1063
557	G081606	Athirappilly	0.0355	0.0740	0.0495	0.0338	0.0371	0.0802
558	G090101	Anakkara	0.0957	0.0573	0.1126	0.0521	0.0221	0.0802
559	G090102	Chalissery	0.0939	0.0869	0.0494	0.0278	0.0242	0.0975
560	G090103	Kappoor	0.1215	0.0779	0.0885	0.0684	0.1118	0.0725
561	G090104	Nagalassery	0.1070	0.1121	0.1156	0.0304	0.0229	0.0600
562	G090105	Pattithara	0.1285	0.0837	0.0865	0.0808	0.0274	0.0493
563	G090106	Thirumittakkode	0.1240	0.0947	0.0902	0.0532	0.0342	0.0466
564	G090107	Thrithala	0.1077	0.0958	0.0565	0.0219	0.0797	0.0802
565	G090201	Koppam	0.1169	0.0968	0.0960	0.0296	0.0247	0.0842
566	G090202	Kulukkallur	0.1084	0.0672	0.0810	0.0439	0.0195	0.0292
567	G090203	Muthuthala	0.0964	0.0681	0.0769	0.0248	0.0452	0.0674
568	G090204	Ongallur	0.1677	0.1796	0.1369	0.0512	0.0535	0.0302
569	G090206	Paruthoor	0.1032	0.0673	0.0829	0.0328	0.0304	0.0201
570	G090207	Thiruvegappura	0.1316	0.0829	0.1027	0.0409	0.0307	0.1928
571	G090208	Vilayoor	0.0907	0.0833	0.0782	0.0307	0.0225	0.0329
572	G090301	Ambalappara	0.1484	0.0997	0.1793	0.0296	0.0089	0.0664
573	G090302	Ananganadi	0.0947	0.0559	0.0971	0.0205	0.0282	0.1194
574	G090303	Chalavara	0.0910	0.0548	0.1200	0.0458	0.0765	0.0947
575	G090304	Lakkidi Perur	0.1274	0.1386	0.1049	0.0390	0.0344	0.0411
576	G090305	Vaniyamkulam	0.1242	0.1588	0.1502	0.0416	0.0292	0.0892
577	G090306	Thrikkaderi	0.0839	0.0531	0.0363	0.0192	0.0272	0.1050
578	G090307	Vallappuzha	0.1086	0.0811	0.0889	0.0234	0.0273	0.0461
579	G090308	Nellaya	0.1401	0.0732	0.0652	0.0325	0.0369	0.0288

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
580	G090402	Kadampazhipuram	0.1221	0.0831	0.1844	0.0455	0.0113	0.0685
581	G090403	Karimpuzha	0.1245	0.0737	0.1442	0.0438	0.0515	0.0738
582	G090404	Pookkottukavu	0.0559	0.0341	0.0812	0.0387	0.0217	0.2843
583	G090405	Sreekrishnapuram	0.0848	0.0820	0.1174	0.0383	0.0735	0.0374
584	G090406	Vellinezhi	0.0663	0.0567	0.1151	0.0292	0.0290	0.0802
585	G090407	Karakkurissi	0.1085	0.0702	0.0909	0.0327	0.0241	0.0831
586	G090501	Alanalloor	0.2037	0.1273	0.1196	0.0391	0.0073	0.0323
587	G090502	Karimpa	0.1065	0.0747	0.0751	0.0782	0.0571	0.0702
588	G090503	Kottopadom	0.1678	0.1083	0.1393	0.0612	0.0245	0.0274
589	G090504	Kumaramputhoor	0.1274	0.1239	0.1311	0.0377	0.0716	0.0680
590	G090505	Kanjirappuzha	0.1279	0.0854	0.0797	0.0777	0.0212	0.0754
591	G090507	Thachanattukara	0.1034	0.0758	0.1366	0.0306	0.0260	0.0307
592	G090508	Thachampara	0.0701	0.0583	0.0890	0.0463	0.0183	0.1462
593	G090509	Thenkara	0.1023	0.0611	0.0783	0.0490	0.0609	0.0778
594	G090601	Agali	0.1354	0.1172	0.3300	0.0806	0.0089	0.1307
595	G090602	Puthoor (PKD)	0.0472	0.0253	0.0664	0.0487	0.0168	0.1341
596	G090603	Sholayar	0.0667	0.0659	0.2895	0.1005	0.0326	0.1447
597	G090701	Keralassery	0.0582	0.0320	0.0982	0.0455	0.0293	0.1368
598	G090702	Kongad	0.1164	0.0806	0.1604	0.0591	0.0017	0.0802
599	G090703	Mankara	0.0726	0.0623	0.0665	0.0255	0.0417	0.1716
600	G090704	Mannoor	0.0768	0.0778	0.0656	0.0464	0.0268	0.0109
601	G090705	Mundoor	0.1188	0.1111	0.1017	0.0347	0.0304	0.0418
602	G090706	Parali	0.1335	0.0964	0.0998	0.0530	0.0013	0.0089
603	G090707	Pirayiri	0.1603	0.1699	0.0635	0.0274	0.0234	0.0442
604	G090801	Kottayi	0.0854	0.0712	0.0797	0.0557	0.0298	0.0802
605	G090802	Kuthannoor	0.0926	0.0462	0.1021	0.0385	0.0405	0.0683
606	G090803	Kuzhalmannam	0.1061	0.0860	0.0838	0.0204	0.0246	0.0802
607	G090804	Mathoor	0.0970	0.0458	0.0867	0.0329	0.0368	0.1289
608	G090805	Peringottukurissi	0.0972	0.0484	0.1612	0.0267	0.0301	0.0342
609	G090806	Thenkurissi	0.1054	0.0728	0.1143	0.0225	0.0207	0.0635
610	G090807	Kannadi	0.0931	0.1148	0.0792	0.0229	0.0215	0.0802
611	G090901	Eruthempathy	0.0704	0.0587	0.0636	0.0691	0.0268	0.0582
612	G090902	Kozhinjampara	0.1114	0.0947	0.1529	0.1420	0.0044	0.2403
613	G090903	Nalleppilly	0.1268	0.0783	0.1156	0.0706	0.0276	0.0250
614	G090904	Perumatty	0.1180	0.0737	0.1725	0.0418	0.0203	0.0941
615	G090905	Vadakarappathy	0.1026	0.0979	0.1209	0.0432	0.0308	0.2821
616	G090906	Elappulli	0.1513	0.1384	0.1289	0.0524	0.0054	0.0415
617	G090907	Polppulli	0.0640	0.0390	0.0477	0.0168	0.0158	0.0496
618	G091001	Kollemkode	0.1147	0.0884	0.1393	0.0337	0.0588	0.0802
619	G091002	Koduvayoor	0.1132	0.1034	0.0910	0.0296	0.0089	0.0649
620	G091003	Muthalamada	0.1436	0.0979	0.4155	0.0945	0.0977	0.0802
621	G091004	Puthunagaram	0.0693	0.0563	0.0682	0.0339	0.0231	0.0802
622	G091005	Vadavannoor	0.0664	0.0497	0.0681	0.0335	0.0269	0.0121
623	G091006	Pattanchery	0.1008	0.0705	0.1005	0.0145	0.0051	0.0802
624	G091007	Peruvembu	0.0749	0.0447	0.0718	0.0557	0.0308	0.0802

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Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
625	G091101	Ayiloor	0.1102	0.0439	0.1201	0.0492	0.0192	0.0574
626	G091102	Nelliyampathy	0.0215	0.0399	0.0445	0.0096	0.0250	0.0802
627	G091103	Elavanchery	0.0695	0.0475	0.0774	0.0306	0.0267	0.0802
628	G091104	Pallassana	0.0920	0.0496	0.1215	0.0313	0.0187	0.0802
629	G091105	Melarkode	0.1011	0.1037	0.0950	0.0274	0.0193	0.0301
630	G091106	Nenmara	0.1417	0.1111	0.1425	0.0516	0.0242	0.0503
631	G091107	Vandazhi	0.1238	0.1137	0.0569	0.0469	0.0517	0.0827
632	G091201	Alathoor	0.1036	0.1116	0.0802	0.0357	0.0073	0.0245
633	G091202	Erimayoor	0.1188	0.0627	0.1388	0.0440	0.0238	0.1576
634	G091203	Kavassery	0.1124	0.0622	0.0995	0.0236	0.0193	0.0462
635	G091204	Kizhakkanchery	0.1586	0.0541	0.1840	0.0312	0.0828	0.0338
636	G091205	Puthukkode	0.0839	0.0430	0.0789	0.0285	0.0297	0.0497
637	G091206	Tharoor	0.1015	0.0530	0.1238	0.0287	0.0251	0.0625
638	G091207	Vadakkanchery	0.1394	0.1654	0.1754	0.0488	0.0780	0.0519
639	G091208	Kannambra	0.0972	0.0759	0.0853	0.0264	0.0238	0.1196
640	G091301	Akathethara	0.1108	0.1433	0.0619	0.0234	0.0191	0.0895
641	G091302	Malampuzha	0.0561	0.0957	0.0741	0.0269	0.0415	0.1111
642	G091303	Marutharod	0.1342	0.2246	0.1218	0.0354	0.0249	0.0874
643	G091304	Puthupariyaram	0.1528	0.1660	0.1276	0.0691	0.0655	0.0207
644	G091305	Puthussery	0.1984	0.5133	0.1464	0.0515	0.0329	0.0539
645	G091306	Kodumpu	0.0924	0.1150	0.1018	0.0214	0.0204	0.0802
646	G100101	Chaliyar	0.0808	0.0641	0.1082	0.0670	0.0607	0.0802
647	G100102	Chunkathara	0.1406	0.1240	0.2123	0.0686	0.0258	0.1127
648	G100103	Moothedam	0.0979	0.0634	0.1567	0.0421	0.0735	0.1321
649	G100104	Vazhikkadavu	0.1834	0.1253	0.1468	0.0773	0.0943	0.0346
650	G100105	Edakkara	0.1092	0.1264	0.1425	0.0434	0.0707	0.3353
651	G100106	Pothukal	0.1088	0.0707	0.1341	0.0529	0.0719	0.1164
652	G100201	Amarambalam	0.1394	0.1129	0.0981	0.1109	0.0252	0.1298
653	G100202	Karulayi	0.0902	0.0615	0.0924	0.0325	0.0834	0.1241
654	G100203	Kalikavu	0.1365	0.0973	0.2020	0.1362	0.0446	0.0441
655	G100204	Chokkad	0.1249	0.0709	0.1072	0.0948	0.0440	0.1555
656	G100205	Karuvarakund	0.1612	0.1246	0.1696	0.0786	0.0239	0.0459
657	G100206	Thuvvur	0.1162	0.0809	0.1612	0.0633	0.0417	0.0507
658	G100207	Edapatta	0.0881	0.0537	0.1633	0.0499	0.0234	0.1327
659	G100301	Mampad	0.1443	0.1140	0.1339	0.1309	0.0586	0.0609
660	G100302	Pandikkad	0.2140	0.1802	0.3159	0.1415	0.1231	0.0439
661	G100303	Porur	0.1146	0.0642	0.1760	0.0539	0.0343	0.0542
662	G100304	Thrikkalangod	0.2019	0.1815	0.3019	0.1079	0.0304	0.0288
663	G100305	Thiruvali	0.1075	0.0890	0.1834	0.0550	0.0473	0.1179
664	G100306	Vandoor	0.1900	0.2058	0.2596	0.1168	0.0466	0.0122
665	G100401	Chelmbra	0.1324	0.2002	0.0814	0.0313	0.0555	0.0715
666	G100402	Cherukavu	0.1425	0.1238	0.0647	0.0368	0.0233	0.0685
667	G100405	Pallikkal (MPM)	0.1820	0.2863	0.1361	0.0336	0.0388	0.0784
668	G100406	Vazhayoor	0.1173	0.1445	0.0986	0.0484	0.0195	0.0585
669	G100407	Vazhakkad	0.1387	0.1173	0.0883	0.0656	0.0667	0.0802

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Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
670	G100408	Pulikkal	0.1556	0.1220	0.1029	0.0462	0.0493	0.0714
671	G100409	Muthuvalloor	0.1009	0.0634	0.1030	0.0473	0.0251	0.0815
672	G100501	Urangattiri	0.1562	0.0957	0.1903	0.0946	0.0399	0.0951
673	G100502	Kavanoor	0.1472	0.1026	0.1172	0.1033	0.0852	0.0987
674	G100503	Keezhparamba	0.0855	0.0690	0.0608	0.0608	0.0299	0.0593
675	G100504	Pulpatta	0.1654	0.1121	0.2008	0.1236	0.0919	0.0430
676	G100505	Cheakkode	0.1274	0.0836	0.1525	0.0702	0.0301	0.0688
677	G100506	Kuzhimanna	0.1334	0.1201	0.0772	0.1132	0.1100	0.0646
678	G100507	Areekode	0.1223	0.1697	0.0827	0.0681	0.0269	0.0891
679	G100508	Edavanna	0.1788	0.1738	0.1731	0.0883	0.0232	0.0501
680	G100601	Anakkayam	0.1963	0.1223	0.1561	0.1203	0.0646	0.0802
681	G100602	Morayoor	0.1316	0.1157	0.1069	0.0662	0.0610	0.0435
682	G100603	Ponmala	0.1315	0.0940	0.0926	0.0636	0.0459	0.0422
683	G100604	Pookkottoor	0.1459	0.1161	0.1397	0.0588	0.1073	0.0626
684	G100605	Kodoor	0.1483	0.1165	0.0720	0.0716	0.0230	0.0343
685	G100606	Othukkungal	0.1517	0.1009	0.0989	0.0405	0.0536	0.0512
686	G100701	Aliparamba	0.1617	0.0915	0.1775	0.0630	0.0329	0.0571
687	G100702	Elamkulam	0.1025	0.0766	0.0619	0.0449	0.0333	0.0716
688	G100703	Melattoor	0.1056	0.1125	0.1160	0.0888	0.0928	0.0576
689	G100704	Keezhattoor	0.1408	0.0918	0.1711	0.0618	0.0335	0.0465
690	G100705	Thazhekkode	0.1627	0.1688	0.2047	0.0820	0.0594	0.0395
691	G100706	Vettathur	0.1089	0.0932	0.1150	0.0453	0.0347	0.0770
692	G100707	Poolamanthol	0.1465	0.1171	0.1050	0.0568	0.0485	0.0433
693	G100708	Angadippuram	0.2188	0.3597	0.1523	0.0534	0.0233	0.0653
694	G100801	Kuruva	0.1758	0.1163	0.1493	0.0442	0.0823	0.0489
695	G100802	Mankada	0.1269	0.1017	0.1103	0.0522	0.0278	0.0499
696	G100803	Makaraparamb	0.0725	0.0733	0.0537	0.0294	0.0237	0.0752
697	G100804	Moorkanadu	0.1408	0.1003	0.1198	0.0288	0.0521	0.0887
698	G100805	Koottilangadi	0.1419	0.1088	0.0978	0.0604	0.0199	0.1005
699	G100806	Puzhakkattiri	0.1158	0.1206	0.0928	0.0512	0.0558	0.0962
700	G100901	Athavanad	0.1596	0.1697	0.2088	0.1262	0.0510	0.0549
701	G100902	Edayoor	0.1415	0.0871	0.0936	0.0403	0.0629	0.0600
702	G100903	Irimbiliyam	0.1187	0.0814	0.1102	0.0315	0.0523	0.1320
703	G100904	Marakkara	0.1566	0.1334	0.0988	0.0534	0.0500	0.1413
704	G100905	Kuttippuram	0.1823	0.1169	0.1049	0.0663	0.1198	0.0274
705	G100907	Kalpakancheri	0.1307	0.1085	0.0955	0.0374	0.0325	0.0296
706	G101001	A.R. Nagar	0.1628	0.1417	0.0584	0.0580	0.1208	0.0318
707	G101002	Edarikkodu	0.1060	0.1531	0.0571	0.0348	0.1096	0.0464
708	G101003	Parappur	0.1406	0.0905	0.0500	0.0387	0.0284	0.0372
709	G101004	Thennala	0.1131	0.0735	0.0403	0.0163	0.0500	0.0524
710	G101005	Vengara	0.1884	0.1785	0.0541	0.0320	0.0527	0.0559
711	G101006	Kannamangalam	0.1599	0.1193	0.0764	0.0476	0.0588	0.0238
712	G101007	Oorakam	0.1130	0.1296	0.0456	0.0536	0.0436	0.0909
713	G101102	Thenjippalam	0.1242	0.1668	0.1563	0.0366	0.0241	0.0876
714	G101104	Vallikkunnu	0.1861	0.1231	0.0752	0.0625	0.1110	0.0442

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
715	G101105	Moonniyoor	0.2153	0.1737	0.1119	0.0598	0.0468	0.0346
716	G101106	Nannampra	0.1571	0.1000	0.0531	0.0322	0.0679	0.0321
717	G101107	Peruvalloor	0.1354	0.1141	0.0989	0.0595	0.0259	0.0384
718	G101201	Cheriyamundam	0.1210	0.0680	0.0619	0.0373	0.0183	0.0432
719	G101202	Ozhoor	0.1318	0.0569	0.0545	0.0398	0.0494	0.0648
720	G101203	Thanalur	0.1860	0.1415	0.0665	0.0583	0.0713	0.0519
721	G101204	Valavannoor	0.1285	0.0887	0.0696	0.0481	0.0387	0.0677
722	G101206	Ponmundam	0.1002	0.0828	0.0396	0.0163	0.0391	0.0817
723	G101207	Niramaruthoor	0.1157	0.0529	0.0359	0.0346	0.0440	0.0504
724	G101208	Perumannaklari	0.1057	0.1086	0.0502	0.0364	0.0754	0.0408
725	G101301	Purathoor	0.1237	0.0843	0.0839	0.0624	0.0447	0.0824
726	G101302	Thalakkad	0.1388	0.0995	0.0625	0.0582	0.0520	0.0638
727	G101303	Thrippangode	0.1596	0.1136	0.0615	0.0283	0.0466	0.0586
728	G101304	Vettam	0.1452	0.0781	0.0607	0.0289	0.0062	0.0288
729	G101305	Thirunavaya	0.1777	0.1279	0.0660	0.0912	0.0981	0.0454
730	G101306	Mangalam	0.1296	0.0484	0.0554	0.0585	0.0377	0.0477
731	G101401	Thavanoor	0.1337	0.1227	0.0513	0.1462	0.0393	0.0616
732	G101402	Vattamkulam	0.1401	0.2039	0.0490	0.0399	0.0430	0.0556
733	G101403	Edappal	0.1262	0.1196	0.0609	0.0698	0.0263	0.0463
734	G101404	Kalady (MPM)	0.1003	0.0723	0.0406	0.0294	0.0338	0.0485
735	G101501	Alamkod	0.1315	0.1479	0.0966	0.0905	0.0472	0.0711
736	G101502	Maranchery	0.1357	0.0993	0.0557	0.0292	0.0560	0.0887
737	G101503	Nannamukku	0.1124	0.0804	0.0548	0.0543	0.0526	0.2191
738	G101504	Perumpadappu	0.1154	0.0660	0.0373	0.0613	0.0565	0.0653
739	G101505	Veliyamkodu	0.1262	0.0751	0.0499	0.0478	0.0443	0.0959
740	G110101	Azhiyoor	0.1164	0.0993	0.0751	0.0381	0.0337	0.0569
741	G110102	Chorad	0.1482	0.1186	0.0925	0.0366	0.0132	0.0160
742	G110103	Eramala	0.1343	0.1023	0.1175	0.0300	0.0761	0.0442
743	G110104	Onchiyam	0.1110	0.1512	0.0676	0.0392	0.0182	0.0752
744	G110201	Chekkyad	0.0940	0.0955	0.1050	0.0406	0.0281	0.0702
745	G110202	Edachery	0.1039	0.0812	0.1054	0.0334	0.0727	0.0568
746	G110203	Purameri	0.1070	0.0802	0.1467	0.0309	0.0208	0.1149
747	G110204	Thuneri	0.0908	0.0768	0.0783	0.0404	0.0413	0.0636
748	G110205	Valayam	0.0712	0.0590	0.1135	0.0256	0.0197	0.2220
749	G110206	Vanimel	0.0985	0.0732	0.0922	0.0315	0.0321	0.0613
750	G110207	Nadapuram	0.1559	0.2275	0.1798	0.0576	0.0206	0.0646
751	G110301	Kunnummal	0.0699	0.1015	0.0945	0.0290	0.0325	0.0454
752	G110302	Kayakkody	0.0953	0.0672	0.0778	0.0443	0.0533	0.1176
753	G110303	Kavilumpara	0.0885	0.0856	0.1902	0.0419	0.0119	0.1101
754	G110304	Kuttiyadi	0.0750	0.1589	0.0915	0.0503	0.0276	0.1537
755	G110305	Maruthonkara	0.0770	0.0580	0.1030	0.0363	0.0272	0.0991
756	G110306	Velam	0.1036	0.0697	0.1706	0.0520	0.0283	0.1318
757	G110307	Naripatta	0.1028	0.0488	0.1369	0.0386	0.0206	0.0770
758	G110401	Ayancherry	0.1019	0.0866	0.1015	0.0268	0.0195	0.0934
759	G110402	Villiyappally	0.1337	0.1096	0.0999	0.0445	0.0327	0.0493

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Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
760	G110403	Maniyoor	0.1549	0.1383	0.3551	0.0574	0.0336	0.1019
761	G110404	Thiruvalloor	0.1380	0.0994	0.1210	0.0487	0.0064	0.1958
762	G110501	Thurayoor	0.0549	0.0510	0.0545	0.0261	0.0372	0.1705
763	G110502	Keezhariyoor	0.0586	0.0571	0.0463	0.0209	0.0221	0.2072
764	G110503	Thikkody	0.1048	0.1475	0.0708	0.0184	0.0197	0.0871
765	G110505	Meppayoor	0.1083	0.0961	0.1540	0.0322	0.0969	0.1012
766	G110601	Cheruvannoor	0.0907	0.0575	0.0778	0.0350	0.0253	0.1730
767	G110602	Nochad	0.1041	0.0753	0.1442	0.0675	0.0518	0.1349
768	G110603	Changarothu	0.1244	0.1097	0.0759	0.0637	0.0292	0.0813
769	G110604	Kayanna	0.0533	0.0283	0.0691	0.0266	0.0149	0.1598
770	G110605	Koothaly	0.0658	0.0470	0.0725	0.0253	0.0136	0.0752
771	G110606	Perambra	0.1271	0.2539	0.1041	0.0309	0.0198	0.0059
772	G110607	Chakkittappara	0.0817	0.0628	0.1050	0.0507	0.0288	0.1874
773	G110701	Balussery	0.1061	0.1589	0.1104	0.0669	0.0254	0.1817
774	G110702	Naduvannoor	0.1007	0.1173	0.0981	0.0389	0.0198	0.2183
775	G110703	Ullyeri	0.1260	0.1009	0.1050	0.0588	0.0347	0.1726
776	G110704	Kottur	0.1201	0.0764	0.1176	0.0395	0.0315	0.0773
777	G110705	Unnikulam	0.1913	0.1444	0.1109	0.0775	0.0203	0.1091
778	G110706	Panangad	0.1317	0.1172	0.1556	0.0541	0.0414	0.0485
779	G110707	Koorachunde	0.0660	0.0558	0.0622	0.0284	0.0127	0.1600
780	G110801	Chemancheri	0.1350	0.0995	0.0827	0.0341	0.0273	0.0504
781	G110802	Arikkulam	0.0712	0.0427	0.0810	0.0235	0.0354	0.1646
782	G110803	Moodady	0.1169	0.1106	0.1170	0.0312	0.0268	0.1172
783	G110804	Chengottukav	0.1038	0.0609	0.0748	0.0699	0.0247	0.1026
784	G110805	Atholy	0.1094	0.1431	0.0676	0.0378	0.0166	0.0718
785	G110901	Kakkody	0.1661	0.1417	0.1019	0.0420	0.0401	0.0916
786	G110902	Chelannoor	0.1577	0.0945	0.1010	0.0622	0.0175	0.1327
787	G110903	Kakkoor	0.0883	0.0672	0.0698	0.0215	0.0203	0.0778
788	G110904	Nanmanda	0.1059	0.0998	0.1321	0.0226	0.0191	0.0860
789	G110905	Narikkuni	0.0941	0.0878	0.0704	0.0443	0.0058	0.0854
790	G110906	Thalakkulathoor	0.1139	0.0891	0.0726	0.0320	0.0253	0.0888
791	G111001	Thiruvampady	0.1117	0.1258	0.1348	0.0392	0.0255	0.2168
792	G111002	Koodaranji	0.0724	0.0806	0.0860	0.0362	0.0225	0.2452
793	G111003	Kizhakkoth	0.1212	0.1005	0.0986	0.0394	0.0269	0.1177
794	G111004	Madavoor (KOZ)	0.1111	0.0830	0.0907	0.0474	0.0380	0.0661
795	G111006	Puduppady	0.1631	0.1619	0.1936	0.0577	0.0347	0.0802
796	G111007	Thamarassery	0.1384	0.2401	0.1250	0.0418	0.2966	0.0827
797	G111008	Omassery	0.1357	0.1362	0.1113	0.0535	0.0660	0.1180
798	G111009	Kattippara	0.0880	0.0551	0.1275	0.0299	0.0226	0.2597
799	G111010	Kodencherry	0.1351	0.1542	0.3002	0.0359	0.0051	0.1759
800	G111101	Kodiyathoor	0.1098	0.1014	0.0487	0.0574	0.0648	0.1616
801	G111102	Kuruvattoor	0.1327	0.1389	0.0932	0.0260	0.0239	0.1698
802	G111103	Mavoor	0.1154	0.0914	0.0687	0.0599	0.0065	0.1599
803	G111104	Karassery	0.1222	0.0842	0.1259	0.0336	0.0234	0.0677
804	G111105	Kunnamangalam	0.2063	0.3214	0.1194	0.0789	0.0737	0.0862

