

ANNEXURE – XV
(Para No. 4.11)

STATEMENT SHOWING THE INCOME FROM REMUNERATIVE ENTERPRISES OF GRAM PANCHAYATS IN THE STATE DURING
THE YEAR

							(Rs. In lakhs)
Sl.No.	Name of the District	2001-02	2002-03	2003-04	2004-05	2005-06	
1	2	3	4	5	6	7	
1	Srikakulam	37.75	45.68	48.42	52.99	..	
2	Vizianagaram	29.25	7.84	9.90	12.86	15.26	
3	Visakhapatnam	82.51	117.02	59.16	545.63	..	
4	East Godavari	77.00	83.01	86.75	90.39	59.41	
5	West Godavari	116.45	119.92	..	..	136.42
6	Krishna	183.53	218.91	227.64	240.38	477.28	
7	Guntur	221.68	116.72	134.71	..	153.56	
8	Prakasam	..	..	168.91	349.03	234.45
9	Nellore	36.36	43.66	..	..	..
10	Chittoor	144.67	165.64	205.59	231.93	202.88	
11	Kadapa	71.77	82.67	86.77	81.10	44.81	
12	Anantapur	48.54	50.97	81.54	59.99	68.96	

Contd.....

13	Kurnool	..	..	..	..	..	..	..	..
14	Maheboobnagar	7.97	7.97	7.97	7.97	7.97	130.21	135.31	..
15	Nalgonda	148.08	121.70	121.70	121.70	121.70	144.61	107.95	..
16	Khammam	10.80	13.39	13.39	8.49	8.49	16.65	30.47	..
17	Warangal	68.40	89.71	89.71	101.38	101.38	161.83	170.04	..
18	Karimnagar	147.77	146.31	146.31	145.58	145.58	12.15	161.33	..
19	Adilabad	40.08	44.53	44.53	51.49	51.49	53.34	..	..
20	Nizamabad	260.40	59.69	59.69	150.02	150.02	101.21	133.79	..
21	Medak	23.44	90.17	90.17	90.60	90.60	106.72	..	..
22	Rangareddy	9.56	0.51.	0.51.	..	..	..	..	..
Total		1,766.01	1,625.51	1,625.51	1,786.62	1,786.62	2,391.02	2,131.92	..

ANNEXURE – XVI
(Para No. 4.12 & para No. 4.14)

RECEIPTS AND EXPENDITURE OF GRAM PANCHAYATS

(Rs. in lakhs)

Year	House Tax (90% of total taxes 1	Special Tax 2	Total Taxes 3	Total non- taxes 4	Assigned Revenues 5	Grants 6	Total Receipts 7	Total Expenditure 8
2001-02	6554.81	635.00	7283.12	6350.00	10306.90	20117.42	44057.44	35963.30
2002-03	10230.90	961.18	11367.67	9611.81	13265.25	46135.00	80379.73	71380.89
2003-04	8747.60	908.43	9719.56	9084.33	13319.65	52007.88	84131.42	77264.67
2004-05	9890.90	972.54	10989.89	9725.38	12420.17	47435.87	80571.31	64989.56

Source : Director, State Audit.

ANNEXURE – XVII
(Para No. 4.15)

STATEMENT SHOWING MISCELLANEOUS INCOME OF GRAM PANCHAYATS IN THE STATE DURING THE YEAR

<i>Sl.No.</i>	<i>Name of the District</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
		<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>
1	Srikakulam	9.96	11.76	13.37	15.87	..
2	Vizianagaram	2.88	4.33	3.05	3.18	12.15
3	Visakhapatnam	1.34	2.11	0.80	18.39	..
4	East Godavari	94.18	104.26	108.95	113.52	..
5	West Godavari	94.18	104.26	..	..	118.64
6	Krishna	336.28	238.83	261.45	251.40	307.88
7	Guntur	916.04	830.22	873.15	912.70	1,058.10
8	Prakasam	0.20	0.55	170.85	251.16	185.63
9	Nellore	31.73	28.11	..	..	..
10	Chittoor	14.88	49.91	44.46	17.17	90.13
11	Kadapa	130.73	149.32	108.05	197.19	71.38
12	Anantapur	5.28	4.13	6.56	7.22	7.63

Contd.....

13	Kurnool	..	35.64	..	62.75	104.23
14	Mahaboobnagar	11.71	11.71	11.67	12.91	15.65
15	Nalgonda	15.13	4.10	11.90	15.18	12.38
16	Khammam	2.00	2.96	3.88	5.80	5.80
17	Warangal	5.26	6.42	7.33	10.43	10.96
18	Karimnagar	79.15	19.47	11.69	28.78	48.64
19	Adilabad	9.15	10.17	21.58	14.36	
20	Nizamabad	4.40	8.78	9.35	13.93	23.74
21	Medak	2.11	13.04	10.39	7.51	7.81
22	Rangareddy	21.77	24.35	..	..	..
	Total	1,788.36	1,664.43	1,678.48	1,959.45	2,080.75

ANNEXURE – XVIII
(Para No. 4.18 & Para No. 4.26)

Per-capita Grant released from 2002-03 to 2006-07

(Rs. in lakhs)

Year 1	ZPs 2	MPs 3	GPs 4	Total 5
2002-03	2076.00	4152.00	2076.00	8304.00
2003-04	1557.00	3114.00	2076.00	6747.00
2004-05	2076.00	4152.00	2076.00	8304.00
2005-06	1557.00	3114.00	2076.00	6747.00
2006-07	1557.00	3114.00	2076.00	6747.00

Note: Per-capita grant on the basis of 1991 population.

Source: Commissioner, Panchayat Raj & Rural Employment

ANNEXURE – XIX
(Para No. 4.22)

FINANCIAL PERFORMANCE UNDER SGRY GRANT

Year	O.B. as on date	Central releases of last year but received during current year	Releases			Misc.Receipts	Total availability 2+3+6+7)	Total expenditure	Remarks
			Centre	State	Total (4+5)				
			4	5	6				
1	2	3	4	5	6	7	8	9	10
2002-03	1619.69	..	10151.49	3128.07	13279.56	45.74	14944.80	14037.61	
Statement No.1									
Statement No.2	1399.13	..	10359.76	4169.51	14529.27	3.07	15931.47	14906.57	
2003-04	988.72	..	13315.59	4454.63	17770.22	43.95	13802.89	17005.41	
Statement No.3									
Statement No.4	1000.15	..	12411.02	5015.01	17426.03	6.40	18432.58	16959.97	
2004-05	2847.62	2187.56	22996.23	5940.04	28936.27	152.53	34123.99	31922.74	
2005-06	2046.45	1196.84	27838.08	8947.12	36785.20	148.62	40177.11	37705.06	
2006-07	2562.37	1615.62	7106.94	6445.32	13552.26	64.33	17794.58	16494.93	

Source : Commissioner, Panchayat Raj, Hyderabad

Out of the total releases under SGRY, 20:30:50 ratios for ZP, MP and GPs respectively.

ANNEXURE – XX
(Para No. 4.21 & para No. 4.31)

RECEIPTS AND EXPENDITURE OF PANCHAYAT RAJ INSTITUTIONS

(Rs. In Lakhs)

Name of the PRI	2001-02		2002-03		2003-04		2004-05	
	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
1	2	3	4	5	6	7	8	9
Zilla Parishad	272227.82 (20)	277218.74	253809.43 (22)	256095.87	277116.48 (21)	284219.03	241724.72 (22)	248261.00
Mandal Parishad	234449.26 (1091)	226256.59	237376.52 (1093)	236022.94	260880.34 (1097)	261620.11	249217.50 (1087)	243362.59
Gram Panchayats	44057.44 (21551)	35963.30	80379.73 (21864)	71380.89	84131.42 (21777)	77264.67	80571.31 (21700)	64989.56
TOTAL PRIs	550734.52	539438.63	571565.68	563499.70	622128.24	623103.81	571513.53	556613.15

The figures shown in brackets indicate the number of PRI Institutions that are audited for which Receipts and Expenditure Particulars are given.

Source:- Director, State Audit

ANNEXURE – XXI
(Para No.4.35, 4.36, 4.40 & 4.42)

TOTAL RECEIPTS OF MUNICIPALITIES
FROM 2003-04 TO 2005-06

(Rs. In Crores)

Sl.No.	Source revenue of	Receipts during			Annual average of 3 years
		2003-04	2004-05	2005-06	
1	2	3	4	5	6
1	Taxes	216.26	289.06	184.79	230.04
2	Non_Taxes	125.59	128.08	119.40	124.36
3	Total Own Revenues (1+2)	341.85 (27.5%)	417.14 (37.3%)	304.19 (33.6%)	354.39 (32.5%)
4	Total Assigned Revenues	205.57 (16.5%)	206.22 (18.4%)	183.06 (20.2%)	198.28 (18.2%)
5	Total grants	434.68 (34.9%)	315.48 (28.2%)	250.59 (27.7%)	333.58 (30.6%)
6	Other Receipts	261.73 (21.0%)	180.40 (16.1%)	167.81 (18.5%)	203.32 (18.7%)
TOTAL RECEIPTS		1243.83	1119.24	905.65	1089.57

Source : Commissioner and Director Municipal Administration

ANNEXURE – XXII
(Para No. 4.49 & 4.51, 4.54)

INCOME OF URBAN BODIES

Year/ Urban body	Property tax	Total Taxes	Non-Taxes	Total Own Revenues (3+4)	Surcharge on Stamp Duty	Profession Tax	Entertainment Tax	Total Assigned Revenues (6 to 8)	Per capita grant	(In Crores)		
										Total grants	Other Receipts	Total Receipts (5+9+11+12)
1	2	3	4	5	6	7	8	9	10	11	12	13
2003-04												
Municipalities	213.44	216.26	125.59	341.85	138.40	33.27	34.66	205.57	0.00	434.68	261.73	1243.83
Corporations	276.30	288.08	145.99	434.07	128.36	56.26	29.32	213.95	6.29	45.60	191.39	885.01
Total	489.74	504.34	271.58	775.92	266.76	89.53	63.98	419.52	6.29	480.28	453.12	2128.84
2004-05												
Municipalities	286.38	289.06	123.08	417.14	135.06	40.20	33.22	206.22	8.66	315.48	180.40	1119.24
Corporations	297.86	313.26	158.11	471.37	157.24	50.87	28.50	236.61	5.01	24.50	166.75	899.23
Total	584.24	602.32	286.19	888.51	292.30	91.07	61.72	442.83	13.67	339.98	347.15	2018.47
2005-06												
Municipalities	177.31	184.79	119.40	304.19	133.55	26.57	21.62	183.06	7.40	250.59	167.81	905.65
Corporations	339.57	360.33	296.27	656.60	150.89	84.79	24.74	260.50	6.65	86.91	136.57	1140.58
Total	516.88	545.12	415.67	960.79	284.44	111.36	46.36	443.56	14.05	337.50	304.38	2046.23

Source: 1. Commissioner & Director of Municipal Administration
2. Total of corporations including Hyderabad Corporation.

