

GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

No. 20327 /F., , Bhubaneswar, Dated 02.08.2021
FIN-BUD4-FC-0027-2020

From

Shri D. Biswal,
Joint Secretary to Govt.

To

The Additional Secretary to Government,
Panchayati Raj & D.W. Department

Sub:- Operational Guidelines for implementation of 15th Finance Commission recommended grants for Rural Local Bodies during 2021-22 to 2025-26

Sir,

I am directed to say that Government of India have issued **Operational Guidelines** for implementation of 15th Finance Commission recommended grants for Rural Local Bodies during 2021-22 to 2025-26 vide their letter No. 15(2)FC-XV/FCD/2020-25 dt.14.07.2021.

Copy of the aforesaid Guidelines is enclosed for information and necessary action.

Yours faithfully,

DBiswal
Joint Secretary to Government
2.8.2021

File No.15 (2) FC-XV/FCD/2020-25
Ministry of Finance, Dept of Expenditure
Finance Commission division

Block No. 11,5th Floor,
CGO Complex, Lodhi Road,
New Delhi-110003
Dated:-14 /07/2021

To

The Chief Secretary,
(All State Governments)

Subject: Operational guidelines for the implementation of the Fifteenth Finance Commission recommendations on Rural Local Bodies grants during the period 2021-22 to 2025-26.


Sir,

The recommendation of the Fifteenth Finance Commission (FC-XV) for the award period 2021-22 to 2025-26, inter-alia, include release of grant-in-aid to State Governments for Rural Local Bodies.

2. In this regard, the undersigned is directed to forward herewith a copy of the guidelines for release and utilization of Grants recommended by the Fifteenth Finance Commission (FC-XV) for **Rural Local Bodies** for information and further necessary action.

Yours faithfully,

Encl.: as above


(Abhay Kumar)
Director(FCD)

Copy to:-

- (i)The Secretary, Ministry of Panchayati Raj, Krishi Bhawan, New Delhi.
- (ii)The Secretary, DDW&S, Ministry of Jal Shakti, C.G.O. Complex, New Delhi.

No. 15(2) FC-XV/FCD/ 2020-25
Government of India
Ministry of Finance
Department of Expenditure
(Finance Commission Division)

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Operational Guidelines for implementation of the recommendations of the Fifteenth Finance Commission (FC-XV) on Rural Local Bodies (ULB) grants contained in Chapter 7 of FC-XV report (Empowering Local Governments).

Introduction

The Fifteenth Finance Commission (FC-XV) in its Final Report contained in Chapter 7 (Volume-I) 'Empowering Local Governments' has recommended a total grant of Rs. 4,36,361 crore for Local governments for the award period 2021-22 to 2025-26. Out of this Rs. 2,36,805 crore has been recommended for rural Local bodies (RLBs) and Rs. 43,928 crore for strengthening the primary health infrastructure and facilities in rural areas under the supervision of Panchayati Raj institutions. FC-XV in Volume-II of the Final Report have also provided year-wise and State-wise allocation under different components of rural Local body grants.

The Union Government vide 'Explanatory Memorandum as to the Action Taken on the Recommendations made by the Fifteenth Finance Commission in its Report for the award period 2021-22 to 2025-26 has inter-alia accepted the recommendations of the FC-XV contained in Chapter 7 'Empowering Local Governments'.

2. Grants recommended :-

The Fifteenth Finance Commission (FC-XV) has recommended a total of Rs. 2,36,805 crore for duly constituted Rural Local Bodies (RLBs) in 28 States for the period 2021-26 including for those areas which are not required to have Panchayats (Fifth and Sixth Schedule areas and Excluded Areas). Out of the total grant earmarked for Panchayati Raj institutions, 60 percent is earmarked for national priorities like drinking water supply, rainwater harvesting and sanitation (referred hereafter as **tied grants**), while 40 percent is

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untied and is to be utilized at the discretion of the Panchayati Raj institutions for improving basic services as per component-wise details given below;

Untied Grants:- FC-XV has recommended Rs. 94,721 crore (40% of total RLBs grant) as untied(Basic) grant as per State-wise & Year-wise details given in Annexure-I.

Tied Grants:- FC-XV has recommended a total of Rs. 1,42,083 crore as Tied grant as per State-wise & Year-wise details given in Annexure-II out of which (i) Rs. 71,042 crore (30 % of the total RLBs tied grant) shall be earmarked for '**Drinking water, rainwater harvesting and water recycling**' and (ii) Rs. 71,042 crore (30 % of the total RLBs tied grant) shall be earmarked for '**Sanitation and maintenance of ODF status, and this should include management and treatment of household waste, and human excreta and faecal sludge management in particular.**

However, if any RLB has fully saturated the needs of one category and there is no requirement of funds for that purpose, it can utilize the funds for the other category. Such saturation shall be certified by the respective village assembly/Gram Sabha and duly confirmed by the supervising authority of the Panchayats or the State Government.