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805	G111106	Chathamangalam	0.1810	0.2278	0.1752	0.1282	0.0382	0.2073
806	G111108	Peruvayal	0.1849	0.2690	0.1198	0.0678	0.0249	0.2061
807	G111109	Perumanna	0.1374	0.1102	0.0811	0.0096	0.0318	0.0615
808	G111201	Kadalundy	0.1648	0.1181	0.0681	0.0580	0.0560	0.1886
809	G111204	Olavanna	0.2652	0.5661	0.1044	0.0498	0.0077	0.0857
810	G120102	Vellamunda	0.1575	0.1388	0.2441	0.1248	0.0595	0.3482
811	G120103	Thirunelli	0.1151	0.0888	0.1741	0.0896	0.0640	0.2641
812	G120104	Thondarnad	0.0897	0.0881	0.1880	0.0488	0.0370	0.1657
813	G120105	Edavaka	0.1305	0.1505	0.2392	0.0807	0.0609	0.1871
814	G120106	Thavinjal	0.1543	0.1109	0.2619	0.0800	0.0281	0.0978
815	G120201	Panamaram	0.1768	0.1593	0.2964	0.0939	0.0260	0.0866
816	G120202	Poothady	0.1537	0.0941	0.2703	0.0669	0.0687	0.1813
817	G120203	Mullankolly	0.1101	0.0681	0.2694	0.0622	0.0140	0.1440
818	G120204	Pulpally	0.1316	0.1339	0.2340	0.0402	0.0099	0.2940
819	G120205	Kaniyampatta	0.1316	0.1387	0.1303	0.0883	0.0229	0.1973
820	G120301	Meenangadi	0.1297	0.1920	0.2295	0.1005	0.1034	0.0978
821	G120302	Nenmeni	0.1820	0.1363	0.3110	0.0882	0.0775	0.1132
822	G120303	Ambalavayal	0.1365	0.1385	0.2653	0.0681	0.1186	0.0580
823	G120305	Noolpuzha	0.1079	0.0850	0.0935	0.0638	0.0616	0.2080
824	G120401	Kottathara	0.0646	0.0371	0.1229	0.0468	0.0192	0.2126
825	G120402	Vengappally	0.0456	0.0514	0.0771	0.0183	0.0283	0.2921
826	G120403	Vythiri	0.0709	0.2315	0.0789	0.0573	0.0042	0.4468
827	G120404	Muttil	0.1367	0.1528	0.1347	0.0582	0.0342	0.2409
828	G120405	Pozhuthana	0.0713	0.0661	0.0774	0.0904	0.0223	0.1422
829	G120406	Thariyod	0.0454	0.0877	0.0735	0.0347	0.0227	0.2805
830	G120407	Padinjarethara	0.1006	0.1330	0.0951	0.0804	0.0334	0.2430
831	G120408	Meppady	0.1465	0.1538	0.1560	0.0675	0.0989	0.1299
832	G120409	Muppayanad	0.0953	0.1268	0.1590	0.0269	0.0154	0.0732
833	G130101	Kunhimangalam	0.0735	0.0993	0.1008	0.0754	0.0284	0.0867
834	G130102	Ramanthali	0.0997	0.0597	0.1674	0.0707	0.0450	0.0635
835	G130103	Karivelloor - Paralam	0.0818	0.0781	0.1670	0.0409	0.0596	0.0795
836	G130104	Kangol - Alapadamba	0.0749	0.0839	0.1969	0.0890	0.0534	0.1528
837	G130105	Erumam - Kuttoor	0.1079	0.0995	0.1987	0.0725	0.0306	0.0392
838	G130106	Perigom - Vayakkara	0.1139	0.1080	0.2469	0.0982	0.1362	0.0425
839	G130107	Cherupuzha	0.1191	0.1351	0.2901	0.0462	0.0356	0.1262
840	G130201	Cheruthazham	0.1138	0.2441	0.1571	0.0607	0.0982	0.0594
841	G130202	Ezhom	0.0747	0.0801	0.0953	0.0337	0.0339	0.0949
842	G130203	Madayi	0.1391	0.1254	0.0616	0.0453	0.0465	0.0598
843	G130204	Mattool	0.1078	0.0625	0.0562	0.0289	0.0232	0.1009
844	G130205	Cherukunnu	0.0624	0.0587	0.0566	0.0257	0.0296	0.1652
845	G130206	Kalyasseri	0.1206	0.1386	0.1012	0.0363	0.0302	0.0680
846	G130207	Kannapuram	0.0715	0.0693	0.0684	0.0292	0.0538	0.0878
847	G130208	Narathu	0.1038	0.0829	0.0632	0.0333	0.0519	0.0978
848	G130301	Pattuvam	0.0607	0.0462	0.0623	0.0299	0.0172	0.2881
849	G130302	Chengalai	0.1184	0.0987	0.2165	0.0485	0.0570	0.0380

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850	G130303	Kurumattoor	0.1202	0.1549	0.1670	0.0468	0.0166	0.0707
851	G130304	Pariyaram (KNR)	0.1274	0.1683	0.2088	0.0429	0.0310	0.0550
852	G130305	Chapparapadavu	0.1226	0.1138	0.2610	0.0490	0.0319	0.0224
853	G130306	Naduvil	0.1209	0.0940	0.2713	0.0462	0.0463	0.1028
854	G130307	Udayagiri	0.0729	0.0341	0.2416	0.0622	0.0561	0.0470
855	G130308	Alakkod	0.1352	0.1264	0.3224	0.0660	0.0527	0.1074
856	G130309	Kadannappally - Panappuzha	0.0844	0.1701	0.2222	0.0427	0.0281	0.0481
857	G130401	Eruvessi	0.0745	0.0862	0.2398	0.0884	0.0326	0.1277
858	G130402	Irikkoor	0.0536	0.0820	0.0431	0.0358	0.1515	0.0947
859	G130403	Malappattam	0.0373	0.0315	0.0843	0.0248	0.0346	0.0068
860	G130404	Payyavoor	0.0891	0.0839	0.2151	0.0463	0.0175	0.1602
861	G130405	Kuttiattoor	0.1005	0.0935	0.1937	0.0241	0.0244	0.1458
862	G130406	Mayyil	0.1149	0.1149	0.1540	0.0463	0.0629	0.0623
863	G130408	Padiyoor Kalliad	0.0834	0.1169	0.1386	0.0352	0.0122	0.1141
864	G130409	Ulikkal	0.1373	0.1319	0.2044	0.0473	0.0220	0.1360
865	G130501	Chirakkal	0.1767	0.1927	0.0956	0.0556	0.0669	0.0802
866	G130504	Valapattanam	0.0308	0.0930	0.0123	0.0245	0.0747	0.1074
867	G130505	Azheekkod	0.1834	0.1878	0.0829	0.0301	0.0237	0.0470
868	G130506	Pappinisseri	0.1362	0.1362	0.0677	0.0369	0.0412	0.0466
869	G130603	Kadambur	0.0736	0.0661	0.0683	0.0273	0.0229	0.0690
870	G130605	Chembilod	0.1330	0.1947	0.1100	0.0213	0.0420	0.0657
871	G130606	Munderi	0.1435	0.1236	0.1014	0.0744	0.0638	0.0216
872	G130607	Peralassery	0.1128	0.1031	0.1788	0.0185	0.0169	0.0468
873	G130608	Kolachery	0.1083	0.1042	0.0960	0.0461	0.0466	0.0467
874	G130701	Dharmadam	0.1194	0.0960	0.0548	0.0384	0.0481	0.0608
875	G130702	Eranholi	0.1001	0.1050	0.0779	0.0328	0.0188	0.0117
876	G130703	Pinarayi	0.1306	0.1610	0.1494	0.0304	0.0415	0.0520
877	G130704	New Mahi	0.0632	0.0490	0.0297	0.0146	0.0256	0.0130
878	G130705	Muzhuppilangad	0.0919	0.0519	0.0426	0.0458	0.0679	0.0734
879	G130706	Ancharakandy	0.0893	0.1148	0.0936	0.0176	0.0235	0.0783
880	G130707	Vengad	0.1496	0.1460	0.1653	0.0262	0.0178	0.0318
881	G130801	Kadirur	0.1205	0.1307	0.0857	0.0319	0.0373	0.0474
882	G130802	Chokli	0.1101	0.1096	0.1012	0.0348	0.0166	0.0413
883	G130805	Mokery	0.0763	0.1040	0.0587	0.0495	0.0154	0.0616
884	G130806	Pannyannoor	0.0865	0.0734	0.0799	0.0187	0.0362	0.1065
885	G130901	Thriparngottoor	0.1159	0.0906	0.1399	0.0251	0.0336	0.1467
886	G130902	Chittariparamba	0.0926	0.0859	0.1238	0.0365	0.0385	0.0802
887	G130903	Kunnothuparamba	0.1527	0.1198	0.1097	0.0279	0.0112	0.0457
888	G130904	Mangattidam	0.1343	0.1291	0.1776	0.0286	0.0170	0.0708
889	G130905	Patyam	0.1182	0.0849	0.1423	0.0278	0.0583	0.0522
890	G130906	Kottayam - Malabar	0.0743	0.0778	0.0633	0.0195	0.0185	0.0546
891	G131001	Aralam	0.1137	0.0937	0.2796	0.0650	0.0612	0.2355
892	G131002	Ayyankunnu	0.0870	0.0704	0.1843	0.0494	0.0518	0.0360
893	G131003	Keezhalloor	0.0792	0.1950	0.1616	0.0177	0.0195	0.0833
894	G131004	Thillenkeri	0.0565	0.0452	0.1161	0.0467	0.0281	0.1493

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Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
895	G131005	Koodaly	0.1172	0.1344	0.1658	0.0325	0.0355	0.0541
896	G131006	Payam	0.1093	0.1106	0.2205	0.0390	0.0411	0.1196
897	G131101	Kanichar	0.0603	0.0549	0.2227	0.0302	0.0300	0.1412
898	G131102	Kelakam	0.0640	0.0693	0.1960	0.0397	0.0529	0.0982
899	G131103	Kottiyoor	0.0650	0.0436	0.1730	0.0602	0.0544	0.2680
900	G131104	Muzhakkunnu	0.0845	0.0789	0.0929	0.0495	0.0280	0.0284
901	G131105	Kolayad	0.0767	0.0598	0.1490	0.0682	0.0168	0.1173
902	G131106	Maloor	0.0865	0.0653	0.1266	0.0449	0.0173	0.1104
903	G131107	Peravoor	0.0913	0.1279	0.1147	0.0318	0.0033	0.1229
904	G140101	Mangalpady	0.1878	0.1782	0.1376	0.0543	0.0136	0.0602
905	G140102	Vorkady	0.0998	0.0482	0.1441	0.0208	0.0442	0.0741
906	G140103	Puthiga	0.0846	0.0724	0.1163	0.0518	0.0311	0.0881
907	G140104	Meenja	0.0904	0.0706	0.1172	0.0355	0.0187	0.0561
908	G140105	Manjeswaram	0.1609	0.1741	0.1104	0.0379	0.0913	0.0121
909	G140106	Paivalike	0.1328	0.0768	0.1435	0.0278	0.0244	0.0689
910	G140107	Enmakaje	0.1040	0.0594	0.1960	0.0540	0.0205	0.1395
911	G140201	Beloor	0.0397	0.0185	0.0833	0.0530	0.0162	0.2675
912	G140202	Kumbadje	0.0573	0.0245	0.1332	0.0465	0.0193	0.1675
913	G140203	Muliyar	0.0973	0.0704	0.1135	0.0553	0.0313	0.0645
914	G140204	Karadukka	0.0822	0.0705	0.1592	0.0741	0.0563	0.1280
915	G140205	Delampady	0.0883	0.0380	0.1493	0.0571	0.0250	0.0577
916	G140206	Badaduka	0.1080	0.0743	0.2976	0.0541	0.0044	0.0557
917	G140207	Kuttikol	0.0966	0.0678	0.2134	0.0776	0.0378	0.0472
918	G140301	Chengala	0.2201	0.2541	0.2291	0.1529	0.0506	0.0464
919	G140302	Chemmanad	0.2122	0.1819	0.2241	0.1807	0.0712	0.1543
920	G140303	Madhur	0.1607	0.1667	0.1101	0.0720	0.0167	0.0694
921	G140304	Mogral Puthur	0.0963	0.1078	0.0589	0.0923	0.0396	0.0753
922	G140305	Badiyadka	0.1326	0.1158	0.1526	0.1178	0.0100	0.0509
923	G140306	Kumbala	0.1810	0.2161	0.1050	0.1472	0.0181	0.0333
924	G140401	Uduma	0.1455	0.1968	0.1577	0.1056	0.0810	0.0269
925	G140402	Ajanur	0.1905	0.2007	0.2643	0.1247	0.0430	0.0333
926	G140403	Madikai	0.0855	0.0678	0.2089	0.0848	0.0303	0.1694
927	G140404	Pallikkara	0.1677	0.1533	0.1845	0.0871	0.0594	0.0582
928	G140405	Pullur Periya	0.1149	0.1436	0.2325	0.0793	0.0156	0.0874
929	G140501	Balal	0.0917	0.0742	0.2611	0.0573	0.0947	0.0802
930	G140502	Kodom Belur	0.1287	0.1027	0.5154	0.0811	0.0410	0.1047
931	G140503	Panathady	0.0891	0.0677	0.2111	0.0571	0.0575	0.0612
932	G140504	Kallar	0.0752	0.0636	0.2135	0.0385	0.0182	0.0744
933	G140505	East Eleri	0.0972	0.0813	0.2374	0.0375	0.0489	0.0318
934	G140506	West Eleri	0.1136	0.0895	0.2562	0.0865	0.0653	0.0697
935	G140507	Kinanoor - Karinthalam	0.1069	0.1032	0.3292	0.1510	0.0562	0.1354
936	G140601	Cheruvathur	0.1063	0.1922	0.0934	0.0605	0.0199	0.0837
937	G140602	Kayyur Cheemeni	0.0911	0.0962	0.1767	0.0890	0.0539	0.0594
938	G140603	Pilicode	0.0974	0.0978	0.1531	0.0820	0.0205	0.0683
939	G140604	Thrikkaripur	0.1499	0.1204	0.1042	0.1049	0.0326	0.0626

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
940	G140605	Valiyaparamba	0.0496	0.0242	0.0394	0.0542	0.0294	0.0128
941	G140606	Padanna	0.0840	0.0930	0.0755	0.0462	0.0328	0.1107
District Panchayat								
1	D010000	Thiruvananthapuram	8.2410	_	16.5273	1.9171	1.9024	0.0034
2	D020000	Kollam	8.0762	_	14.0677	1.6068	0.8950	0.0036
3	D030000	Pathanamthitta	4.0174	_	5.9330	0.8740	0.9249	0.0036
4	D040000	Alappuzha	6.8159	_	7.9993	1.3052	0.6634	0.0032
5	D050000	Kottayam	6.4636	_	2.9149	0.9841	0.5265	0.0238
6	D060000	Idukki	3.9288	_	9.2498	0.9268	0.3847	0.0178
7	D070000	Ernakulam	8.2533	_	3.9568	1.2625	0.4657	0.0038
8	D080000	Thrissur	9.2930	_	4.9141	1.4786	0.5666	0.0097
9	D090000	Palakkad	9.4925	_	2.4396	2.4992	0.6929	0.0036
10	D100000	Malappuram	13.0377	_	12.0905	2.7278	1.5391	0.0086
11	D110000	Kozhikode	8.1465	_	5.9870	0.9345	0.5827	0.0068
12	D120000	Wayanad	2.6839	_	1.7175	0.9516	0.4762	0.0279
13	D130000	Kannur	7.1330	_	6.3729	3.1477	0.6186	0.0032
14	D140000	Kasaragod	4.4172	_	5.8297	2.3639	0.5203	0.0036
Block Panchayat								
1	B010100	Varkala	0.6196	_	_	0.0199	0.0768	0
2	B010200	Kilimanoor	0.8267	_	_	0.0882	0.2190	0
3	B010300	Chirayinkeezhu	0.6060	_	_	0.1766	0.4748	0
4	B010400	Vamanapuram	0.8381	_	_	0.1808	0.4746	0
5	B010500	Vellanad	0.9028	_	_	0.0478	0.1723	0
6	B010600	Nedumangad	0.6840	_	_	0.0070	0.0245	0
7	B010700	Pothencode	0.6627	_	_	0.0264	0.1930	0
8	B010800	Nemom	1.0234	_	_	0.0401	0.2472	0
9	B010900	Perumkadavila	0.7778	_	_	0.0566	0.2590	0
10	B011000	Athiyannoor	0.5557	_	_	0.1185	0.3782	0
11	B011100	Parassala	0.7442	_	_	0.1908	0.5922	0.0190
12	B020100	Oachira	0.8126	_	_	0.0134	0.1005	0
13	B020200	Sasthamcotta	0.7731	_	_	0.1127	0.5817	0
14	B020300	Vettikkavala	0.7374	_	_	0.0350	0.0607	0
15	B020400	Pathanapuram	0.6422	_	_	0.0333	0.0907	0
16	B020500	Anchal	0.8516	_	_	0.0515	0.2213	0
17	B020600	Kottarakkara	0.5431	_	_	0.0207	0.1122	0
18	B020700	Chittumala	0.5929	_	_	0.0366	0.1741	0
19	B020800	Chavara	0.6572	_	_	0.1100	0.2993	0
20	B020900	Mukhathala	0.9408	_	_	0.1405	0.1673	0
21	B021000	Ithikkara	0.6468	_	_	0.0387	0.0439	0
22	B021100	Chadayamangalam	0.8784	_	_	0.2443	0.3839	0
23	B030100	Mallappally	0.4582	_	_	0.0793	0.1567	0
24	B030200	Pulikeezhu	0.3400	_	_	0.0096	0.0378	0
25	B030300	Koipram	0.4680	_	_	0.0111	0.0685	0
26	B030400	Elanthur	0.4051	_	_	0.0489	0.0276	0
27	B030500	Ranni	0.6375	_	_	0.0686	0.3619	0

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Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
28	B030600	Konni	0.5491	_	_	0.0392	0.2195	0
29	B030700	Pandalam	0.3598	_	_	0.0951	0.0855	0
30	B030800	Parakkode	0.7999	_	_	0.0961	0.0524	0
31	B040100	Thycattussery	0.4258	_	_	0.1135	0.2506	0
32	B040200	Pattanakkad	0.7749	_	_	0.0612	0.3465	0
33	B040300	Kanjikuzhy	0.6247	_	_	0.0106	0.0539	0
34	B040400	Aryad	0.6294	_	_	0.0425	0.0188	0
35	B040500	Ambalapuzha	0.5450	_	_	0.0072	0.0263	0
36	B040600	Champakkulam	0.4381	_	_	0.0476	0.1398	0.0204
37	B040700	Veliyanad	0.3244	_	_	0.1163	0.1945	0
38	B040800	Chengannur	0.5617	_	_	0.0259	0.1209	0
39	B040900	Harippad	0.4739	_	_	0.0111	0.0626	0
40	B041000	Mavelikkara	0.6293	_	_	0.0192	0.0705	0
41	B041100	Bharanikkavu	0.6725	_	_	0.0047	0.0841	0
42	B041200	Muthukulam	0.7162	_	_	0.0070	0.0620	0
43	B050100	Vaikom	0.4849	_	_	0.0274	0.0771	0
44	B050200	Kaduthuruthy	0.5202	_	_	0.0824	0.1514	0
45	B050300	Ettumanoor	0.6613	_	_	0.1107	0.1926	0
46	B050400	Uzhavoor	0.5984	_	_	0.1563	0.3202	0
47	B050500	Lalam	0.4049	_	_	0.0257	0.0609	0
48	B050600	Erattupetta	0.3970	_	_	0.0264	0.0373	0
49	B050700	Pampady	0.7171	_	_	0.0301	0.2689	0
50	B050800	Pallom	0.6732	_	_	0.1480	0.2942	0.0204
51	B050900	Madappally	0.6373	_	_	0.0118	0.0674	0
52	B051000	Vazhoor	0.5577	_	_	0.0474	0.4342	0
53	B051100	Kanjirappally	0.8116	_	_	0.1214	0.2824	0.0039
54	B060100	Adimaly	0.4894	_	_	0.0963	0.2547	0
55	B060200	Devikulam	0.4712	_	_	0.0569	0.0648	0
56	B060300	Nedumkandam	0.5723	_	_	0.1910	0.1847	0
57	B060400	Elamdesam	0.4989	_	_	0.0115	0.0239	0
58	B060500	Idukki	0.4826	_	_	0.0383	0.0805	0
59	B060600	Kattappana	0.5270	_	_	0.0332	0.1417	0
60	B060700	Thodupuzha	0.3079	_	_	0.0094	0.0436	0
61	B060800	Azhutha	0.5795	_	_	0.0665	0.2352	0
62	B070100	Paravur	0.5979	_	_	0.0423	0.1322	0
63	B070200	Alangad	0.5655	_	_	0.0124	0.0525	0
64	B070300	Angamaly	0.6812	_	_	0.0348	0.1117	0
65	B070400	Koovappady	0.6037	_	_	0.0111	0.0488	0
66	B070500	Vazhakkulam	0.9259	_	_	0.0574	0.1612	0
67	B070600	Edappally	0.4629	_	_	0.0250	0.2043	0
68	B070700	Vypin	0.4878	_	_	0.0399	0.3277	0
69	B070800	Palluruthy	0.3676	_	_	0.0539	0.0810	0
70	B070900	Mulamthuruthy	0.5768	_	_	0.0418	0.1789	0.0372
71	B071000	Vadavucode	0.6195	_	_	0.0548	0.1428	0
72	B071100	Kothamangalam	0.7804	_	_	0.0635	0.1821	0

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Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
73	B071200	Pampakuda	0.3101	_	_	0.0527	0.0948	0
74	B071300	Parakkadavu	0.6424	_	_	0.0971	0.1663	0
75	B071400	Muvattupuzha	0.6317	_	_	0.0308	0.0864	0
76	B080100	Chavakkad	0.5162	_	_	0.0410	0.1714	0
77	B080200	Chowwannur	0.8236	_	_	0.0103	0.0967	0
78	B080300	Vadakkamchery	0.4704	_	_	0.0079	0.0997	0
79	B080400	Pazhayannur	0.7086	_	_	0.1351	0.3419	0
80	B080500	Ollukkara	0.5960	_	_	0.0059	0.0969	0
81	B080600	Puzhakkal	0.6047	_	_	0.0261	0.0880	0
82	B080700	Mullassery	0.3670	_	_	0.0596	0.0987	0
83	B080800	Thalikkulam	0.5191	_	_	0.0752	0.2108	0
84	B080900	Anthikkad	0.5620	_	_	0.0497	0.1985	0.0597
85	B081000	Cherpu	0.4026	_	_	0.0429	0.0939	0
86	B081100	Kodakara	0.8669	_	_	0.0833	0.2990	0
87	B081200	Irinjalakkuda	0.3723	_	_	0.0295	0.1122	0
88	B081300	Vellangallur	0.4657	_	_	0.0463	0.1289	0
89	B081400	Mathilakam	0.8462	_	_	0.0362	0.1495	0.0044
90	B081500	Mala	0.5835	_	_	0.0912	0.2097	0
91	B081600	Chalakkudy	0.5881	_	_	0.0248	0.0755	0
92	B090100	Thrithala	0.7784	_	_	0.0480	0.1279	0
93	B090200	Pattambi	0.8149	_	_	0.0723	0.1620	0
94	B090300	Ottappalam	0.9182	_	_	0.0363	0.1097	0
95	B090400	Sreekrishnapuram	0.5621	_	_	0.0082	0.0958	0
96	B090500	Mannarkkad	1.0091	_	_	0.0236	0.1173	0
97	B090600	Attappady	0.2493	_	_	0.2414	0.1941	0
98	B090700	Palakkad	0.7366	_	_	0.0498	0.1140	0
99	B090800	Kuzhalmannam	0.6768	_	_	0.0858	0.1425	0
100	B090900	Chittur	0.7444	_	_	0.0718	0.1275	0
101	B091000	Kollamgode	0.6829	_	_	0.0242	0.1507	0
102	B091100	Nenmara	0.6597	_	_	0.0079	0.2225	0.0263
103	B091200	Alathur	0.9154	_	_	0.1444	0.4512	0.0061
104	B091300	Malampuzha	0.7447	_	_	0.0015	0.0000	0.0204
105	B100100	Nilambur	0.7206	_	_	0.0879	0.0676	0
106	B100200	Kalikavu	0.8565	_	_	0.0879	0.2067	0
107	B100300	Vandoor	0.9722	_	_	0.0914	0.2713	0
108	B100400	Kondotty	0.9693	_	_	0.0247	0.0871	0
109	B100500	Areekkode	1.1162	_	_	0.1799	0.4109	0
110	B100600	Malappuram	0.9052	_	_	0.0144	0.0379	0
111	B100700	Perinthalmanna	1.1476	_	_	0.0041	0.0945	0
112	B100800	Mankada	0.7737	_	_	0.0113	0.1367	0
113	B100900	Kuttippuram	0.8894	_	_	0.0265	0.3311	0
114	B101000	Vengara	0.9838	_	_	0.0293	0.1230	0
115	B101100	Tirurangadi	0.8181	_	_	0.0162	0.1223	0
116	B101200	Thanur	0.8889	_	_	0.1180	0.3244	0
117	B101300	Tirur	0.8746	_	_	0.0508	0.3285	0

Appendix 9.1: Indices - Non-Plan Devolution								
Sl No.	LG Code	LG Name	Indices					
			Population	OSR	Weighted Road Area	Plinth Area	Users	Users- Animal Husb.
118	B101400	Ponnani	0.5003	_	_	0.0898	0.1543	0
119	B101500	Perumpadappu	0.6211	_	_	0.0123	0.0536	0
120	B110100	Vadakara	0.5100	_	_	0.0305	0.1460	0
121	B110200	Thuneri	0.7214	_	_	0.1493	0.3875	0
122	B110300	Kunnummal	0.6121	_	_	0.0349	0.3292	0
123	B110400	Thodannur	0.5285	_	_	0.0160	0.0944	0
124	B110500	Melady	0.3266	_	_	0.0270	0.1850	0
125	B110600	Perambra	0.6471	_	_	0.0588	0.2003	0.0294
126	B110700	Balussery	0.8418	_	_	0.0903	0.2999	0
127	B110800	Panthalayani	0.5363	_	_	0.0161	0.0983	0
128	B110900	Chelannur	0.7261	_	_	0.0680	0.2279	0
129	B111000	Koduvally	1.0767	_	_	0.0660	0.0757	0
130	B111100	Kunnamangalam	1.1898	_	_	0.0096	0.0385	0
131	B111200	Kozhikode	0.4300	_	_	0.0079	0.0767	0
132	B120100	Mananthavady	0.6471	_	_	0.0414	0.1517	0
133	B120200	Panamaram	0.7038	_	_	0.0684	0.2044	0
134	B120300	Sulthan Bathery	0.5560	_	_	0.0993	0.5216	0
135	B120400	Kalpetta	0.7771	_	_	0.1171	0.1939	0
136	B130100	Payyannur	0.6707	_	_	0.0494	0.1521	0
137	B130200	Kallyassery	0.7937	_	_	0.0700	0.2266	0
138	B130300	Thaliparamba	0.9628	_	_	0.0378	0.0895	0
139	B130400	Irikkur	0.6907	_	_	0.0389	0.1603	0.0148
140	B130500	Kannur	0.5272	_	_	0.0673	0.2612	0
141	B130600	Edakkad	0.5712	_	_	0.0575	0.2358	0
142	B130700	Thalassery	0.7441	_	_	0.0218	0.1403	0
143	B130800	Panoor	0.3934	_	_	0.0309	0.0333	0
144	B130900	Koothuparamba	0.6880	_	_	0.0123	0.0385	0
145	B131000	Iritty	0.5629	_	_	0.0189	0.0656	0
146	B131100	Peravoor	0.5283	_	_	0.0492	0.1669	0
147	B140100	Manjeswaram	0.8603	_	_	0.0321	0.1533	0
148	B140200	Karadukka	0.5693	_	_	0.0248	0.1419	0
149	B140300	Kasaragod	1.0028	_	_	0.0807	0.1561	0
150	B140400	Kanhangad	0.7040	_	_	0.0251	0.0906	0
151	B140500	Parappa	0.7025	_	_	0.0189	0.1307	0
152	B140600	Neeleswaram	0.5783	_	_	0.0853	0.2116	0