ANNEXURE – XXIII
(Para No. 5.14)

. GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

*MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT DEPARTMENT -
74th constitutional Amendment – Devolution of powers and functions to Urban
Local Bodies- Orders – Issued.*

*MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT (ELEC.II)
DEPARTMENT*

G.O.Ms.No. 12, M.A.

dt. 20.1.2004.

ORDER :

As per Article 243-W of the Constitution, the Legislature of a State may endow the Municipalities with such powers and authority as may be necessary to enable them to function as Institutions of Self Government and such law may contain provisions for the devolution of powers and responsibilities upon urban local bodies at the appropriate level.

2. The 12th Schedule of Article 243-W of the Constitution of India identified the following 18 functions for devolution to the Urban Local Bodies:

- 1) Urban Planning including Town Planning;
- 2) Regulations of land use and construction of buildings;
- 3) Roads and Bridges;
- 4) Water supply for domestic, industrial and commercial purposes;
- 5) Public Health, Sanitation, Conservancy and Solid Waste Management;
- 6) Slum improvement and Upgradation;
- 7) Provision of urban amenities and facilities such as parks, gardens, playgrounds;
- 8) Burials and Burial Grounds, Cremations, Cremation grounds and Electric Crematoriums;

- 9) Cattle Pounds prevention of cruelty to animals;
- 10) Vital statistics including registration of births and deaths;
- 11) Public amenities including street lighting, parking lots, bus stops and public conveniences;
- 12) Regulation of slaughter houses and tanneries;
- 13) Urban Poverty Alleviation;
- 14) Planning for Economic and Social Development
- 15) Fire Services;
- 16) Urban Forestry, Protection of the Environment and promotion of Ecological aspects.
- 17) Safeguarding and interests of weaker sections of Society including the handicapped and mentally retarded;
- 18) Promotion of Cultural, Educational and Aesthetic aspects.

3. Out of the above 18 functions, the functions at Sl.Nos. from 1-13 have already been transferred and being implemented by the Urban Local Bodies.

4. Government after careful consideration of all the aspects hereby transfer the following subjects from the Government to the control of Urban Local Bodies with immediate effect:

1. Planning for Economic and Social Development;
2. Urban Forestry Protection of the Environment and Promotion of Ecological aspects;
3. Safeguarding the interests of weaker sections of Society including the handicapped and mentally retarded.
4. Promotion of Cultural Educational and Aesthetic aspects.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

S.R. Rao
Principal Secretary to Government

ANNEXURE – XXIV
(Para No. 5.13)

Statement showing the subject as per ELEVENTH SCHEDULE of the Constitution

<i>Sl.No.</i>	<i>Subject</i>
01.	Agriculture including agricultural extension
02.	Land improvement, implementation of land reforms, land consolidation and soil conversation.
03.	Minor Irrigation, Water Management and Watershed Development.
04.	Animal Husbandry, dairying and poultry.
05.	Fisheries.
06.	Social Forestry and Farm Forestry.
07.	Minor Forest Produce.
08.	Small Scale Industries, including food-processing industries.
09.	Khadi, Village and Cottage industries.
10.	Rural Housing.
11.	Drinking Water.
12.	Fuel and Fodder.
13.	Roads, Culverts, Bridges, Ferries, Waterways and other means of communication.
14.	Rural Electrification, including distribution of electricity.
15.	Non-conventional energy sources.
16.	Poverty alleviation programme.
17.	Education, including primary and secondary schools.
18.	Technical training and vocational education.
19.	Adult and non-formal education.

20. Libraries.
21. Cultural activities.
22. Markets and fairs.
23. Health and Sanitation, including hospitals, primary health centers and dispensaries.
24. Family Welfare.
25. Women and Child Development.
26. Social Welfare, including welfare of the handicapped and mentally retarded.
27. Welfare of the weaker sections and in particular of the Scheduled Castes and the Scheduled Tribes.
28. Public distribution system.
29. Maintenance of community assets.

ANNEXURE – XXV
(Para No. 5.30)

RECEIPTS AND EXPENDITURE OF ZILLA PARISHADS (INCLUDING SECONDARY EDUCATION)

Year	House Tax	Special Tax	Total Taxes	Total non-taxes	Assigned Revenues	Grants	Total Receipts	Rs. in lakhs
								Total Expenditure
1	2	3	4	5	6	7	8	9
2001-02	0.00	0.00	0.00	19018.67	151663.13	101546.02	272227.82	277218.74
2002-03	0.00	0.00	0.00	17521.33	145517.96	90770.14	253809.43	256095.87
2003-04	0.00	0.00	0.00	11591.64	157211.29	108313.55	277116.48	284219.03
2004-05	0.00	0.00	0.00	12491.04	136033.37	93200.31	241724.72	248261.00
Total	0.00	0.00	0.00	60622.69	590425.75	393830.02	1044878.46	1065794.64

Source : Director, State Audit

Contd...

Para 5.30

RECEIPTS AND EXPENDITURE OF MANDAL PARISHADS (INCLUDING ELEMENTARY EDUCATION)

Rs. in lakhs

<i>Year</i>	<i>House Tax</i>	<i>Special Tax</i>	<i>Total Taxes</i>	<i>Total non-taxes</i>	<i>Assigned Revenues</i>	<i>Grants</i>	<i>Total Receipts</i>	<i>Total Expenditure</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>
2001-02	0.00	0.00	0.00	12917.59	111510.75	110020.92	234449.26	226256.59
2002-03	0.00	0.00	0.00	11048.35	117539.07	108789.10	237376.52	236022.94
2003-04	0.00	0.00	0.00	10248.24	134935.27	115696.83	260880.34	261620.11
2004-05	0.00	0.00	0.00	10883.89	128353.45	109980.16	249217.50	243362.59
<i>Total</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>45098.07</i>	<i>492338.54</i>	<i>444487.01</i>	<i>981923.62</i>	<i>967262.23</i>

Source : Director, State Audit

Contd....

(Para 5.30)

RECEIPTS AND EXPENDITURE OF GRAM PANCHAYATS() *Rs. in lakhs*)

<i>Year</i>	<i>House Tax 90% of total tax</i>	<i>Special Tax</i>	<i>Total Taxes</i>	<i>Total non-taxes</i>	<i>Assigned Revenues</i>	<i>Grants</i>	<i>Total Receipts</i>	<i>Total Expenditure</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>
2001-02	6554.81	635.00	7283.12	6350.00	10306.90	20117.42	44057.44	35963.30
2002-03	10230.90	961.18	11367.67	9611.81	13265.25	46135.00	80379.73	71380.89
2003-04	8747.60	908.43	9719.56	9084.33	13319.65	52007.88	84131.42	77264.67
2004-05	9890.90	972.54	10989.89	9725.38	12420.17	47435.87	80571.31	64989.56
Total	35424.22	3477.15	39360.24	34771.52	49311.97	165696.17	289139.90	249598.42

Source : Director, State Audit

ANNEXURE – XXVI
(Para No. 5.14)

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Reconstituted Third State Finance Commission – Fixing the Terms of Reference (functions) – Orders – Issued.

PANCHAYAT RAJ AND RURAL DEVELOPMENT (MDLS.I) DEPARTMENT

G.O.Ms.No. 124

dated: 26.04.2005

Read the following

G.O.Ms. No. 390, Panchayat Raj & Rural Development (Mandals.I)
Department, dated 23.12.2004.

