

APPENDIX NO.107

OVERALL BUDGET OF THE TAMIL NADU GOVERNMENT - A TREND (1988-89 TO 1995-96)

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 (R.E.)	1995-96 (B.E.)
								Rs. in Crores
A. CONSOLIDATED FUND	(360.80)	(567.38)	(370.70)	(500.55)	(880.28)	(387.87)	(467.48)	(376.49)
(i) REVENUE ACCOUNT	(274.18)	(479.22)	(553.40)	(1,903.86)	(1,526.20)	(691.86)	(1,051.72)	(925.55)
(ii) CAPITAL ACCOUNT	(86.62)	(88.16)	182.70	1,403.31	645.92	303.99	584.24	549.06
B. CONTINGENCY FUND (NET)	114.99	250.00	(3.80)	78.59	78.24	71.28	0.00	0.00
C. PUBLIC ACCOUNT (NET)	173.02	326.77	375.50	182.21	836.27	354.38	373.59	375.09
TOTAL TRANSACTIONS (A+B+C)	(72.79)	9.39	1.00	(239.75)	34.23	37.79	(93.89)	(1.40)
OPENING BALANCE	60.74	(12.05)	(2.66)	(1.66)	(241.41)	(207.18)	(203.62)	(301.07)
CLOSING BALANCE	(12.05)	(2.66)	(1.66)	(241.41)	(207.18)	(169.39)	(297.51)	(302.47)

APPENDIX NO.108
RECEIPTS AND EXPENDITURES OF THE TAMIL NADU GOVERNMENT (1988-89 TO 1994-95)

Rs. in Crores

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
REVENUE RECEIPTS:							
1. Tax Revenue	2,717.15	3,436.29	4,126.98	4,923.58	5,581.74	6,311.94	7,569.16
of which:							
Share of Central Taxes	722.92	947.28	1,002.92	1,189.47	1,419.68	1,552.61	1,735.40
State's Own Tax Revenue	1,994.23	2,489.01	3,124.06	3,734.11	4,162.06	4,759.33	5,833.77
2. Non-Tax revenue	771.72	815.28	960.92	1,852.05	1,434.59	1,722.90	1,650.24
of which:							
State's Own Non-Tax Revenue	334.58	393.00	381.49	1,118.46	612.80	714.63	772.66
Grants-in-aid from Centre	437.14	422.28	579.43	733.59	821.79	1,008.27	877.58
TOTAL REVENUE RECEIPTS	3,488.87	4,251.57	5,087.90	6,775.63	7,016.33	8,066.15	9,219.40
REVENUE EXPENDITURE:							
1. Development Expenditure	2,731.91	3,442.62	4,099.06	6,764.04	6,243.96	5,942.13	6,636.18
of which:							
Social Services	1,566.03	2,051.70	2,511.91	2,880.55	3,160.95	3,586.10	3,847.62
Economic Services	1,165.88	1,390.92	1,587.15	3,883.49	3,083.01	2,356.03	2,788.56
2. Non-Development Expenditure	1,031.11	1,288.17	1,562.23	1,915.50	2,298.57	2,579.89	2,998.76
(A+B)							
A. General Services	953.48	1,192.47	1,453.80	1,717.50	2,006.79	2,449.91	2,865.52
of which:							
a) Organs of State	39.34	51.72	45.11	66.27	61.91	66.29	80.08
b) Fiscal Services	65.37	81.45	98.61	112.15	131.63	154.36	175.52
c) Debt Services	332.66	394.26	483.31	593.94	725.11	999.26	1,152.62
d) Administrative Services	318.35	382.99	463.09	528.48	605.21	660.06	794.20
e) Pension & Misc. General Service	197.76	282.05	363.68	416.66	482.93	569.94	663.10
B. Compensation & Assignment to Local Bodies	77.63	95.70	108.43	198.00	291.78	129.98	133.24
TOTAL REVENUE EXPENDITURE	3,763.02	4,730.79	5,661.29	8,679.54	8,542.53	8,758.01	9,634.95

APPENDIX NO.108—contd.
RECEIPTS AND EXPENDITURES OF THE TAMIL NADU GOVERNMENT (1988-89 TO 1994-95)

