

Fifth State Finance Commission

Introduction

- **The Fifth State Finance Commission has conducted sittings in all districts and assessed the fiscal position of selected local governments in the state**
- **57 Grama Panchayats, 14 Block Panchayats and 14 District Panchayats 14 Municipalities, and 5 Municipal Corporations presented their Issues, Problems and Suggestions before the Commission**
- **Detailed financial data is collected from the above local bodies**
- **The fiscal performances of the local governments are as follows**

Table 1 : Tax Revenue (Rs in Lakh)

	2011-12	2012-13	2013-14	2014-15
Corporation	14139.27	15956.99	17759.30	19266.40
Grama Panchayat	1577.55	1898.17	2033.17	2881.97
Municipality	3681.01	4104.79	5666.44	4474.75
Grand Total	19397.82	21959.94	25458.91	26623.12
Growth Rates				
		2012-13	2013-14	2014-15
Corporation		12.86%	11.29%	8.49%
Grama Panchayat		20.32%	7.11%	41.75%
Municipality		11.51%	38.04%	-21.03%
Grand Total		13.21%	15.93%	4.57%

Table 2: Grama Panchayats Above 100% Increase in Property tax due to rate revision in 2013

Name of LB	2011-12	2012-13	2013-14	2014-15	Percent change from 2013-14 to 2014-15
Mundakayam	1809829	3309985	2522356	5070081	101%
Malappattam	231224	291403	343226	691129	101%
Pariyaram	1597927	2171187	2524513	5488159	117%
Thamarasseri	3095137	3504804	4006457	8739644	118%
Thirunelli	1450810	1250193	1417942	3094011	118%
Chennam Pallipuram	1140108	1296491	1421760	3142657	121%
Vellore	1635343	2507771	2694042	6000000	123%
Purameri	1174818	1165342	1300972	2936512	126%
Devikulam	472045	1149024	1344529	3042958	126%
Karode	815022	842166	1133511	2626708	132%
Athirappally	487130	564551	581673	1409191	142%

Table 2: Grama Panchayats Above 100% Increase in Property tax due to rate revision in 2013 (Contd)

Name of LB	2011-12	2012-13	2013-14	2014-15	Percent change from 2013-14 to 2014-15
Nannamukku	1598934	2160576	1611215	3935032	144%
Neendakara	874545	1045688	1281286	3169813	147%
Purakkad	1050354	885611	1164735	2946165	153%
Muttar	338815	404557	399578	1046528	162%
Makkaraparamba	1048871	1340354	1105280	2933972	165%
Kanchiyar	809859	1066194	1184665	3514932	197%
Adichanellore	1832175	1899158	2009379	6077721	202%
Kaniyambatta	1769108	2020872	2312432	7020285	204%
Thenmala	553106	464946	658579	2120002	222%
Ramapuram	1856813	2466592	2795123	10000000	258%
Amboori	477913	544510	581419	2150000	270%
Meenadom	747132	821417	899718	3902201	334%

Table 3 : Grama Panchayats- Below 100% Increase in Property tax due to rate revision in 2013 (Rs)

Name of LB	2013-14	2014-15	Percent change from 2013-14 to 2014-15
Meenagadi	3050223	3926787	29%
Vythiri	4984183	7203099	45%
Chottanikkara	3344454	5679568	70%
Kumbalam	3222759	3600000	12%
Maradi	1201588	1529974	27%
Kumily	12089225	9134047	-24%
Muttom	1648035	2968870	80%
Aralam	1743769	1816594	4%
New Mahe	1114025	1816450	63%
Manjesweram	3756787	4799453	28%
Pilicode	1285204	1986987	55%
Uduma	6209096	9415757	52%
Kayanna	455799	823297	81%

Table 3 : Grama Panchayats- Below 100% Increase in Property tax due to rate revision in 2013 (Rs) (Contd)

Name of LB	2013-14	2014-15	Percent change from 2013-14 to 2014-15
Thurayur	1300972	1365301	5%
Chungathara	3061764	3333398	9%
Elamkulam	1087175	1900000	75%
Thavannoor	1146944	2270855	98%
Akathethara	2658315	2492905	-6%
Koppam	1509785	2406012	59%
Polpulli	1174817	1374610	17%
Tharoor	825778	1571294	90%
Manalur	3108940	5057434	63%
Orumanayur	1285627	2000000	56%
Vallachira	1465725	2723611	86%
West Kallada	892174	1702299	91%
Vallikunnam	1777097	1800000	1%
Eraviperoor	2551882	3956465	55%
Kalanjoor	1799850	3330776	85%
Mallappally	2102230	2539696	21%
Ranni Perunadu	1169432	1994921	71%
Kadinamkulam	4384054	5061928	15%

Table 4: Municipalities and Corporations- Performance in Property tax due to rate revision in 2013 (in Rs)