ORDER :

The following notification shall be published in the extraordinary issue of the Andhra Pradesh Gazette dated 30.04.2005:

NOTIFICATION

In G.O.Ms.No. 390, Panchayat Raj and Rural Development (Mds.I) Department, dated the 23rd December,2004 the Third State Finance Commission has been reconstituted in pursuance of Article 243-I and Section 235 of Andhra Pradesh Panchayat Raj Act, 1994. Under Article 243-I and 243-Y read with Section 235 of the Andhra Pradesh Panchayat Raj Act, 1994, the Government of Andhra Pradesh, hereby directs the State Finance Commission to review the financial position of the Gram Panchayats, Mandal Parishads, Zilla Parishads and of the Nagar Panchayats, Municipal Councils and Municipal Corporations in the State and make recommendations to the State Government as to :-

- (a) The principles which should govern:-
- (i) distribution between the State and the Gram Panchayats, Mandal Parishads, Zilia Parishads, Nagar Panchayats, Municipal Councils and Municipal Corporations of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them and the allocation between the said bodies 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 apportioned by the said Gram Panchayats, Mandal

- Parishads, Zilla Parishads, Nagar Panchayats, Municipal Councils and Municipal Corporations;
- (iii) the grants-in-aid to the said Gram Panchayats, Mandal Parishads, Zilla Parishads, Nagar Panchayats, Municipal Councils and Municipal Corporations from the Consolidated Fund of the State;
 - (iv) the measures needed to improve the financial position of the said Gram Panchayats, Mandal Parishads, Zilla Parishads, Nagar Panchayats, Municipal Councils and Municipal Corporations including measures for improving the management of available resources;

2. The Commission shall also make recommendations on any other matter that may be referred to it, by the Governor, in the interest of sound finances of Panchayat Raj and Municipal Bodies referred to above.

3. In making its recommendations, the Commission shall have regard among other considerations to:-

- (i) resources of the State Government and the demands thereon, in particular on account of expenditure on administration, debt servicing and other committed expenditure or liabilities;
- (ii) evenue resources of the bodies, for the five years commencing on 1st April, 2005 on the basis of the levels of taxation possible to be reached in 2003-04 targets for additional resources mobilization and the potential for raising additional taxes;
- (iii) the requirements of the Panchayat Raj Institutions, and Municipal Bodies for meeting the non-plan revenue expenditure on staff and administration etc., also keeping in view the potential for raising their resources;
- (iv) the requirements of the bodies for capital expenditure for creating assets like, Water Supply Schemes, Roads, Bridges, Buildings, Minor Irrigation sources;
- (v) the maintenance and upkeep of capital assets like Buildings, Roads, Water Supply Schemes minor Irrigation sources by the Panchayat Raj Institutions, Municipal Bodies, Municipal Corporations and the norms on the basis on which specified amounts are recommended for the maintenance of assets;
- (vi) the requirements of the Panchayat Raj Institutions and Municipal Bodies in upgradation of standards in non-developmental sectors and services particularly in respect of Institutions which are Backward;

- (vii) the provisions required for emoluments and terminal-benefits of employees including teachers and other employees;
- (viii) the scope for computerization of accounts; and
- (ix) the incentives which may be provided for better realisation of taxes and non-taxes.

4. The Commission shall also indicate the manner in which the receipts and expenditure of the Panchayat Raj and Municipal Bodies can be monitored for better financial management.

5. The Commission may also make recommendations about the financial devolutions to the Panchayat Raj Institutions and Municipal Bodies for the functions devolved on them under Articles – 243-G and 243-W of the Constitution of India.

6. The Commission shall indicate the basis on which it has arrived at its findings.

7. In making its recommendations on the various matters aforesaid, the Commission shall adopt the population figures of 2001 in all cases where population is regarded as a factor for determination of devolution of taxes and duties and grants-in-aid.

8. The Commission may make an Interim Report available if so required by the Governor.

9. The Commission shall make its report available by the 28th December, 2007 on each of the matters aforesaid covering a period of Five years commencing on the 1st day of April, 2005.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

M. SAMUEL
PRINCIPAL SECRETARY TO GOVERNMENT

ANNEXURE – XXVII
(Para No. 5.15)

*STATEMENT SHOWING THE FUNCTIONS DEVOLVED ON
PANCHAYAT RAJ INSTITUTIONS AS PER ELEVENTH SCHEDULE*

<i>Sl.No.</i>	<i>Department concerned</i>	<i>Subject</i>	<i>G.O.Ms.No. and date</i>
1	2	3	4
1.	Agriculture and Co-operation	Agriculture including agricultural extension.	G.O.Ms.NO. 127, dt. 1.5.1999. G.O.Ms.No. 229, dt. 12.7.1999. G.O.Ms.No. 399, dt. 27.9.2002.
2.	Panchayat Raj & Rural Development	Land improvement implementation of Land Reforms, Land Consolidation and Social Conservation.	G.O.Ms.NO. 508, dt. 22.10.1999.
3.	Panchayat Raj & Rural Development.	Minor Irrigation, Water Management and Watershed Development.	Memo No. 32166/RD/111/A.1/02-7, dt. 10.12.2002.
4.	Animal Husbandry, Dairy Development and Fisheries Department.	Animal Husbandry, Dairying and Poultry.	G.O.Ms.No. 25, dt. 27.3.2003.
5.	- do -	Fisheries	G.O.Ms.No. 10, dt. 27.2.2004.
6.	Environment, Forests, Science & Technology Department.	Social Forestry, Farm Forestry.	G.O.Ms.No. 51, dt. 30.3.1999. G.O.Ms.No. 50, dt. 23.2.2004.
7.	Panchayat Raj & Rural Development Department.	Minor Forest Produce.	G.O.Ms.No. 188, dt. 21.4.1998.
8.	Industries & Commerce Department	Small Scale Industries including Food Processing Industries.	G.O.Ms.No. 97, dt. 31.3.1999.

9.	- do -	Khadi, Village and Cottage Industries.	G.O.Ms. No.362, dt. 20.12.2003.
10.	Panchayat Raj & Rural Development Department.	Drinking Water	G.O.Ms.No. 421, dt. 21.11.2002.
11.	Environment, Forest, Science & Technology.	Fuel and Fodder.	G.O.Ms.No.51, dt 30.3.1999.
12.	Transport, Roads & Buildings.	Roads, Culverts, Bridges, Ferries, Water Ways and other means of communications.	G.O.Ms.No. 174, dt. 21.10.1999. G.O.Ms.No. 235, dt. 9.12.2003.
13.	Energy Department	Non-conventional Energy Sources.	G.O.Ms.No.80, dt. 4.9.1998. G.O.Ms.No. 81, dt. 9.4.1999. G.O.Ms.No. 112, dt. 17.9.2002.
14.	Panchayat Raj & Rural Development Department.	Poverty Alleviation Programme.	G.O.Ms.No.304, dt. 8.2002. G.O.Ms.No. 412, dt. 12.11.2002. G.O.Ms.No. 398, dt. 11.12.2003.
15.	Panchayat Raj & Rural Development Department.	Education including Primary and Secondary schools	Secondary Education in rural areas is under the control of Zilla Parishads., Primary and Upper Primary Education in rural areas is under the control of Mandal Parishads.
16.	Labour Employment and Training & Factories	Technical training and vocational education	G.O.Ms.No. 57, dt. 11.12.2002.
17.	Education Department	Adult and Non-formal Education.	G.O.Ms.No. 120, dt. 31.3.1999.
18.	Education Department	Libraries	- do -

19.	Youth Adv., Tourism and Culture Department	Cultural Activities.	G.O.Ms.No.26, dt. 30.3.99 G.O.Ms.No. 161, dt. 1.12.2003 G.O.Ms.No. 1593, dt. 1.12.2003.
20.	Agriculture & Co-operative Department.	Markets and Fairs.	G.O.Ms. No. 394, dt. 15.12.2003.
21.	Health, Medical & Family Welfare Department.	Health and Sanitation including hospitals, Public Health Centres and Dispensaries.	G.O.Ms.No. 445, dt. 23.11.2000.
22.	- do -	Family Welfare.	The above orders will apply.
23.	Women Development, Child Welfare & Disabled Welfare Department.	Women and Child Development.	G.O.Ms.No. 26, dt. 17.4.1999.
24.	- do -	Social Welfare including welfare of the handicapped and mentally retarded.	1.G.O.Ms. No. 26, dt. 17.4.1999. 2.G.O.Ms.No. 27, dt. 20.6.2003. 3.G.O.Ms.No. 2, dt. 20.1.2004.
25.	Social Welfare Department B.C. Welfare Department	Welfare of weaker sections & in particular of SCs & STs - do -	G.O.Ms.No.25, dt. 31.3.1999. G.O.Ms.No.115, dt. 9.12.1999. G.O.Ms.No.11, dt. 6.2.2004.
26.	Food, Civil Supplies & Consumer Affairs.	Public Distribution System.	G.O.Ms.No. 77, dt. 6.8.1998.
27.	Revenue Department.	Maintenance of Community Assets.	G.O.Ms.No. 265, dt. 30.3.1999. G.O.Ms.No. 266, dt. 30.3.1999.