Rs. in Crores

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
CAPITAL RECEIPTS:							
1. Consolidated Fund (A+B)	1,818.38	2,586.61	2,419.47	4,350.76	2,975.00	2,908.65	2,594.75
A. Public Debt	1,554.88	2,328.36	2,291.67	3,055.59	2,269.57	2,748.22	2,121.84
of which:							
a) Internal Debt	1,152.11	1,802.84	1,544.06	2,196.07	1,295.30	1,660.46	619.55
b) Loans & Advances From GOI	402.77	525.52	747.61	859.52	974.27	1,087.76	1,502.29
B. Loans & Adv Repaid to State Gov	263.50	258.25	127.80	1,295.17	705.43	160.43	472.91
2. Contingency Fund	114.99	250.00	0.00	81.83	78.24	0.00	0.00
3. Public Account	4,983.23	6,188.45	7,375.67	8,113.06	10,614.10	11,056.43	13,970.90
of which:							
a) Small Savings, PF etc.	236.23	302.11	449.28	463.26	579.28	736.01	882.99
b) Reserve Funds	104.05	119.63	123.26	193.13	303.12	112.85	143.32
c) Deposits & Advances	1,501.33	2,271.41	2,614.43	2,980.70	3,644.28	4,055.86	4,209.47
d) Miscellaneous	2,284.99	2,407.76	2,861.45	3,026.48	4,421.25	4,423.06	6,662.24
e) Remittances	856.63	1,087.54	1,327.25	1,449.49	1,666.17	1,728.65	2,072.88
TOTAL CAPITAL RECEIPTS	6,916.60	9,025.06	9,795.14	12,545.65	13,667.34	13,965.08	16,565.65
CAPITAL DISBURSEMENTS:							
1. Consolidated Fund	1,805.02	2,424.77	2,236.77	2,947.45	2,331.47	2,537.59	1,866.65
2. Capital Expenditure (A+B)	190.29	213.35	222.49	279.09	322.38	363.64	679.95
A. Development Expenditure	179.84	203.00	208.41	270.30	309.63	333.23	661.39
of which:							
Social Services	31.65	39.01	49.34	84.71	80.27	90.69	107.14
Economic Services	148.19	163.99	159.07	185.59	229.36	242.54	554.25
B. Non-Development Expenditure	10.45	10.35	14.08	8.79	12.75	30.41	18.56
3. Public Debt	1,160.42	1,726.04	1,536.07	2,181.23	1,325.80	1,721.78	496.13
of which:							
a) Internal Debt	985.82	1,533.46	1,268.42	1,965.10	1,096.83	1,475.20	271.53
b) Repay of Loans & Advances to GOI	174.60	192.58	267.65	216.13	228.97	246.58	224.60
4. Loans & Adv by the State Govt	454.31	485.37	478.21	412.13	605.92	491.27	873.82
5. Appropriation to Contingency Fund	0.00	0.00	0.00	75.00	75.00	0.00	0.00
6. Contingency Fund	100.00	250.00	3.81	3.24	0.00	0.00	0.00
7. Public Account	4,810.20	5,861.68	7,000.16	7,930.84	9,777.83	10,365.15	14,222.45
TOTAL CAPITAL DISBURSEMENTS	6,715.22	8,536.45	9,240.74	10,861.53	12,109.30	12,902.74	16,089.10
NET STATE DOMESTIC PRODUCT	19,631.55	22,974.67	25,916.00	28,868.00	37,822.00	42,147.00	47,937.36