Sources

Note: Population- Census 2011, reorganised by State Delimitation Commission 2024

OSR: IKM

Road Area: CE,LSGD

Plinth Area, Users & Users- AH: Derived from the existing allocation

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
1	G010101	Chemmaruthy	0.0581	0.1258	0.1470	0.1360	0.0358	0.2990	0.3291	0.0000	0.0000
2	G010102	Edava	0.0312	0.1008	0.1607	0.1102	0.0906	0.0970	0.1123	0.0000	0.0000
3	G010103	Elakamon	0.0591	0.0981	0.1137	0.1074	0.0607	0.1632	0.1209	0.0000	0.0000
4	G010104	Manamboor	0.0514	0.0899	0.1118	0.0959	0.0732	0.1576	0.0774	0.0000	0.0000
5	G010105	Ottoor	0.0318	0.0623	0.0985	0.0734	0.0135	0.1172	0.1200	0.0000	0.0000
6	G010106	Cherunniyoor	0.0329	0.0702	0.1092	0.0822	0.0363	0.1745	0.1806	0.0000	0.0000
7	G010107	Vettoor	0.0232	0.0725	0.1341	0.0736	0.0828	0.0799	0.1251	0.0000	0.0000
8	G010201	Kilimanoor	0.0632	0.0795	0.0891	0.1007	0.0088	0.1548	0.1931	0.0000	0.0000
9	G010202	Pazhayakunnummel	0.0846	0.0954	0.0924	0.1216	0.0508	0.2009	0.1338	0.0000	0.0000
10	G010203	Karavaram	0.0743	0.1188	0.1228	0.1338	0.0365	0.2052	0.1946	0.0000	0.0000
11	G010204	Madavoor	0.0630	0.0817	0.0918	0.0924	0.0048	0.1193	0.1123	0.0000	0.0000
12	G010205	Pallickal	0.0547	0.0655	0.0790	0.0724	0.0295	0.0789	0.1378	0.0000	0.0000
13	G010206	Nagaroor	0.0785	0.1028	0.1034	0.1368	0.0339	0.1981	0.1690	0.0000	0.0000
14	G010207	Navaikulam	0.0956	0.1578	0.1438	0.1780	0.0186	0.2730	0.2289	0.0000	0.0000
15	G010208	Pulimath	0.0892	0.1252	0.1181	0.1498	0.0494	0.2205	0.2224	0.0000	0.0000
16	G010301	Anjuthengu	0.0130	0.0674	0.1664	0.0634	0.1202	0.0382	0.0779	0.0000	0.0000
17	G010302	Vakkom	0.0205	0.0641	0.1262	0.0977	0.0206	0.0715	0.0968	0.0000	0.0000
18	G010303	Chirayinkeezhu	0.0383	0.1159	0.1669	0.1368	0.1715	0.1989	0.2404	0.0000	0.0000
19	G010304	Kizhuvilam	0.0486	0.1275	0.1630	0.1440	0.0788	0.2610	0.1408	0.0000	0.0000
20	G010305	Mudakkal	0.0912	0.1413	0.1319	0.1684	0.0445	0.2908	0.1726	0.0000	0.0000
21	G010306	Kadakkavoor	0.0356	0.0897	0.1342	0.1137	0.0606	0.1652	0.1833	0.0000	0.0000
22	G010401	Kallara	0.0877	0.1002	0.0953	0.1356	0.0120	0.1135	0.1461	0.0000	0.0000
23	G010402	Nellanad	0.0615	0.1007	0.1144	0.1249	0.0205	0.1473	0.0730	0.0000	0.0000
24	G010403	Pullampara	0.0881	0.0846	0.0803	0.0977	0.0452	0.1430	0.0503	0.0113	0.0077
25	G010404	Vamanapuram	0.0727	0.0815	0.0853	0.1041	0.0425	0.0754	0.1062	0.0000	0.0000
26	G010405	Pangode	0.1197	0.1126	0.0928	0.1172	0.1019	0.1575	0.1517	0.1504	0.2289
27	G010406	Nanniyode	0.1369	0.1044	0.0795	0.1424	0.1576	0.1069	0.1228	0.2462	0.3018
28	G010407	Peringammala	0.3433	0.1072	0.0669	0.1377	0.4052	0.1404	0.2158	0.4601	0.8046
29	G010408	Manickal	0.1107	0.1469	0.1244	0.1827	0.0322	0.1821	0.1451	0.0000	0.0000
30	G010501	Aryanad	0.1064	0.1022	0.0920	0.1123	0.1818	0.1082	0.1201	0.0919	0.1113
31	G010502	Poovachal	0.1013	0.1690	0.1497	0.1904	0.0248	0.1412	0.0883	0.0432	0.0164
32	G010503	Vellanad	0.0778	0.1208	0.1220	0.1509	0.0455	0.0804	0.0716	0.0594	0.0169
33	G010504	Vithura	0.2365	0.1017	0.0674	0.1308	0.3150	0.1098	0.1134	0.6536	1.2473
34	G010505	Uzhamalackal	0.0607	0.0832	0.0954	0.0959	0.0882	0.0595	0.0718	0.0000	0.0000
35	G010506	Kuttichal	0.1413	0.0711	0.0652	0.0914	0.2916	0.0640	0.0521	0.2532	0.3810
36	G010507	Tholicode	0.0717	0.0980	0.1062	0.1106	0.1091	0.0383	0.0550	0.3261	0.4075
37	G010508	Kattakada	0.0756	0.1568	0.1607	0.1761	0.0310	0.1707	0.1687	0.0127	0.0053
38	G010601	Anad	0.0804	0.1228	0.1221	0.1695	0.0539	0.1005	0.1546	0.0000	0.0000

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
39	G010602	Aruvikkara	0.0707	0.1294	0.1372	0.1594	0.0432	0.0858	0.0848	0.0000	0.0000
40	G010603	Panavoor	0.0737	0.0789	0.0819	0.0884	0.0382	0.0779	0.0869	0.1309	0.0171
41	G010604	Karakulam	0.0812	0.2032	0.2010	0.2675	0.0322	0.1819	0.1275	0.0000	0.0000
42	G010605	Vembayam	0.1025	0.1497	0.1318	0.1831	0.0000	0.1172	0.0578	0.0251	0.0084
43	G010701	Andoorkonam	0.0472	0.1193	0.1548	0.1091	0.0842	0.1915	0.1780	0.0000	0.0000
44	G010702	Kadinamkulam	0.0670	0.1801	0.1961	0.1638	0.2577	0.1535	0.1760	0.0000	0.0000
45	G010703	Mangalapuram	0.0758	0.1432	0.1466	0.1497	0.0644	0.2760	0.2354	0.0000	0.0000
46	G010704	Pothencode	0.0652	0.1138	0.1257	0.1299	0.0120	0.1262	0.1339	0.0000	0.0000
47	G010705	Azhoor	0.0429	0.1062	0.1445	0.1245	0.0846	0.2056	0.2429	0.0000	0.0000
48	G010801	Balaramapuram	0.0354	0.1401	0.2097	0.1355	0.0000	0.1534	0.1566	0.0000	0.0000
49	G010802	Pallichal	0.0619	0.1753	0.1985	0.2160	0.0307	0.2449	0.1486	0.0000	0.0000
50	G010803	Maranalloor	0.0831	0.1428	0.1396	0.1578	0.0163	0.2140	0.3355	0.0181	0.0241
51	G010804	Malayinkeezh	0.0549	0.1437	0.1728	0.1571	0.0229	0.1491	0.1660	0.0000	0.0000
52	G010805	Vilappil	0.0696	0.1404	0.1499	0.1739	0.0298	0.1041	0.1086	0.0354	0.0294
53	G010806	Vilavoorkkal	0.0346	0.1231	0.1866	0.1495	0.0359	0.1011	0.0682	0.0000	0.0000
54	G010807	Kalliyoor	0.0579	0.1582	0.1854	0.1846	0.0573	0.2623	0.1612	0.0000	0.0000
55	G010901	Perumkadavila	0.0599	0.0906	0.1044	0.1078	0.0522	0.0758	0.0700	0.0000	0.0000
56	G010902	Kollayil	0.0448	0.0972	0.1294	0.1111	0.0128	0.1517	0.1065	0.0000	0.0000
57	G010903	Ottasekharamangalam	0.0590	0.0728	0.0845	0.0846	0.0471	0.0767	0.1254	0.0170	0.0193
58	G010904	Aryancode	0.0732	0.0943	0.0982	0.1089	0.0397	0.0902	0.1158	0.0000	0.0000
59	G010905	Kallikkadu	0.1317	0.0525	0.0464	0.0642	0.2836	0.0344	0.0552	0.0832	0.0882
60	G010906	Kunnathukal	0.0836	0.1528	0.1489	0.1599	0.0297	0.1523	0.0848	0.0000	0.0000
61	G010907	Vellarada	0.1099	0.1558	0.1325	0.1810	0.0042	0.0888	0.1262	0.0415	0.0355
62	G010908	Amboori	0.1586	0.0617	0.0514	0.0742	0.1161	0.0341	0.0944	0.2274	0.2891
63	G011001	Athiyannoor	0.0407	0.1045	0.1460	0.1273	0.0116	0.1411	0.0803	0.0000	0.0000
64	G011002	Kanjiramkulam	0.0301	0.0729	0.1185	0.0829	0.0000	0.0592	0.1444	0.0000	0.0000
65	G011003	Karumkulam	0.0165	0.1097	0.2405	0.1062	0.0785	0.0532	0.2140	0.0000	0.0000
66	G011004	Kottukal	0.0501	0.1292	0.1627	0.1356	0.0652	0.1523	0.1175	0.0000	0.0000
67	G011005	Venganoor	0.0495	0.1394	0.1765	0.1502	0.0219	0.2492	0.1886	0.0000	0.0000
68	G011101	Chenkal	0.0656	0.1416	0.1558	0.1643	0.0390	0.1465	0.1759	0.0000	0.0000
69	G011102	Karode	0.0475	0.1244	0.1608	0.1235	0.0158	0.0893	0.1663	0.0000	0.0000
70	G011103	Kulathoor	0.0442	0.1262	0.1693	0.1067	0.0936	0.0894	0.1105	0.0000	0.0000
71	G011104	Parassala	0.0674	0.2026	0.2199	0.2266	0.0000	0.2138	0.1371	0.0000	0.0000
72	G011105	Thirupuram	0.0311	0.0732	0.1170	0.0835	0.0221	0.0392	0.0830	0.0000	0.0000
73	G011106	Poovar	0.0221	0.0761	0.1441	0.0762	0.0815	0.1015	0.1695	0.0000	0.0000
74	G020101	Oachira	0.0446	0.1101	0.1470	0.1248	0.0019	0.0972	0.1332	0.0000	0.0000
75	G020102	Kulasekharapuram	0.0571	0.1905	0.2247	0.2045	0.0550	0.1119	0.1130	0.0000	0.0000
76	G020103	Clappana	0.0346	0.0862	0.1307	0.1002	0.0720	0.0629	0.0726	0.0000	0.0000

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
77	G020104	Thazhava	0.0798	0.1573	0.1569	0.1660	0.0779	0.1388	0.1648	0.0000	0.0000
78	G020105	Alappad	0.0243	0.0839	0.1519	0.0932	0.1835	0.0141	0.0140	0.0000	0.0000
79	G020106	Thodiyoor	0.0692	0.1845	0.1976	0.1871	0.0796	0.2015	0.3535	0.0000	0.0000
80	G020201	Sasthamcotta	0.0789	0.1290	0.1294	0.1301	0.0875	0.1941	0.1769	0.0000	0.0000
81	G020202	West Kallada	0.0469	0.0704	0.0916	0.0747	0.1057	0.1617	0.1826	0.0000	0.0000
82	G020203	Sooranad South	0.0576	0.0960	0.1128	0.0944	0.0569	0.1538	0.1670	0.0000	0.0000
83	G020204	Poruvazhy	0.0648	0.1113	0.1233	0.1158	0.0362	0.2065	0.2824	0.0000	0.0000
84	G020205	Kunnathur	0.0715	0.0969	0.1021	0.1053	0.0652	0.2052	0.3032	0.0000	0.0000
85	G020206	Sooranad North	0.0757	0.1104	0.1131	0.1201	0.0826	0.1926	0.2702	0.0000	0.0000
86	G020207	Mynagappally	0.0678	0.1590	0.1722	0.1556	0.0740	0.2654	0.1779	0.0000	0.0000
87	G020301	Ummannur	0.1155	0.1310	0.1086	0.1481	0.0251	0.2029	0.2165	0.0000	0.0000
88	G020302	Vettikkavala	0.1212	0.1403	0.1136	0.1721	0.0132	0.2245	0.2225	0.0000	0.0000
89	G020303	Melila	0.0609	0.0850	0.0971	0.0940	0.0110	0.1138	0.2019	0.0000	0.0000
90	G020304	Mylam	0.0940	0.1321	0.1215	0.1521	0.0369	0.2663	0.2289	0.0000	0.0000
91	G020305	Kulakkada	0.0956	0.1256	0.1146	0.1455	0.0534	0.2195	0.1449	0.0000	0.0000
92	G020306	Pavithreswaram	0.0848	0.1233	0.1193	0.1462	0.0732	0.2800	0.2586	0.0000	0.0000
93	G020401	Vilakudy	0.0709	0.1279	0.1353	0.1491	0.0896	0.1264	0.1483	0.0000	0.0000
94	G020402	Thalavoor	0.1130	0.1327	0.1112	0.1539	0.0854	0.2005	0.2448	0.0000	0.0000
95	G020403	Piravanthur	0.3497	0.1314	0.0691	0.1644	0.2515	0.2401	0.2080	0.1364	0.1405
96	G020404	Pattazhi Vadakkekara	0.0572	0.0588	0.0692	0.0645	0.0581	0.1051	0.1444	0.0000	0.0000
97	G020405	Pattazhi	0.0637	0.0687	0.0767	0.0841	0.0543	0.1063	0.1152	0.0000	0.0000
98	G020406	Pathanapuram	0.0750	0.1227	0.1310	0.1426	0.0946	0.1523	0.1810	0.0000	0.0000
99	G020501	Kulathupuzha	0.6538	0.1346	0.0593	0.1387	0.6292	0.2786	0.1617	0.3215	0.4678
100	G020502	Eroor	0.2009	0.1315	0.0829	0.1526	0.1554	0.1660	0.2232	0.0000	0.0000
101	G020503	Alayamon	0.1284	0.0779	0.0616	0.0888	0.1909	0.1142	0.1608	0.0000	0.0000
102	G020504	Anchal	0.0814	0.1282	0.1267	0.1504	0.0572	0.1173	0.1723	0.0000	0.0000
103	G020505	Edamulakkal	0.1320	0.1521	0.1180	0.1645	0.0441	0.1770	0.1733	0.0000	0.0000
104	G020506	Karavaloor	0.0818	0.0928	0.0915	0.0988	0.1136	0.1172	0.1506	0.0000	0.0000
105	G020507	Thenmala	0.1773	0.0913	0.0780	0.0893	0.3201	0.1361	0.1858	0.0967	0.1284
106	G020508	Aryankavu	0.4391	0.0432	0.0203	0.0495	0.3676	0.1114	0.1354	0.1473	0.1479
107	G020601	Veliyam	0.1007	0.1241	0.1103	0.1513	0.0374	0.2117	0.2015	0.0000	0.0000
108	G020602	Pooyappally	0.0754	0.0948	0.0972	0.1153	0.0448	0.1248	0.1355	0.0000	0.0000
109	G020603	Kareepra	0.0775	0.1154	0.1169	0.1350	0.0295	0.1365	0.1164	0.0000	0.0000
110	G020604	Ezhukone	0.0541	0.0940	0.1139	0.1146	0.0076	0.1561	0.1212	0.0000	0.0000
111	G020605	Neduvathur	0.0761	0.1148	0.1173	0.1326	0.0092	0.1737	0.1685	0.0000	0.0000
112	G020701	Perinad	0.0498	0.1316	0.1663	0.1304	0.0787	0.2050	0.1589	0.0000	0.0000
113	G020702	Kundara	0.0325	0.0568	0.0888	0.0723	0.0298	0.1344	0.1503	0.0000	0.0000
114	G020703	Kizhakkekallada	0.0430	0.0831	0.1129	0.0853	0.0908	0.1707	0.1624	0.0000	0.0000

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
115	G020704	Perayam	0.0621	0.0823	0.0931	0.0734	0.1039	0.0439	0.0535	0.0000	0.0000
116	G020705	Mundrothuruthu	0.0456	0.0366	0.0483	0.0339	0.1071	0.0508	0.0853	0.0000	0.0000
117	G020706	Panayam	0.0342	0.1040	0.1584	0.0996	0.0588	0.1564	0.1154	0.0000	0.0000
118	G020708	Thrikkaruva	0.0594	0.0986	0.1140	0.0972	0.1212	0.1428	0.1615	0.0000	0.0000
119	G020801	Thekkumbhagam	0.0482	0.0656	0.0843	0.0750	0.1127	0.0563	0.0542	0.0000	0.0000
120	G020802	Chavara	0.0440	0.1653	0.2221	0.1718	0.1034	0.1440	0.1804	0.0000	0.0000
121	G020803	Thevalakkara	0.0568	0.1666	0.1969	0.1725	0.0627	0.1627	0.2018	0.0000	0.0000
122	G020804	Panmana	0.0608	0.1938	0.2215	0.1896	0.0975	0.2054	0.1805	0.0000	0.0000
123	G020805	Neendakara	0.0194	0.0658	0.1330	0.0636	0.1252	0.0464	0.0461	0.0000	0.0000
124	G020901	Mayyanad	0.0638	0.2011	0.2244	0.1933	0.1002	0.2184	0.0996	0.0000	0.0000
125	G020902	Thrikkovilvattom	0.0674	0.2375	0.2579	0.2053	0.0354	0.2489	0.1637	0.0000	0.0000
126	G020903	Kottamkara	0.0301	0.1536	0.2497	0.1365	0.0193	0.2075	0.2014	0.0000	0.0000
127	G020904	Elambalur	0.0557	0.1494	0.1784	0.1427	0.0117	0.2578	0.2079	0.0000	0.0000
128	G020905	Nedumpana	0.0950	0.1992	0.1821	0.1727	0.0685	0.2322	0.1600	0.0000	0.0000
129	G021001	Poothakkulam	0.0550	0.1142	0.1372	0.1104	0.0504	0.1657	0.1867	0.0000	0.0000
130	G021002	Kalluvathukkal	0.1241	0.2036	0.1629	0.2031	0.0342	0.3683	0.1871	0.0000	0.0000
131	G021003	Chathannur	0.0545	0.1108	0.1338	0.1252	0.0741	0.1387	0.1258	0.0000	0.0000
132	G021004	Adichanalloor	0.0633	0.1304	0.1461	0.1236	0.1014	0.1600	0.2164	0.0000	0.0000
133	G021005	Chirakkara	0.0568	0.0879	0.1039	0.0905	0.0589	0.1524	0.1491	0.0000	0.0000
134	G021101	Chithara	0.1988	0.1759	0.1114	0.2044	0.1271	0.2352	0.3066	0.0821	0.1456
135	G021102	Kadakkal	0.0992	0.1191	0.1066	0.1401	0.0000	0.1379	0.1281	0.0000	0.0000
136	G021103	Chadayamangalam	0.0771	0.0871	0.0884	0.0983	0.0465	0.1059	0.1064	0.0000	0.0000
137	G021104	Ittiva	0.1449	0.1402	0.1038	0.1696	0.0619	0.1549	0.1981	0.0000	0.0000
138	G021105	Velinallur	0.0903	0.1119	0.1049	0.1083	0.0337	0.1235	0.2041	0.0000	0.0000
139	G021106	Elamadu	0.1012	0.1056	0.0936	0.1116	0.0253	0.1413	0.1145	0.0000	0.0000
140	G021107	Nilamel	0.0585	0.0597	0.0695	0.0601	0.0110	0.0760	0.0682	0.0000	0.0000
141	G021108	Kummil	0.0653	0.0790	0.0871	0.0882	0.0037	0.0953	0.1121	0.0000	0.0000
142	G030101	Anicadu	0.0651	0.0565	0.0624	0.0756	0.0549	0.0696	0.0637	0.0000	0.0000
143	G030102	Kaviyoor	0.0458	0.0653	0.0860	0.0835	0.0714	0.1125	0.0794	0.0000	0.0000
144	G030103	Kottanadu	0.0668	0.0558	0.0627	0.0791	0.0539	0.0693	0.0398	0.0000	0.0000
145	G030104	Kottangal	0.0798	0.0665	0.0664	0.0775	0.0919	0.0528	0.0467	0.0000	0.0000
146	G030105	Kallooppara	0.0591	0.0656	0.0760	0.1011	0.0714	0.0750	0.0473	0.0000	0.0000
147	G030106	Kunnanthanam	0.0586	0.0797	0.0929	0.1054	0.0256	0.1120	0.0904	0.0000	0.0000
148	G030107	Mallappally	0.0682	0.0687	0.0741	0.1068	0.0739	0.0628	0.0522	0.0148	0.0218
149	G030201	Kadapra	0.0512	0.0807	0.1006	0.1183	0.1506	0.1070	0.0811	0.0000	0.0000
150	G030202	Kuttoor	0.0408	0.0762	0.1063	0.1015	0.0997	0.1093	0.0775	0.0000	0.0000
151	G030203	Niranam	0.0429	0.0521	0.0709	0.0703	0.1193	0.0690	0.0652	0.0000	0.0000
152	G030204	Nedumpram	0.0285	0.0496	0.0827	0.0718	0.1079	0.0386	0.0415	0.0000	0.0000

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
153	G030205	Peringara	0.0698	0.0814	0.0869	0.1234	0.1646	0.0829	0.0283	0.0000	0.0000
154	G030301	Ayiroor	0.0859	0.0845	0.0812	0.1297	0.1026	0.0421	0.0394	0.0000	0.0000
155	G030302	Eraviperoor	0.0655	0.0976	0.1075	0.1451	0.1136	0.1516	0.1814	0.0107	0.0114
156	G030303	Koipuram	0.0773	0.1024	0.1038	0.1691	0.0913	0.1478	0.1455	0.0172	0.0246
157	G030304	Thottapuzhassery	0.0520	0.0561	0.0693	0.0867	0.0823	0.0492	0.0362	0.0000	0.0000
158	G030305	Ezhumattoor	0.0749	0.0729	0.0751	0.1036	0.0308	0.0697	0.0377	0.0000	0.0000
159	G030306	Puramattom	0.0473	0.0545	0.0706	0.0818	0.0686	0.0710	0.0482	0.0000	0.0000
160	G030401	Omallur	0.0493	0.0683	0.0867	0.0999	0.0725	0.0945	0.1043	0.0000	0.0000
161	G030402	Chenneerkara	0.0664	0.0741	0.0811	0.1135	0.0752	0.1424	0.1930	0.0000	0.0000
162	G030403	Elanthoor	0.0513	0.0595	0.0740	0.0894	0.0420	0.1004	0.1038	0.0000	0.0000
163	G030404	Cherukole	0.0545	0.0472	0.0570	0.0739	0.0977	0.0270	0.0395	0.0000	0.0000
164	G030405	Kozhenchery	0.0326	0.0466	0.0727	0.0733	0.0708	0.0479	0.0371	0.0000	0.0000
165	G030406	Mallapuzhassery	0.0376	0.0457	0.0664	0.0731	0.0741	0.0815	0.0983	0.0000	0.0000
166	G030407	Naranganam	0.0704	0.0638	0.0677	0.1018	0.0646	0.0645	0.1108	0.0109	0.0152
167	G030501	Ranni Pazhavangadi	0.0908	0.0948	0.0913	0.0871	0.1025	0.0726	0.0445	0.0229	0.0354
168	G030502	Ranni	0.0496	0.0521	0.0660	0.0749	0.0961	0.0444	0.0329	0.0199	0.0193
169	G030503	Ranni Angadi	0.0648	0.0576	0.0647	0.1266	0.0893	0.0318	0.0388	0.0000	0.0000
170	G030504	Ranni Perunad	0.4398	0.0797	0.0341	0.0993	0.1943	0.0913	0.1702	0.2573	0.5185
171	G030505	Vadasserikkara	0.0916	0.0843	0.0890	0.1049	0.1901	0.1041	0.0916	0.0155	0.0458
172	G030506	Chittar	0.1099	0.0641	0.0631	0.0802	0.3245	0.0969	0.1826	0.1338	0.2244
173	G030507	Seethathodu	0.6509	0.0611	0.0453	0.0631	0.7476	0.0553	0.0363	0.0421	0.1829
174	G030508	Naranamoozhy	0.1223	0.0599	0.0490	0.0761	0.1033	0.0565	0.0259	0.2894	0.4836
175	G030509	Vechuchira	0.1120	0.0838	0.0708	0.1014	0.1201	0.0629	0.0659	0.0825	0.1178
176	G030601	Konni	0.1021	0.1174	0.1053	0.1583	0.1405	0.1555	0.0566	0.0000	0.0000
177	G030602	Aruvapulam	0.6496	0.0757	0.0372	0.1094	0.5893	0.0989	0.0791	0.0382	0.1482
178	G030603	Pramadom	0.1273	0.1211	0.0957	0.1780	0.1504	0.1462	0.1939	0.0225	0.0574
179	G030604	Mylapra	0.0417	0.0398	0.0549	0.0609	0.0498	0.0471	0.0354	0.0000	0.0000
180	G030605	Vallicode	0.0630	0.0786	0.0883	0.1157	0.0816	0.1316	0.2035	0.0000	0.0000
181	G030606	Thannithode	0.1180	0.0504	0.0855	0.0779	0.3394	0.0529	0.0569	0.0231	0.0254
182	G030607	Malayalapuzha	0.1006	0.0660	0.0587	0.1023	0.1033	0.0835	0.1102	0.0000	0.0000
183	G030701	Pandalam Thekkekara	0.0660	0.0712	0.0781	0.0889	0.0347	0.1557	0.1426	0.0000	0.0000
184	G030702	Thumpamon	0.0252	0.0293	0.0521	0.0406	0.0566	0.0672	0.0844	0.0000	0.0000
185	G030704	Aranmula	0.0810	0.1112	0.1101	0.1721	0.1090	0.2716	0.2674	0.0000	0.0000
186	G030705	Mezhuveli	0.0518	0.0563	0.0698	0.0894	0.0171	0.1306	0.2468	0.0000	0.0000
187	G030706	Kulanada	0.0710	0.0917	0.0970	0.1365	0.0763	0.1663	0.1520	0.0000	0.0000
188	G030801	Enadimangalam	0.1031	0.0793	0.0696	0.1029	0.0660	0.1658	0.1748	0.0000	0.0000
189	G030802	Erathu	0.0744	0.0964	0.0997	0.1183	0.0263	0.1790	0.1463	0.0000	0.0000
190	G030803	Ezhamkulam	0.1039	0.1265	0.1106	0.1685	0.0515	0.1903	0.1658	0.0000	0.0000