ANNEXURE – XXVIII
(Para No.5.31)

**RECEIPTS & EXPENDITURE OF PANCHAYAT RAJ INSTITUTIONS FOR THE
YEAR 2004-05**

(Rs. in crores)

Sl.No.	Source of Income	GP	MP	ZP	Total
1	2	3	4	5	6
1	Taxes	109.90	..	..	109.90
2	Non-taxes	97.25	108.84	124.91	331.00
3	Total of own resources (1+2)	207.15 (25.7)	108.84 (4.4)	124.91 (5.2)	440.90 (7.7)
4	Assigned Revenues	124.20 (15.4)	1283.53 (51.5)	1360.33 (56.3)	2768.06 (48.4)
5	Grants	474.36 (58.8)	1099.80 (44.1)	932.00 (38.6)	2506.16 (43.9)
6	Total Receipts (3+4+5)	805.71 (100.0)	2492.18 (100.0)	2417.25 (100.0)	5715.14 (100.0)
7	Total expenditure	649.90	2433.63	2482.61	5566.14

Source : Director of State Audit

ANNEXURE – XXIX
(Para No.5.32)

**GRANTS RELEASED TO PANCHAYAT RAJ INSTITUTIONS
UNDER VARIOUS PROGRAMMES**

(Rs. in lakhs)

Year	Per capita grant	SGRY grant	SFC grant	Seigniorage	EFC/TFC grants	RWS	Salary grant
1	2	3	4	5	6	7	8
2001-02	NA	NA	NA	NA	NA	40228.00	22293.68
2002-03	8304.00	27808.83	NA	6426.51	NA	40146.00	23185.43
2003-04	6747.00	35196.25	15000.00	7788.06	17207.85	51864.00	18610.56
2004-05	8304.00	28936.27	15000.00	7115.32	3570.41	41125.00	13715.80
2005-06	6747.00	36785.20	20000.00	6598.36	31980.02	54024.00	14090.37
2006-07	6747.00	13552.26	16945.21	4792.52	15870.00	72494.00	16822.32

Source: 1. Commissioner of Panchayat Ra & Rural Employment (columns 2 to 6)

2. Budget in brief (column 7 & 8)

ANNEXURE – XXX
(Para No.5.47)

TOTAL RECEIPTS OF MUNICIPALITIES FOR THE PERIOD:-
FROM 2003-2006

(Rs. In Crores)

Sl.No.	Source of revenue	Receipts during			Annual average of 3 years
		2003-04	2004-05	2005-06	
1	2	3	4	5	6
1	Taxes	216.26	289.06	184.79	230.04
2	Non_Taxes	125.59	128.08	119.40	124.36
3	Total Own Revenues (1+2)	341.85	417.14	304.19	354.39
4	% of Own Resources to total income	27.5%	37.3%	33.6%	32.5%
5	Total Assigned Revenues	205.57	206.22	183.06	198.28
6	% of Assigned Revenues to total income	16.5%	18.4%	20.2%	18.2%
7	Total grants	434.68	315.48	250.59	333.58
8	% of grants to total income	34.9%	28.2%	27.7%	30.6%
9	Other Receipts	261.73	180.40	167.81	203.32
10	% of other Receipts to total income.	21.0%	16.1%	18.5%	18.7%
TOTAL RECEIPTS		1243.83	1119.24	905.65	1089.57

Source : Commissioner and Director Municipal Administration

ANNEXURE – XXXI
(Para No. 5.48)

TOTAL RECEIPTS OF CORPORATIONS FOR THE FROM PERIOD 2003-06

(In Crores)

S.No.	Source of revenue	Receipts during the year			Annual average of (3) years
		2003-04	2004-05	2005-06	
1	2	3	4	5	6
1	Taxes	288.08	313.26	360.33	320.56
2	Non- Taxes	145.99	158.11	296.27	200.12
3	Total own Revenues (1+2)	434.07 (49.0%)	471.37 (52.4%)	656.60 (57.6%)	520.68 (53.4%)
4	Total Assigned Revenues	213.95 (24.2%)	236.61 (26.3%)	260.50 (22.8%)	237.02 (24.3%)
5	Total Grants	45.60 (5.2%)	24.50 (2.7%)	86.91 (7.6%)	52.34 (5.4%)
6	Other Receipts	191.39 (21.6%)	166.75 (18.5%)	136.57 (12.0%)	164.90 (16.9%)
TOTAL INCOME		885.01	899.23	1140.58	974.94

Source: 1. Commissioner & Director of Municipal Administration

2. Figures shown in the brackets are percentages to total income.

ANNEXURE – XXXII
(Para No. 7.5)

MARKET FEE COLLECTION

Sl. No.	Name of the District	(Rs. in lakhs)					
		2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
1	2	3	4	5	6	7	8
1	Srikakulam	503.35	666.55	581.95	596.46	509.73	536.02
2	Vizianagaram	322.42	371.72	416.60	392.64	331.71	362.27
3	Visakhapatnam	297.07	381.52	365.00	379.37	400.28	473.48
4	East Godavari	1279.24	1462.90	1440.00	1632.56	1567.51	1679.42
5	West Godavari	1662.62	1949.34	1819.27	1988.41	1851.28	2192.21
6	Krishna	1503.90	1590.10	1148.43	1323.96	1354.47	1759.16
7	Guntur	2205.23	2361.01	2458.47	2640.42	2579.99	3624.00
8	Prakasam	608.11	777.28	687.93	611.70	771.16	937.88
9	Neelore	665.42	851.44	702.29	489.90	627.19	835.83
10	Chittoor	542.37	587.12	621.50	635.01	643.95	706.44
11	Kadapa	362.71	481.24	487.33	474.88	451.68	451.83
12	Anantapur	340.94	519.59	495.09	518.20	469.04	429.04
13	Kurnool	704.13	886.60	915.98	894.61	975.44	1125.15
14.	Warangal	885.11	1111.54	1225.24	1261.09	1126.11	1442.31
15.	Khammam	618.39	671.86	742.92	920.92	870.00	1030.40
16.	Nalgonda	808.92	899.22	855.58	936.89	1098.08	1405.83
17.	Adilabad	562.83	874.37	1095.97	957.36	963.79	1116.18
18.	Karimnagar	760.95	919.79	852.69	891.01	891.82	1212.59
19.	Mahaboobnagar	476.58	666.70	647.64	704.51	643.65	820.84
20.	Nizamabad	598.08	762.12	802.12	762.03	763.99	879.20
21.	Medak	370.04	323.69	766.57	296.60	334.97	583.29
22.	Rangareddy	145.09	190.35	311.06	354.60	295.27	321.79
23.	Hyderabad	607.15	1001.87	736.48	695.13	762.91	815.17
	Total	16830.65	20297.92	19676.11	20358.26	20284.02	24740.33

Source – Commissioner Marketing

ANNEXURE- XXXIII
(Para No. 7.11)

MUNICIPAL ADMINISTRATION DEPARTMENT

From:
Sri G.Venkatrao,
Municipal Commissioner,
Guntakal Municipality,
Guntakal.

To
The Member Secretary,
Third State Finance Commission,
Panchayat Raj Bhavan,
Urdu Hall Lane,
Himayat Nagar,
Hyderabad – 29.

Roc. No. 1567/83/A1, dated 16.3.2007

Sir,

Sub: Third State Finance Commission – District Meeting held at Anantapur
– Suggestion made – Railway Properties – Tax not paid –
Regarding.

Ref: Lr.No.25/TSFC/GNKL/07, dated 27.2.2007 from the Member
Secretary, Third State Finance Commission, Hyderabad.

With reference to the letter cited, I submit that the service charges on the properties of Railway Authorities were paid upto 1981-82 and due from the year 1982-83 to till date and no Government orders are received regarding exempting the Railway properties from payment property tax to the Municipality.

But, the Central Government offices are claiming exemption of property tax on their buildings in the light of Hon'ble Supreme Court Judgement dated 21.1.2004 in Civil Appeal No.6532 of 2002 filed by Municipal Corporation Amritsar against the Senior Superintendent of Post Offices Amritsar Division.

The copy of Judgement is herewith enclosed for information.

Yours faithfully,

---Sd/-
Commissioner,
Guntakal Municipality

GOVERNMENT OF INDIA
MINISTRY OF COMMUNICATIONS & INFORMATION TECHNOLOGY
DEPARTMENT OF POSTS

Dak Bhavan, Sansad Marg,
New Delhi – 110 001
Dt. 24.5.2004

No. 16-1 2002-Bldg.I

To

All Heads of Postal Circles

Sub: Payment of local bodies of "Service Charges" in respect of Central Government properties.

Article 285(1) of the Constitution of India provides that the property of the Union shall, save in so far as Parliament by law otherwise provide, be exempt from all taxes imposed by a State or any authority within the State. However, Ministry of Finance issued under noted executive orders, modifications / clarifications making it obligatory to pay to local bodies "service charges" in respect of Central Government properties, prescribing the procedure to be followed for the purpose.

- (a) Letter No. 14(1)-P/52-1, dated 10.5.1954 by M/O.Finance (Deptt of Economic Affairs).
- (b) Letter No. 4(7)-P/65 dated 29.3.1967 by M/O Finance (Department of Co-ordination).
- (c) Letter No. 4(2)/PFI/74, dated 28.5.1976 by M/O Finance (Deptt. of Expenditure), Plan Finance Division.
- (d) Letter No. 4(2)/PFI/74 dated 26.8.86 by M/O Finance (Deptt.of Expenditure), Plan Finance I Division.

M/O Urban Development had also issued clarification in this regard vide their letter No. N-11025/26/94-UDC dated 26.4.1994.

2. It may be observed from the enclosed copy of the judgement dated 24.1.2004 of the Hon'ble Supreme Court of India in Civil Appeal No. 6532 of 2002 Municipal Corporation, Amritsar v/s SSPOs Amritsar and others in the matter of "Service Charges" that the Hon'ble Court dismissed the appeal observing that the administrative circulars cannot override the constitutional provisions and it is not within the competence of the Corporation to impose "tax" in the garb of "service charges" on the property of the Union of India, the same being violative of Article 285 (1) of the Constitution.

3. In view of the Hon'ble Supreme Court of India's judgement referred above, the claims regarding "service charges" from State Governments / Local Bodies need not be entertained.

4. This may be brought to the notice of all concerned for information, guidance and strict implementation.

5. Kindly acknowledge receipt to the undersigned.

6. Hindi version will follow.

Sd/-
(Rajinder Kumar)
Asst. Director General (Bldgs.)

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 6532 OF 2002

Municipal Corporation, Amritsar
...Appellant

Versus

The Senior Superintendent of Post Offices,
Amritsar Division & Anr.
...Respondents

JUDGEMENT

SEMA.J.

This appeal, preferred by the Municipal Corporation, Amritsar is against the judgment of the High Court dated 17th July, 2001 allowing the writ petition, filed by the respondents herein.