APPENDIX NO.109

REVENUE FROM VARIOUS TAXES - TAMIL NADU GOVERNMENT

TAX/YEAR	Rs. in Crores									
	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1993-94	1992-93	1991-92
Sales Tax	1,414.36	1,654.98	2,065.95	2,441.87	2,743.12	3,209.99	3,913.84	3,209.99	2,743.12	2,441.87
State Excise Duties	148.03	301.82	434.86	483.12	564.86	568.82	614.64	568.82	564.86	483.12
Stamp Duty & Registration Fees	164.65	208.34	226.39	296.46	291.82	383.69	506.69	383.69	291.82	296.46
Taxes on Vehicles	162.41	196.01	227.34	248.19	292.96	313.70	372.45	313.70	292.96	248.19
Electricity Duties	7.61	5.27	6.94	82.95	69.17	78.17	114.41	78.17	69.17	82.95
Taxes on Goods & Passengers	0.00	0.98	22.57	26.40	43.62	45.00	110.03	45.00	43.62	26.40
Entertainment Tax	63.59	69.41	70.46	69.80	77.20	66.84	71.42	66.84	77.20	69.80
Land Revenue	15.06	13.82	14.43	26.50	19.31	31.87	35.27	31.87	19.31	26.50
Agricultural Income Tax	6.78	9.00	17.97	26.20	20.04	12.77	16.73	12.77	20.04	26.20
Urban Land Tax	1.38	2.60	3.33	3.27	4.18	7.32	10.69	7.32	4.18	3.27

APPENDIX NO.110

FINAL OUTLAYS OF THE TAMIL NADU GOVERNMENT (1988-89 to 1993-94)

Rs. in Crores

OUTLAY/YEAR	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
					(B.E.)	
CURRENT EXPENDITURES	2,867	3,887	4,647	7,477	6,524	7,170
of which:						
Compensation of Employees	1,290	1,754	2,151	2,437	2,957	3,580
Purchase of Commodities & Services	339	486	592	802	722	722
Subsidies	469	683	706	2,848	1,260	1,129
Other Transfers	769	964	1,198	894	904	907
CAPITAL EXPENDITURES	1,416	1,167	1,586	1,782	1,775	1,813
of which:						
Asset Creation	302	329	400	509	629	596
Loans & Advances	454	364	478	413	391	427
Financial Transfers	660	474	708	860	755	790
FINAL OUTLAY	4,283	5,054	6,233	9,259	8,299	8,983

APPENDIX NO.111

GROSS AND NET SAVINGS OF THE TAMIL NADU GOVERNMENT (1988-89 to 1993-94)

Rs.in Crores

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
1. GROSS SAVINGS	225.87	(124.36)	(41.12)	(1,198.71)	(371.65)	(705.01)
2. LESS EXPENDITURE ON RENEWALS & REPLACEMENTS	93.75	88.87	116.41	138.91	185.21	199.07
3. NET SAVINGS	132.12	(213.23)	(157.53)	(1,337.62)	(556.86)	(904.08)

APPENDIX NO.112

RESOURCE GAP OF THE TAMIL NADU GOVERNMENT (1988-89 to 1993-94)

Rs. in Crores

REVENUE DEFICIT	(274.15)	(479.22)	(573.39)	(1,903.91)	(1,526.20)	(691.86)	(415.55)
BASIC RESOURCE GAP	(8,149.43)	(11,396.48)	(14,708.50)	(15,876.97)	(16,186.79)	(19,117.62)	(19,117.62)
GROSS FISCAL DEFICIT	(655.25)	(1,146.29)	(1,299.96)	(1,749.07)	(1,573.21)	(1,496.41)	(1,496.41)

APPENDIX NO.113

DEBT POSITION - TAMIL NADU GOVERNMENT (1988-89 TO 1993-94)

Rs. in Crores

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
PUBLIC DEBT (NET)	394.46	456.68	1,034.84	983.71	1,304.05	1,364.44
Market Loans	157.69	168.56	185.11	233.05	289.12	293.41
Loans from Centre	228.17	321.44	747.62	859.52	975.00	1,027.60
Other Loans	12.52	16.80	34.18	149.79	39.93	43.43
Ways & Means Advances	(3.92)	(50.12)	67.93	(258.65)	0.00	0.00
SMALL SAVINGS, PF etc	95.21	270.65	219.53	152.04	145.66	172.21
OTHER DEBT	117.07	120.75	68.79	130.74	365.24	333.77
TOTAL DEBT	606.74	848.08	1,323.16	1,266.49	1,814.95	1,870.42