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
191	G030804	Kadampanadu	0.0823	0.1043	0.1025	0.1275	0.0509	0.1975	0.1909	0.0000	0.0000
192	G030805	Kalanjoor	0.1967	0.1242	0.0809	0.1982	0.1168	0.2020	0.1385	0.0000	0.0000
193	G030806	Kodumon	0.1230	0.1074	0.0863	0.1505	0.0289	0.2812	0.2630	0.0000	0.0000
194	G030807	Pallickal	0.1419	0.1618	0.1210	0.1898	0.0359	0.3133	0.4126	0.0000	0.0000
195	G040101	Arookutty	0.0437	0.0752	0.1015	0.0652	0.0539	0.0653	0.0684	0.0000	0.0000
196	G040102	Chennampallippuram	0.0881	0.1096	0.1041	0.1323	0.0690	0.1253	0.1043	0.0135	0.0147
197	G040103	Panavally	0.0639	0.1224	0.1364	0.1315	0.0707	0.1466	0.1061	0.0203	0.0153
198	G040104	Perumbalam	0.0469	0.0377	0.0491	0.0417	0.0520	0.0258	0.0249	0.0000	0.0000
199	G040105	Thaicattussery	0.0466	0.0809	0.1056	0.0957	0.0695	0.0940	0.0809	0.0113	0.0090
200	G040201	Vayalar	0.0481	0.0961	0.1236	0.1166	0.0603	0.0925	0.0751	0.0094	0.0118
201	G040202	Pattanakkad	0.0537	0.1342	0.1632	0.1425	0.0766	0.0821	0.0643	0.0161	0.0156
202	G040203	Thuravoor	0.0645	0.1116	0.1239	0.1259	0.1224	0.1588	0.0939	0.0000	0.0000
203	G040204	Kuthiathodu	0.0301	0.0917	0.1491	0.0979	0.0675	0.0727	0.0650	0.0107	0.0147
204	G040205	Kodamthuruthu	0.0398	0.0984	0.1390	0.0894	0.0719	0.1709	0.0659	0.0000	0.0000
205	G040206	Ezhupunna	0.0488	0.0834	0.1064	0.1125	0.0818	0.1551	0.1851	0.0079	0.0118
206	G040207	Aroor	0.0480	0.1595	0.2051	0.1651	0.0629	0.1856	0.1659	0.0179	0.0141
207	G040301	Mararikulam North	0.0610	0.1214	0.1385	0.1181	0.0633	0.0778	0.0703	0.0205	0.0349
208	G040302	Kanjikuzhi	0.0555	0.1161	0.1389	0.1223	0.0000	0.0634	0.0726	0.0000	0.0000
209	G040303	Thanneermukkam	0.1030	0.1640	0.1440	0.1800	0.1297	0.0609	0.0558	0.0399	0.0674
210	G040304	Cherthala South	0.0632	0.1554	0.1743	0.1781	0.0850	0.0814	0.0579	0.0356	0.0539
211	G040305	Kadakkarappally	0.0296	0.0678	0.1111	0.0885	0.0975	0.0277	0.0178	0.0000	0.0000
212	G040401	Aryad	0.0507	0.1251	0.1565	0.1085	0.0263	0.0470	0.0582	0.0094	0.0098
213	G040402	Mannanchery	0.1274	0.1976	0.1561	0.1846	0.1627	0.1237	0.1106	0.0079	0.0077
214	G040403	Mararikulam South	0.0659	0.2064	0.2267	0.2104	0.0876	0.0707	0.0324	0.0347	0.0181
215	G040404	Muhamma	0.0906	0.1002	0.0938	0.1053	0.1480	0.0586	0.0459	0.0153	0.0199
216	G040501	Purakkad	0.0779	0.1154	0.1166	0.1109	0.2544	0.0665	0.0387	0.0000	0.0000
217	G040502	Ambalapuzha South	0.0428	0.0899	0.1225	0.0945	0.1583	0.0521	0.0417	0.0000	0.0000
218	G040503	Ambalapuzha North	0.0413	0.1182	0.1639	0.0949	0.1584	0.0518	0.0452	0.0000	0.0000
219	G040504	Punnapra South	0.0362	0.1100	0.1628	0.0996	0.1445	0.0328	0.0476	0.0081	0.0186
220	G040505	Punnapra North	0.0324	0.1114	0.1746	0.1163	0.1213	0.0432	0.0610	0.0000	0.0000
221	G040601	Thalavadi	0.0529	0.0793	0.0972	0.1058	0.1499	0.0708	0.0778	0.0000	0.0000
222	G040602	Edathua	0.0773	0.0740	0.0750	0.1016	0.1768	0.0734	0.1088	0.0000	0.0000
223	G040603	Thakazhi	0.0943	0.0730	0.0670	0.0820	0.2014	0.1065	0.1003	0.0000	0.0000
224	G040604	Nedumudi	0.0910	0.0764	0.0713	0.0884	0.1976	0.0695	0.0723	0.0000	0.0000
225	G040605	Champakulam	0.0783	0.0614	0.0619	0.0776	0.1824	0.0486	0.0482	0.0000	0.0000
226	G040606	Kainakary	0.1617	0.0740	0.0519	0.0744	0.2531	0.0594	0.0593	0.0000	0.0000
227	G040701	Muttar	0.0350	0.0364	0.0549	0.0430	0.1245	0.0374	0.0209	0.0000	0.0000
228	G040702	Veliyanad	0.0626	0.0485	0.0546	0.0581	0.1663	0.0445	0.0244	0.0000	0.0000

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Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
229	G040703	Neelamperoor	0.1551	0.0524	0.0375	0.0579	0.1764	0.0458	0.0332	0.0000	0.0000
230	G040704	Kavalam	0.0593	0.0543	0.0629	0.0620	0.2430	0.0429	0.0332	0.0000	0.0000
231	G040705	Pulinkunnu	0.1116	0.0812	0.0685	0.1008	0.2134	0.0330	0.0236	0.0000	0.0000
232	G040706	Ramankari	0.0528	0.0517	0.0634	0.0605	0.1564	0.0738	0.0397	0.0000	0.0000
233	G040801	Mulakuzha	0.0761	0.1096	0.1120	0.1566	0.0565	0.2223	0.1466	0.0000	0.0000
234	G040802	Venmony	0.0603	0.0773	0.0886	0.1143	0.1013	0.1513	0.1057	0.0000	0.0000
235	G040803	Cheriyanad	0.0485	0.0853	0.1092	0.1028	0.1000	0.1295	0.0747	0.0000	0.0000
236	G040804	Ala	0.0367	0.0519	0.0764	0.0691	0.0711	0.1123	0.1116	0.0000	0.0000
237	G040805	Puliyoor	0.0387	0.0646	0.0925	0.0872	0.1038	0.1103	0.1118	0.0000	0.0000
238	G040806	Budhannoor	0.0434	0.0715	0.0967	0.0884	0.1220	0.1406	0.1266	0.0000	0.0000
239	G040807	Pandanad	0.0366	0.0445	0.0656	0.0635	0.1238	0.0741	0.0804	0.0000	0.0000
240	G040808	Thiruvanvandur	0.0327	0.0570	0.0888	0.0803	0.1030	0.0542	0.0489	0.0000	0.0000
241	G040901	Karthigappally	0.0218	0.0503	0.0962	0.0647	0.0802	0.0374	0.0396	0.0000	0.0000
242	G040902	Thrikkunnapuzha	0.0399	0.1034	0.1459	0.1154	0.2053	0.0464	0.0417	0.0000	0.0000
243	G040903	Kumarapuram	0.0372	0.0797	0.1165	0.0993	0.1079	0.0347	0.0212	0.0175	0.0187
244	G040904	Karuvatta	0.0602	0.0822	0.0944	0.1047	0.1480	0.0632	0.0487	0.0000	0.0000
245	G040906	Pallippad	0.0465	0.0645	0.0843	0.0831	0.1365	0.1357	0.0555	0.0000	0.0000
246	G040907	Cheruthana	0.0485	0.0498	0.0638	0.0656	0.1441	0.0862	0.1096	0.0000	0.0000
247	G040908	Veeyapuram	0.0464	0.0439	0.0574	0.0573	0.1410	0.0689	0.0454	0.0000	0.0000
248	G041001	Mavelikkara Thekkekara	0.0676	0.1255	0.1360	0.1579	0.0757	0.2304	0.1832	0.0000	0.0000
249	G041002	Chettikulangara	0.0690	0.1453	0.1560	0.1836	0.0801	0.2420	0.1831	0.0127	0.0230
250	G041003	Chennithala Thripperumthura	0.0741	0.1069	0.1107	0.1403	0.1518	0.1465	0.0929	0.0000	0.0000
251	G041004	Thazhakara	0.0847	0.1395	0.1351	0.1923	0.1050	0.2370	0.1879	0.0000	0.0000
252	G041005	Mannar	0.0600	0.1121	0.1290	0.1435	0.1115	0.1462	0.0996	0.0000	0.0000
253	G041101	Nooranad	0.0711	0.0984	0.1039	0.1191	0.0896	0.1724	0.2088	0.0000	0.0000
254	G041102	Vallikunnam	0.0722	0.1178	0.1236	0.1303	0.0631	0.1740	0.1353	0.0000	0.0000
255	G041103	Bharanikavu	0.0786	0.1373	0.1381	0.1734	0.0263	0.2256	0.1776	0.0000	0.0000
256	G041104	Mavelikkara Thamarakulam	0.0702	0.1047	0.1114	0.1072	0.0457	0.1724	0.1649	0.0000	0.0000
257	G041105	Chunakkara	0.0572	0.0881	0.1038	0.1005	0.0548	0.1365	0.1565	0.0000	0.0000
258	G041106	Palamel	0.0857	0.1262	0.1215	0.1276	0.0487	0.2074	0.2200	0.0000	0.0000
259	G041201	Pathiyoor	0.0553	0.1315	0.1576	0.1667	0.0451	0.1390	0.0912	0.0166	0.0158
260	G041202	Kandalloor	0.0329	0.0772	0.1200	0.1058	0.0327	0.0535	0.0554	0.0000	0.0000
261	G041203	Cheppad	0.0426	0.0777	0.1061	0.1027	0.0781	0.1143	0.0799	0.0000	0.0000
262	G041204	Muthukulam	0.0389	0.0804	0.1148	0.1110	0.0451	0.0810	0.0502	0.0000	0.0000
263	G041205	Arattupuzha	0.0695	0.1134	0.1212	0.1290	0.2513	0.0457	0.0350	0.0000	0.0000
264	G041206	Krishnapuram	0.0368	0.1035	0.1522	0.1237	0.0037	0.1099	0.0969	0.0000	0.0000
265	G041207	Devikulangara	0.0472	0.0790	0.1026	0.1002	0.0951	0.0950	0.0799	0.0000	0.0000
266	G041208	Chingoli	0.0228	0.0534	0.0998	0.0709	0.0351	0.0531	0.0418	0.0000	0.0000

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
267	G050101	Thalayazham	0.0695	0.0781	0.0835	0.0709	0.1406	0.0942	0.0669	0.0000	0.0000
268	G050102	Chempu	0.0638	0.0816	0.0910	0.0691	0.1244	0.0887	0.0966	0.0000	0.0000
269	G050103	Maravanthuruthu	0.0537	0.0842	0.1024	0.0777	0.1374	0.0838	0.0875	0.0000	0.0000
270	G050104	TV Puram	0.0485	0.0756	0.0968	0.0693	0.0547	0.0537	0.0340	0.0153	0.0296
271	G050105	Vechoor	0.0999	0.0661	0.0589	0.0621	0.1607	0.0855	0.0653	0.0000	0.0000
272	G050106	Udayanapuram	0.0645	0.0993	0.1101	0.1094	0.1471	0.1689	0.1706	0.0000	0.0000
273	G050201	Kaduthuruthy	0.1133	0.1234	0.1033	0.1299	0.1307	0.1838	0.1622	0.0079	0.0107
274	G050202	Kallara	0.0934	0.0526	0.0485	0.0650	0.1766	0.1001	0.0685	0.0000	0.0000
275	G050203	Mulakulam	0.0968	0.1000	0.0906	0.1031	0.0891	0.0951	0.0814	0.0000	0.0000
276	G050204	Njeezhoor	0.0988	0.0684	0.0613	0.0718	0.0370	0.0390	0.0365	0.0000	0.0000
277	G050205	Thalayolaparambu	0.0670	0.0875	0.0952	0.0901	0.1390	0.1152	0.0765	0.0000	0.0000
278	G050206	Velloor	0.0653	0.0883	0.0974	0.0755	0.1043	0.1326	0.1150	0.0000	0.0000
279	G050302	Aimanam	0.1011	0.1353	0.1199	0.1725	0.1820	0.0617	0.0857	0.0000	0.0000
280	G050303	Athirampuzha	0.0679	0.1558	0.1686	0.1912	0.0422	0.0658	0.0555	0.0151	0.0108
281	G050304	Arpookara	0.0944	0.0923	0.0847	0.1127	0.1732	0.0585	0.0592	0.0000	0.0000
282	G050305	Neendoor	0.0721	0.0771	0.0810	0.1031	0.1269	0.0594	0.0575	0.0100	0.0119
283	G050306	Kumarakom	0.1693	0.0867	0.0594	0.1047	0.2527	0.0407	0.0449	0.0116	0.0208
284	G050307	Thiruvarpu	0.1116	0.1141	0.0963	0.1288	0.2057	0.0744	0.0760	0.0000	0.0000
285	G050401	Kadaplamattom	0.0730	0.0506	0.0527	0.0653	0.0174	0.0579	0.0777	0.0000	0.0302
286	G050402	Marangattupally	0.1027	0.0688	0.0605	0.0982	0.0074	0.0312	0.0548	0.0000	0.0000
287	G050403	Kanakkari	0.0781	0.0882	0.0889	0.0989	0.0441	0.0589	0.0765	0.0094	0.0138
288	G050404	Veliyannoor	0.0646	0.0434	0.0481	0.0616	0.0377	0.0126	0.0087	0.0000	0.0000
289	G050405	Kuravilangad	0.0770	0.0699	0.0710	0.0793	0.0068	0.0279	0.0502	0.0000	0.0000
290	G050406	Uzhavoor	0.0824	0.0556	0.0546	0.0870	0.0079	0.0392	0.0528	0.0079	0.0079
291	G050407	Ramapuram	0.1766	0.1139	0.0764	0.1599	0.1196	0.0510	0.0619	0.0089	0.0210
292	G050408	Manjoor	0.0974	0.1081	0.0976	0.1238	0.0709	0.0743	0.0821	0.0094	0.0312
293	G050501	Bharananganam	0.0906	0.0614	0.0575	0.0800	0.0853	0.0264	0.0239	0.0000	0.0000
294	G050502	Karoor	0.1214	0.0882	0.0713	0.1246	0.0498	0.0812	0.0933	0.0000	0.0000
295	G050503	Kozhuvanal	0.0710	0.0519	0.0548	0.0634	0.0215	0.0291	0.0275	0.0000	0.0000
296	G050504	Kadanad	0.1327	0.0726	0.0562	0.0963	0.1311	0.0311	0.0246	0.0303	0.0449
297	G050505	Meenachil	0.0956	0.0654	0.0596	0.0949	0.0484	0.0280	0.0319	0.0096	0.0079
298	G050506	Mutholy	0.0634	0.0654	0.0732	0.0910	0.0633	0.0384	0.1109	0.0000	0.0000
299	G050601	Melukavu	0.0952	0.0445	0.0406	0.0612	0.1212	0.0162	0.0287	0.3979	0.2638
300	G050602	Moonilavu	0.1156	0.0338	0.0281	0.0407	0.1641	0.0115	0.0313	0.3082	0.2495
301	G050603	Poonjar	0.0628	0.0490	0.0552	0.0612	0.0896	0.0178	0.0173	0.0094	0.0042
302	G050605	Poonjar Thekkekara	0.1632	0.0682	0.0476	0.0874	0.1949	0.0334	0.0297	0.0391	0.0748
303	G050606	Thalappalam	0.0744	0.0518	0.0535	0.0616	0.0920	0.0252	0.0365	0.0120	0.0442
304	G050607	Teekoy	0.1324	0.0421	0.0326	0.0492	0.1682	0.0159	0.0290	0.0552	0.0727

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
305	G050608	Thalanad	0.1127	0.0272	0.0229	0.0305	0.1623	0.0126	0.0317	0.1565	0.1957
306	G050609	Thidanad	0.1381	0.0804	0.0610	0.1043	0.0961	0.0413	0.0563	0.0183	0.0361
307	G050701	Akalakunnam	0.1156	0.0764	0.0634	0.0956	0.0424	0.0369	0.0375	0.0000	0.0000
308	G050702	Elikulam	0.1356	0.0950	0.0727	0.1261	0.0000	0.0549	0.0576	0.0000	0.0000
309	G050703	Kooroppada	0.0930	0.1084	0.1002	0.1217	0.0201	0.0447	0.0341	0.0089	0.0120
310	G050704	Pampady	0.1002	0.1279	0.1139	0.1689	0.0067	0.0747	0.0482	0.0098	0.0082
311	G050705	Pallikkathode	0.0773	0.0681	0.0691	0.0808	0.0031	0.0239	0.0375	0.0168	0.0178
312	G050706	Meenadom	0.0382	0.0519	0.0748	0.0591	0.0193	0.0191	0.0148	0.0144	0.0188
313	G050707	Kidangoor	0.0772	0.0824	0.0836	0.0874	0.0786	0.0543	0.0704	0.0000	0.0000
314	G050708	Manarkkad	0.0588	0.1069	0.1243	0.1352	0.0446	0.0603	0.0563	0.0297	0.0294
315	G050801	Ayarkkunnam	0.0958	0.1339	0.1220	0.1515	0.0821	0.1097	0.0618	0.0116	0.0203
316	G050802	Puthuppally	0.0750	0.1154	0.1188	0.1595	0.0639	0.0511	0.0417	0.0314	0.0332
317	G050803	Panachikkad	0.0767	0.1655	0.1684	0.2094	0.0769	0.1087	0.0852	0.0286	0.0461
318	G050804	Vijayapuram	0.0492	0.1195	0.1519	0.1478	0.0708	0.1007	0.0708	0.0000	0.0000
319	G050805	Kurichy	0.0552	0.1388	0.1666	0.1592	0.0892	0.1815	0.2736	0.0183	0.0129
320	G050901	Madappally	0.0805	0.1366	0.1357	0.1590	0.0123	0.1603	0.1563	0.0000	0.0000
321	G050902	Paippad	0.0672	0.0927	0.1009	0.0977	0.1418	0.1210	0.1125	0.0000	0.0000
322	G050903	Thrikkodithanam	0.0391	0.1392	0.1982	0.1526	0.0296	0.1476	0.0741	0.0000	0.0000
323	G050904	Vakathanam	0.0877	0.1300	0.1237	0.1639	0.0499	0.0786	0.0521	0.0229	0.0280
324	G050905	Vazhappally	0.0799	0.1388	0.1384	0.1688	0.1354	0.0871	0.1096	0.0000	0.0000
325	G051001	Chirakkadavu	0.1310	0.1402	0.1092	0.1978	0.0389	0.0816	0.0653	0.0000	0.0000
326	G051002	Kangazha	0.0853	0.0780	0.0752	0.1056	0.0021	0.0500	0.0564	0.0000	0.0000
327	G051003	Nedumkunnam	0.0814	0.0841	0.0831	0.1037	0.0080	0.0811	0.1002	0.0000	0.0000
328	G051004	Vellavoor	0.0776	0.0663	0.0671	0.0848	0.0595	0.0943	0.1177	0.0159	0.0193
329	G051005	Vazhoor	0.1022	0.0976	0.0860	0.1269	0.0336	0.0696	0.1086	0.0000	0.0000
330	G051006	Karukachal	0.0745	0.0916	0.0946	0.1169	0.0067	0.1217	0.0762	0.0000	0.0000
331	G051101	Erumeli	0.2310	0.1677	0.1038	0.1845	0.2051	0.2184	0.3114	0.2630	0.3215
332	G051102	Kanjirappally	0.1681	0.1669	0.1147	0.1945	0.0781	0.0970	0.0506	0.0144	0.0186
333	G051103	Kootickal	0.1396	0.0553	0.0421	0.0634	0.1809	0.0611	0.0801	0.0417	0.0678
334	G051104	Manimala	0.1008	0.0816	0.0753	0.0877	0.0833	0.1842	0.1269	0.0332	0.0588
335	G051105	Mundakayam	0.1467	0.1490	0.1103	0.1534	0.1573	0.1934	0.3047	0.3062	0.2566
336	G051106	Parathode	0.1945	0.1274	0.0814	0.1466	0.1315	0.0626	0.0411	0.0733	0.1024
337	G051107	Koruthod	0.0806	0.0636	0.0669	0.0607	0.1369	0.1077	0.1551	0.2145	0.2391
338	G060101	Adimaly	0.3371	0.1569	0.0867	0.1517	0.3840	0.1238	0.0743	1.3671	1.5231
339	G060102	Konnathady	0.2361	0.1128	0.0658	0.1281	0.2748	0.0356	0.0416	0.0626	0.1081
340	G060103	Bisonvally	0.1373	0.0540	0.0411	0.0556	0.2418	0.0442	0.0562	0.2414	0.2003
341	G060104	Vellathooval	0.1816	0.0996	0.0683	0.1050	0.2502	0.0649	0.0820	0.0369	0.0392
342	G060105	Pallivasal	0.2140	0.0661	0.0402	0.0697	0.1663	0.1792	0.4987	0.0113	0.0283

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Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
343	G060201	Marayoor	0.2486	0.0481	0.0295	0.0469	0.1935	0.1564	0.1566	1.1377	1.1691
344	G060202	Munnar	0.5717	0.1190	0.0501	0.0987	0.3780	0.6924	0.4599	0.0502	0.0455
345	G060203	Kanthalloor	0.2865	0.0425	0.0234	0.0324	0.2204	0.1217	0.1881	0.7189	0.6282
346	G060204	Vattavada	0.2237	0.0221	0.0134	0.0156	0.2116	0.0354	0.1304	0.2927	0.1062
347	G060205	Santhanpara	0.2631	0.0606	0.0333	0.0526	0.2449	0.1482	0.2010	0.1098	0.1107
348	G060206	Chinnakanal	0.2180	0.0448	0.0270	0.0336	0.2245	0.1677	0.6482	0.3904	0.3296
349	G060207	Mankulam	0.2379	0.0372	0.0218	0.0404	0.2562	0.0192	0.0256	0.5995	0.5353
350	G060208	Devikulam	0.6682	0.0919	0.0320	0.0927	0.4405	0.5335	1.7327	0.0764	0.0851
351	G060209	Edamalakudy	0.3298	0.0051	0.0026	0.0045	0.2575	0.0000	0.0000	0.6776	0.8768
352	G060301	Pampadumpara	0.1508	0.0821	0.0596	0.0633	0.2044	0.0995	0.1298	0.0207	0.0420
353	G060302	Senapathy	0.1237	0.0486	0.0389	0.0447	0.1877	0.0424	0.0573	0.0238	0.0139
354	G060303	Karunapuram	0.1537	0.1032	0.0742	0.0953	0.1737	0.0689	0.0660	0.0000	0.0000
355	G060304	Rajakkad	0.1029	0.0589	0.0518	0.0545	0.1617	0.0135	0.0124	0.0000	0.0000
356	G060305	Nedumkandam	0.2798	0.1627	0.0867	0.1416	0.2944	0.1080	0.1569	0.0225	0.0344
357	G060306	Udumbanchola	0.2458	0.0545	0.0310	0.0556	0.2397	0.0597	0.1169	0.0648	0.1984
358	G060307	Rajakumari	0.1456	0.0623	0.0461	0.0571	0.1807	0.0495	0.1052	0.0498	0.0283
359	G060401	Vannappuram	0.2043	0.1120	0.0714	0.1522	0.1872	0.0642	0.0721	0.3335	0.3748
360	G060402	Udumbanoor	0.3056	0.0925	0.0505	0.1020	0.3211	0.0386	0.0330	0.3677	0.3507
361	G060403	Kodikulam	0.1001	0.0502	0.0447	0.0697	0.0554	0.0230	0.0284	0.0000	0.0000
362	G060404	Alakkode	0.0734	0.0379	0.0394	0.0420	0.0938	0.0293	0.0256	0.0151	0.0159
363	G060405	Velliyamattom	0.1651	0.0831	0.0578	0.0866	0.1950	0.0413	0.0291	0.7224	0.7602
364	G060406	Karimannoor	0.1165	0.0763	0.0645	0.0969	0.1689	0.0342	0.0296	0.0469	0.0132
365	G060407	Kudayathoor	0.0803	0.0470	0.0467	0.0526	0.1539	0.0306	0.0249	0.1349	0.0583
366	G060501	Idukki Kanjikuzhy	0.2518	0.1039	0.0604	0.1101	0.2763	0.0422	0.0499	0.4232	0.5829
367	G060502	Vattikudy	0.1928	0.1072	0.0688	0.1149	0.2158	0.0303	0.0485	0.0860	0.0598
368	G060503	Arakulam	0.3143	0.0716	0.0371	0.0788	0.3255	0.0522	0.0703	0.4631	0.4096
369	G060504	Kamakshy	0.1447	0.0766	0.0568	0.0686	0.1044	0.0223	0.0256	0.0100	0.0118
370	G060505	Vazhathope	0.2573	0.0764	0.0457	0.0640	0.4068	0.0665	0.0427	0.1949	0.2801
371	G060506	Mariyapuram	0.0938	0.0468	0.0431	0.0473	0.2356	0.0183	0.0241	0.0009	0.0179
372	G060602	Upputhara	0.3433	0.1017	0.0493	0.0940	0.3050	0.1273	0.2154	0.3446	0.6665
373	G060603	Vandenmed	0.2171	0.1185	0.0717	0.0861	0.1666	0.1811	0.1658	0.1504	0.1040
374	G060604	Kanchiyar	0.1782	0.0873	0.0613	0.0771	0.2805	0.0519	0.0452	0.2185	0.1632
375	G060605	Erattayar	0.1107	0.0740	0.0627	0.0628	0.1527	0.0313	0.0321	0.0000	0.0000
376	G060606	Ayyappancoil	0.1389	0.0605	0.0458	0.0452	0.1732	0.0511	0.0815	0.0500	0.0512
377	G060607	Chakkupallam	0.1429	0.0850	0.0634	0.0614	0.1297	0.1025	0.0580	0.1144	0.0500
378	G060701	Muttom	0.0830	0.0423	0.0415	0.0505	0.1361	0.0362	0.0426	0.1176	0.0844
379	G060702	Kumaramangalam	0.0757	0.0576	0.0592	0.0805	0.0423	0.0422	0.0272	0.0000	0.0000
380	G060703	Edavetty	0.0611	0.0553	0.0630	0.0610	0.0885	0.0336	0.0629	0.0183	0.0182

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Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
381	G060704	Karimkunnam	0.0730	0.0483	0.0509	0.0584	0.0889	0.0379	0.0433	0.0175	0.0136
382	G060705	Manakkad	0.0757	0.0586	0.0600	0.0777	0.0925	0.0395	0.0448	0.0000	0.0000
383	G060706	Purapuzha	0.0777	0.0459	0.0464	0.0640	0.0750	0.0187	0.0162	0.0133	0.0169
384	G060801	Peruvanthanam	0.3370	0.0606	0.0297	0.0603	0.2315	0.0453	0.1531	0.1128	0.0954
	G060802	Kumily	1.0211	0.1392	0.0549	0.1040	0.8906	0.2612	0.2188	0.3055	0.2557
386	G060803	Kokkayar	0.1718	0.0457	0.0311	0.0456	0.2137	0.0592	0.0933	0.1689	0.1014
387	G060804	Peerumedu	0.3169	0.0842	0.0422	0.0891	0.2797	0.3207	0.1872	0.0423	0.0837
388	G060805	Elappara	0.3367	0.0917	0.0446	0.0758	0.2862	0.2077	0.3544	0.0113	0.0141
389	G060806	Vandiperiyar	0.4578	0.1582	0.0660	0.1225	0.2222	0.6136	0.7681	0.0631	0.1230
390	G070101	Chennamangalam	0.0367	0.1137	0.1672	0.1292	0.1253	0.0780	0.0417	0.0000	0.0000
391	G070102	Kottuvally	0.0670	0.1661	0.1808	0.1819	0.1585	0.1864	0.0849	0.0371	0.0365
392	G070103	Ezhikkara	0.0522	0.0698	0.0861	0.0777	0.1308	0.1431	0.1328	0.0033	0.0130
393	G070104	Vadakkekara	0.0346	0.1269	0.1922	0.1492	0.1058	0.0580	0.0479	0.0124	0.0111
394	G070105	Chittattukara	0.0321	0.1213	0.1909	0.1343	0.1011	0.1059	0.0777	0.0000	0.0000
395	G070201	Karumalloor	0.0691	0.1398	0.1499	0.1490	0.1468	0.2105	0.1952	0.0214	0.0224
396	G070202	Varapuzha	0.0328	0.1037	0.1614	0.1112	0.0972	0.0309	0.0016	0.0000	0.0000
397	G070203	Alangad	0.0616	0.1599	0.1815	0.1768	0.1502	0.1771	0.2038	0.0000	0.0000
398	G070204	Kadungallur	0.0575	0.1621	0.1905	0.1672	0.1137	0.1321	0.1553	0.0000	0.0000
399	G070301	Mookkannur	0.0744	0.0761	0.0786	0.0844	0.0642	0.0519	0.0403	0.0168	0.0163
400	G070302	Thuravoor	0.0553	0.0832	0.0997	0.0923	0.0586	0.0539	0.0566	0.0000	0.0000
401	G070303	Manjapra	0.0364	0.0621	0.0916	0.0693	0.0633	0.0432	0.0554	0.0000	0.0000
402	G070304	Karukutty	0.0974	0.1090	0.0984	0.1230	0.0513	0.0848	0.0902	0.0000	0.0000
403	G070305	Ayyampuzha	0.5701	0.0551	0.0223	0.0541	0.3921	0.0670	0.0639	0.0002	0.0042
404	G070306	Kanjoor	0.0477	0.0874	0.1128	0.0907	0.0656	0.0664	0.0751	0.0092	0.0041
405	G070307	Kalady	0.0542	0.1096	0.1326	0.1118	0.0570	0.1147	0.0768	0.0000	0.0000
406	G070308	Malayattoor Neeleswaram	0.1103	0.0988	0.0839	0.1011	0.1568	0.0827	0.0808	0.0000	0.0000
407	G070401	Asamannoor	0.0718	0.0748	0.0787	0.0852	0.0129	0.0733	0.0740	0.0000	0.0000
408	G070402	Mudakuzha	0.0721	0.0673	0.0706	0.0831	0.0469	0.1092	0.0652	0.0000	0.0000
409	G070403	Vengoor	0.1554	0.0850	0.0623	0.1081	0.1472	0.0844	0.0572	0.1366	0.0751
410	G070404	Rayamangalam	0.1217	0.1423	0.1150	0.1759	0.0190	0.1595	0.1323	0.0000	0.0000
411	G070405	Koovappady	0.1058	0.1405	0.1217	0.1633	0.1118	0.1501	0.0310	0.0000	0.0000
412	G070406	Okkal	0.0461	0.0937	0.1230	0.1081	0.0611	0.0526	0.0475	0.0000	0.0000
413	G070501	Vengola	0.1182	0.1956	0.1604	0.1844	0.0419	0.1655	0.1741	0.0412	0.0275
414	G070502	Vazhakkulam	0.0667	0.1609	0.1757	0.1472	0.0674	0.1275	0.1026	0.0148	0.0097
415	G070503	Kizhakkambalam	0.1054	0.1293	0.1123	0.1431	0.0648	0.1229	0.1274	0.0120	0.0092
416	G070504	Choornikkara	0.0266	0.1269	0.2192	0.1092	0.0623	0.0873	0.1015	0.0000	0.0000
417	G070505	Edathala	0.0636	0.1713	0.1915	0.1508	0.0486	0.1653	0.1106	0.0275	0.0187
418	G070506	Keezhmad	0.0579	0.1417	0.1660	0.1286	0.0806	0.1202	0.1215	0.0000	0.0000