Name of LB	2013-14	2014-15	Percent change from 2013-14 to 2014-15
Kochi	573598820	696041616	21%
Kozhikode	171991783	191059455	11%
Thrissur	128659443	162575832	26%
Kollam	68478405	75326245	10%
Kalpatta	11557288	12400000	7%
North Paravoor	10239118	12097874	18%
Payyannoor	21211762	NA	
kaseragod	21850000	24000000	10%
Kottayam	48006364	66293527	38%
Vadakara	21939284	24135870	10%
Mancheri	13942342	NA	
Shornur	6648545	7355561	11%
Karunagappally	6276258	7403388	18%
Alappuzha	27169144	46510512	71%
Thiruvalla	23226653	NA	

Table 5: Non Tax Revenue Summary (₹ in Lakhs)

	2011-12	2012-13	2013-14	2014-15
Corporation	3281.95	3758.67	3447.82	3387.37
Grama Panchayat	1349.38	1265.35	898.23	924.96
Municipality	3499.19	3374.60	4065.13	4917.96
Grand Total	8130.52	8398.62	8411.19	9230.30
Growth Rate				
Corporation		14.53%	-8.27%	-1.75%
Grama Panchayat		-6.23%	-29.01%	2.98%
Municipality		-3.56%	20.46%	20.98%
Grand Total		3.30%	0.15%	9.74%

Table 6 : Total Revenue (₹ in Lakhs)				
	2011-12	2012-13	2013-14	2014-15
Corporation	17421.22	19715.65	21207.12	22653.77
Grama Panchayat	2926.93	3163.52	2931.40	3806.94
Municipality	7180.19	7479.39	9731.57	9392.71
Grand Total	27528.34	30358.56	33870.10	35853.41

Table 7: Composition of Tax and Non Tax Revenue									
	2011-12		2012-13		2013-14		2014-15		
	Tax	Non Tax	Tax	Non Tax	Tax	Non Tax	Tax	Non Tax	
Corporation	81.2%	18.8%	80.9%	19.1%	83.7%	16.3%	85.0%	15.0%	
Grama Panchayat	53.9%	46.1%	60.0%	40.0%	69.4%	30.6%	75.7%	24.3%	
Municipality	51.3%	48.7%	54.9%	45.1%	58.2%	41.8%	47.6%	52.4%	
Grand Total	70.5%	29.5%	72.3%	27.7%	75.2%	24.8%	74.3%	25.7%	

**Table 8 : Arrears of tax and non-tax to be collected by Municipal Corporation in 2014-15
(Rs.in lakh)**

Items	Kollam	%	Kochi	%	Kozhikode	%	Trissur	%	Trivandrum	%
Property tax	260.58	69.74	1261.26	96.56	369.34	66.48	1196.72	54.74	4401.13	73.99
Total tax (including Property tax)	291.56	78.03	1280.38	98.03	406.52	73.17	1923.82	88	5517.86	92.76
Non Tax	82.09	21.97	25.77	1.97	149.04	26.83	262.35	12	430.41	7.24
Total	373.65	100	1306.15	100	555.56	100	2186.17	100	5948.27	100

**Table 9 : Arrears of tax and non-tax to be collected by Municipalities in 2014-15
(Rs. in lakh)**

Name of Municipality	Arrears
North paravoor	358.79
Vatakara	728.21
Kunnakulam	27.34
Shornur	52.47
Manjeri (2013-14)	128.63
Todupuzha	318.33
Kasaragod	407.63
Kottayam	341.8
Alappuzha	93.49
Kalpetta	31.21
Thiruvalla	19.18
Payyanur	208.06

Table 10 : Revenue from Sand Sale

	2012-13	2013-14	2014-15
Corporation	₹ 16,585,433	₹ 13,085,360	₹ 9,918,040
Kozhikode	₹ 16,585,433	₹ 13,085,360	₹ 9,918,040
Grama Panchayat	₹ 34,257,644	₹ 17,059,221	₹ 14,514,332
Adichanellore	₹ 4,288,615	₹ 565,800	₹ 985,320
Kaniyambatta	₹ 672,212	₹ 35,335	0
Karode	0	0	₹ 3,695,250
Malappattam	₹ 1,225,128	₹ 1,657,000	₹ 688,150
Maradi	₹ 6,784,953	₹ 5,358,800	₹ 4,450,120
New Mahe	₹ 169,922	₹ 157,626	₹ 71,550
Pariyaram	₹ 1,824,170	₹ 367,550	₹ 592,320
Tharoor	₹ 102,600	0	0
Thavannoor	₹ 1,435,855	0	0
Thirunelli	₹ 21,750	0	0
Thurayur	₹ 787,787	₹ 325,739	₹ 330,372
Vallikunnam	0	₹ 4,188,046	0
Vellore	₹ 2,179,455	₹ 1,099,725	₹ 299,850
West Kallada	₹ 14,765,197	₹ 3,303,600	₹ 3,401,400
Municipality	₹ 11,018,467	₹ 13,523,850	₹ 11,090,179
Kalpatta	₹ 66,657	0	0
kaseragod	₹ 2,488,210	₹ 5,522,850	₹ 309,379
Shornur	₹ 8,463,600	₹ 8,001,000	₹ 10,780,800
Grand Total	₹ 61,861,544	₹ 43,668,431	₹ 35,522,551