The appeal arises out of the following facts.

The Posts and Telegraphs Department has nine buildings within the limits of Amritsar Municipal Corporation (hereinafter referred to as the Corporation). The appellant Corporation had issued notices to the respondents for payment of service charges for providing various services like water supply, street lighting, drainage and approach roads to the land and buildings in the municipal area. However, the respondents did not make any payment contending that the respondent Department being of Central Government the properties owned by them are exempt from all taxes. Several demand notices, without any result, culminated in the notice dated 24.10.2000. Being aggrieved by the aforesaid notice, the respondents had taken the matter before the High Court, which was allowed and the aforesaid notice was set aside. The High Court having noticed the earlier judgement of the Division Bench dated 19th December, 2000 held inter-alia that the demand of service charges made by the Municipal Corporation was violative of Article 285 of the Constitution.

We have heard learned counsel for the parties.

The questions revolve around for determination this appeal are:

- (a) Whether the demand for service charges so made by the Corporation against the respondents is by way of service charge or by way of tax?

(b) If it is held that the demand so made was by way of tax whether the same is violative of Article 285 (1) of the Constitution of India.

Before we advert further we may at this stage peruse the demand notice dated 24.10.2000 . It reads:

"The Joint Commissioner
Municipal Corporation
Amritsar

To
The Assistant Engineer, Civil
Postal Civil Sub Divisions,
Jalandhar City

No. J.C./I.S./319

dt. 24.10.2000

Sub: Payment of Service Charges of the properties owned By P & T Department, Amritsar.

Whereas a notice of demand in respect of service charges in lieu of tax on land and Buildings with regard to the following properties owned by P & T Department Amritsar for the period mentioned against each property, was served on the Senior Superintendent of Post Offices Amritsar vide letter Nos.PT/IS/307 dt. 19.7.95, EO/TS/252, dt. 23.5.97. EO/TS/1274, dt. 19.3.97, AC/TS/254 dt. 9.9.98 & No. AC/TS/627 dt. 6.1.99.

S.No.	Name of Deptt. & Location	Year	Amount(Rs.)
1.	General Post Office & Telegraph Office & Quarters New XIII, Amritsar	1.4.67 to 31.3.2K	2,33,296.65
2.	Post Office, Kt.Mohar Singh, Amritsar	do	29,173.80
3.	Post Office, KT Bhai Sant Singh, New X Amritsar	do	26,298.00
4.	Post Office, Durgiana Mandi New XVI Amritsar	do	18,336.47
5.	Post Office, Chbeharta, New XXII Amritsar	do	17,036.42
6.	Post Office, Hide Market New XV Amritsar	do	14,492.95
7.	Post Office KT. Sher Singh, New XII do Amritsar		38,114.41

8.	Post Office, Kairon Market New Amritsar.	do	39,011.36
9.	Post Office, Chowk Phagwara	do	34,845.50
			4,51,105.56
		Total	

Whereas Service Charges in respect of properties of Central Government are payable by the respective Department to the Municipal Corporation of the rates varying from 33.1.25% to 75% as decided by the Government of India, Ministry of Finance in its letter No. 14(1) P 52-1 dated 10.5.54 and No. 4(7) P/65, dated 29.3.67 (copy enclosed). According to para (ii) © of the letter dated 29.3.67 in respect of colonies where all the services normally are provided by the Municipal Corporation to the residents of other areas are being availed of service charges will be paid at 25% of the property tax rate realized from the private individuals. The next ratable value / annual value for the purpose of these instructions shall be 9% of the capital value of the property concerned both in respect of residential and non-residential properties.

Whereas the office of P&T Department has failed to deposit the amount as specified in the notice of demand raised vide letters mentioned above amounting to Rs. 4,51,105.56.

Now, I, Gurwaryam Singh, PCS. Joint Commissioner, Municipal Corporation, Amritsar exercising the delegated powers of Commissioner, Municipal Corporation, Amritsar conferred on me vide office order No: C/242 dated 4.8.1999 direct that the Service Charges of the buildings owned by P & T Department may be paid within 30 days failing which the moveable property lying in the said properties would be attached and retained to be sold in order to recover the arrears of service charges by public auction.

Encl: As above

Sd/-
(Gurwaryam Singh)
Joint Commissioner,
Municipal Corporation Amritsar
Exercising the powers of Commissioner
Municipal Corporation, Amritsar."

Article 285 (1) provides that the property of the Union shall save in so far as Parliament may by law otherwise provide, be exempt from all taxes imposed by a State or by any authority within a State.

As observed from the impugned notice, the whole basis of the demand notice was in pursuance of the letters circulars issued by Government of India Ministry of Finance being Nos. 14(1)-P/52.1 dated 10.5.54 and 14(7) P 65 dated 29.3.67. It is argued by Mr. Mahabir Singh learned counsel that the Corporation is

justified and entitled for payment of service charges in view of the circulars issued by the Government of India as referred to above. We are unable to countenance with this contention of the learned counsel. The circulars, aforesaid issued by the Union of India was administrative in nature. It is now settled principle of law that administrative circulars cannot override the constitutional provisions. The Government of India circular, as referred to above was issued by one Deputy Secretary to the Government of India. By no stretch of imagination such circulars, issued by the Deputy Secretary to the Government of India can be said to have any overriding effect over the mandate of Article 285 (1) of the Constitution. We are, therefore, of the view that the circulars so issued as noticed above do not alter the position with regard to the bar imposed by Article 285(1) of the Constitution. The interplay of the constitutional and legal provisions being well cut and well defined requires no marked elaboration to stress the point.

The question whether the demand so made was by way of service charge or tax need not detain us any longer. The demand so made was with regard to the services rendered to the respondents department like water supply, street lighting, drainage and approach roads to the land and buildings. In the counter the respondents averred that they are paying for the services rendered by the appellant-Corporation by way of water and sewerage charges and power charges separately. It is also categorically averred that no other specific services are being provided to the respondents for which the tax in the shape of service charges can be levied and realized from the respondents. There is no provision in the Municipal Corporation Act for levying service charges. The only provision is by way of tax. Undisputedly the appellant-Corporation is collecting the tax from general public for water supply, street lighting and approach roads etc. Thus the "tax" was sought to be imposed in the garb of "service charges". The interplay of the constitutional and legal provisions being well cut and well defined. It was clearly not within the competence of the Corporation to impose tax on the property of the Union of India the same being violative of Article 285 (1) of the Constitution.

Further more, the issues raised herein are no more res-integra. This Court, in (1992) 1 SCC 100 Union of India v. Purna Municipal Corporation & Ors. Considered an identical question and held that Section 135 of the Railways Act, being an Act of the Central Government and saved by clause (1) of Article 285 of the Constitution clause (2) of Article 285 was not attracted and the Municipal Corporation was restrained from demanding tax by way of service charges from railways. This is what this Court has said in para 5 of that judgement.

"The aforesaid provisions, existing as it is in terms permits taxation of railways by the local authority in the manner given therein the Central Government being the controlling and the regulating authority permitting liability at a given point of time, its extent and manner. The Indian Railways Act being a central enactment has no role to play in sub-article (2) of Article 285, for that is a sphere in which the State legislation operates. The reasoning of the High Court to oust the applicability of Section 135 of the Indian Railways Act on the test of sub-article (2) of Article 285

was totally misplaced as also in not venturing to create room for it in sub-article (1) of Article 285. The interplay of the constitutional and legal provisions being well cut and well defined requires no marked elaboration to stress the point. Accordingly we allow this appeal set aside the judgement and order of the High Court and issue the writ and direction asked for in favour of the Union of India restraining the respondent council from raising demands on the railway in regard to service charges."

The same view was reiterated in (1996) 7 SCC 542 *Union of India & Ann.v.Ranchi Municipal Corporation & Ors.*

For the aforesaid reasons, the appeal is devoid of merits and it is accordingly dismissed with no order as to costs.

Sd/-
(S.N.Variava)
Sd/-
(H.K.Sema)

New Delhi,
January 21, 2004.

ANNEXURE –XXXIV
(Para No. 7.15)

MUNICIPAL ADMINISTRATION DEPARTMENT

From:	To
Dr. K.S.Jawahar Reddy, IAS	The Member Secretary,
Commissioner & Director of	Third State Finance Commission,
Municipal Administration (I/C)	Panchayat Raj Bhavan, Urdu Hall Lane
A.P. Hyderabad	Himayatnagar, Hyderabad.

ROC No. 15819/2007/F1, dt. 09.05.2007

Sir,

Sub: Third State Finance Commission – Property Tax on Railway Properties – Certain Clarification – Regarding.

Ref: Lr.No.25/TGFCJNG/2004, dt. 09.08.2004 from the Member Secretary, Third State Finance Commission, Hyderabad.

Adverting to your letter cited, I furnish hereunder a detailed account on all the issues related to payment of property tax on Central Government Properties spread over different Urban Local Bodies.

2. It is submitted that the issue relating to payment of Service Charges / Property Tax on Central Government Properties has been a matter of correspondence albeit litigation amongst various State Governments / Urban Local Bodies vis-à-vis various Central Government Offices and Departments. A brief history of the issue together with statutory position is detailed hereunder to appreciate the issue in proper perspective.

3. Property Tax has been the main stay of finances of Urban Local Bodies, and is being levied as per the provisions of the Andhra Pradesh Municipalities Act, 1965 (for Municipalities / Nagar Panchayats) and Hyderabad Municipal Corporations Act, 1955 (for Corporations) on all properties situated in their respective limits. Property Tax is being levied and collected on properties owned by private individuals / institutions, State Government, State Government Undertakings, Central Government Undertakings. However payment of property tax with regard to properties owned by Central Government Departments has remained a relatively gray area. True, Government of India through various executive instructions has issued certain guidelines with regard to payment of Service Charges/ Property Tax on Central Government Properties, but compliance to same and payment of property tax to the Urban Local Bodies concerned has been negligible.