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
419	G070601	Kadamakudy	0.0425	0.0632	0.0864	0.0646	0.1436	0.0453	0.0402	0.0000	0.0000
420	G070602	Cheranallur	0.0386	0.1186	0.1701	0.1216	0.0615	0.0738	0.0758	0.0000	0.0000
421	G070603	Mulavucaud	0.0517	0.0846	0.1049	0.0832	0.1173	0.1051	0.1515	0.0000	0.0000
422	G070604	Elamkunnapuzha	0.0590	0.1966	0.2280	0.2100	0.1448	0.1851	0.1506	0.0118	0.0110
423	G070701	Njarakkal	0.0274	0.0921	0.1569	0.0925	0.1052	0.1378	0.1616	0.0000	0.0047
424	G070702	Nayarambalam	0.0443	0.0935	0.1252	0.0972	0.1455	0.1535	0.1753	0.0000	0.0000
425	G070703	Edavanakkad	0.0356	0.0844	0.1261	0.0835	0.1356	0.1538	0.0866	0.0000	0.0000
426	G070704	Pallippuram	0.0476	0.1707	0.2205	0.1674	0.1556	0.1399	0.0837	0.0000	0.0000
427	G070705	Kuzhuppilly	0.0211	0.0470	0.0912	0.0536	0.1084	0.0790	0.0631	0.0000	0.0000
428	G070801	Chellanam	0.0705	0.1450	0.1539	0.1201	0.2541	0.0689	0.1147	0.0000	0.0000
429	G070802	Kumbalangy	0.0374	0.1095	0.1596	0.0928	0.0609	0.0727	0.0716	0.0000	0.0000
430	G070803	Kumbalam	0.0680	0.1132	0.1223	0.0861	0.0738	0.1466	0.1102	0.0000	0.0000
431	G070901	Udayamperur	0.0847	0.1532	0.1484	0.1575	0.0946	0.1344	0.0845	0.0179	0.0490
432	G070902	Mulamthuruthy	0.0718	0.1002	0.1054	0.1374	0.0595	0.1144	0.0440	0.0000	0.0000
433	G070903	Chottanikkara	0.0423	0.0878	0.1203	0.1124	0.0372	0.1027	0.0339	0.0000	0.0000
434	G070904	Edakkattuvayal	0.0856	0.0704	0.0678	0.0950	0.0746	0.0750	0.0440	0.0000	0.0246
435	G070905	Amballur	0.0758	0.0993	0.1017	0.1194	0.1208	0.1091	0.0998	0.0000	0.0000
436	G070906	Maneed	0.0865	0.0658	0.0631	0.0830	0.0677	0.1255	0.1086	0.0000	0.0000
437	G071001	Puthrukka	0.0879	0.0816	0.0775	0.1061	0.0702	0.1030	0.0717	0.0240	0.0127
438	G071002	Thiruvaniyoor	0.0875	0.0976	0.0930	0.1220	0.0468	0.1155	0.0423	0.0000	0.0000
439	G071003	Vadavucode Puthen Cruz	0.1068	0.0966	0.0833	0.1029	0.0612	0.2018	0.1258	0.0186	0.0044
440	G071004	Mazhuvannoor	0.1623	0.1321	0.0924	0.1672	0.0711	0.1563	0.0942	0.0164	0.0050
441	G071005	Aikaranad	0.0845	0.0818	0.0793	0.1077	0.0431	0.1371	0.0455	0.0000	0.0000
442	G071006	Kunnathunad	0.0899	0.1299	0.1221	0.1365	0.0704	0.2038	0.1910	0.0000	0.0000
443	G071101	Paingottur	0.0916	0.0598	0.0569	0.0774	0.0714	0.0459	0.0718	0.0000	0.0000
444	G071102	Nellikuzhi	0.0880	0.1596	0.1516	0.1627	0.0289	0.0809	0.0893	0.0000	0.0000
445	G071103	Pindimana	0.0829	0.0640	0.0627	0.0875	0.0840	0.0633	0.0973	0.0000	0.0000
446	G071104	Kottappady	0.0939	0.0694	0.0652	0.0776	0.0228	0.0980	0.0963	0.0103	0.0115
447	G071105	Kavalangad	0.1992	0.1152	0.0748	0.1396	0.1994	0.1033	0.1085	0.0378	0.0524
448	G071106	Varappetty	0.0713	0.0718	0.0758	0.0921	0.0562	0.0344	0.0260	0.0000	0.0000
449	G071107	Keerampara	0.1006	0.0485	0.0448	0.0599	0.1756	0.0586	0.0699	0.0000	0.0000
450	G071108	Pothanikkad	0.0601	0.0396	0.0456	0.0537	0.0462	0.0275	0.0271	0.0000	0.0000
451	G071109	Pallarimangalam	0.0493	0.0576	0.0731	0.0594	0.0324	0.0194	0.0346	0.0000	0.0000
452	G071110	Kuttampuzha	0.8149	0.0948	0.0369	0.1001	0.7173	0.0782	0.0720	1.0334	1.2299
453	G071201	Elanji	0.0996	0.0639	0.0571	0.0848	0.0443	0.0280	0.0266	0.0000	0.0000
454	G071204	Thirumarady	0.0998	0.0682	0.0608	0.0959	0.1122	0.0639	0.0572	0.0000	0.0000
455	G071205	Palakuzha	0.0764	0.0520	0.0530	0.0696	0.0663	0.0315	0.0252	0.0000	0.0000
456	G071206	Pampakuda	0.1014	0.0685	0.0606	0.0886	0.0863	0.0682	0.0701	0.0000	0.0000

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
457	G071207	Ramamangalam	0.0746	0.0576	0.0594	0.0781	0.1013	0.0851	0.0729	0.0000	0.0000
458	G071301	Puthenvelikara	0.0643	0.1094	0.1216	0.1145	0.1377	0.1103	0.0932	0.0000	0.0000
459	G071302	Chengamanad	0.0548	0.1084	0.1305	0.1069	0.1069	0.0845	0.0985	0.0000	0.0000
460	G071303	Nedumbassery	0.0779	0.1213	0.1226	0.1383	0.1129	0.1683	0.1086	0.0000	0.0000
461	G071304	Parakkadavu	0.0820	0.1192	0.1173	0.1432	0.1143	0.1153	0.1041	0.0000	0.0000
462	G071305	Kunnukara	0.0655	0.0844	0.0929	0.0851	0.1544	0.1130	0.1056	0.0000	0.0000
463	G071306	Sreemoolanagaram	0.0481	0.0996	0.1280	0.0929	0.0763	0.1152	0.0943	0.0000	0.0000
464	G071401	Avoly	0.0629	0.0767	0.0862	0.0898	0.0724	0.0371	0.0423	0.0116	0.0082
465	G071402	Arakuzha	0.0973	0.0597	0.0539	0.0743	0.1070	0.0343	0.0232	0.0000	0.0000
466	G071403	Valakom	0.0820	0.0710	0.0698	0.0919	0.1064	0.0305	0.0262	0.0000	0.0000
467	G071404	Paipra	0.1108	0.1654	0.1401	0.1626	0.0701	0.0886	0.1277	0.0098	0.0046
468	G071405	Kalloorkkad	0.0844	0.0517	0.0502	0.0686	0.0232	0.0323	0.0401	0.0157	0.0075
469	G071406	Ayavana	0.0984	0.0796	0.0715	0.0914	0.0739	0.0496	0.0538	0.0087	0.0222
470	G071407	Manjalloor	0.0749	0.0673	0.0693	0.0871	0.0476	0.0531	0.0524	0.0161	0.0140
471	G071408	Marady	0.0708	0.0602	0.0638	0.0708	0.0850	0.0446	0.0422	0.0105	0.0033
472	G080101	Kadappuram	0.0353	0.0981	0.1471	0.0692	0.1800	0.0270	0.1202	0.0000	0.0000
473	G080102	Orumanayur	0.0179	0.0453	0.0956	0.0406	0.0675	0.0447	0.0737	0.0000	0.0000
474	G080103	Punnayur	0.0590	0.1423	0.1652	0.1083	0.1460	0.0918	0.1345	0.0000	0.0000
475	G080104	Punnayurkulam	0.0646	0.1293	0.1434	0.1136	0.1272	0.0820	0.1233	0.0000	0.0000
476	G080105	Vadekkekad	0.0464	0.1012	0.1324	0.0915	0.0641	0.0467	0.1044	0.0000	0.0000
477	G080201	Choondal	0.0672	0.1257	0.1366	0.1186	0.0865	0.1236	0.0974	0.0000	0.0000
478	G080202	Chowwannur	0.0397	0.0647	0.0915	0.0613	0.0725	0.0635	0.0398	0.0000	0.0000
479	G080203	Kadavallur	0.0838	0.1413	0.1376	0.1331	0.0607	0.2139	0.1973	0.0000	0.0000
480	G080204	Kandanassery	0.0517	0.0948	0.1175	0.1016	0.0778	0.0719	0.0447	0.0000	0.0000
481	G080205	Kattakambal	0.0567	0.1004	0.1188	0.1010	0.0981	0.1517	0.1295	0.0000	0.0000
482	G080206	Porkulam	0.0434	0.0633	0.0856	0.0638	0.0633	0.1048	0.1044	0.0000	0.0000
483	G080207	Kadangode	0.1041	0.1263	0.1110	0.1199	0.0543	0.1591	0.1726	0.0000	0.0000
484	G080208	Velur	0.0944	0.1071	0.0982	0.1344	0.0457	0.1446	0.1005	0.0000	0.0000
485	G080301	Desamangalam	0.0763	0.0848	0.0865	0.0746	0.0319	0.1357	0.1013	0.0000	0.0000
486	G080302	Erumapetty	0.1102	0.1156	0.0984	0.1201	0.0496	0.1996	0.1818	0.0000	0.0000
487	G080304	Mullurkara	0.0756	0.0779	0.0947	0.0733	0.1310	0.0852	0.0954	0.0000	0.0000
488	G080305	Thekkumkara	0.1186	0.1144	0.0970	0.1316	0.0664	0.1225	0.0960	0.0000	0.0000
489	G080306	Varavoor	0.0971	0.0777	0.0705	0.0702	0.0007	0.1517	0.1278	0.0000	0.0000
490	G080401	Chelakkara	0.1736	0.1568	0.1090	0.1577	0.0683	0.2297	0.2925	0.0286	0.0170
491	G080402	Vallathol Nagar	0.0595	0.1013	0.1194	0.0861	0.0326	0.0990	0.1119	0.0000	0.0000
492	G080403	Kondazhy	0.1013	0.0868	0.0769	0.0827	0.0331	0.1547	0.1957	0.0000	0.0000
493	G080404	Panjal	0.1022	0.0970	0.0856	0.0917	0.0482	0.1428	0.1895	0.0000	0.0000
494	G080405	Pazhayannur	0.1904	0.1560	0.1119	0.1469	0.2076	0.2582	0.2189	0.0783	0.0666

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Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
495	G080406	Thiruvilwamala	0.1265	0.1106	0.0877	0.1175	0.0366	0.2486	0.2573	0.0000	0.0000
496	G080501	Madakkathara	0.0957	0.1054	0.0980	0.1230	0.0580	0.0845	0.0854	0.0000	0.0000
497	G080502	Nadathara	0.0687	0.1215	0.1307	0.1206	0.0547	0.0788	0.0767	0.0356	0.0195
498	G080503	Pananchery	0.2854	0.1782	0.1070	0.1873	0.2335	0.1503	0.1333	0.3584	0.2815
499	G080504	Puthur	0.1851	0.1910	0.1412	0.1868	0.2137	0.1961	0.2768	0.0827	0.0680
500	G080601	Adat	0.0781	0.1239	0.1250	0.1442	0.1418	0.1560	0.1395	0.0000	0.0000
501	G080602	Avanur	0.0613	0.0871	0.0992	0.0988	0.0577	0.1240	0.0876	0.0000	0.0000
502	G080603	Kaiparambu	0.0666	0.1213	0.1325	0.1314	0.1037	0.1033	0.1008	0.0000	0.0000
503	G080604	Mulamkunnathukavu	0.0680	0.0785	0.0859	0.0795	0.0106	0.0746	0.0763	0.0000	0.0000
504	G080605	Tholur	0.0582	0.0714	0.0835	0.0769	0.1184	0.1061	0.0810	0.0000	0.0000
505	G080606	Kolazhy	0.0553	0.1224	0.1467	0.1478	0.0616	0.0916	0.1133	0.0000	0.0000
506	G080701	Elavally	0.0543	0.1055	0.1276	0.1214	0.1130	0.0541	0.0788	0.0000	0.0000
507	G080702	Mullassery	0.0611	0.0840	0.0958	0.1076	0.1326	0.1122	0.1164	0.0000	0.0000
508	G080703	Pavaratty	0.0317	0.0801	0.1268	0.0930	0.0790	0.0302	0.0841	0.0000	0.0000
509	G080704	Venkitangu	0.0694	0.0974	0.1042	0.1169	0.1373	0.0990	0.2040	0.0000	0.0000
510	G080801	Engandiyur	0.0547	0.0914	0.1101	0.0989	0.1733	0.2103	0.5233	0.0000	0.0000
511	G080802	Vadanappally	0.0445	0.1170	0.1564	0.1248	0.1432	0.1977	0.1778	0.0000	0.0000
512	G080803	Thalikulam	0.0360	0.0989	0.1469	0.1021	0.1446	0.1719	0.1817	0.0000	0.0000
513	G080804	Nattika	0.0327	0.0752	0.1172	0.0921	0.1159	0.1532	0.1867	0.0000	0.0000
514	G080805	Valappad	0.0568	0.1366	0.1616	0.1531	0.1854	0.2228	0.2437	0.0000	0.0000
515	G080901	Anthicad	0.0441	0.0831	0.1116	0.1108	0.0820	0.0927	0.0834	0.0000	0.0000
516	G080902	Thanniyam	0.0583	0.1133	0.1323	0.1295	0.1211	0.1771	0.1338	0.0000	0.0000
517	G080903	Chazhoor	0.0855	0.1129	0.1088	0.1209	0.1736	0.1936	0.1703	0.0000	0.0000
518	G080904	Manallur	0.0610	0.1275	0.1454	0.1600	0.1210	0.1594	0.1404	0.0000	0.0000
519	G080905	Arimpoor	0.0766	0.1252	0.1274	0.1498	0.1493	0.1473	0.0792	0.0000	0.0000
520	G081001	Avinissery	0.0261	0.0841	0.1469	0.0968	0.0534	0.0580	0.0491	0.0000	0.0000
521	G081002	Cherpu	0.0698	0.1438	0.1533	0.1503	0.1394	0.2007	0.2380	0.0000	0.0000
522	G081003	Paralam	0.0575	0.0962	0.1131	0.1053	0.1260	0.1311	0.1418	0.0000	0.0000
523	G081004	Vallachira	0.0348	0.0784	0.1184	0.0839	0.0727	0.1250	0.1218	0.0000	0.0000
524	G081101	Alagappa Nagar	0.0629	0.1137	0.1278	0.1398	0.0209	0.0850	0.0787	0.0118	0.0168
525	G081102	Kodakara	0.0729	0.1252	0.1308	0.1486	0.0597	0.1538	0.1460	0.0000	0.0000
526	G081103	Mattathur	0.2991	0.1856	0.1259	0.2068	0.3568	0.2017	0.1566	0.0932	0.0473
527	G081104	Nenmanikkara	0.0397	0.0853	0.1206	0.0892	0.0733	0.0869	0.0578	0.0000	0.0000
528	G081105	Pudukkad	0.0513	0.0906	0.1127	0.1053	0.0616	0.1416	0.1664	0.0000	0.0000
529	G081106	Trikkur	0.0849	0.1080	0.1045	0.1265	0.0345	0.0921	0.0729	0.0000	0.0000
530	G081107	Varandarappilly	0.3367	0.1585	0.0889	0.1833	0.3811	0.1121	0.1410	0.1890	0.1394
531	G081201	Karalam	0.0722	0.0826	0.0867	0.1114	0.1378	0.1249	0.1225	0.0000	0.0000
532	G081202	Kattur	0.0391	0.0698	0.0996	0.0886	0.1016	0.1049	0.1051	0.0000	0.0000

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Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
533	G081203	Muriyad	0.0716	0.1049	0.1104	0.1372	0.1207	0.1947	0.1763	0.0000	0.0000
534	G081204	Parappukkara	0.0719	0.1150	0.1208	0.1486	0.1163	0.1981	0.1369	0.0000	0.0000
535	G081301	Padiyur	0.0622	0.0727	0.0821	0.0852	0.1578	0.0924	0.0524	0.0000	0.0000
536	G081302	Poomangalam	0.0322	0.0486	0.0763	0.0606	0.0905	0.1045	0.0659	0.0000	0.0000
537	G081303	Puthenchira	0.0755	0.0830	0.0852	0.1055	0.1269	0.1148	0.0931	0.0000	0.0000
538	G081304	Vellangallur	0.0891	0.1482	0.1400	0.1598	0.1344	0.1669	0.1648	0.0000	0.0000
539	G081305	Vellookkara	0.0849	0.1132	0.1095	0.1549	0.1160	0.1891	0.1846	0.0098	0.0148
540	G081401	Edathiruthy	0.0564	0.1137	0.1349	0.1255	0.1640	0.1904	0.1394	0.0000	0.0000
541	G081402	Kaipamangalam	0.0473	0.1381	0.1789	0.1369	0.1609	0.1339	0.0972	0.0000	0.0000
542	G081403	Mathilakam	0.0429	0.1079	0.1468	0.1167	0.1632	0.1153	0.1013	0.0000	0.0000
543	G081404	Perinjanam	0.0307	0.0814	0.1309	0.0970	0.1419	0.1064	0.0741	0.0000	0.0000
544	G081405	Sree Narayanapuram	0.0647	0.1471	0.1630	0.1678	0.1820	0.1727	0.1930	0.0000	0.0000
545	G081406	Edavilangu	0.0247	0.0789	0.1417	0.0861	0.1023	0.0507	0.0447	0.0000	0.0000
546	G081407	Eriyad	0.0529	0.1791	0.2195	0.1842	0.1462	0.1002	0.1599	0.0000	0.0000
547	G081501	Alur	0.1172	0.1686	0.1388	0.2208	0.0806	0.1954	0.1691	0.0000	0.0000
548	G081502	Annamanada	0.0840	0.1174	0.1142	0.1438	0.1471	0.1349	0.0488	0.0000	0.0000
549	G081503	Kuzhur	0.0640	0.0772	0.0860	0.1001	0.1511	0.0628	0.0639	0.0000	0.0000
550	G081504	Mala	0.0942	0.1332	0.1223	0.1651	0.1340	0.1757	0.1755	0.0000	0.0000
551	G081505	Poyya	0.0670	0.0872	0.0949	0.1106	0.1375	0.0963	0.0977	0.0000	0.0000
552	G081601	Kadukutty	0.0581	0.0974	0.1139	0.1228	0.1226	0.1082	0.1151	0.0000	0.0000
553	G081602	Kodassery	0.1249	0.1326	0.1097	0.1633	0.0775	0.1874	0.2008	0.1098	0.1300
554	G081603	Koratty	0.0780	0.1261	0.1272	0.1724	0.0532	0.1313	0.1202	0.0000	0.0000
555	G081604	Melur	0.0780	0.1072	0.1082	0.1389	0.1118	0.0786	0.0854	0.0000	0.0000
556	G081605	Pariyaram	0.0938	0.0894	0.0823	0.1065	0.1445	0.0881	0.1256	0.0000	0.0000
557	G081606	Athirappally	0.3989	0.0355	0.0266	0.0325	0.5137	0.0942	0.0868	0.4566	0.3326
558	G090101	Anakkara	0.0713	0.0957	0.1011	0.0845	0.0516	0.2091	0.2396	0.0000	0.0000
559	G090102	Chalisseri	0.0646	0.0939	0.1042	0.0839	0.0408	0.1532	0.1093	0.0000	0.0000
560	G090103	Kappur	0.0787	0.1215	0.1221	0.0975	0.0235	0.1546	0.1199	0.0000	0.0000
561	G090104	Nagalassery	0.0871	0.1070	0.1022	0.1054	0.0077	0.2193	0.2622	0.0000	0.0000
562	G090105	Pattithara	0.0909	0.1285	0.1201	0.1146	0.0515	0.2645	0.1784	0.0000	0.0000
563	G090106	Thirumittacode	0.1099	0.1240	0.1054	0.1153	0.0302	0.1893	0.1312	0.0000	0.0000
564	G090107	Thrithala	0.0749	0.1077	0.1110	0.0973	0.0462	0.2060	0.1191	0.0000	0.0000
565	G090201	Koppam	0.0902	0.1169	0.1097	0.1005	0.0046	0.1483	0.0514	0.0000	0.0000
566	G090202	Kulukkallur	0.0749	0.1084	0.1117	0.0937	0.0275	0.1368	0.1292	0.0000	0.0000
567	G090203	Muthuthala	0.0640	0.0964	0.1074	0.0910	0.0371	0.2020	0.1915	0.0000	0.0000
568	G090204	Ongallur	0.1079	0.1677	0.1441	0.1202	0.0463	0.2077	0.1069	0.0000	0.0000
569	G090206	Parudur	0.0706	0.1032	0.1095	0.0788	0.0585	0.1949	0.1130	0.0000	0.0000
570	G090207	Thiruvegapuram	0.0683	0.1316	0.1419	0.0970	0.0353	0.1465	0.1071	0.0000	0.0000

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
571	G090208	Vilayur	0.0611	0.0907	0.1034	0.0777	0.0362	0.1008	0.0976	0.0000	0.0000
572	G090301	Ambalapara	0.1707	0.1484	0.1013	0.1288	0.0393	0.2273	0.1828	0.0000	0.0000
573	G090302	Ananganadi	0.0720	0.0947	0.0995	0.0687	0.0192	0.1331	0.1514	0.0000	0.0000
574	G090303	Chalavara	0.0958	0.0910	0.0828	0.0731	0.0000	0.1964	0.1365	0.0000	0.0000
575	G090304	Lakkidiperur	0.1043	0.1274	0.1111	0.1087	0.0487	0.1667	0.2517	0.0000	0.0000
576	G090305	Vaniamkulam	0.1144	0.1242	0.1035	0.1212	0.0491	0.2141	0.2881	0.0000	0.0000
577	G090306	Thrikkadeeri	0.0879	0.0839	0.0798	0.0626	0.0175	0.1153	0.0895	0.0000	0.0000
578	G090307	Vallapuzha	0.0700	0.1086	0.1157	0.0744	0.0110	0.1093	0.0895	0.0000	0.0000
579	G090308	Nellaya	0.0907	0.1401	0.1311	0.0983	0.0212	0.1439	0.1084	0.0000	0.0000
580	G090402	Kadampazhipuram	0.1281	0.1221	0.0962	0.0958	0.0331	0.1568	0.1582	0.0000	0.0000
581	G090403	Karimpuzha	0.1578	0.1245	0.0883	0.0896	0.0526	0.1505	0.0945	0.0000	0.0000
582	G090404	Pookkottukavu	0.0719	0.0559	0.0588	0.0522	0.0000	0.1473	0.1247	0.0000	0.0000
583	G090405	Sreekrishnapuram	0.1004	0.0848	0.0754	0.0773	0.0358	0.1333	0.1071	0.0000	0.0000
584	G090406	Vellinezhi	0.0904	0.0663	0.0621	0.0618	0.0293	0.1105	0.0879	0.0000	0.0000
585	G090407	Karakurissi	0.0942	0.1085	0.0997	0.0623	0.0422	0.1376	0.1810	0.0000	0.0000
586	G090501	Alanallur	0.1799	0.2037	0.1376	0.1235	0.1241	0.2252	0.2311	0.0325	0.0405
587	G090502	Karimba	0.1491	0.1065	0.0867	0.0823	0.2009	0.1013	0.0684	0.0554	0.1298
588	G090503	Kottoppadam	0.1889	0.1678	0.1166	0.0881	0.1577	0.1248	0.0794	0.2468	0.2808
589	G090504	Kumaramputhur	0.1085	0.1274	0.1112	0.0745	0.1074	0.1312	0.1334	0.0517	0.0410
590	G090505	Kanjirappuzha	0.1541	0.1279	0.0970	0.0766	0.1849	0.1288	0.0877	0.2189	0.2698
591	G090507	Thachanattukara	0.1166	0.1034	0.0854	0.0575	0.0203	0.1221	0.1087	0.0000	0.0000
592	G090508	Tachampara	0.0942	0.0701	0.0731	0.0575	0.1736	0.0733	0.0970	0.0648	0.0364
593	G090509	Thenkara	0.1226	0.1023	0.0905	0.0660	0.1838	0.0936	0.0855	0.1421	0.1399
594	G090601	Agali	0.3377	0.1354	0.0729	0.0750	0.2991	0.0569	0.0934	3.5885	2.0264
595	G090602	Pudur	0.4869	0.0472	0.0276	0.0212	0.5252	0.0219	0.0346	3.0667	2.6158
596	G090603	Sholayar	0.3624	0.0667	0.0364	0.0383	0.3405	0.0409	0.0832	2.7326	2.1039
597	G090701	Keralassery	0.0815	0.0582	0.0575	0.0526	0.0163	0.0990	0.0873	0.0000	0.0000
598	G090702	Kongad	0.1209	0.1164	0.0944	0.0879	0.0345	0.1832	0.1975	0.0000	0.0000
599	G090703	Mankara	0.0642	0.0726	0.0811	0.0525	0.0244	0.1506	0.1821	0.0000	0.0000
600	G090704	Mannur	0.0624	0.0768	0.0867	0.0631	0.0000	0.1137	0.1501	0.0000	0.0000
601	G090705	Mundur	0.1067	0.1188	0.1034	0.1124	0.0349	0.1978	0.2210	0.0000	0.0000
602	G090706	Parali	0.0970	0.1335	0.1215	0.0982	0.0400	0.2483	0.1651	0.0000	0.0000
603	G090707	Pirayiri	0.0612	0.1603	0.1827	0.1137	0.0340	0.1653	0.1572	0.0000	0.0000
604	G090801	Kottai	0.0681	0.0854	0.0923	0.0653	0.0279	0.2479	0.2260	0.0000	0.0000
605	G090802	Kuthanoor	0.1191	0.0926	0.0756	0.0788	0.0454	0.2065	0.1582	0.0000	0.0000
606	G090803	Kuzhalmannam	0.1028	0.1061	0.0932	0.0833	0.0189	0.2242	0.3516	0.0000	0.0000
607	G090804	Mathur	0.0848	0.0970	0.0939	0.0748	0.0372	0.2366	0.2567	0.0000	0.0000
608	G090805	Peringottukurissi	0.1057	0.0972	0.0843	0.0763	0.0554	0.1948	0.1796	0.0000	0.0000