3. **Distribution of RLB grants by the States :-**

(i) The Fifteenth Finance Commission (FC-XV) has recommended distribution of Rural Local body grants to all the tiers in the Panchayats i. e. Gram Panchayats, Block/Taluk Panchayats and District/Zila Panchayats and to areas which are not required to have Panchayats (Fifth and Sixth Schedule areas and Excluded Areas). The inter se distribution among all the tiers shall be done by the concerned State Government on the basis of accepted recommendations of the latest State Finance Commission (SFC) and in conformity with the following bands;

Range for distribution	Gram Panchayats	Block Panchayats	District Panchayats
Minimum	70%	10%	5%
Maximum	85%	25%	15%

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States which have a two-tier system with only village and district panchayats, the allocation shall be in the followings bands;

Range for distribution	Gram Panchayats	District Panchayats
Minimum	70%	15%
Maximum	85%	30%

However, in the event of SFC recommendations not being available, the inter se distribution among all the tiers shall be decided by the concerned State Government within the bands indicated above.

(ii) Once the State-level grants are earmarked for each tier, the intra-tier distribution among the relevant entities across the State shall be on the basis of population (**as per Census of 2011**) and area in the ratio of 90:10 or as per the accepted recommendations of the latest SFC.

(iii) Step-wise distribution of grant to all entities and detailed modus-operandi to be adopted for distribution is given below;

Step-I:-In respect of allotment of grants for Excluded Areas in a State exempt from the purview of Part IX & IXA of the Constitution, the concerned State Government shall make allocations based on the weightage of 90% to population (as per *Census of 2011*) and 10% for Area. The concerned State Government shall allot the year-wise grants to these areas out of the total RLB grants due to a State in a year/award period of five years (as per year-wise allocation given in Annexure-I&II) at the beginning of award period i. e. in 2021-22 itself and intimate the same to the Department of Expenditure, Ministry of Finance and the Ministry of Home Affairs.

Step-II:-The States shall workout **inter-se share of all tiers of Panchayats** as per the directions given above in para 3(i) and **intra-tier distribution**(within each tier) among the relevant entities across the State as per the directions given above in para 3(ii).

Step-III:- The State Governments(State Finance Department) shall transfer each installment of the RLBs grants received from the Department of Expenditure(Finance Commission Division), Ministry of Finance, Government of India (hereafter referred to as Union Government) to all the concerned entities [GP/BP/ZP & Excluded Areas, if any] without any deduction under intimation to their nodal Department on PFMS platform or e-governance system integrated with PFMS as per the share worked out in **Step-I and Step-II.**

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4. Modalities for Release of grants :-

(i) **Basic Grants:-** Basic grants i. e. 40% of the total allocation will be released in two installments by the Union Government after receipt of Grant Transfer Certificate in the prescribed format(Annexure-III) and recommendation from the Ministry of Panchayati Raj(MOPR), Govt. of India and fulfillment of the stipulated conditions as given in para 5(A).

(ii) **Tied Grants:-** Tied grants i. e. 60% of the allocation will also be released in two installments by the Union Government after receipt of recommendation from the Department of Drinking Water & Sanitation, Ministry of Jal Shakti, Govt. of India and fulfillment of the stipulated conditions as given above in para 5.

(iii) *The 1st installment of the year during the award period will be released to the State in the month of June for the bodies which have complied to the conditions as mentioned below in para 5. The second installment will be released in October upon receipt of Grant Transfer Certificate of the 1st installment and utilization of at least 50% of the funds transferred during the previous year. However, recognizing the difficulties being faced due to disruption in the normal life during the second wave of Covid-19, conditions stipulated below for the release of 1st installment of the year 2021-22 will stand relaxed to the extent that all these conditions will be assessed during the release of 2nd installment of the year 2021-22(for both tied and untied).*

5. Eligibility Conditions for release of Grants:- Grants as detailed in para 2 above, shall be released by the Union Government as per the procedure prescribed above in para 4 subject to fulfillment of conditions as detailed below for each component;

(A) For the release of Untied and Tied grants:-

(i) In order to be eligible for grants, RLBs have to mandatorily prepare and make available online both provisional accounts of the previous year and the audited accounts of the year before previous as entry level conditions to avail the grants. However, for the years 2021-22 and 2022-23, the States need to ensure that at least 25 percent of the RLBs have both their provisional accounts for the previous year and audited accounts for the year before the previous available online in the public domain in addition to MoPR eGramswaraj and Audit Online in order for them to avail of the full grants in that year. For the years 2023-24 onwards, all RLBs need to have both provisional accounts of the previous year

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and the audited accounts of the year before previous available online in public domain in addition to MoPR eGramswaraj and Audit Online failing which grants will be released on pro-rata basis depending upon the number of bodies complying to the these conditions. MOPR in consultation with C&AG may devise required formats of Audited and Provisional accounts to be uploaded in eGramswaraj / Audit Online.