4. I invite attention to the executive instructions issued by the Ministry of Finance, Government of India on payment of Service Charges in respect of

Central Government Properties vide orders issued on 10th May, 1954, 29th March, 1967, 28th May, 1976 & 26th Aug. 1986. The Salient Features of the instructions of the Finance Ministry contained in the above circulars are as follows:

- 1) The Central Government will make payment in respect of their properties for both direct services such as water and electric supplies, scavenging etc., and general services such as street lighting town drainage approach roads connecting the Central Government properties etc. But such items as educational, medical or public health facilities will be excluded.
- 2) Whenever services rendered by local bodies in respect of Central Government properties are measured like metered water supply or electricity etc., or where services like drainage and scavenging etc., are charged for separately, they will be paid for accordingly.
- 3) Where some or all such specific services are not charged for separately but are part of the consolidated house or property tax, a suitable percentage of such consolidated tax, representing the elements of specific services, will be paid by the Government. The procedure for arriving at the quantum of services charges is as follows:
 - (i) In respect of isolated Central Government properties where all services are availed of by the Central Government in the same manner as in respect of private properties, the Central Government will pay service charges equivalent to 75% of the property tax realized from private individuals.
 - (ii) In the case of large and compact colonies which are self-sufficient with regard to services or where some of the services are being provided by the Central Government Departments themselves, the service charges will be calculated in the following manner:
 - (a) In the case of colonies which do not directly avail of civic services within the area and are self-sufficient in all respects, the payment of service charges will be restricted to 33 1/3% of the normal rate of property tax applicable to private properties.
 - (b) In respect of colonies where only a partial use of the services is made, service charges will be paid as 50% of the normal property tax rate.
 - (c) In respect of colonies where all the services normally provided by the municipal body to the residents of other areas within its limits are being availed of service charges will be paid as 75% of the property tax rate realized from private individual.

4. The net rateable value / annual value for the purposes of these instructions shall be 9% of the Capital Value of the property concerned, both in respect of residential and non-residential properties. The Capital Value shall include the cost of acquiring or constructing the building including the cost of site, its preparation and any other capital expenditure incurred after acquisition or construction or when this is not known, the present value of the building including the value of site, as borne on CPWD records or those of the Department concerned.

5. I am also to submit that the Hon'ble Supreme Court of India in its Judgement dt. 21.01.2004 in Civil Appeal No. 6532 of 2002 between Municipal Corporation of Amritsar V/s. the Sr. Superintendent of Post Offices, Amritsar Division has observed as below:

"It is settled principle of law that administrative circulars cannot override the constitutional provision.it was clearly not within the competence of the Corporation to impose tax on the property of Union of India, the same being violative of Article – 285(1) of the Constitution."

6. In view of the above decision of the Hon'ble Supreme court of India, the Urban Local Bodies are barred from levying any Property Tax on Central Government Properties, and those Departments which were hither to paying Property Tax based on instructions issued by the Finance Ministry, Government of India have also stopped payment of Property Tax to Urban Local Bodies.

7. I invite attention to the Article 285 of the Constitution of India relevant to the issue, which is extracted below for ready reference:

- Art 285 (1) The property of the Union shall, save in so far as Parliament may by law otherwise provide, be exempt from all taxes imposed by a State or by any authority within a State.
- (2) Nothing in clause (1) shall, until Parliament by law otherwise provides, prevent any authority within a State from levying any tax on any property to which such property was immediately before the commencement of this Constitution liable or treated as liable, so long as that tax continues to be levied in that State".

8. I also invite attention to Art.14 of the Constitution of India which ensures Equality before Law, and which is held as one of the basic tenets of our Constitution. Similarly it is settled principle of law that taxation shall be uniform. These ipso facto mandate that all properties situated in the limits of the Urban Local Bodies have to be taxed uniformly. If any private citizen were to invoke judicial process on the plea that all other properties except Central Government Properties are levied Property Tax, and similar privilege akin to Central Government Properties be extended to private individuals, and if the plea is acceded to, the Urban Local Bodies will be financially bankrupt, and will not be able to discharge its functions.

9. I further invite attention to the averments detailed below of Dr. B.R.Ambedkar, in the course of reply to the Constituent Assembly debates for incorporation of Article 264 in the Draft Constitution, which later became Article 285 of the Constitution of India.

"there is not the slightest intention on the part of the Parliament or on the part of those who have proposed this article, that Parliament when it exercises this authority which is given to it by clause (2) will exempt itself completely from the taxation levied by the local authority. The only reason why this proviso is introduced is to allow Parliament an opportunity to examine the taxation proposals before it is called upon to submit itself to that taxation".

10. Thus, while Article 285.Clause (2) of the Constitution of India contains the provisions for the enactment of a law by the Parliament to regulate the taxation of Central Government Properties, there has been no intention at any time at any level for avoiding Property Tax payable to Local Bodies, either in the minds of the authors of the Constitution of India, or the policy makers of the Government of India. However, the fact remains that there is statutory deficiency in so far as non-enactment of the enabling Act by the Parliament, and this has led to lot of correspondence and generated heat and acrimony between Central Government Departments and the State Government / Urban Local Bodies. It is nobody's case that property tax be not paid by Central Government Departments / Offices but it is only the non-existence of provision through law that the issue has become complicated and the ULBs across the Country are made to suffer. The Constitution does provide a mechanism in terms of Clause 2 of Article 285 for this purpose.

11. I am also to inform that it is settled principle of law that the executive power of the State is coterminous with its legislative power. Any amount of executive instructions without adequate statutory support would be of no avail to the Urban Local Bodies to levy / collect Property Tax on Central Government Properties.

12. In the light of the above discussion, Government was requested to take up with Government of India in Ministry of Urban Development to take measures for enacting suitable legislation by Parliament to enable levy of Property Tax by Urban Local Bodies in all States of our Country. I am to inform that this step would not only go a long way in augmenting the finances of the Urban Local Bodies, but will also give them strength to live up to the Constitutional Status / Mandate assigned to them by the 74th Constitutional Amendment Act.

Yours faithfully,

Sd/-

For Commissioner & Director

Copy to Secretary to Government, MA &UD Department for favour of information.

ANNEXURE –XXXIV

(Para No. 7.15)

MUNICIPAL ADMINISTRATION DEPARTMENT

From: Dr. Vijay Kumar, IAS
Commissioner & Director of
Municipal Administration (I/C)
A.P. Hyderabad

To
The Joint Secretary,
Third State Finance Commission,
Panchayat Raj Bhavan, Urdu Hall Lane
Himayatnagar, Hyderabad.

ROC No. 15819/04/F1, dt. 5.12.2005

Sir,

Sub: Third State Finance Commission – Property Tax on Railway
Properties –Regarding.

Ref: 1.Your Lr.No.25/TGFCJNG/04, dt. 09.08.2004.
2.T/o Lr.No. 26530/99/F1, dt. 3.11.04.

I invite your attention to the reference 1st cited and state that in the reference 2nd cited, Government were requested to consider the poor financial position of the Municipalities and to take up the matter with the Government of India for issuing necessary orders enabling the ULBs to collect service charges from the Central Government properties located in the ULBs or to give special grant to the Urban Local Bodies to compensate the loss caused to the ULBs in lieu of exemption. Orders from Government are still awaited in the matter.

2. This is submitted for kind information.

(This has approval of the Commissioner & Director of Municipal Administration)

Yours faithfully,
Sd/- K.Sudhakar,
for Commissioner & Director,

Sd/-
for Commissioner & Director

ANNEXURE – XXXV
(Para No.9.28)

STATUS OF AUDIT IN LOCAL BODIES

Sl.No.	Name of the Institutions	Demand as on 1.4.2005		Audit completed during the year		Balance as on 31.3.2006.	
		Arrears	Current	Arrears	Current	Arrears	Current
1	2	3	4	5	6	7	8
1	Zilla Parishads	1	22	1	22	0	0
2	Mandal Parishads	8	1097	0	1087	8	10
3	Gram Panchayats	6836	21900	49	21700	6787	200
4	Municipalities	313	120	74	54	239	66

Source: Director of State Audit

AUDIT OBJECTIONS RAISED IN LOCAL BODIES

(Rs. in crores)

Year	Zilla Parishads		Mandal Parishads		Grama Panchayats		Total PRIs	
	No. of Object ions	Amount involved	No. of Object ions	Amount involved	No. of Object ions	Amount involved	No. of Object ions	Amount Involved
1	2	3	4	5	6	7	8	9
2001-02	6139	175.17	35658	114.23	85050	71.74	4755	116.27
2002-03	4158	115.58	28271	194.73	120344	105.14	70671	435.62
2003-04	3906	112.21	29355	208.32	157205	205.16	4297	174.64
2004-05	2452	92.51	24357	216.74	119010	211.52	4025	138.97

Source : Director of State Audit

ANNEXURE – XXXVI
(Para No. 9.29)