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			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
609	G090806	Thenkurissy	0.1005	0.1054	0.0937	0.0836	0.0386	0.3045	0.2113	0.0000	0.0000
610	G090807	Kannadi	0.0756	0.0931	0.0954	0.0843	0.0409	0.2239	0.2574	0.0000	0.0000
611	G090901	Eruthempathy	0.1240	0.0704	0.0563	0.0501	0.0432	0.0993	0.1551	0.1231	0.0672
612	G090902	Kozhinjampara	0.1450	0.1114	0.0825	0.0863	0.0486	0.0864	0.0836	0.2521	0.2553
613	G090903	Nalleppilly	0.1316	0.1268	0.0985	0.1039	0.0333	0.2144	0.1523	0.0432	0.0151
614	G090904	Perumatty	0.2036	0.1180	0.0737	0.0823	0.0403	0.1806	0.1394	0.7047	0.7743
615	G090905	Vadakarapathy	0.1653	0.1026	0.0711	0.0762	0.0442	0.0694	0.0476	0.3014	0.1447
616	G090906	Elappully	0.1621	0.1513	0.1059	0.1278	0.0395	0.2578	0.2458	0.0000	0.0000
617	G090907	Polpully	0.0675	0.0640	0.0694	0.0537	0.0288	0.1391	0.1123	0.0000	0.0000
618	G091001	Kollenkode	0.1215	0.1147	0.0951	0.0922	0.1213	0.2740	0.2265	0.0436	0.0554
619	G091002	Koduvayur	0.0739	0.1132	0.1173	0.0899	0.0221	0.2282	0.1520	0.0000	0.0000
620	G091003	Muthalamada	0.2863	0.1436	0.0783	0.0887	0.1608	0.2520	0.2500	1.5412	1.8117
621	G091004	Puthunagaram	0.0276	0.0693	0.1177	0.0417	0.0000	0.1057	0.1007	0.0000	0.0000
622	G091005	Vadavannur	0.0567	0.0664	0.0786	0.0464	0.0403	0.1620	0.1843	0.0000	0.0000
623	G091006	Pattenchery	0.1040	0.1008	0.0881	0.0686	0.0153	0.2409	0.2026	0.0840	0.0859
624	G091007	Peruvembu	0.0661	0.0749	0.0820	0.0562	0.0230	0.1913	0.1030	0.0000	0.0000
625	G091101	Ayiloor	0.1276	0.1102	0.0878	0.0814	0.0675	0.1521	0.1456	0.1469	0.1066
626	G091102	Nelliampathy	0.8502	0.0215	0.0083	0.0115	0.5712	0.0489	0.2169	0.1757	0.1892
627	G091103	Elavenchery	0.0862	0.0695	0.0701	0.0514	0.1086	0.1649	0.1137	0.0218	0.0452
628	G091104	Pallassana	0.0989	0.0920	0.0824	0.0736	0.0672	0.2094	0.1943	0.0000	0.0000
629	G091105	Melarcode	0.0829	0.1011	0.0994	0.0864	0.0412	0.1515	0.1543	0.0000	0.0000
630	G091106	Nenmara	0.1114	0.1417	0.1204	0.1233	0.0628	0.1850	0.1116	0.0631	0.0634
631	G091107	Vandazhy	0.1824	0.1238	0.0826	0.0968	0.1705	0.1457	0.1686	0.1438	0.3670
632	G091201	Alathur	0.0602	0.1036	0.1208	0.0916	0.0253	0.1194	0.1315	0.0000	0.0000
633	G091202	Erimayur	0.1124	0.1188	0.0999	0.0904	0.0490	0.2554	0.3417	0.0000	0.0000
634	G091203	Kavassery	0.1012	0.1124	0.1000	0.0872	0.0504	0.1834	0.2087	0.0000	0.0000
635	G091204	Kizhakkenchery	0.3077	0.1586	0.0838	0.1264	0.2267	0.1775	0.1706	0.1266	0.1383
636	G091205	Puducode	0.0556	0.0839	0.1003	0.0602	0.0468	0.1009	0.0843	0.0000	0.0000
637	G091206	Tarur	0.1137	0.1015	0.0849	0.0753	0.0387	0.1224	0.1204	0.0190	0.0119
638	G091207	Vadakkanchery	0.1194	0.1394	0.1142	0.1163	0.0427	0.1949	0.2496	0.0223	0.0454
639	G091208	Kannambra	0.1072	0.0972	0.0839	0.0847	0.0729	0.1167	0.1742	0.0391	0.0384
640	G091301	Akathethara	0.0513	0.1108	0.1445	0.1124	0.0505	0.1142	0.1111	0.0620	0.5980
641	G091302	Malampuzha	0.2370	0.0561	0.0388	0.0423	0.3290	0.0807	0.1096	0.3501	0.3497
642	G091303	Marutharoad	0.0542	0.1342	0.1624	0.1346	0.0162	0.1892	0.1623	0.0000	0.0000
643	G091304	Puduppariyaram	0.1530	0.1528	0.1262	0.1347	0.1849	0.1830	0.1628	0.0554	0.0417
644	G091305	Pudussery	0.2685	0.1984	0.1162	0.1622	0.2115	0.2313	0.1970	0.3551	0.4564
645	G091306	Kodumbu	0.0749	0.0924	0.0951	0.0749	0.0359	0.1841	0.1681	0.0000	0.0000
646	G100101	Chaliyar	0.2006	0.0808	0.0580	0.0567	0.1757	0.0578	0.0776	0.6150	0.7173

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Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
647	G100102	Chungathara	0.1986	0.1406	0.0986	0.1138	0.3016	0.0992	0.1338	0.4845	0.4885
648	G100103	Moothedam	0.1031	0.0979	0.0866	0.0634	0.0891	0.0834	0.0613	0.2213	0.3133
649	G100104	Vazhikkadavu	0.2320	0.1834	0.1312	0.1187	0.3103	0.1204	0.1211	0.2206	0.1031
650	G100105	Edakkara	0.0842	0.1092	0.1100	0.0832	0.0656	0.0706	0.0602	0.2890	0.5396
651	G100106	Pothukal	0.2786	0.1088	0.0734	0.0734	0.3251	0.0407	0.1277	0.5683	0.5898
652	G100201	Amarambalam	0.2355	0.1394	0.0973	0.1055	0.2826	0.1644	0.1889	0.2800	0.3334
653	G100202	Karulai	0.2888	0.0902	0.0702	0.0624	0.4011	0.1061	0.1063	0.2916	0.8023
654	G100203	Kalikavu	0.1608	0.1365	0.0959	0.0846	0.1443	0.1167	0.1601	0.0192	0.0149
655	G100204	Chokkadu	0.1526	0.1249	0.0979	0.0813	0.1818	0.1010	0.0549	0.1755	0.1646
656	G100205	Karuvarakundu	0.2090	0.1612	0.1046	0.1129	0.2054	0.1301	0.1550	0.0692	0.0564
657	G100206	Thuvvur	0.1092	0.1162	0.0991	0.0773	0.0420	0.1500	0.1452	0.0170	0.0134
658	G100207	Edappatta	0.0841	0.0881	0.0859	0.0620	0.0512	0.0810	0.0683	0.0247	0.0201
659	G100301	Mambad	0.1838	0.1443	0.0988	0.1076	0.2492	0.1146	0.1401	0.3749	0.2818
660	G100302	Pandikkad	0.1901	0.2140	0.1383	0.1438	0.0554	0.2333	0.2694	0.0000	0.0000
661	G100303	Porur	0.1153	0.1146	0.0951	0.0841	0.0291	0.1900	0.2915	0.0000	0.0000
662	G100304	Trikkalangode	0.1987	0.2019	0.1277	0.1376	0.0209	0.2622	0.2738	0.0220	0.0098
663	G100305	Thiruvali	0.1133	0.1075	0.0900	0.0912	0.0332	0.2235	0.2843	0.0000	0.0000
664	G100306	Vandoor	0.1524	0.1900	0.1372	0.1429	0.0641	0.2606	0.2186	0.0607	0.0156
665	G100401	Chelambra	0.0525	0.1324	0.1628	0.1010	0.0118	0.1139	0.0857	0.0000	0.0000
666	G100402	Cherukavu	0.0600	0.1425	0.1640	0.0970	0.0376	0.1299	0.1347	0.0000	0.0000
667	G100405	Pallikkal	0.0868	0.1820	0.1741	0.1183	0.0327	0.1619	0.1145	0.0000	0.0000
668	G100406	Vazhayur	0.0659	0.1173	0.1287	0.0885	0.0694	0.1450	0.1553	0.0000	0.0000
669	G100407	Vazhakkad	0.0778	0.1387	0.1401	0.0891	0.0708	0.1466	0.1777	0.0153	0.0071
670	G100408	Pulikkal	0.0963	0.1556	0.1413	0.0893	0.0378	0.1400	0.0858	0.0000	0.0000
671	G100409	Muthuvallur	0.0624	0.1009	0.1138	0.0614	0.0000	0.1257	0.0962	0.0000	0.0000
672	G100501	Urungattiri	0.2233	0.1562	0.0951	0.1101	0.2728	0.1276	0.1204	0.3228	0.2565
673	G100502	Kavannur	0.1041	0.1472	0.1286	0.0835	0.0497	0.1650	0.1590	0.0000	0.0000
674	G100503	Kizhuparambu	0.0467	0.0855	0.1127	0.0572	0.1263	0.0753	0.0704	0.0000	0.0000
675	G100504	Pulpatta	0.1008	0.1654	0.1469	0.0987	0.0506	0.1824	0.1667	0.0000	0.0000
676	G100505	Chekkode	0.0805	0.1274	0.1265	0.0754	0.0560	0.1053	0.0895	0.0000	0.0000
677	G100506	Kuzhimanna	0.0729	0.1334	0.1393	0.0875	0.0354	0.1302	0.1148	0.0000	0.0000
678	G100507	Areekode	0.0570	0.1223	0.1445	0.0805	0.0651	0.1173	0.1051	0.0000	0.0000
679	G100508	Edavanna	0.1757	0.1788	0.1202	0.1174	0.1749	0.2096	0.2031	0.1037	0.0571
680	G100601	Anakkayam	0.1526	0.1963	0.1416	0.1410	0.1080	0.1197	0.1076	0.0000	0.0000
681	G100602	Morayur	0.0821	0.1316	0.1295	0.0730	0.0377	0.0907	0.0740	0.0000	0.0000
682	G100603	Ponmala	0.0735	0.1315	0.1366	0.0946	0.0289	0.0544	0.0401	0.0000	0.0000
683	G100604	Pookkottur	0.0682	0.1459	0.1574	0.0800	0.0110	0.0883	0.0569	0.0000	0.0000
684	G100605	Kodoor	0.0615	0.1483	0.1685	0.0925	0.0430	0.0422	0.0372	0.0000	0.0000

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
685	G100606	Othukkungal	0.0576	0.1517	0.1782	0.1037	0.0518	0.0617	0.0534	0.0000	0.0000
686	G100701	Aliparambu	0.1180	0.1617	0.1327	0.1220	0.0552	0.1806	0.1827	0.0000	0.0000
687	G100702	Elamkulam	0.0720	0.1025	0.1077	0.0869	0.0635	0.1353	0.1743	0.0000	0.0000
688	G100703	Melattur	0.0895	0.1056	0.0995	0.0834	0.0512	0.1334	0.1239	0.0000	0.0000
689	G100704	Keezhattur	0.1355	0.1408	0.1078	0.1027	0.0884	0.1530	0.1878	0.0000	0.0000
690	G100705	Thazhekode	0.1428	0.1627	0.1218	0.1052	0.0000	0.1919	0.1877	0.0476	0.0449
691	G100706	Vettathur	0.1095	0.1089	0.0949	0.0766	0.0119	0.1465	0.1488	0.0000	0.0000
692	G100707	Pulamanthole	0.1065	0.1465	0.1265	0.1125	0.0734	0.1058	0.0890	0.0000	0.0000
693	G100708	Angadipuram	0.1218	0.2188	0.1767	0.1643	0.0558	0.1681	0.1909	0.0000	0.0000
694	G100801	Kuruva	0.1162	0.1758	0.1454	0.1201	0.0417	0.0963	0.1051	0.0000	0.0000
695	G100802	Mankada	0.1015	0.1269	0.1123	0.0936	0.0820	0.1092	0.1253	0.0000	0.0000
696	G100803	Makkaraparamba	0.0380	0.0725	0.1048	0.0530	0.0265	0.0469	0.0588	0.0000	0.0000
697	G100804	Moorkkanad	0.1020	0.1408	0.1243	0.0911	0.0379	0.1224	0.0926	0.0000	0.0000
698	G100805	Koottilangadi	0.0702	0.1419	0.1509	0.0934	0.0535	0.0836	0.0590	0.0000	0.0000
699	G100806	Puzhakkattiri	0.0758	0.1158	0.1186	0.0933	0.0485	0.0731	0.0851	0.0000	0.0000
700	G100901	Athavanad	0.0915	0.1596	0.1488	0.1088	0.0000	0.0615	0.0776	0.0000	0.0000
701	G100902	Edayoor	0.1037	0.1415	0.1238	0.0924	0.0125	0.1126	0.1280	0.0000	0.0000
702	G100903	Irimbilayam	0.0793	0.1187	0.1188	0.0909	0.0750	0.1370	0.1461	0.0000	0.0000
703	G100904	Marakkara	0.0945	0.1566	0.1436	0.1161	0.0113	0.0541	0.0467	0.0000	0.0000
704	G100905	Kuttippuram	0.1029	0.1823	0.1601	0.1209	0.0948	0.1663	0.1580	0.0000	0.0000
705	G100907	Kalpakancheri	0.0550	0.1307	0.1571	0.0881	0.0000	0.0082	0.0088	0.0000	0.0000
706	G101001	Abdul Rahiman Nagar	0.0506	0.1628	0.2039	0.1099	0.0556	0.0781	0.1083	0.0000	0.0000
707	G101002	Edarikode	0.0395	0.1060	0.1503	0.0698	0.0302	0.0452	0.0494	0.0000	0.0000
708	G101003	Parappur	0.0504	0.1406	0.1766	0.0941	0.0626	0.0240	0.0217	0.0000	0.0000
709	G101004	Thennala	0.0353	0.1131	0.1697	0.0710	0.0327	0.0233	0.0287	0.0000	0.0000
710	G101005	Vengara	0.0632	0.1884	0.2112	0.1344	0.0566	0.0992	0.0852	0.0000	0.0000
711	G101006	Kannamangalam	0.0925	0.1599	0.1482	0.1069	0.0439	0.1397	0.1275	0.0000	0.0000
712	G101007	Urakam	0.0732	0.1130	0.1177	0.0795	0.0770	0.0587	0.0619	0.0000	0.0000
713	G101102	Thenhippalam	0.0564	0.1242	0.1474	0.1085	0.0465	0.1209	0.1204	0.0000	0.0000
714	G101104	Vallikkunnu	0.0844	0.1861	0.1805	0.1889	0.1487	0.1351	0.1277	0.0000	0.0000
715	G101105	Moonniyur	0.0734	0.2153	0.2240	0.1503	0.0839	0.1143	0.1080	0.0000	0.0000
716	G101106	Nannambra	0.0623	0.1571	0.1775	0.1024	0.0813	0.0418	0.0527	0.0000	0.0000
717	G101107	Peruvalloor	0.0634	0.1354	0.1515	0.0908	0.0338	0.1027	0.1233	0.0000	0.0000
718	G101201	Cheriyamundam	0.0380	0.1210	0.1749	0.0800	0.0218	0.0186	0.0164	0.0000	0.0000
719	G101202	Ozhur	0.0535	0.1318	0.1606	0.0940	0.0167	0.0472	0.0506	0.0000	0.0000
720	G101203	Tanalur	0.0506	0.1860	0.2329	0.1266	0.0231	0.0584	0.0554	0.0000	0.0000
721	G101204	Valavannur	0.0493	0.1285	0.1631	0.0842	0.0138	0.0291	0.0293	0.0000	0.0000
722	G101206	Ponmundam	0.0313	0.1002	0.1597	0.0641	0.0000	0.0159	0.0172	0.0000	0.0000

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Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
723	G101207	Niramaruthur	0.0339	0.1157	0.1770	0.0747	0.0713	0.0609	0.0674	0.0000	0.0000
724	G101208	Perumannaclari	0.0402	0.1057	0.1487	0.0692	0.0150	0.0226	0.0261	0.0000	0.0000
725	G101301	Purathur	0.0630	0.1237	0.1389	0.0916	0.1654	0.1488	0.1349	0.0000	0.0000
726	G101302	Thalakkad	0.0532	0.1388	0.1697	0.1044	0.0304	0.0947	0.0864	0.0000	0.0000
727	G101303	Triprangode	0.0699	0.1596	0.1701	0.1056	0.0652	0.0918	0.0750	0.0000	0.0000
728	G101304	Vettom	0.0553	0.1452	0.1740	0.0925	0.1136	0.0536	0.0560	0.0000	0.0000
729	G101305	Thirunavaya	0.0652	0.1777	0.1962	0.1248	0.0644	0.0834	0.1213	0.0000	0.0000
730	G101306	Mangalam	0.0422	0.1296	0.1777	0.0794	0.0999	0.0698	0.0750	0.0000	0.0000
731	G101401	Tavanur	0.0865	0.1337	0.1281	0.1000	0.1010	0.1947	0.1911	0.0000	0.0000
732	G101402	Vattamkulam	0.0676	0.1401	0.1519	0.1212	0.0565	0.1885	0.2195	0.0000	0.0000
733	G101403	Edappal	0.0720	0.1262	0.1325	0.1193	0.1363	0.1498	0.1434	0.0000	0.0000
734	G101404	Kalady	0.0580	0.1003	0.1173	0.0803	0.0943	0.1546	0.1369	0.0000	0.0000
735	G101501	Alamcode	0.0682	0.1315	0.1419	0.1121	0.0952	0.1553	0.1833	0.0000	0.0000
736	G101502	Marancheri	0.0720	0.1357	0.1425	0.1179	0.0919	0.0533	0.0785	0.0000	0.0000
737	G101503	Nannamukku	0.0673	0.1124	0.1221	0.1064	0.1187	0.1111	0.1085	0.0000	0.0000
738	G101504	Perumpadappa	0.0497	0.1154	0.1458	0.0977	0.1284	0.0126	0.0450	0.0000	0.0000
739	G101505	Veliyancode	0.0485	0.1262	0.1614	0.0931	0.1074	0.0194	0.0709	0.0000	0.0000
740	G110101	Azhiyoor	0.0332	0.1164	0.1801	0.1310	0.1109	0.0281	0.0212	0.0000	0.0000
741	G110102	Chorode	0.0432	0.1482	0.2009	0.1576	0.0705	0.0271	0.0177	0.0000	0.0000
742	G110103	Eramala	0.0640	0.1343	0.1496	0.1661	0.0619	0.0314	0.0226	0.0000	0.0000
743	G110104	Onchiyam	0.0308	0.1110	0.1782	0.1203	0.0575	0.0154	0.0090	0.0000	0.0000
744	G110201	Chekkiad	0.0782	0.0940	0.0958	0.0795	0.0904	0.0119	0.0103	0.0465	0.0735
745	G110202	Edacheri	0.0545	0.1039	0.1255	0.1075	0.0816	0.0212	0.0174	0.0000	0.0000
746	G110203	Purameri	0.0675	0.1070	0.1161	0.1028	0.0487	0.0208	0.0147	0.0000	0.0000
747	G110204	Thuneri	0.0515	0.0908	0.1127	0.0934	0.0501	0.0138	0.0101	0.0000	0.0000
748	G110205	Valayam	0.0760	0.0712	0.0751	0.0681	0.0537	0.0089	0.0093	0.0356	0.0492
749	G110206	Vanimel	0.1303	0.0985	0.0777	0.0821	0.1952	0.0053	0.0062	0.2346	0.2560
750	G110207	Nadapuram	0.0679	0.1559	0.1687	0.1269	0.0312	0.0224	0.0157	0.0000	0.0000
751	G110301	Kunnummal	0.0354	0.0699	0.1047	0.0728	0.0000	0.0154	0.0092	0.0000	0.0000
752	G110302	Kayakkodi	0.0937	0.0953	0.0877	0.0880	0.1322	0.0240	0.0205	0.0000	0.0000
753	G110303	Kavilumpara	0.2108	0.0885	0.0576	0.0849	0.3002	0.0127	0.0149	0.0801	0.0653
754	G110304	Kuttiadi	0.0510	0.0750	0.0936	0.0642	0.0787	0.0170	0.0141	0.0000	0.0000
755	G110305	Maruthomkara	0.1109	0.0770	0.0674	0.0738	0.1602	0.0275	0.0325	0.0474	0.0193
756	G110306	Velom	0.0859	0.1036	0.0996	0.0890	0.0954	0.0442	0.0428	0.0000	0.0000
757	G110307	Narippetta	0.1529	0.1028	0.0754	0.1046	0.1810	0.0163	0.0126	0.0375	0.0484
758	G110401	Ayancheri	0.0698	0.1019	0.1087	0.1059	0.0797	0.0277	0.0247	0.0000	0.0000
759	G110402	Villiappally	0.0579	0.1337	0.1566	0.1524	0.0151	0.0271	0.0182	0.0000	0.0000
760	G110403	Maniyoor	0.1038	0.1549	0.1355	0.1603	0.1023	0.0911	0.0805	0.0000	0.0000

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			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
761	G110404	Thiruvallur	0.0922	0.1380	0.1281	0.1271	0.0798	0.0515	0.0466	0.0000	0.0000
762	G110501	Thurayur	0.0354	0.0549	0.0823	0.0471	0.0885	0.0830	0.0737	0.0000	0.0000
763	G110502	Keezhariyoor	0.0451	0.0586	0.0777	0.0576	0.0772	0.0538	0.0368	0.0000	0.0000
764	G110503	Thikkodi	0.0468	0.1048	0.1366	0.1035	0.1255	0.0555	0.0494	0.1117	0.0000
765	G110505	Meppayyur	0.0793	0.1083	0.1083	0.0988	0.0456	0.0714	0.0633	0.0000	0.0000
766	G110601	Cheruvannur	0.0717	0.0907	0.0954	0.0815	0.0998	0.1125	0.1449	0.0000	0.0000
767	G110602	Nochad	0.0787	0.1041	0.1046	0.1122	0.0857	0.0920	0.0784	0.0000	0.0000
768	G110603	Changaroth	0.1000	0.1244	0.1109	0.1221	0.1918	0.1103	0.1393	0.0240	0.0257
769	G110604	Kayanna	0.0645	0.0533	0.0592	0.0515	0.1329	0.0545	0.0660	0.0103	0.0120
770	G110605	Kuthali	0.0490	0.0658	0.0837	0.0671	0.1495	0.0686	0.0820	0.0000	0.0000
771	G110606	Perambra	0.0876	0.1271	0.1210	0.1258	0.1398	0.1562	0.1655	0.0000	0.0000
772	G110607	Chakkittapara	0.2161	0.0817	0.0532	0.0914	0.2974	0.1163	0.0784	0.0925	0.0960
773	G110701	Balussery	0.0765	0.1061	0.1081	0.1283	0.0286	0.1459	0.1063	0.0220	0.0227
774	G110702	Naduvannur	0.0756	0.1007	0.1032	0.0974	0.0898	0.1151	0.1049	0.0000	0.0000
775	G110703	Ulliyeri	0.0854	0.1260	0.1215	0.1389	0.0746	0.1564	0.1401	0.0000	0.0000
776	G110704	Kottur	0.0928	0.1201	0.1111	0.1281	0.0778	0.1294	0.1019	0.1504	0.1933
777	G110705	Unnikulam	0.1261	0.1913	0.1518	0.1966	0.0297	0.1876	0.2392	0.0360	0.0453
778	G110706	Panangad	0.1722	0.1317	0.0901	0.1444	0.1123	0.1719	0.0851	0.0679	0.0815
779	G110707	Koorachundu	0.2301	0.0660	0.0435	0.0696	0.3167	0.0523	0.0532	0.0238	0.0157
780	G110801	Chemanchery	0.0574	0.1350	0.1588	0.1375	0.1329	0.0710	0.0940	0.0000	0.0000
781	G110802	Arikkulam	0.0514	0.0712	0.0886	0.0681	0.0406	0.0613	0.0724	0.0000	0.0000
782	G110803	Moodadi	0.0551	0.1169	0.1404	0.1247	0.1477	0.0827	0.0771	0.0000	0.0000
783	G110804	Chengottukavu	0.0460	0.1038	0.1365	0.1069	0.0951	0.0522	0.0501	0.0000	0.0000
784	G110805	Atholi	0.0713	0.1094	0.1154	0.1214	0.0576	0.1758	0.1724	0.0000	0.0000
785	G110901	Kakkodi	0.0619	0.1661	0.1883	0.1716	0.0802	0.1468	0.1296	0.0000	0.0000
786	G110902	Chelannur	0.0797	0.1577	0.1575	0.1590	0.0629	0.1762	0.1124	0.0234	0.0240
787	G110903	Kakkur	0.0672	0.0883	0.0960	0.0954	0.0434	0.1157	0.1217	0.0408	0.0615
788	G110904	Nanmanda	0.0756	0.1059	0.1085	0.1268	0.0015	0.1227	0.1194	0.1997	0.2518
789	G110905	Narikkuni	0.0612	0.0941	0.1073	0.0820	0.0000	0.1119	0.1156	0.0338	0.0365
790	G110906	Thalakkulathur	0.0583	0.1139	0.1330	0.1190	0.0680	0.0987	0.0690	0.0000	0.0000
791	G111001	Thiruvambadi	0.1842	0.1117	0.0778	0.1090	0.2528	0.0656	0.0561	0.0574	0.0704
792	G111002	Koodaranji	0.2320	0.0724	0.0424	0.0675	0.2299	0.0319	0.0224	0.1497	0.1192
793	G111003	Kizhakkoth	0.0663	0.1212	0.1326	0.0973	0.0498	0.0726	0.0744	0.0000	0.0000
794	G111004	Madavoor	0.0642	0.1111	0.1236	0.0907	0.0356	0.1072	0.1101	0.0406	0.0514
795	G111006	Puduppady	0.1726	0.1631	0.1144	0.1359	0.1656	0.1545	0.1529	0.1646	0.1611
796	G111007	Thamarassery	0.0823	0.1384	0.1360	0.1164	0.0378	0.1323	0.1430	0.0137	0.0192
797	G111008	Omassery	0.0923	0.1357	0.1259	0.1079	0.0493	0.1310	0.0893	0.0142	0.0126
798	G111009	Kattippara	0.1292	0.0880	0.0726	0.0709	0.1099	0.1289	0.1173	0.0666	0.0645