APPENDIX NO.114**ASSETS AND LIABILITIES OF TAMIL NADU GOVERNMENT AS ON
31 MARCH, 1995**

Rs. in Crores

A. LIABILITIES**1. LOANS**

DUE TO GOVERNMENT OF INDIA 6,800.81

OPEN MARKET LOANS 2,293.59

4 PERCENT TAMIL NADU LAND CEILING
COMPENSATION BONDS 0.01

LOANS FROM FINANCIAL INSTITUTIONS 267.69

2. OTHER LIABILITIESSTATE PROVIDENT FUND AND SAVINGS
BANK DEPOSITS 1,811.30**TOTAL LIABILITIES 11,173.40****B. ASSETS**

LOANS TO ELECTRICITY BOARD 973.01

OTHER LOANS ADVANCED BY GOVERNMENT 1,533.79

CAPITAL EXPENDITURE 4,475.67

TOTAL ASSETS 6,982.47**EXCESS OF LIABILITIES OVER ASSETS 4,190.93**

Appendix No.115
REVENUE RECEIPTS AND EXPENDITURE
MEASURES OF VARIATIONS IN PERCAPITA OWN TAX, NON TAX, REVENUE SHARED, GRANT
AND PERCAPITA REVENUE RECEIPTS AND EXPENDITURE : MEASURES OF VARIATIONS - MUNICIPALITIES

	Special Grade	Selection Grade	First Grade	Second Grade	Third Grade
Percapita Own tax Revenue :					
Mean 101.79	90.42	69.22	59.37	46.01	
Standard Deviation	39.46	46.00	22.02	27.13	16.71
Minimum	58.18	50.54	41.25	20.16	20.77
Maximum	169.22	246.78	137.44	161.67	85.91
Coef. of variation	38.77	50.87	31.81	45.70	36.32
MPs >= Average	5	5	13	10	9
Per capita Non tax Revenue:					
Mean 79.75	64.26	62.29	48.62	48.66	
Standard Deviation	39.75	45.26	29.64	21.20	36.14
Minimum	24.89	9.18	22.25	18.39	22.82
Maximum	158.78	149.69	169.15	104.22	153.66
Coef. of variation	49.84	70.43	47.58	43.60	74.27
MPs >= Average	5	5	13	13	4
Per capita Shared Revenue :					
Mean 77.89	53.44	50.87	42.35	33.09	
Standard Deviation	26.93	29.21	15.54	22.41	11.58
Minimum	37.32	18.73	19.43	13.88	12.62
Maximum	112.49	139.66	82.87	138.80	58.63
Coef. of variation	34.57	54.66	30.55	52.92	35.00
MPs >= Average	7	6	15	11	6
Percapita Grant :					
Mean 12.21	9.71	14.53	11.21	6.44	
Standard Deviation	7.92	5.07	10.39	13.95	5.05
Minimum	0.92	3.06	4.02	1.46	0.00
Maximum	30.63	19.14	57.41	76.98	15.28
Coef. of variation	64.86	52.21	71.51	124.44	78.42
MPs >= Average	8	9	8	9	9
Precapita Revenue Receipt :					
Mean 271.65	217.85	196.91	161.55	134.20	
Standard Deviation	98.73	74.02	50.74	48.34	49.52
Minimum	162.71	110.57	111.93	59.86	77.42
Maximum	424.35	390.63	352.92	271.44	244.96
Coef. of variation	36.34	33.98	25.77	29.92	36.90
MPs >= Average	6	8	14	15	5
Per capita Revenue Expenditure:					
Mean 246.16	201.20	181.67	165.69	128.26	
Standard Deviation	92.96	77.20	51.35	69.47	47.66
Minimum	111.08	96.32	83.83	72.33	72.04
Maximum	396.37	325.04	318.44	381.37	230.79
Coef. of variation	37.76	38.37	28.27	41.93	37.16
MPs >= Average	5	7	15	10	8
Total MPs	13	15	29	29	15
Population	1968990	1463033	1939435	1368006	411653

(Note : Mean, Standard Deviation, Minimum and Maximum values are in Rs.)