STATEMENT SHOWING THE CLASSIFICATION OF THE GRAM PANCHAYATS IN THE STATE BASING ON THE INCOME

Sl.No.	Name of the district	Total Gram Panchayats	No. of Gr.Pts above 10.00 lakhs	Above 5.00 lakhs below 10.00 lakhs	Above 2.00 lakhs below 5.00 lakhs	Above 1.00 lakh below 2.00 lakhs	Below 1.00 lakh
1	2	3	4	5	6	7	8
1	Srikakulam	1101	13	20	102	170	796
2	Vizianagaram	928	6	15	55	126	726
3	Visakhapatnam	944	28	33	84	149	650
4	East Godavari	1012	68	106	376	165	297
5	West Godavari	887	75	103	303	251	155
6	Krishna	972	86	103	292	289	202
7	Guntur	1022	73	70	203	252	424
8	Prakasam	1041	44	43	224	261	469
9	Nellore	961	11	18	43	140	749
10	Kadapa	808	23	27	22	146	590
11	Kurnool	898	35	18	77	104	664
12	Anantapur	1001	14	10	14	45	918
13	Chittoor	1380	34	33	44	110	1159
14	Karimnagar	1194	20	26	92	143	913
15	Adilabad	866	16	11	42	96	701
16	Khammam	770	14	36	207	184	329
17	Warangal	1014	54	96	272	249	343
18	Mahaboobnagar	1348	18	9	15	42	1264
19	Medak	1059	31	22	29	68	909
20	Ranga Reddy	705	51	40	82	107	425
21	Nalgonda	1178	20	33	75	123	927
22	Nizamabad	718	14	66	102	153	383
	TOTAL	21807	743	938	2755	3373	13993

ANNEXURE – XXXVII

(Para No. 10.4)

AMOUNTS REQUIRED BY THE GRAM PANCHAYATS (AS PER SARPANCHAS QUESTIONNAIRE(2005-06)
(Rs. in thousands)

Sl. No.	Name of the District	Population (in lakhs)	Amounts required towards										Total (6 to 13)
			No. of Mandals	No. of GPs	Pay & Allowances	Contingencies	Cleaning of roads	Drainage	Street Lighting	Drinking Water Supply	Developmental works (capital)	Others	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Srikakulam	22.59	35	928	29088	13440	23920	30053	27252	37814	218593	42820	422980
2.	Vizianagaram	18.37	34	875	17266	9201	21472	25878	37060	114913	306442	58692	590924
3.	Visakhapatnam	23.01											
4.	East Godavari	37.49	58	1012	121645	43693	98009	91423	92833	137799	416385	111230	1113017
5.	West Godavari	30.53	46	884	98865	37037	78828	81244	80877	123788	309278	123446	933363
6.	Krishna	28.44	49	918	82646	34276	89648	75840	83479	113259	254650	80558	814356
7.	Guntur	31.79	57	1022	81360	14739	110314	63036	49042	52599	161639	36398	569127
8.	Prakasam	25.92	56	1014	44738	19515	35191	72136	43731	53034	206323	44428	519096
9.	Nellore	20.70											
10.	Chittoor	29.35	65	1381	50828	22442	30770	87251	51683	112758	417767	125014	898513
11.	Kadapa	20.14	50	813	47528	13721	45864	67322	45811	108185	333989	97195	759615

12.	Anantapur	27.21	63	1001	80669	48590	132905	142818	143681	188104	346705	166346	1249818
13.	Kurnool	27.12	53	893	41331	19493	18394	23492	29465	36483	214412	35371	418941
14.	Khammam	20.68	46	770	44209	8662	58808	70166	64984	54939	135289	25525	462582
15.	Warangal	26.23	50	1014	61319	27872	33447	30659	41808	44596	36234	2787	278722
16.	Adilabad	18.28											
17.	Karimnagar	28.13											
18.	Ranga Reddy	16.37											
19.	Medak	22.87	46	1059	45039	25312	52064	116791	46473	125057	402865	103941	917542
20.	Mahaboobnagar	31.43	64	1348	12202	813	18710	12202	6508	14643	12202	3254	80534
21.	Nizamabad	19.21	36	718	38082	10772	14418	20476	22750	27361	67960	21184	223003
22.	Nalgonda	28.15	59	1168	47700	16174	58617	89242	49850	74793	102618	43340	482334
	Total	554.01	867	16823	944515	365752	921879	1100029	917287	1420125	3943351	1121529	10734467

Source: District Panchayat Officers.

ANNEXURE – XXXVIII
(Para No.10.6)

RECEIPTS

Sl. No.	Category of the Gram Panchayat	Rs. in Lakhs										Population
		2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Best Gram Panchayat in the District	721.93	696.30	361.67	427.38	504.66	544.29	548.36	514.81	556.21	592.68	120856
2.	Best Gram Panchayat in the Division	445.94	373.34	525.64	532.25	576.25	633.48	668.14	701.25	749.73	791.17	137527
3.	Gram Panchayat which has levied highest tax	840.66	865.16	972.43	914.53	1249.59	1226.01	1363.72	1382.37	1480.83	1644.79	303180
4.	Gram Panchayat which levied lowest tax	13.40	15.97	20.74	19.44	20.27	186.20	25.12	26.29	27.90	29.50	15796
5.	Gram Panchayat which has collected highest tax	652.08	712.30	665.69	695.34	897.39	954.17	919.10	982.29	1042.53	1094.53	206429
6.	Gram Panchayat which has collected lowest tax	11.61	15.21	22.70	20.84	25.96	24.07	24.24	25.35	26.84	28.39	21916
7.	Gram Panchayat with highest income	987.52	993.51	1041.44	1133.28	1388.30	1524.50	1626.93	1742.76	1867.86	2002.37	365809
8.	Gram Panchayat with lowest income	10.75	11.73	14.12	16.51	16.75	15.76	18.34	19.52	20.38	21.19	16159
9.	Gram Panchayat around industrial area	375.77	332.50	413.15	525.68	596.96	664.35	675.90	695.44	750.37	5520.02	110586
10.	Gram Panchayat whose data you feel would be useful to the SFC.	424.09	454.50	556.42	590.59	631.81	685.59	736.31	798.95	867.28	947.53	141954

Source : District Panchayat Officers.

ANNEXURE – XXXVIII
(Para No. 10.6)

CHARGES (EXPENDITURE) OF THE BEST GRAM PANCHAYATS

Sl.No.	Category of the Gram Panchayat	Rs. in Lakhs										Population
		2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Best Gram Panchayat in the District	324.57	319.76	317.41	233.07	257.53	355.48	383.51	362.25	383.59	410.60	116933
2.	Best Gram Panchayat in the Division	300.42	357.55	362.30	380.92	341.06	396.63	402.10	438.44	478.41	496.23	108418
3.	Gram Panchayat which levied highest tax	614.00	633.24	762.44	875.59	970.82	1067.74	1091.40	1180.38	1229.03	1315.73	270366
4.	Gram Panchayat which levied lowest tax	13.63	15.32	16.41	17.14	19.18	22.64	23.84	24.96	26.33	27.91	15796
5.	Gram Panchayat which has collected highest tax	424.71	444.64	523.28	606.36	659.64	777.88	825.95	825.71	877.92	914.25	173615
6.	Gram Panchayat which has collected lowest tax	11.58	14.89	24.74	21.22	23.21	25.08	23.26	24.29	25.67	27.18	21916
7.	Gram Panchayat with highest income	678.78	749.53	830.99	963.83	1122.47	1114.13	1294.49	1383.57	1475.81	1572.01	219227
8.	Gram Panchayat with lowest income	9.88	9.10	14.00	13.09	18.49	16.95	17.90	18.26	20.19	21.06	16159
9.	Gram Panchayat around industrial area	236.22	264.57	303.22	415.38	442.12	522.54	560.02	558.70	607.16	638.94	102124
10.	Gram Panchayat whose data you feel would be useful to the SFC.	236.33	259.45	303.14	312.55	363.84	395.34	422.81	467.22	502.34	540.59	85031

Source : District Panchayat Officers.

ANNEXURE – XXXIX
(Para No. 10.8)

EDUCATION CONTINGENT GRANT RECEIPTS & EXPENDITURE PARTICULARS

Sl.No.	Name of the district	Total basic pay of teaching & 2% contingent grant non-teaching staff of educational institutions from 1994-95 to 2002-2003	Eligibility	Actual release	Total expenditure towards Education Contingencies incurred from 1994-95 to 2002-03	Cumulative balance as on 31.3.2003 (5 - 6)	Rupees in crores
							Cumulative balance of 2% contingent grant as on 31.3.2003 from the date it came into effect (4-5)
1	2	3	4	5	6	7	8
1	Srikakulam	121.81	2.44	0.36	0.36	nil	2.08
2	Vijayanagaram	96.18	1.92	0.12	0.19	(-) 0.06	1.80
3	Visakhapatnam	38.93	0.78	0.24	0.14	(+) 0.10	0.54
4	East Godavari	204.53	4.09	0.61	0.68	(-) 0.08	3.48
5	West Godavari	178.76	3.57	0.54	1.51	(-) 0.97	3.04
6	Krishna	168.02	3.36	0.62	0.88	(-) 0.26	2.74
7	Guntur	175.19	3.50	0.47	0.25	(+) 0.22	3.03
8	Prakasam	240.54	4.81	0.35	0.56	(-) 0.21	4.46
9	Nellore	121.79	2.44	0.39	0.28	(+) 0.11	2.04
10	Kurnool	117.82	2.36	0.39	0.39	nil	1.97
11	Anantapur	109.59	2.19	0.25	0.71	(-) 0.46	1.94
12	Kadapa	151.20	3.02	0.39	0.39	nil	2.63
13	Chittoor	153.52	3.07	0.50	0.41	(+) 0.09	2.57
14	Mahaboobnagar	117.14	2.34	0.55	0.55	nil	1.79
15	Nalgonda	389.59	7.79	1.03	1.33	(-) 0.29	6.76
16	Khammam	105.54	2.11	0.35	0.29	(+) 0.05	1.76
17	Warangal	73.87	1.48	0.54	1.13	(-) 0.60	0.94

18	Karimnagar	223.65	4.47	0.49	1.34	(-) 0.85	3.98
19	Adilabad	97.79	1.96	0.42	0.42	nil	1.53
20	Nizamabad	146.76	2.94	0.50	0.65	(-) 0.15	2.44
21	Medak	137.96	2.76	0.30	0.38	(-) 0.07	2.46
22	Rangareddy	183.26	3.66	0.30	0.50	(-) 0.20	3.37
		3353.44	67.06	9.71	13.34	(-) 3.63	57.35

SOURCE : Chief Executive Officers, Zilla Parishads.