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Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
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799	G111010	Kodenchery	0.2929	0.1351	0.0755	0.1538	0.2770	0.0750	0.0329	0.3339	0.4070
800	G111101	Kodiyathur	0.0891	0.1098	0.1037	0.0789	0.1668	0.0887	0.0846	0.0000	0.0000
801	G111102	Kuruvattur	0.0597	0.1327	0.1531	0.1271	0.0518	0.1227	0.0993	0.0000	0.0000
802	G111103	Mavoor	0.0689	0.1154	0.1239	0.0988	0.0919	0.1535	0.1035	0.0000	0.0000
803	G111104	Karassery	0.1314	0.1222	0.0952	0.0797	0.1780	0.1187	0.0894	0.1851	0.1860
804	G111105	Kunnamangalam	0.0889	0.2063	0.1950	0.1845	0.0628	0.1896	0.1261	0.0000	0.0000
805	G111106	Chathamangalam	0.1291	0.1810	0.1419	0.1521	0.0701	0.2309	0.1850	0.0000	0.0000
806	G111108	Peruvayal	0.0794	0.1849	0.1849	0.1651	0.0736	0.1432	0.1388	0.0000	0.0000
807	G111109	Perumanna	0.0550	0.1374	0.1651	0.1283	0.0692	0.0897	0.0565	0.0000	0.0000
808	G111201	Kadalundi	0.0406	0.1648	0.2305	0.1280	0.1110	0.1144	0.0809	0.0000	0.0000
809	G111204	Olavanna	0.0708	0.2652	0.2809	0.2267	0.0721	0.1046	0.0779	0.0000	0.0000
810	G120102	Vellamunda	0.1970	0.1575	0.1014	0.1192	0.1871	0.0318	0.0417	1.4757	1.7614
811	G120103	Thirunelly	0.3179	0.1151	0.0727	0.0847	0.2843	0.0188	0.0337	3.9678	2.7334
812	G120104	Thondernad	0.2359	0.0897	0.0615	0.0726	0.2564	0.0183	0.0419	1.3020	1.1054
813	G120105	Edavaka	0.1592	0.1305	0.0922	0.1163	0.1318	0.0177	0.0247	1.4465	1.3728
814	G120106	Thavinhal	0.3539	0.1543	0.0777	0.1406	0.2364	0.0611	0.1031	1.8810	2.1323
815	G120201	Panamaram	0.2407	0.1768	0.1026	0.1562	0.2275	0.0402	0.0470	3.0582	2.8018
816	G120202	Poothadi	0.2462	0.1537	0.0911	0.1508	0.1677	0.0365	0.0409	2.2909	2.3463
817	G120203	Mullamkolly	0.1740	0.1101	0.0750	0.0975	0.1379	0.0619	0.0708	0.9699	0.5882
818	G120204	Pulpalli	0.2130	0.1316	0.0853	0.1127	0.1572	0.0401	0.0520	2.1737	1.3864
819	G120205	Kaniambetta	0.1452	0.1316	0.0974	0.1016	0.1269	0.0303	0.0458	1.4437	1.0667
820	G120301	Meenangadi	0.1788	0.1297	0.0864	0.1245	0.1322	0.0356	0.0369	2.1765	1.7978
821	G120302	Nenmeni	0.2327	0.1820	0.1063	0.1739	0.1394	0.0732	0.0918	2.0135	2.2793
822	G120303	Ambalavayal	0.2135	0.1365	0.0832	0.1318	0.1375	0.0375	0.0495	1.5268	1.1390
823	G120305	Noolpuzha	0.4626	0.1079	0.0500	0.0781	0.2369	0.0338	0.0430	2.9129	2.3366
824	G120401	Kottathara	0.1074	0.0646	0.0556	0.0594	0.1468	0.0208	0.0267	1.0783	1.2894
825	G120402	Vengappally	0.0715	0.0456	0.0480	0.0383	0.0844	0.0104	0.0104	1.5388	1.0341
826	G120403	Vythiri	0.1478	0.0709	0.0530	0.0567	0.1641	0.1101	0.1072	0.3570	0.2901
827	G120404	Mutil	0.1441	0.1367	0.1017	0.1062	0.1346	0.0404	0.0577	1.5537	1.2163
828	G120405	Pozhuthana	0.1707	0.0713	0.0521	0.0577	0.2231	0.0479	0.1016	0.9315	0.9530
829	G120406	Thariyode	0.1471	0.0454	0.0373	0.0384	0.1857	0.0088	0.0069	0.7219	0.7060
830	G120407	Padinharethara	0.1664	0.1006	0.0709	0.0811	0.2176	0.0718	0.1347	0.9856	0.8329
831	G120408	Meppadi	0.3201	0.1465	0.0786	0.1180	0.2469	0.1373	0.2531	0.9229	0.7989
832	G120409	Muppainadu	0.1785	0.0953	0.0651	0.0758	0.1659	0.0718	0.1254	0.5356	0.5781
833	G130101	Kunhimangalam	0.0516	0.0735	0.0912	0.0922	0.0918	0.0432	0.0366	0.0000	0.0000
834	G130102	Ramanthali	0.1020	0.0997	0.0879	0.0898	0.1760	0.0474	0.0552	0.0000	0.0000
835	G130103	Karivellur Paralam	0.0757	0.0818	0.0838	0.0994	0.0494	0.0361	0.0367	0.0000	0.0000
836	G130104	Kankole Alapadamba	0.1454	0.0749	0.0554	0.0826	0.0196	0.0456	0.0403	0.0116	0.0191

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
837	G130105	Eramam Kuttoor	0.2511	0.1079	0.0607	0.1341	0.0666	0.0263	0.0198	0.0537	0.1182
838	G130106	Peringome Vayakkara	0.2524	0.1139	0.0639	0.1058	0.0628	0.0470	0.0492	0.0725	0.1176
839	G130107	Cherupuzha	0.2344	0.1191	0.0701	0.1384	0.2086	0.0310	0.0162	0.2527	0.2700
840	G130201	Cheruthazham	0.1078	0.1138	0.0976	0.1391	0.0991	0.0614	0.0493	0.0000	0.0000
841	G130202	Ezhone	0.0638	0.0747	0.0833	0.0815	0.1072	0.0678	0.0479	0.0000	0.0000
842	G130203	Madayi	0.0583	0.1391	0.1623	0.1253	0.1294	0.1005	0.0685	0.0000	0.0000
843	G130204	Mattool	0.0482	0.1078	0.1383	0.0848	0.1634	0.0327	0.0342	0.0000	0.0000
844	G130205	Cherukunnu	0.0501	0.0624	0.0786	0.0673	0.1137	0.0454	0.0312	0.0000	0.0000
845	G130206	Kalliasseri	0.0535	0.1206	0.1469	0.1423	0.0504	0.0587	0.0381	0.0000	0.0000
846	G130207	Kannapuram	0.0478	0.0715	0.0922	0.0976	0.0722	0.0509	0.0320	0.0000	0.0000
847	G130208	Narath	0.0571	0.1038	0.1224	0.0971	0.1205	0.1201	0.1003	0.0000	0.0000
848	G130301	Pattuvam	0.0576	0.0607	0.0713	0.0635	0.0986	0.0505	0.0386	0.0000	0.0000
849	G130302	Chengalai	0.2221	0.1184	0.0708	0.1223	0.1132	0.0754	0.0747	0.0391	0.0451
850	G130303	Kurumathur	0.1705	0.1202	0.0821	0.1164	0.0671	0.0362	0.0277	0.0000	0.0000
851	G130304	Pariyaram	0.1831	0.1274	0.0839	0.1378	0.0818	0.0598	0.0480	0.0000	0.0000
852	G130305	Chapparapadavu	0.2210	0.1226	0.0735	0.1236	0.1362	0.0426	0.0426	0.0557	0.0815
853	G130306	Naduvil	0.2543	0.1209	0.0683	0.1377	0.1916	0.0100	0.0050	0.4956	0.6413
854	G130307	Udayagiri	0.1703	0.0729	0.0508	0.0824	0.2210	0.0077	0.0063	0.3119	0.3351
855	G130308	Alakode	0.2786	0.1352	0.0724	0.1528	0.2105	0.0332	0.0282	0.2754	0.3722
856	G130309	Kadannapally Panapuzha	0.1782	0.0844	0.0564	0.0961	0.0865	0.0229	0.0202	0.0000	0.0000
857	G130401	Eruvessi	0.1639	0.0745	0.0519	0.0853	0.1561	0.0107	0.0062	0.1694	0.1952
858	G130402	Irikkur	0.0372	0.0536	0.0786	0.0402	0.0553	0.0059	0.0049	0.0000	0.0000
859	G130403	Malapattom	0.0643	0.0373	0.0415	0.0406	0.0642	0.0188	0.0179	0.0000	0.0000
860	G130404	Payyavoor	0.1879	0.0891	0.0598	0.1062	0.1944	0.0079	0.0107	0.3304	0.4018
861	G130405	Kuttiattor	0.1160	0.1005	0.0831	0.1015	0.0603	0.0424	0.0366	0.0000	0.0000
862	G130406	Mayyil	0.1097	0.1149	0.0978	0.1207	0.1092	0.0562	0.0229	0.0000	0.0000
863	G130408	Padiyurkalliad	0.1708	0.0834	0.0577	0.0868	0.1420	0.0210	0.0212	0.2883	0.2120
864	G130409	Ulickal	0.2343	0.1373	0.0807	0.1509	0.1709	0.0198	0.0245	0.3828	0.3904
865	G130501	Chirakkal	0.0446	0.1767	0.2360	0.1875	0.0758	0.1059	0.1017	0.0000	0.0000
866	G130504	Valapattanam	0.0070	0.0308	0.1037	0.0259	0.0300	0.0072	0.0037	0.0000	0.0000
867	G130505	Azhikode	0.0597	0.1834	0.2115	0.2069	0.1450	0.1035	0.0571	0.0000	0.0000
868	G130506	Pappinisseri	0.0511	0.1362	0.1698	0.1413	0.0826	0.1186	0.0701	0.0000	0.0000
869	G130603	Kadamboor	0.0320	0.0736	0.1159	0.0863	0.0338	0.0114	0.0071	0.0000	0.0000
870	G130605	Chembilode	0.0703	0.1330	0.1414	0.1374	0.0254	0.0189	0.0162	0.0000	0.0000
871	G130606	Munderi	0.0683	0.1435	0.1548	0.1414	0.0734	0.0467	0.0437	0.0000	0.0000
872	G130607	Peralasseri	0.0642	0.1128	0.1255	0.1340	0.0899	0.0252	0.0116	0.0000	0.0000
873	G130608	Kolacherry	0.0697	0.1083	0.1156	0.1037	0.0899	0.0584	0.0494	0.0000	0.0000
874	G130701	Dharmadom	0.0375	0.1194	0.1737	0.1265	0.1310	0.0241	0.0210	0.0000	0.0000

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
875	G130702	Eranjoli	0.0340	0.1001	0.1530	0.1241	0.0576	0.0142	0.0231	0.0000	0.0000
876	G130703	Pinarayi	0.0664	0.1306	0.1428	0.1401	0.0960	0.0221	0.0146	0.0000	0.0000
877	G130704	New Mahi	0.0154	0.0632	0.1433	0.0614	0.0956	0.0074	0.0036	0.0000	0.0000
878	G130705	Muzhappilangad	0.0264	0.0919	0.1595	0.0935	0.1166	0.0177	0.0153	0.0000	0.0000
879	G130706	Ancharakandy	0.0519	0.0893	0.1104	0.1004	0.0322	0.0145	0.0089	0.0000	0.0000
880	G130707	Vengad	0.0947	0.1496	0.1370	0.1490	0.0923	0.0211	0.0140	0.0000	0.0000
881	G130801	Kadirur	0.0413	0.1205	0.1670	0.1282	0.0426	0.0143	0.0106	0.0000	0.0000
882	G130802	Chokli	0.0403	0.1101	0.1545	0.1090	0.0356	0.0225	0.0129	0.0000	0.0000
883	G130805	Mokeri	0.0359	0.0763	0.1135	0.0767	0.0313	0.0077	0.0029	0.0000	0.0000
884	G130806	Panniyannur	0.0334	0.0865	0.1334	0.0922	0.0249	0.0087	0.0024	0.0000	0.0000
885	G130901	Trippangottur	0.1060	0.1159	0.1006	0.1092	0.1636	0.0191	0.0123	0.0563	0.0422
886	G130902	Chittariparamba	0.1277	0.0926	0.0773	0.0908	0.0757	0.0090	0.0099	0.2634	0.2524
887	G130903	Kunnathuparamba	0.0841	0.1527	0.1531	0.1453	0.0439	0.0158	0.0088	0.0092	0.0099
888	G130904	Mangattidom	0.1095	0.1343	0.1147	0.1311	0.0586	0.0211	0.0155	0.0000	0.0000
889	G130905	Pattiom	0.1043	0.1182	0.1068	0.1176	0.0934	0.0127	0.0059	0.2261	0.2054
890	G130906	Kottayam	0.0283	0.0743	0.1245	0.0639	0.0215	0.0105	0.0048	0.0000	0.0000
891	G131001	Aralam	0.2357	0.1137	0.0751	0.1074	0.2841	0.0152	0.0118	1.4666	2.1262
892	G131002	Ayyamkunnu	0.1988	0.0870	0.0585	0.0948	0.2596	0.0153	0.0189	0.2403	0.3559
893	G131003	Keezhalloor	0.0919	0.0792	0.0741	0.0784	0.0241	0.0151	0.0163	0.0000	0.0000
894	G131004	Thilankeri	0.0689	0.0565	0.0629	0.0500	0.0713	0.0097	0.0123	0.1327	0.1352
895	G131005	Koodali	0.1310	0.1172	0.0919	0.1184	0.0441	0.0224	0.0179	0.0000	0.0000
896	G131006	Payam	0.1701	0.1093	0.0747	0.1076	0.2677	0.0345	0.0468	0.1563	0.1291
897	G131101	Kanichar	0.1291	0.0603	0.0474	0.0571	0.1450	0.0103	0.0109	0.3983	0.4408
898	G131102	Kelakom	0.1189	0.0640	0.0528	0.0687	0.1312	0.0093	0.0146	0.2813	0.2961
899	G131103	Kottiyoor	0.1855	0.0650	0.0497	0.0713	0.2674	0.0177	0.0295	0.3551	0.3237
900	G131104	Muzhakkunnu	0.1040	0.0845	0.0739	0.0791	0.1089	0.0093	0.0102	0.3435	0.2042
901	G131105	Kolayad	0.1668	0.0767	0.0632	0.0772	0.2710	0.0082	0.0112	0.8337	0.9384
902	G131106	Malur	0.2064	0.0865	0.0546	0.0812	0.0911	0.0121	0.0101	0.0725	0.0842
903	G131107	Peravoor	0.1107	0.0913	0.0773	0.0988	0.0968	0.0158	0.0105	0.3219	0.2457
904	G140101	Mangalpady	0.1241	0.1878	0.1502	0.1149	0.1955	0.1050	0.0896	0.0264	0.0308
905	G140102	Vorkady	0.1514	0.0998	0.0723	0.0518	0.1180	0.0287	0.0402	0.1785	0.1621
906	G140103	Puthige	0.1311	0.0846	0.0659	0.0493	0.1242	0.0518	0.0912	0.1499	0.1669
907	G140104	Meenja	0.1502	0.0904	0.0657	0.0566	0.1248	0.0532	0.0593	0.0408	0.0380
908	G140105	Manjeswhar	0.0835	0.1609	0.1569	0.1123	0.1200	0.0699	0.0692	0.0989	0.0995
909	G140106	Paivalike	0.2413	0.1328	0.0762	0.0769	0.1738	0.0877	0.1166	0.4075	0.3735
910	G140107	Enmakaje	0.2600	0.1040	0.0575	0.0653	0.1930	0.0843	0.0858	1.1490	1.2048
911	G140201	Belloor	0.0935	0.0397	0.0372	0.0238	0.0951	0.0670	0.1493	0.1962	0.1275
912	G140202	Kumbadaje	0.1033	0.0573	0.0502	0.0373	0.0978	0.0584	0.0920	0.1277	0.1222

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Grama Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
913	G140203	Muliyar	0.1356	0.0973	0.0761	0.0541	0.1296	0.0793	0.0956	0.0450	0.0453
914	G140204	Karadka	0.1556	0.0822	0.0595	0.0523	0.1070	0.0765	0.1193	0.1305	0.1422
915	G140205	Delampady	0.2022	0.0883	0.0600	0.0605	0.2087	0.0712	0.1220	0.8287	1.0488
916	G140206	Bedaduka	0.2833	0.1080	0.0572	0.0837	0.1891	0.0158	0.0228	0.5951	0.8173
917	G140207	Kuttikol	0.2173	0.0966	0.0584	0.0795	0.1629	0.0065	0.0121	0.8103	0.9472
918	G140301	Chengala	0.1795	0.2201	0.1464	0.1079	0.0765	0.0901	0.1194	0.1827	0.1703
919	G140302	Chemnad	0.1346	0.2122	0.1630	0.1430	0.1189	0.0500	0.0656	0.0000	0.0000
920	G140303	Madhur	0.0857	0.1607	0.1547	0.1039	0.0466	0.0795	0.0603	0.1294	0.0966
921	G140304	Mogral Puthur	0.0503	0.0963	0.1209	0.0515	0.1106	0.0479	0.0374	0.0079	0.0046
922	G140305	Badiyadka	0.2252	0.1326	0.0788	0.0860	0.1274	0.1538	0.0790	0.5718	0.6684
923	G140306	Kumbala	0.1367	0.1810	0.1379	0.0987	0.1685	0.0984	0.0899	0.0653	0.0605
924	G140401	Uduma	0.0801	0.1455	0.1449	0.1235	0.1030	0.0497	0.0769	0.0159	0.0477
925	G140402	Ajanoor	0.0940	0.1905	0.1751	0.1526	0.1475	0.0361	0.0364	0.0762	0.0737
926	G140403	Madikkai	0.1730	0.0855	0.0579	0.0750	0.1318	0.0127	0.0127	0.2119	0.2175
927	G140404	Pallikkara	0.1305	0.1677	0.1308	0.1290	0.0988	0.0379	0.0579	0.1622	0.3220
928	G140405	Pullurperiya	0.2106	0.1149	0.0706	0.1074	0.1486	0.0176	0.0181	0.4987	0.5634
929	G140501	Balal	0.2645	0.0917	0.0520	0.0865	0.2800	0.0037	0.0152	1.0497	1.4754
930	G140502	Kodom- Beloor	0.3204	0.1287	0.0641	0.1200	0.1601	0.0075	0.0104	1.0297	1.1694
931	G140503	Panathady	0.2754	0.0891	0.0485	0.0707	0.2638	0.0110	0.0160	1.1903	1.1924
932	G140504	Kallar	0.1756	0.0752	0.0506	0.0701	0.1893	0.0047	0.0078	0.8160	0.7635
933	G140505	East Eleri	0.2082	0.0972	0.0600	0.1070	0.2166	0.0067	0.0066	0.3926	0.4656
934	G140506	West Eleri	0.2555	0.1136	0.0636	0.1122	0.2427	0.0039	0.0124	0.7815	0.8493
935	G140507	Kinanoor Karindalam	0.2508	0.1069	0.0605	0.1105	0.1996	0.0121	0.0168	0.5395	0.6476
936	G140601	Cheruvathur	0.0618	0.1063	0.1205	0.0967	0.0942	0.0510	0.0548	0.0000	0.0000
937	G140602	Kayyur Cheemeni	0.2396	0.0911	0.0524	0.0958	0.1113	0.0347	0.0401	0.0548	0.0728
938	G140603	Pilicode	0.0902	0.0974	0.0914	0.0990	0.0589	0.0548	0.0576	0.0255	0.0198
939	G140604	Thrikkaripur	0.0714	0.1499	0.1581	0.1293	0.0989	0.0918	0.0930	0.0000	0.0000
940	G140605	Valiyaparamba	0.0535	0.0496	0.0604	0.0414	0.2562	0.0241	0.0305	0.0000	0.0000
941	G140606	Padne	0.0528	0.0840	0.1030	0.0686	0.0738	0.0681	0.0758	0.0000	0.0000

Source: Census 2011 data re-organised by Delimitation commission 2024, Land use Board, Disater Management Authority, Finance Department, SCDD & STDD.

Appendix 10.1: Indices - Plan Devolution

Sl No	LG Code	Block Panchayt	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
1	B010100	Varkala	0.2883	0.6196	-	0.6787	0.4099	1.097	1.067	0.000	0.000
2	B010200	Kilimanoor	0.6042	0.8267	-	0.9854	0.1961	1.462	1.412	0.010	0.003
3	B010300	Chirayinkeezhu	0.2477	0.6060	-	0.7698	0.5367	1.034	0.910	0.000	0.000
4	B010400	Vamanapuram	1.0223	0.8381	-	1.0425	1.0005	1.074	1.030	0.866	1.233
5	B010500	Vellanadu	0.8728	0.9028	-	1.0585	1.0628	0.778	0.753	1.435	2.188
6	B010600	Nedumangad	0.4091	0.6840	-	0.8678	0.2222	0.568	0.516	0.075	0.020
7	B010700	Pothencode	0.2986	0.6627	-	0.6314	0.6381	0.960	0.938	0.000	0.000
8	B010800	Nemom	0.3981	1.0234	-	1.1744	0.2128	1.239	1.162	0.068	0.057
9	B010900	Perumkadavila	0.7220	0.7778	-	0.8915	0.6938	0.710	0.788	0.374	0.383
10	B011000	Athiyannoor	0.1873	0.5557	-	0.6022	0.2362	0.660	0.770	0.000	0.000
11	B011100	Parassala	0.2786	0.7442	-	0.7807	0.2881	0.685	0.851	0.000	0.000
12	B020100	Oachira	0.3102	0.8126	-	0.8757	0.5586	0.631	0.856	0.010	0.064
13	B020200	Sasthamcotta	0.4640	0.7731	-	0.7961	0.4172	1.390	1.569	0.000	0.000
14	B020300	Vettikkavala	0.5729	0.7374	-	0.8579	0.2398	1.317	1.281	0.000	0.000
15	B020400	Pathanapuram	0.7307	0.6422	-	0.7586	0.6596	0.938	1.052	0.139	0.183
16	B020500	Anchal	1.8979	0.8516	-	0.9327	1.7897	1.227	1.377	0.573	0.753
17	B020600	Kottarakkara	0.3844	0.5431	-	0.6488	0.1457	0.809	0.748	0.000	0.000
18	B020700	Chittumala	0.3271	0.5929	-	0.5922	0.4931	0.910	0.884	0.000	0.000
19	B020800	Chavara	0.2297	0.6572	-	0.6725	0.5279	0.619	0.663	0.000	0.000
20	B020900	Mukhathala	0.3125	0.9408	-	0.8504	0.2968	1.174	0.829	0.000	0.000
21	B021000	Ithikkara	0.3542	0.6468	-	0.6528	0.3165	0.993	0.862	0.000	0.000
22	B021100	Chadayamangalam	0.8366	0.8784	-	0.9807	0.4182	1.078	1.256	0.082	0.113
23	B030100	Mallappilly	0.4441	0.4582	-	0.6289	0.4484	0.558	0.417	0.031	0.044
24	B030200	Kulikeezhu	0.2336	0.3400	-	0.4852	0.6108	0.410	0.293	0.000	0.000
25	B030300	Koiparam	0.4036	0.4680	-	0.7160	0.4906	0.536	0.487	0.077	0.048
26	B030400	Elanthur	0.3627	0.4051	-	0.6538	0.4552	0.563	0.685	0.026	0.016
27	B030500	Ranni	1.6512	0.6375	-	0.8136	1.8702	0.621	0.697	0.861	2.368
28	B030600	Konni	1.2043	0.5491	-	0.8027	1.5471	0.721	0.743	0.086	0.387
29	B030700	Pandalam	0.2955	0.3598	-	0.5275	0.3126	0.798	1.070	0.000	0.000
30	B030800	Parakkode	0.8269	0.7999	-	1.0269	0.3960	1.541	1.322	0.013	0.025
31	B040100	Thycattussery	0.2896	0.4258	-	0.4663	0.2968	0.461	0.388	0.051	0.025
32	B040200	Pattanakkad	0.3335	0.7749	-	0.8500	0.5098	0.925	0.713	0.069	0.071
33	B040300	Kanjikuzhy	0.3128	0.6247	-	0.6869	0.5108	0.314	0.278	0.101	0.183
34	B040400	Aryad	0.3351	0.6294	-	0.6088	0.6304	0.302	0.249	0.066	0.028
35	B040500	Ambalappuzha	0.2310	0.5450	-	0.5163	0.8120	0.248	0.236	0.025	0.041
36	B040600	Champakkulam	0.5565	0.4381	-	0.5297	1.0028	0.432	0.464	0.000	0.000
37	B040700	Veliyanad	0.4770	0.3244	-	0.3824	0.9416	0.280	0.174	0.000	0.000
38	B040800	Chengannur	0.3738	0.5617	-	0.7621	0.5910	1.002	0.804	0.000	0.000
39	B040900	Harippad	0.3009	0.4739	-	0.5901	0.8781	0.476	0.357	0.024	0.048
40	B041000	Mavelikkara	0.3560	0.6293	-	0.8176	0.5056	1.010	0.744	0.021	0.053
41	B041100	Bharanikkavu	0.4358	0.6725	-	0.7582	0.2965	1.097	1.068	0.012	0.076
42	B041200	Muthukulam	0.3465	0.7162	-	0.9101	0.6526	0.697	0.529	0.041	0.037

Appendix 10.1: Indices - Plan Devolution

Sl No	LG Code	Block Panchayt	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
43	B050100	Vaikom	0.4006	0.4849	-	0.5324	0.6753	0.579	0.539	0.025	0.030
44	B050200	Kaduthuruthy	0.5356	0.5202	-	0.5162	0.6187	0.671	0.543	0.016	0.018
45	B050300	Ettumanoor	0.6174	0.6613	-	0.7505	0.9035	0.363	0.377	0.053	0.036
46	B050400	Uzhavoor	0.7531	0.5984	-	0.7741	0.3814	0.356	0.466	0.050	0.154
47	B050500	Lalam	0.5758	0.4049	-	0.5503	0.4558	0.236	0.313	0.052	0.068
48	B050600	Erattupetta	0.8960	0.3970	-	0.4894	0.8542	0.175	0.262	0.988	0.936
49	B050700	Pampady	0.6970	0.7171	-	0.8919	0.2170	0.372	0.357	0.094	0.090
50	B050800	Pallom	0.3524	0.6732	-	0.8483	0.3600	0.556	0.533	0.092	0.082
51	B050900	Madappally	0.3549	0.6373	-	0.7182	0.4278	0.599	0.503	0.026	0.019
52	B051000	Vazhoor	0.5529	0.5577	-	0.7357	0.1656	0.502	0.527	0.027	0.055
53	B051100	Kanjirappally	1.0630	0.8116	-	0.8908	0.8324	0.932	1.076	0.938	0.520
54	B060100	Adimaly	1.1081	0.4894	-	0.5101	1.2811	0.451	0.758	1.709	2.102
55	B060200	Devikulam	3.0526	0.4712	-	0.4174	1.7684	1.889	3.548	4.045	3.578
56	B060300	Nedumkandam	1.2042	0.5723	-	0.5120	1.1694	0.445	0.651	0.186	0.356
57	B060400	Elamdesam	1.0468	0.4989	-	0.6020	1.0467	0.263	0.246	1.592	1.026
58	B060500	Idukki	1.2567	0.4826	-	0.4837	1.4590	0.234	0.263	1.178	1.044
59	B060600	Kattappana	1.1329	0.5270	-	0.4266	1.1228	0.549	0.604	0.877	0.952
60	B060700	Thodupuzha	0.4471	0.3079	-	0.3921	0.5050	0.210	0.239	0.172	0.128
61	B060800	Azhutha	2.6458	0.5795	-	0.4973	2.2037	1.519	1.790	0.698	0.756
62	B070100	Paravur	0.2231	0.5979	-	0.6723	0.5880	0.576	0.389	0.068	0.099
63	B070200	Alangad	0.2214	0.5655	-	0.6042	0.5384	0.555	0.571	0.031	0.052
64	B070300	Angamaly	1.0477	0.6812	-	0.7266	1.0180	0.569	0.547	0.046	0.039
65	B070400	Koovappady	0.5739	0.6037	-	0.7238	0.4428	0.634	0.413	0.156	0.093
66	B070500	Vazhakkulam	0.4390	0.9259	-	0.8633	0.3184	0.795	0.744	0.104	0.050
67	B070600	Edappally	0.1921	0.4629	-	0.5337	0.5986	0.413	0.421	0.016	0.012
68	B070700	Vypin	0.1763	0.4878	-	0.4942	0.6170	0.669	0.570	0.017	0.006
69	B070800	Palluruthy	0.1761	0.3676	-	0.2991	0.5933	0.291	0.295	0.000	0.000
70	B070900	Mulamthuruthy	0.4475	0.5768	-	0.6505	0.4103	0.666	0.419	0.042	0.133
71	B071000	Vadavucode	0.6200	0.6195	-	0.7425	0.3149	0.925	0.574	0.068	0.025
72	B071100	Kothamangalam	1.6545	0.7804	-	0.4170	1.6570	0.614	0.700	1.094	1.516
73	B071200	Pampakuda	0.4524	0.3101	-	0.6808	0.4605	0.279	0.255	0.021	0.010
74	B071300	Parakkadavu	0.3933	0.6424	-	0.7364	0.6119	0.712	0.611	0.012	0.003
75	B071400	Muvattupuzha	0.6828	0.6317	-	0.4231	0.5116	0.373	0.411	0.083	0.094
76	B080100	Chavakkad	0.2235	0.5162	-	0.8337	0.6108	0.295	0.548	0.000	0.000
77	B080200	Chowwannur	0.5419	0.8236	-	0.5828	0.4236	1.041	0.782	0.000	0.000
78	B080300	Vadakkamchery	0.4786	0.4704	-	0.6805	0.3899	0.700	0.702	0.023	0.024
79	B080400	Pazhayannur	0.7549	0.7086	-	0.6177	0.5439	1.142	1.269	0.111	0.101
80	B080500	Ollukkara	0.6360	0.5960	-	0.6786	0.6983	0.514	0.574	0.474	0.293
81	B080600	Puzhakkal	0.3880	0.6047	-	0.4388	0.4767	0.661	0.600	0.000	0.000
82	B080700	Mullassery	0.2168	0.3670	-	0.4881	0.4916	0.298	0.478	0.000	0.000
83	B080800	Thalikkulam	0.2250	0.5191	-	0.6710	0.7239	0.185	1.311	0.000	0.000
84	B080900	Anthikkad	0.3261	0.5620	-	0.5055	0.6212	0.776	0.607	0.000	0.000