Appendix No.116

**DISTRIBUTION OF MUNICIPALITIES ACCORDING TO PERCAPITA GRANT
AND PER CAPITA OWN REVENUE**

Per capita Own Revenue	Per capita Grant	
	Below Mean of Rs. 11.18	Above mean of Rs. 11.18
Below mean of Rs.141.07	40 MPs (I)	27 MPs (II)
Above mean of Rs.141.07	17 MPs (III)	19 MPs (IV)

Appendix No.117

TOWN PANCHAYATS

DISTRIBUTION ACCORDING TO PERCAPITA GRANT
AND PERCAPITA OWN REVENUE

Per Capita Own Revenue	Per capita Grant	
	Below Mean of Rs. 3.55	Above Mean of Rs. 3.55
Below Mean of 182 TPs	Rs. 51.72 (I)	259 TPs (II)
Above Mean of 55 TPs	Rs. 51.72 (III)	140 TPs (IV)

Appendix No.118

PANCHAYAT UNION

DISTRIBUTION ACCORDING TO PERCAPITA GRANT
AND PERCAPITA OWN REVENUE

Per Capita Own Revenue	Per capita Grant	
	Below Mean of Rs. 79.13	Above Mean of Rs. 79.13
Below Mean of Rs. 11.64	175 PUs (I)	90 PUs (II)
Above Mean of Rs. 11.64	54 PUs (III)	65 PUs (IV)

Appendix No.119

**REVENUE RECEIPTS & EXPENDITURE - VILLAGE PANCHAYATS
MEASURES OF VARIATIONS IN PERCAPITA OWN TAX, NON TAX, SHARED, REVENUE GRANTS
AND PERCAPITA REVENUE RECEIPT AND EXPENDITURE : INCOME WISE**

Percapita Range(in Rs.)	Mean	Stand. Deviat.	Mini -mum	Maxi -mum	Coef.o Var.	VPs>= Avg.	No.of VPs	Popula -tion
Own Tax Revenue :								
0 - 10	1.26	0.79	0	4.69	62.80	334	784	2305523
10 - 20	2.00	1.30	0	12.07	65.19	1224	3285	9178012
20 - 30	2.53	2.01	0	17.20	79.55	918	2691	7051305
30 - 40	2.89	2.79	0	25.61	96.39	506	1721	4476427
40 - 50	3.25	3.97	0.16	38.08	122.36	299	1133	2920380
Above 50	5.12	15.87	0	590.45	309.92	522	2969	6568019
Non Tax Revenue :								
0 - 10	3.13	1.86	0	7.75	59.55	403	784	2305523
10 - 20	6.99	3.17	0	17.81	45.48	1570	3285	9178012
20 - 30	10.46	4.98	-20.66	26.54	47.68	1250	2691	7051305
30 - 40	13.50	7.38	0	35.54	54.69	733	1721	4476427
40 - 50	16.36	9.88	0	46.00	60.42	474	1133	2920380
Above 50	28.34	30.64	0	401.48	108.12	1007	2969	6568019
Shared Revenue :								
0 - 10	0.72	0.82	0	5.27	114.04	273	784	2305523
10 - 20	1.76	1.83	0	16.25	104.30	1198	3285	9178012
20 - 30	2.92	3.14	0	22.22	107.76	928	2691	7051305
30 - 40	3.89	4.74	0	30.23	121.74	537	1721	4476427
40 - 50	4.35	5.93	0	37.17	136.21	318	1133	2920380
Above 50	6.69	19.23	0	849.69	287.18	717	2969	6568019
Grant Revenue								
0 - 10	1.73	1.23	0	7.81	71.33	318	784	2305523
10 - 20	3.99	2.95	0	16.96	73.89	1311	3285	9178012
20 - 30	8.29	5.41	0	45.41	65.23	1298	2691	7051305
30 - 40	13.77	8.37	0	36.57	60.81	847	1721	4476427
40 - 50	20.32	11.42	0	44.22	56.21	587	1133	2920380
Above 50	46.15	37.93	0	509.47	82.18	1231	2969	6568019
Total Receipts :								
0 - 10	6.83	2.31	0	9.00	33.82	524	784	2305523
10 - 20	14.74	2.79	10	19.00	18.92	1756	3285	9178012
20 - 30	24.21	2.89	20	29.00	11.94	1244	2691	7051305
30 - 40	34.06	2.86	30	39.00	8.40	736	1721	4476427
40 - 50	44.3	2.88	40	49.00	6.52	529	1133	2920380
Above 50	86.31	48.52	50	926.00	56.21	940	2969	6568019
Total Expenditure :								
0 - 10	8.34	10.17	0	154.51	121.94	266	784	2305523
10 - 20	15.41	15.44	0	749.71	100.21	1250	3285	9178012
20 - 30	23.98	15.18	0.09	528.76	63.34	1022	2691	7051305
30 - 40	31.83	13.92	0	240.00	43.75	758	1721	4476427
40 - 50	40.06	13.74	0	179.51	34.31	553	1133	2920380
Above 50	72.42	51.48	0	1084.96	71.08	1053	2969	6568019