Table 11 : Plan Outlay and Expenditure of Municipal Corporation (Rs. In lakh)

Year &Items	Trivandru m	Kollam	Kochi	Trissur	Kozhikode
2013-14					
Total plan Outlay	7122.65	3589.61	6895.86	3025.35	5873.87
Total Plan Expenditure	5077.37	2665.48	4424.44	2746.74	2879.71
Percentage of expenditure	71.28	74.26	64.16	90.79	49.03
2014-15					
Total plan Outlay	11499.05	3499.25	7241.32	4073.32	0
Total Plan Expenditure	5010.25	1985.2	5202.33	3199.1	4000.28
Percentage of expenditure	43.57	56.73	71.84	78.54	0

Table 12 : Plan Outlay and Expenditure of Municipality 2014-15 (Rs.in lakh)

Municipality	Total Plan Outlay	Total Plan Expenditure	Percentage of Expenditure
Nedumangad (Tvpm)	0	0	0
Karunagapally (Klm)	535.37	382.32	71.41
Thiruvalla (Pathimta)	0	0	0
Alappuzha (Alpza)	2208.64	1550.01	70.18
Kottayam (Ktym)	1133.25	547.39	48.3
North Paravur (Erkum)	329.68	212.12	64.34
Todupuzha (Idukki)	0	0	0
kunnamkulam (Trisr)	1957.16	1086.67	55.52
Manjeri (Malprm)2013-14	627.72	585.78	93.32
Vatakara (Kozkde)	123.93	113.31	91.43
Kalpatta (Wynd)	491.54	337.4	68.64
Shoranur (Palkd)	0	0	0
Payyanur (kannur)	818.31	392.21	47.93
Kasaragod (Ksrgd)	397.5	324.48	81.63

Table 13: Plan Outlay and Expenditure of District Panchayath 2014-15 (Rs. in lakh)

District Panchayath	Total Plan Outlay	Total Plan Expenditure	Percentage of Expenditure
Trivandrum DP	5527.34	4402.75	79.65
Kollam DP	2085.87	2988.2	143.26
Pathanamthitta DP	3328.21	2243.29	67.4
Alappuzha DP	3057.73	1829.7	59.84
Kottayam DP	2031.62	1724.26	84.87
Ernakulam DP	5554.54	4522.45	81.42
Idukki DP	4194.16	2238.47	53.37
Trissur DP	6611.91	3847.35	58.19
Malappuram DP	6255.32	4348.32	69.51
Kozhikode DP	3778.19	2178.61	57.66
Wayanad DP	2639.05	1845.41	69.93
Palakkad DP	0	0	0
Kannur DP	3711.9	0	0
Kasargod DP	2557.08	1689.6	66.08

Table 14 :Devolution to Local Bodies (Rs in Crore)

	2014-15	Composition
Corporation	257.45	100.0%
13th CFC grant	39.88	15.5%
Development Fund (excluding World Bank assistance and 13th FC Grant)	113.80	44.2%
General Purpose Fund	59.38	23.1%
Maintenance Fund (Non-Road)	18.95	7.4%
Maintenance Fund (Road)	25.43	9.9%
World Bank Assistance	0.00	0.0%
Grama Panchayat	200.22	100.0%
13th CFC grant	32.36	16.2%
Development Fund (excluding World Bank assistance and 13th FC Grant)	80.15	40.0%
General Purpose Fund	37.65	18.8%
Maintenance Fund (Non-Road)	13.22	6.6%
Maintenance Fund (Road)	26.34	13.2%
World Bank Assistance	10.49	5.2%
Municipality	255.08	100.0%
13th CFC grant	44.09	17.3%
Development Fund (excluding World Bank assistance and 13th FC Grant)	92.03	36.1%
General Purpose Fund	42.97	16.8%
Maintenance Fund (Non-Road)	22.48	8.8%
Maintenance Fund (Road)	46.48	18.2%
World Bank Assistance	7.04	2.8%

Table 14 : Devolution to Local Bodies (Contd)

Block Panchayat	63.77	100.0%
13th CFC grant	0.00	0.0%
Development Fund (excluding World Bank assistance and 13th FC Grant)	52.22	81.9%
General Purpose Fund	3.64	5.7%
Maintenance Fund (Non-Road)	5.84	9.2%
Maintenance Fund (Road)	0.00	0.0%
World Bank Assistance	0.00	0.0%
Development Fund (excluding World Bank assistance and 13th FC Grant)	2.07	3.2%
District Panchayat	831.97	100.0%
13th CFC grant	0.00	0.0%
Development Fund (excluding World Bank assistance and 13th FC Grant)	513.66	61.7%
General Purpose Fund	58.69	7.1%
Maintenance Fund (Non-Road)	77.87	9.4%
Maintenance Fund (Road)	181.75	21.8%
World Bank Assistance	0.00	0.0%
Grand Total	1608.50	