Appendix 10.1: Indices - Plan Devolution

Sl No	LG Code	Block Panchayt	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
85	B081000	Cherpu	0.1885	0.4026	-	0.9023	0.4351	0.519	0.552	0.000	0.000
86	B081100	Kodakara	0.9491	0.8669	-	0.4858	1.1847	0.880	0.826	0.314	0.219
87	B081200	Irinjalakkuda	0.2553	0.3723	-	0.5660	0.5003	0.627	0.543	0.000	0.000
88	B081300	Vellangallur	0.3444	0.4657	-	0.9142	0.5932	0.673	0.564	0.012	0.020
89	B081400	Mathilakam	0.3202	0.8462	-	0.7404	0.8603	0.876	0.809	0.000	0.000
90	B081500	Mala	0.4270	0.5835	-	0.7365	0.6189	0.670	0.560	0.000	0.000
91	B081600	Chalakkudy	0.8331	0.5881	-	0.6987	1.2929	0.693	0.740	0.603	0.628
92	B090100	Thrithala	0.5783	0.7784	-	0.6589	0.2154	1.407	1.148	0.000	0.000
93	B090200	Pattambi	0.5379	0.8149	-	0.7359	0.2117	1.146	0.785	0.021	0.024
94	B090300	Ottappalam	0.8071	0.9182	-	0.4390	0.1817	1.316	1.294	0.000	0.000
95	B090400	Sreekrishnapuram	0.6438	0.5621	-	0.6260	0.1843	0.842	0.754	0.024	0.078
96	B090500	Mannarkkad	1.1158	1.0091	-	0.1345	0.9254	1.008	0.884	0.814	1.073
97	B090600	Attappady	1.1890	0.2493	-	0.5803	1.4514	0.121	0.214	9.392	6.581
98	B090700	Palakkad	0.5949	0.7366	-	0.5464	0.1759	1.167	1.157	0.000	0.000
99	B090800	Kuzhalmannam	0.6577	0.6768	-	0.5801	0.2172	1.651	1.633	0.000	0.000
100	B090900	Chittur	1.0006	0.7444	-	0.4837	0.2219	1.055	0.936	1.428	1.887
101	B091000	Kollamgode	0.7374	0.6829	-	0.5244	0.4490	1.466	1.197	1.626	3.089
102	B091100	Nenmara	1.5421	0.6597	-	0.7320	1.3194	1.066	1.089	0.551	1.383
103	B091200	Alathur	0.9790	0.9154	-	0.6609	0.6203	1.281	1.468	0.224	0.349
104	B091300	Malampuzha	0.8404	0.7447	-	0.5092	0.9359	0.990	0.908	0.827	1.707
105	B100100	Nilambur	1.0990	0.7206	-	0.5861	1.2612	0.476	0.580	2.381	4.720
106	B100200	Kalikavu	1.2420	0.8565	-	0.7072	1.2417	0.856	0.870	0.870	2.503
107	B100300	Vandoor	0.9551	0.9722	-	0.6447	0.6032	1.294	1.462	0.459	0.304
108	B100400	Kondotty	0.5025	0.9693	-	0.7103	0.2873	0.971	0.830	0.018	0.005
109	B100500	Areekkode	0.8625	1.1162	-	0.5848	0.8350	1.121	1.000	0.448	0.411
110	B100600	Malappuram	0.4964	0.9052	-	0.8537	0.3256	0.461	0.359	0.000	0.000
111	B100700	Perinthalmanna	0.8971	1.1476	-	0.5444	0.3616	1.224	1.259	0.065	0.098
112	B100800	Mankada	0.5045	0.7737	-	0.6172	0.3101	0.536	0.510	0.000	0.000
113	B100900	Kuttippuram	0.5277	0.8894	-	0.6656	0.2550	0.544	0.553	0.000	0.000
114	B101000	Vengara	0.4055	0.9838	-	0.6408	0.3707	0.472	0.468	0.000	0.000
115	B101100	Tirurangadi	0.3404	0.8181	-	0.5928	0.4583	0.519	0.525	0.000	0.000
116	B101200	Thanur	0.2974	0.8889	-	0.5983	0.2018	0.255	0.258	0.000	0.000
117	B101300	Tirur	0.3493	0.8746	-	0.4209	0.5447	0.546	0.534	0.000	0.000
118	B101400	Ponnani	0.3013	0.5003	-	0.5272	0.4221	0.693	0.677	0.000	0.000
119	B101500	Perumpadappu	0.3062	0.6211	-	0.5751	0.5609	0.355	0.477	0.000	0.000
120	B110100	Vadakara	0.1716	0.5100	-	0.6602	0.3683	0.103	0.070	0.000	0.000
121	B110200	Thuneri	0.5268	0.7214	-	0.5773	0.6082	0.105	0.083	0.321	0.327
122	B110300	Kunnummal	0.7420	0.6121	-	0.5458	0.9627	0.158	0.147	0.175	0.108
123	B110400	Thodannur	0.3243	0.5285	-	0.3070	0.3494	0.199	0.169	0.000	0.000
124	B110500	Melady	0.2070	0.3266	-	0.6515	0.4049	0.266	0.223	0.000	0.000
125	B110600	Perambra	0.6686	0.6471	-	0.9033	1.0020	0.716	0.758	0.131	0.084
126	B110700	Balussery	0.8602	0.8418	-	0.5586	0.8238	0.966	0.833	0.299	0.195

Appendix 10.1: Indices - Plan Devolution

Sl No	LG Code	Block Panchayt	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
127	B110800	Panthalayani	0.2817	0.5363	-	0.7536	0.5050	0.446	0.466	0.000	0.000
128	B110900	Chelannur	0.4045	0.7261	-	0.9494	0.3042	0.778	0.671	0.296	0.202
129	B111000	Koduvally	1.3182	1.0767	-	1.0145	1.0768	0.906	0.799	0.842	0.837
130	B111100	Kunnamangalam	0.7027	1.1898	-	0.3546	0.7273	1.146	0.884	0.201	0.201
131	B111200	Kozhikode	0.1116	0.4300	-	0.5334	0.3133	0.221	0.157	0.000	0.000
132	B120100	Mananthavady	1.2661	0.6471	-	0.6189	1.0747	0.149	0.246	9.989	8.035
133	B120200	Panamaram	1.0208	0.7038	-	0.5083	0.7921	0.211	0.257	9.853	7.989
134	B120300	Sulthan Bathery	1.0894	0.5560	-	0.6316	0.7169	0.181	0.222	8.558	6.294
135	B120400	Kalpetta	1.4560	0.7771	-	0.7423	1.1937	0.523	0.825	8.253	7.697
136	B130100	Payyannur	1.1145	0.6707	-	0.8349	0.8674	0.279	0.253	0.387	0.397
137	B130200	Kallyassery	0.4876	0.7937	-	1.0326	0.7476	0.542	0.401	0.000	0.000
138	B130300	Thaliparamba	1.7386	0.9628	-	0.7323	1.0814	0.341	0.293	1.171	0.977
139	B130400	Irikkur	1.0858	0.6907	-	0.5616	0.8595	0.184	0.152	1.167	0.968
140	B130500	Kannur	0.1627	0.5272	-	0.6028	0.4388	0.338	0.226	0.000	0.000
141	B130600	Edakkad	0.3050	0.5712	-	0.7950	0.3190	0.162	0.125	0.000	0.000
142	B130700	Thalassery	0.3269	0.7441	-	0.4060	0.5892	0.122	0.099	0.010	0.005
143	B130800	Panoor	0.1512	0.3934	-	0.9100	0.1428	0.054	0.030	0.000	0.000
144	B130900	Koothuparamba	0.5608	0.6880	-	0.6578	0.4851	0.089	0.057	0.558	0.473
145	B131000	Iritty	0.8979	0.5629	-	0.5566	1.0293	0.113	0.124	2.307	3.651
146	B131100	Peravoor	0.9229	0.5283	-	0.5335	0.9839	0.083	0.097	2.595	2.188
147	B140100	Manjeswaram	1.1435	0.8603	-	0.5273	1.0323	0.484	0.546	2.034	1.876
148	B140200	Karadukka	1.1929	0.5693	-	0.3913	0.8363	0.378	0.607	2.711	2.242
149	B140300	Kasaragod	0.8134	1.0028	-	0.5910	0.7087	0.524	0.443	0.951	0.817
150	B140400	Kanhangad	0.6892	0.7040	-	0.5874	0.7464	0.155	0.199	0.957	1.132
151	B140500	Parappa	1.7534	0.7025	-	0.6771	1.2662	0.050	0.086	5.751	5.216
152	B140600	Neeleswaram	0.5703	0.5783	-	0.5309	0.7810	0.327	0.350	0.084	0.061

Source: Census 2011 data re-organised by Delimitation commission 2024, Land use Board, Disater Management Authority, Finance Department, SCDD & STDD.

Appendix 10.1: Indices - Plan Devolution

Sl No	LG Code	District Panchayat	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
1	D010000	Thiruvananthapuram	5.769	8.241	-	9.483	6.193	10.266	10.109	2.828	3.960
2	D020000	Kollam	6.316	8.076	-	8.618	7.059	11.087	11.319	0.821	1.123
3	D030000	Pathanamthitta	5.234	4.017	-	5.655	7.363	5.747	5.697	1.105	1.992
4	D040000	Alappuzha	4.304	6.816	-	7.878	6.284	7.243	6.005	0.417	0.503
5	D050000	Kottayam	6.585	6.464	-	7.698	6.138	5.342	5.466	2.359	1.787
6	D060000	Idukki	11.069	3.929	-	3.841	9.828	5.561	8.054	10.439	10.396
7	D070000	Ernakulam	7.723	8.253	-	8.144	8.267	8.070	6.852	1.759	2.100
8	D080000	Thrissur	7.381	9.293	-	10.265	9.024	10.550	11.455	1.550	1.198
9	D090000	Palakkad	10.700	9.493	-	7.401	6.607	14.516	13.563	14.893	16.124
10	D100000	Malappuram	9.223	13.038	-	9.203	7.209	10.322	10.565	4.266	5.529
11	D110000	Kozhikode	6.572	8.146	-	7.851	7.010	6.010	5.253	2.320	2.076
12	D120000	Wayanad	4.945	2.684	-	2.292	5.031	1.064	1.547	36.591	32.667
13	D130000	Kannur	8.317	7.133	-	8.365	7.443	2.306	1.860	8.186	7.739
14	D140000	Kasaragod	5.862	4.417	-	3.305	6.543	1.918	2.256	12.466	12.807

Source: Census 2011 data re-organised by Delimitation commission 2024, Land use Board, Disater Management Authority, Finance Department, SCDD & STDD.

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Municipality	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
1	M010100	Varkala	0.6605	0.8924	1.1256	0.9585	1.1732	1.8901	1.8648	0.0000	0.0000
2	M010200	Attingal	0.6146	0.8322	1.0881	1.0650	0.7989	1.3030	1.2099	0.0000	0.0000
3	M010300	Nedumangad	1.3694	1.3406	1.1743	1.4999	0.6924	1.8473	3.3554	0.1357	0.0206
4	M010400	Neyyattinkara	1.2139	1.5788	1.4688	1.8350	0.8668	2.4961	1.7726	0.0000	0.0000
5	M020100	Karunagappally	0.7569	1.1054	1.3023	1.2000	0.9308	1.4684	1.7584	0.2239	0.7763
6	M020200	Paravoor	0.6902	0.8300	1.0240	0.7992	1.8105	1.4542	1.7608	0.0000	0.0000
7	M020300	Punaloor	1.4353	1.0407	0.8885	1.2623	2.1345	1.3020	2.0870	0.6105	1.4818
8	M020400	Kottarakara	0.7484	0.6697	0.7935	0.8317	0.1530	1.3617	1.3633	0.0000	0.0000
9	M030100	Adoor	0.8890	0.6500	0.7067	0.8542	0.0663	1.1629	1.4300	0.0000	0.0000
10	M030200	Thiruvalla	1.1013	1.1784	1.1510	1.8004	1.3375	1.4414	1.1964	0.0000	0.0000
11	M030300	Pathanamthitta	1.0071	0.8365	0.8544	1.0906	1.5300	1.0573	1.3566	0.1458	0.1800
12	M030400	Pandalam	1.2415	0.9269	0.8527	1.0584	1.2421	2.4659	3.0862	0.0000	0.0000
13	M040100	Chengannur	0.5420	0.5229	0.7281	0.7914	1.1006	0.8312	0.9816	0.0000	0.0000
14	M040200	Mavelikkara	0.4855	0.5888	0.8661	0.8298	0.9825	1.2127	0.8906	0.0000	0.0000
15	M040300	Cherthala	0.7879	1.0212	1.1793	1.2819	0.6033	0.4914	0.6812	0.0000	0.0000
16	M040400	Kayamkulam	0.8711	1.5294	1.6796	1.5849	0.2261	1.4379	1.0494	0.0000	0.0000
17	M040500	Alappuzha	1.5244	3.8813	3.2223	4.1783	2.8964	1.1035	0.7769	0.4172	0.4935
18	M040600	Haripad	0.6792	0.6871	0.8546	0.9140	1.1603	0.6866	0.2945	0.0000	0.0000
19	M050100	Pala	0.6881	0.4915	0.6073	0.6901	0.5822	0.2010	0.1666	0.0000	0.0000
20	M050200	Vaikom	0.5067	0.5177	0.7455	0.6160	0.6829	0.5845	0.6882	0.0000	0.0000
21	M050300	Changanassery	0.5985	1.0626	1.4079	1.1948	0.9301	1.1941	1.8078	0.0000	0.0000
22	M050400	Kottayam	2.3543	3.0815	2.0585	3.4763	2.1389	2.9046	2.5065	0.3324	0.9140
23	M050500	Ettumanoor	1.1629	1.0214	0.9709	1.2628	0.9078	1.0589	1.2396	0.1492	0.0883
24	M050600	Erattupetta	0.3207	0.6619	1.1982	0.5248	0.5513	0.0729	0.0490	0.0000	0.0000
25	M060100	Thodupuzha	1.1281	1.1598	1.1192	1.2571	1.4416	0.6892	0.4984	0.7665	0.4327
26	M060200	Kattappana	2.4290	0.9481	0.6230	0.8292	2.2888	0.8292	0.5511	1.0853	1.5097
27	M070100	Kalamassery	1.0440	1.5830	1.5880	1.5397	1.3555	1.8082	2.6137	0.4002	0.2218
28	M070200	Kothamangalam	1.6318	0.8654	0.6944	1.1394	0.8164	0.7515	1.0471	0.0000	0.0000
29	M070300	Angamaly	0.8699	0.7457	0.8196	0.8785	1.0466	0.4557	0.3757	0.0000	0.0000
30	M070400	Tripunithura	1.2712	2.0624	1.8749	2.1958	1.4930	3.3883	2.7305	0.0000	0.0000
31	M070500	Muvattupuzha	0.5139	0.6774	0.9685	0.7273	0.8433	0.5100	0.4501	0.6614	0.3627
32	M070600	North Paravur	0.3640	0.7020	1.1927	0.8361	1.0621	0.5065	0.2252	0.1730	0.1096
33	M070700	Perumbavoor	0.4749	0.6264	0.9317	0.7271	0.5681	0.7596	0.6227	0.0000	0.0000
34	M070800	Aluva	0.2697	0.4998	0.9864	0.6123	0.5877	0.2682	0.3844	0.0000	0.0000
35	M070900	Thrikkakara	1.2789	1.7230	1.5617	1.8111	0.8002	2.2877	1.7983	0.1357	0.0515
36	M071000	Eloor	0.5721	0.8183	1.1089	0.7443	1.2150	1.2863	1.0950	0.4036	0.3004
37	M071100	Maradu	0.5305	0.9962	1.4019	0.8049	0.8432	1.2651	0.6336	0.0000	0.0000
38	M071200	Piravom	1.2424	0.6068	0.5580	0.8060	1.6287	0.5823	0.0292	0.0000	0.0000
39	M071300	Koothattukulam	0.9684	0.3845	0.4005	0.5281	0.9014	0.3305	0.3516	0.0000	0.0000
40	M080100	Guruvayoor	1.2220	1.5601	1.4466	1.9444	0.9081	0.8090	2.1561	0.0000	0.0000

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Municipality	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
41	M080200	Chavakkad	0.5742	0.8713	1.1785	0.6823	1.6810	0.2650	1.3000	0.0000	0.0000
42	M080300	Kodungalloor	1.2322	1.5876	1.4660	1.8675	2.6134	1.7401	1.1567	0.0000	0.0000
43	M080400	Chalakkudy	1.0457	1.1036	1.1062	1.4108	1.1193	1.0923	1.3000	0.0000	0.0000
44	M080500	Irinjalakkuda	1.3643	1.3935	1.2229	1.8824	1.6982	2.2710	1.6347	0.0000	0.0000
45	M080600	Kunnamkulam	1.1731	1.2049	1.1403	1.2908	0.9392	2.0616	1.2368	0.0000	0.0000
46	M080700	Wadakanchery	2.0882	1.3669	0.9457	1.5784	0.9250	2.4129	2.2113	0.0000	0.0000
47	M090100	Ottappalam	1.3324	1.1987	1.0644	1.0943	0.6204	1.5303	1.7337	0.0000	0.0000
48	M090200	Shornur	1.3485	0.9701	0.8563	1.0084	0.5399	2.3840	2.1629	0.0000	0.0000
49	M090300	Chittoor Thathamangalam	0.6337	0.7197	0.9267	0.6430	0.3254	1.2323	1.9231	0.0000	0.0000
50	M090400	Palakkad	1.1510	2.9182	2.7880	3.2491	0.4558	3.2335	4.3617	0.0000	0.0000
51	M090500	Pattambi	0.6961	0.6380	0.7838	0.4839	0.3454	1.1148	0.9697	0.0000	0.0000
52	M090600	Cherpulassery	1.1642	0.8896	0.8451	0.6545	0.3960	1.3271	0.8418	0.0000	0.0000
53	M090700	Mannarkad	0.5700	0.7072	0.9602	0.5009	0.5194	0.9005	0.6754	0.2815	0.3884
54	M100100	Perinthalmanna	1.5308	1.1080	0.9180	0.8661	0.5518	1.6620	2.2215	0.0000	0.0000
55	M100200	Ponnani	0.9977	2.0165	2.0693	1.3582	2.0713	1.6707	1.0426	0.0000	0.0000
56	M100300	Manjeri	2.2575	2.1638	1.4762	1.5067	0.6563	2.6519	2.3401	0.0000	0.0000
57	M100400	Thirur	0.6923	1.2492	1.5389	0.8853	0.5329	0.8726	1.0545	0.0000	0.0000
58	M100500	Malappuram	1.4025	1.5181	1.3140	1.0906	1.0914	1.0659	0.8496	0.0000	0.0000
59	M100600	Nilambur	1.2189	1.0328	0.9443	0.8057	1.8865	1.1144	1.0631	5.7285	4.6468
60	M100700	Kottakkal	0.8321	0.9890	1.1113	0.7554	0.4207	0.3761	0.3280	0.0000	0.0000
61	M100800	Kondotty	1.3209	1.3205	1.1776	0.8454	0.8517	2.3361	2.6518	0.0000	0.0000
62	M100900	Tanur	0.8448	1.5570	1.7363	0.9247	1.7057	0.7637	0.5885	0.0000	0.0000
63	M101000	Parappanangadi	0.9552	1.5800	1.6570	1.2394	1.7805	1.1010	1.0327	0.0000	0.0000
64	M101100	Valanchery	0.9055	0.8984	0.9678	0.5632	0.3018	1.0733	1.4706	0.0000	0.0000
65	M101200	Tirurangadi	0.7335	1.2620	1.5103	0.8379	0.8215	0.4297	0.4732	0.0000	0.0000
66	M110100	Vadakara	0.8941	1.6779	1.8189	1.7989	1.2981	0.3822	0.1808	0.2985	0.3432
67	M110200	Quilandy	1.2373	1.6016	1.4759	1.4648	1.7921	1.4613	1.7356	0.6410	0.6441
68	M110300	Feroke	0.5615	1.2050	1.6483	0.9086	0.8105	1.5686	1.2086	0.0000	0.0000
69	M110400	Payyoli	0.9599	1.1024	1.1533	1.0149	1.9331	0.9172	0.4975	0.0000	0.0000
70	M110500	Ramanattukara	0.5042	0.8008	1.1560	0.6242	0.7835	1.1578	0.8691	0.0000	0.0000
71	M110600	Koduvally	1.0024	1.0849	1.1107	0.7778	0.5729	0.8472	0.7351	1.2447	0.0000
72	M110700	Mukkam	1.3082	0.9063	0.8122	0.7941	1.0253	1.7645	1.5393	0.0000	0.0000
73	M120100	Kalpetta	1.5814	0.7037	0.5691	0.5856	1.4705	0.7066	0.8133	14.8928	14.7387
74	M120200	Mananthavady	3.4258	1.0691	0.5919	0.9547	2.6097	0.5424	0.7612	31.1254	33.0755
75	M120300	Sulthan Bathery	4.5210	1.0121	0.4460	0.8454	1.8252	0.5656	0.4921	31.0914	29.5808
76	M130100	Mattannur	2.2879	1.0491	0.7104	0.9723	0.7566	0.3035	0.2528	0.2815	0.4250
77	M130200	Thalipparamba	0.7734	0.7761	0.9045	0.9586	0.6507	0.1792	0.2028	0.0000	0.0000
78	M130300	Koothuparamba	0.7149	0.6600	0.7985	0.6508	0.0000	0.1291	0.1274	0.0000	0.0000
79	M130400	Payyannur	2.2575	1.6069	1.0962	1.9047	2.0588	1.2904	1.1031	0.0000	0.0000
80	M130500	Thalassery	1.0402	2.0626	2.0729	2.2119	1.7539	0.6732	0.5198	0.0000	0.0000

Appendix 10.1: Indices - Plan Devolution											
Sl No	LG Code	Municipality	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
81	M130700	Anthoor	1.0431	0.8387	0.8417	0.7209	0.9995	0.7245	0.3938	0.0000	0.0000
82	M130800	Iritty	1.9840	0.8996	0.6546	0.7486	1.7075	0.1843	0.1393	4.0225	2.9174
83	M130900	Panoor	1.2296	1.2865	1.1891	1.2380	0.9797	0.2884	0.1741	0.0000	0.0000
84	M131000	Sreekandapuram	2.9341	0.7463	0.4466	0.8535	2.0585	0.5498	0.3885	1.8281	2.4599
85	M140100	Kanjhangad	1.7155	1.6344	1.2790	1.3971	2.9475	0.5482	1.1147	1.7196	2.7117
86	M140200	Kasargod	0.7356	1.2072	1.4426	0.6923	1.7454	0.4956	0.7784	1.2040	1.1258
87	M140300	Nileshwar	1.1629	0.8963	0.8519	0.8756	2.0720	0.4808	0.4129	0.0000	0.0000

Source: Census 2011 data re-organised by Delimitation commission 2024, Land use Board, Disater Management Authority, Finance Department, SCDD & STDD.

Appendix 10.1: Indices - Plan Devolution

Sl No	LG Code	Corporation	General Sector					SCSP		TSP	
			Area in sq KM	Population	Density	Aged Population	Environmental Vulnerability	Population	Deprivation Index	Population	Deprivation Index
1	C010100	Thiruvananthapuram	,	31.0508	23.1699	34.6980	23.4543	45.4035	48.6811	21.2644	21.1090
2	C020100	Kollam	,	12.4588	15.9773	10.6144	16.4434	15.3018	18.1169	6.0345	31.9423
3	C070100	Cochin	,	19.3348	21.3696	18.4100	14.6686	10.1351	6.7520	61.3027	33.7051
4	C080100	Thrissur	,	10.1470	10.9453	11.5245	13.2262	12.2502	12.8218	2.2989	1.8910
5	C110100	Kozhikkode	,	19.5422	19.4800	17.3793	18.3296	11.0747	11.8243	1.5326	0.3205
6	C130100	Kannur	,	7.4663	9.0578	7.3738	13.8779	5.8346	1.8038	7.5670	11.0321

Source: Census 2011 data re-organised by Delimitation commission 2024, Land use Board, Disater Management Authority, Finance Department, SCDD & STDD.

Appendix 10.2: Population Share of SC-Vulnerable Communities

Sl No	LG Code	District Panchayat	Share
1	D010000	Thiruvananthapuram	9.3506
2	D020000	Kollam	13.9537
3	D030000	Pathanamthitta	0.2758
4	D040000	Alappuzha	0.1789
5	D050000	Kottayam	4.4127
6	D060000	Idukki	8.3697
7	D070000	Ernakulam	1.1817
8	D080000	Thrissur	1.1620
9	D090000	Palakkad	11.3204
10	D100000	Malappuram	30.1888
11	D110000	Kozhikode	11.5315
12	D120000	Wayanad	1.0536
13	D130000	Kannur	2.6610
14	D140000	Kasaragod	4.3597

Source: Scheduled Caste Development Department

Appendix 10.3: Population Share of PVTGs

Sl No	LG Code	District Panchayat	Share
1	D010000	Thiruvananthapuram	0.0534
2	D020000	Kollam	0.0063
3	D030000	Pathanamthitta	0.0063
4	D040000	Alappuzha	0.0157
5	D050000	Kottayam	0.0157
6	D060000	Idukki	0.0408
7	D070000	Ernakulam	0.0660
8	D080000	Thrissur	3.8892
9	D090000	Palakkad	15.2142
10	D100000	Malappuram	9.6161
11	D110000	Kozhikode	1.1404
12	D120000	Wayanad	64.7713
13	D130000	Kannur	0.1759
14	D140000	Kasaragod	4.9887

Source: Scheduled Tribe Development Department

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