(Note : Mean, Standard Deviation, Minimum and Maximum Values are in Rs.)

APPENDIX NO.120

PRINCIPLES FOR DEVOLUTION (RAM) - MUNICIPAL CORPORATION - SAMPLE

Total Resource allocation	12.40% of State Allocation or (Out of Rs.100 Crores)						
Weightage	%						
1 Total Population	40						
2 SC/ST Population	10						
3 Receipts	15						
4 Expenditure	35						
Items	Chennai	Madurai	Coimbatore	Trichy	Salem	Tirunelveli	Total
5 Total Population	3841396	940989	816321	668648	593968	168347	7029669
6 SC/ST Population	537642	56676	56676	56676	56676	56676	821022
7 Receipts - Rs.Lakhs	15831.68	1887.09	1796.87	1121.49	1041.42	424.74	22103.29
8 Expenditure-Rs.Lakhs	8496.37	2113.93	1583.36	1009.22	1038.16	299.25	14540.29
Share of each item							
9 Total Population	0.546	0.134	0.116	0.095	0.084	0.024	
10 SC/ST Population	0.655	0.069	0.069	0.069	0.069	0.069	
11 Receipts	0.716	0.085	0.081	0.051	0.047	0.019	
12 Expenditure	0.584	0.145	0.109	0.069	0.071	0.021	
13 Weights *	0.5960	0.1241	0.1037	0.0769	0.0728	0.0266	
14 Allocation Rs.Crore **	7.39	1.54	1.26	0.95	0.90	0.33	
<p>*13 = (9*1)+(10*2)+(11*3)+(12*4)</p> <p>**14 = 13*Allocation</p>							

APPENDIX NO.121
PRINCIPLES FOR DEVOLUTION (RAM) - MUNICIPALITIES - SAMPLE

Total Resource allocation	12.40% of State Allocation or (Out of Rs.100 Crores)						
Weightage	%						
1 Total Population	45						
2 SC/ST Population	10						
3 Receipts	15						
4 Expenditure	30						
Items	M1	M2	M3	M4	M5	M6	Total
5 Total Population	2842	86489	55282	66500	42783	55189	7186476
6 SC/ST Population	343	7078	6954	4923	13790	7314	781799
7 Receipts - Rs. Lakhs	41.70	136.80	125.20	128.70	37.83	71.91	13728.54
8 Expenditure - Rs. Lakhs	34.07	129.95	80.53	125.18	40.98	50.10	10764.42
Share of each item							
9 Total Population	0.0004	0.0120	0.0077	0.0093	0.0060	0.0077	
10 SC/ST Population	0.0004	0.0091	0.0089	0.0063	0.0176	0.0094	
11 Receipts	0.0030	0.0100	0.0091	0.0094	0.0028	0.0052	
12 Expenditure	0.0032	0.0121	0.0075	0.0116	0.0038	0.0047	
13 Weights *	0.0016	0.0014	0.0080	0.0097	0.0060	0.0066	
14 Allocation Rs. Crore **	0.020	0.142	0.099	0.120	0.074	0.082	
<p>*13 = (9*1)+(10*2)+(11*3)+(12*4)</p> <p>** 14 = 13*Allocation</p>							