ANNEXURE – XL
(Para No. 10.14)

REQUIREMENT OF FUNDS UNDER TOTAL SANITATION CAMPAIGN (2005-06 TO 2009-10)

<i>Rs. in crores</i>									
<i>Sl.No.</i>	<i>Programme</i>	<i>Details of Funding</i>	<i>Approved cost</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>	<i>2008-09</i>	<i>2009-10</i>	<i>Total requirement (5 to 9)</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>
1	Total Sanitation Campaign	State Share Matching with Central share	277.12	0.63	1.25	82.66	32.94	32.94	150.42
2	Total Sanitation Campaign	Additional State share required for superstructure Of the ISLs.	1239.20	9.37	18.75	253.02	322.26	322.26	925.66
	Total		1516.32	10.00	20.00	335.68	355.20	355.20	1076.08

Source : Project Director, State Water & Sanitation Mission.

ANNEXURE – XLI
(Para 10.35)

MEMORANDUM OF REQUIREMENTS RECEIVED FROM 23 MUNICIPALITIES IN THE STATE

Rs. in crores

Sl.No.	Year	Roads	Drainage	Street Lighting	Water Supply	Sanitation	Solid Waste Management	Buildings	Others	Total	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
1	2005-06	41.53	75.25	7.90	38.63	112.22	7.68	8.99	36.29	328.49	
2	2006-07	28.43	17.12	8.97	23.85	8.75	4.86	5.90	67.26	165.14	
3	2007-08	42.80	103.81	10.96	33.61	27.50	7.16	8.50	74.72	309.06	
4	2008-09	51.46	48.61	10.91	34.49	10.10	6.96	5.29	74.76	242.58	
5	2009- 2010	57.28	45.45	11.87	30.90	11.01	7.48	6.55	77.27	247.81	
	<i>Total</i>	<i>221.50</i>	<i>290.24</i>	<i>50.61</i>	<i>161.48</i>	<i>169.58</i>	<i>34.14</i>	<i>35.23</i>	<i>330.30</i>	<i>1293.08</i>	

ANNEXURE – XLII
(Para 1.2)

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

COMMISSION – Third State Finance Commission – Extension of the term of the existing temporary staff of Third State Finance Commission for a further period from 29.12.2007 to 31.1.2008 – Orders – Issued.

PANCHAYAT RAJ AND RURAL DEVELOPMENT (MANDAL-I) DEPARTMENT

G.O.Rt. No. 1802

dt. 28.12.2007

Read the following

- 1) G.O.Ms.No. 13, P.R. & R.D. (Mdl.I) Dept., dt. 16.1.2003.
- 2) G.O.Ms.No. 55, P.R. & R.D. (Mdl.I) Dept., dt. 5.3.2003.
- 3) G.O.Ms.No. 390, P.R. & R.D. (Mdl.I) Dept., dt. 23.12.2004.
- 4) From the Member Secretary, TSFC, D.O.Lr.No. 81/TSFC/2007-1, dt. 16.10.2007.

ORDER :

In the G.O. 1st read above, Government have constituted the Third State Finance Commission for making recommendations on Devolution of Funds to local bodies with a term of 1 ½ years. In the G.O. 2nd read above, certain temporary staff has been sanctioned to assist the Third State Finance Commission with effect from the date of their assumption of charge on contract basis upto 15.7.2004 or till the need ceases which ever is earlier. After reconstitution of Third State Finance Commission vide G.O. 3rd read above, orders have also been issued from time to time for further continuance of the temporary staff created in G.O. 2nd read above, upto 28.12.2007 to assist the reconstituted Third State Finance Commission.

The Member Secretary, Third State Finance Commission in his letter 4th read above has reported, inter alia, that the Third State Finance Commission will have to be wound up by handing over the Records of the Finance Commission duly stitched, Furniture, Computers, Computer Printers, Xerox Machine, Fax Machine, Electronic Typewriter. Manual Typewriters, Library Books, surrendering of Telephones to Bharath Sanchar Nigam Limited and other material etc., and requested the Government to extend the term of the Commission along with the temporary staff for a further period from 29.12.2007 to 31.12.2008.

Government after careful consideration, hereby accorded sanction for the further continuation of the existing temporary staff sanctioned in G.O. 2nd read

above and continued from time to time for a further period from 29.12.2007 to 31.1.2008 to assist the Third State Finance Commission with the existing pay and allowances issued from time tot time.

The expenditure shall be debited to "3451 Secretariat Economic Services - MH.090-Secretariat-092-Other Offices-SH (05) strengthening of monitoring and review wing SFC (Secretariat Establishment)".

This order issues with the concurrence of Finance Department vide their No.13191/PFS(W&P)/2007, dt. 28.11.2007.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. V.P. JAUHARI
SPECIAL CHIEF SECRETARY TO GOVERNMENT

ANNEXURE – XLII
(Para 1.2)

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

COMMISSION – Third State Finance Commission – Extension of the term of the existing Third State Finance Commission for a further period from 29.12.2007 to 31.1.2008 – Orders – Issued.

PANCHAYAT RAJ AND RURAL DEVELOPMENT (MANDAL-I) DEPARTMENT

G.O.Ms No. 576

dt. 28.12.2007

Read the following

1. G.O.Ms.No. 13, P.R. & R.D. (Mdl.I) Dept., dt. 16.1.2003.
2. G.O.Ms.No. 55, P.R. & R.D. (Mdl.I) Dept., dt. 5.3.2003.
3. G.O.Ms.No. 390, P.R. & R.D.(Mdl.I) Dept., dt. 23.12.2004.
4. From the Member Secretary, TSFC, D.O.Lr.No. 81/TSFC/2007-1, dt. 16.10.2007.

ORDER:

The appended notification shall be published in the extraordinary issue of the Andhra Pradesh Gazette dated 28th December,2007.

The Commissioner of Printing, Stationery and Stores Purchase (Printing Wing) Department, Hyderabad is requested to published the Notification in the Extraordinary issue of the A.P.Gazette and furnish 500 copies of the Gazette Notification to Government immediately.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. V.P. JAUHARI

SPECIAL CHIEF ESECRETARY TO GOVERNMENT

NOTIFICATION

In exercise of the powers conferred under Article 243-I of the Constitution of India, read with sub-section (1) of Section 235 of the Andhra Pradesh Panchayat Raj Act, 1994 (Act No.13 of 1994), I, N.D.Tiwari, Governor of Andhra Pradesh, hereby extend the term of the existing Third State Finance Commission for a further period of one month 3 days i.e. from 29.12.2007 to 31.1.2008.

N.D. TIWARI
GOVERNOR OF ANDHRA PRADESH

Dr. V.P. JAUHARI
SPECIAL CHIEF SECRETARY TO GOVERNMENT

LIST OF ABBREVIATIONS

AP	Andhra Pradesh
AMRAPARD	Sri A.Madhav Reddy Andhra Pradesh Academy of Rural Development
ATR	Action Taken Report
BPL	Below Poverty Line
CE, RWS	Chief Engineer, Rural Water Supply
CPR & RE	Commissioner, Panchayat Raj and Rural Employment
CT	Commercial Tax
CPWS	Comprehensive Protected Water Supply Scheme
DA	Dearness Allowance
DCB	Demand, Collection and Balance
DPOs	District Panchayat Officers
EFC	Eleventh Finance Commission
ENC, PR	Engineer-in-Chief, Panchayat Raj
GIS	Geological Images of Satellite
GDP	Gross Domestic Product
GO	Government Order
GP	Gram Panchayat
HUDCO	Hyderabad Urban Development Corporation
ISL	Individual Sanitary Latrines
JRY	Jawahar Rojgar Yojana

KMs	Kilo Meters
LIC	Life Insurance Corporation
MA	Municipal Administration
MMTS	Multi Model Suburban Transport System
MP	Mandal Parishad
NGOs	Non-Gazetted Officers
NSS	No Safe Source
NA	Not Available
NABARD	National Bank for Agriculture and Rural Development
NRYG	Nehru Rojgar Yojana Grants
NSDP	National Slum Development Programme
OB	Opening Balance
PD Account	Personal Deposit Account
PC	Partially Covered
PMGSY	Pradhan Manthri Grameena Sadak Yojana
PR & RD	Panchayat Raj & Rural Development
PRIs	Panchayat Raj Institutions
Pts	Panchayats
PWS	Protected Water Supply Scheme
RE	Rural Employment
RRM	Rural Roads Maintenance
RWS	Rural Water Supply

SSAP	Sarva Siksha Abhiyan Programme
SFC	State Finance Commission
SGSY	Swarna Jayanthi Gram Swarajgar Yojana
SGRY	Sampoorna Graeena Rojgar Yojana
SJSRY	Swarna Jayanti Sahakari Rojgar Yojana
SSFC	Second State Finance Commission
TSC	Total Sanitation Campaign
TFC	Twelfth Finance Commission
TSFC	Third State Finance Commission
UD	Urban Development
ZP	Zilla Parishad