APPENDIX NO.122

PRINCIPLES FOR DEVOLUTION (RAM) - TOWN PANCHAYATS - SAMPLE

Total Resource allocation	14.20% of State Allocation or (Out of Rs.100 Crores)						
Weightage	%						
1 Total Population	45						
2 SC/ST Population	20						
3 Receipts	15						
4 Expenditure	20						
Items	TP1	TP2	TP3	TP4	TP5	TP6	Total
5 Total Population	15725	13085	6722	13851	11578	13550	8746993
6 SC/ST Population	5345	1237	854	2240	9256	898	1505892
7 Receipts - Rs. Lakhs	5.68	5.10	2.87	14.89	8.15	9.81	6979.18
8 Expenditure - Rs. Lakhs	6.14	2.57	1.75	8.16	3.62	6.11	4453.91
Share of each item							
9 Total Population	0.0018	0.0015	0.0008	0.0016	0.0013	0.0015	
10 SC/ST Population	0.0035	0.0008	0.0006	0.0015	0.0061	0.0006	
11 Receipts	0.0008	0.0007	0.0004	0.0021	0.0012	0.0014	
12 Expenditure	0.0014	0.0006	0.0004	0.0018	0.0008	0.0014	
13 Weights *	0.0019	0.0011	0.0006	0.0017	0.0022	0.0013	
14 Allocation Rs. Crore **	0.0291	0.0161	0.0091	0.0258	0.0329	0.0198	
<p>* 13 = (9*1)+(10*2)+(11*3)+(12*4)</p> <p>** 14= 13*Allocation</p>							

APPENDIX NO.123
PRINCIPLES FOR DEVOLUTION - VILLAGE PANCHAYATS

Sample:

It is assumed that Rs. 10 Crores is the share available to Village Panchayats and that there are 5 Village Panchayats among whom the amount is to be allotted. The following weights have been adopted.

Total Population	-	50%
SC/ST Population	-	15%
Avg. Per Capita House Tax collection over 5 years	-	15%
Roads	-	8%
Lights	-	4%
Hand Pumps	-	8%

Assuming a total of 5 villages

	VP1	VP2	VP3	VP4	VP5	Total
Total Population	2390	1675	8157	965	1768	14955
SC/ST Population	402	575	536	109	549	2171
Avg. PC House Tax	1.05	0.00	7.21	2.17	1.03	11.46
Roads	6	1	17	1	6	31
Lights	5	1	278	33	54	371
Hand Pumps Total	1	1	27	7	9	45
Total Population Sha	0.1598	0.1120	0.5454	0.0645	0.1182	
SC/ST Population Sha	0.1852	0.2649	0.2469	0.0502	0.2529	
Avg. PC House Tax Sh	0.0916	0.0000	0.6291	0.1894	0.0899	
Roads Share	0.1935	0.0323	0.5484	0.0323	0.1935	
Lights Share	0.0135	0.0027	0.7493	0.0889	0.1456	
Hand Pumps Total Sha	0.0222	0.0222	0.6000	0.1556	0.2000	
Weights						
	0.50	0.7999	0.0560	0.2727	0.0323	0.0591
	0.15	0.0278	0.0397	0.0370	0.0075	0.0379
	0.15	0.0137	0.0000	0.0944	0.0284	0.0135
	0.08	0.0135	0.0026	0.0439	0.0026	0.0155
	0.04	0.0005	0.0001	0.0300	0.0036	0.0058
	0.08	0.0018	0.0018	0.0480	0.0124	0.0160
Total Share	0.1392	0.1002	0.5260	0.0860	0.1478	
						Total
Allocation	13,922,579	10,019,581	52,596,752	8,678,073	14,783,014	100,000,000 (Rs.10 Crores)

Appendix No.124

Principles for Devolution - Sample - Panchayat Unions

Panchayat Union Councils Total Reserved Amount : 100.00,000 (Rs.100 Lakhs)

WEIGHTS

POPULATION	0.50
SC/ST POPULATION	0.25
PER CAPITA LAND REVENUE	0.25

PUC	POPULATION	SC/ST POPULATION	PC LAND REVENUE	PUC'S SHARE
PU 1 (District 1)	4200	1260	15.00	2,263,465
PU 2 (District 2)	5300	1272	45.00	3,247,716
PU 3 (District 3)	2800	1680	34.00	2,425,996
PU 4 (District 4)	3500	875	25.00	2,062,823
TOTAL	15800	5087	119	10,000,000