- (ii) RLBs shall be deemed to be eligible for the release of grants detailed in para 2 above, if the rural bodies are duly constituted i. e. if duly elected bodies are in place except for the States/Areas where Part IX of the Constitution does not apply. In case, all the bodies are not duly constituted, grants shall be released to the State on pro-rata basis for duly constituted only.
- (iii) FC-XV has recommended that all States which have not done so, must constitute State Finance Commission (SFC), act upon their recommendations and lay the explanatory memorandum as to the action taken thereon before the State legislature on or before March 2024. After March 2024, no grants shall be released to a State that has not complied with the Constitutional provisions in respect of the SFC and these conditions.

(B) **For release of Tied grants:-** Rural Local bodies shall be deemed to be eligible for the release of tied grant if the Department of Drinking Water & Sanitation, Ministry of Jal Shakti, Govt. of India(DDWS) is satisfied about fulfillment of the following broad conditions:

- (i) Uploading of GPDP/BDP/DDP in eGramSwaraj (or through DDWS-IMIS) containing details of Annual Action Plan of Village/block/District for Sanitation and Drinking Water Supply by the RLBs in the format as may be prescribed by the DDWS. Annual Action Plan for Drinking Water Supply shall include:-Details about Supply of drinking water, rain water harvesting and water recycling. Annual Action Plan for Sanitation shall include:-Status & maintenance of ODF and planning and implementation of SLWM interventions in the local body.
- (ii) Uploading of details about utilization 15th F.C. funds [both components] on the website.
- (iii) Any other conditions which DDWS may deem fit in connection with the stated objective of the tied grant.

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6. Transfer of grant by the State Government:-

The Fifteenth Finance Commission (FC-XV) was inter-alia mandated to recommend measures needed to augment the consolidated Fund of a States to supplement the resources of the Panchayats and Municipalities in the State. Therefore, the State Governments on receipt of the Fifteenth Finance Commission (FC-XV) recommended grants from the Union Government shall transfer the same to the Rural local bodies/Excluded Areas concerned only within ten working days. Any delay beyond 10 working days will require the State Governments to release the grant with interest for the period of delay as per the average effective rate of interest on market borrowings/State Development Loans(SDLs) for the previous year. For the sake of compatibility and operational convenience, local bodies may open a separate bank account for the FC-XV grants and operate the same for all types of transactions including interlinking with eGramSwaraj-PFMS interface.

In order to become eligible for the subsequent installment of the grant, the State Government need to submit Grant Transfer Certificate(GTC) to the Ministry of Panchayati Raj(MOPR) for untied grant, and Department of Drinking Water & Sanitation, Ministry of Jal Shakti, Govt. of India for the tied grant with copies of both the GTCs forwarded to the Finance Commission Division, Department of Expenditure, Ministry of Finance.

7. Utilisation of the FC-XV recommended Local body grant

(i) **Basic Grants:-** The basic grants are untied and can be utilised by the Rural local bodies under the twenty-nine subjects enshrined in the Eleventh Schedule to the Constitution, except for salaries & other establishment costs. However, the expenditure required for auditing of accounts by the State Government approved external agencies may be borne from this grant.

(ii) **Tied Grants:-** 50% of the tied grants can be utilised for the basic services of (a) 'Sanitation and maintenance of ODF status, and this should include management and treatment of household waste, and human excreta and faecal sludge management in

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particular and the remaining 50% on (b) supply of drinking water, rain water harvesting and water recycling. The local bodies shall, as far as possible earmark **one half of these tied grants** each to these two critical services. However, if any RLB has fully saturated the needs of one category and there is no requirement of funds for that purpose, it can utilize the funds for the other category. Such saturation shall be certified by the respective village Assembly /Gram Sabha and duly confirmed by the supervising authority of the Panchayats or the State Government. In case, residents/households within a village/Gram Panchayat / Block do have access to drinking water due to efforts of State/Central Government/ various schemes implemented in the past, such Panchayats shall utilize the funds on other sub-components like rain water harvesting, water recycling/rejuvenation of water bodies in addition to maintaining existing water supply infrastructure.

8. **Accounting and Auditing:-** From the year 2021-22, all Rural Local bodies shall maintain their accounts of **FC-XV grants** online on eGramSwaraj and also make payments to vendors/service providers through eGramSwaraj-PFMS interface. Further, the auditing of the annual accounts are also to be carried out on the 'Audit online' application of MOPR. From 2023-24 onwards, States will receive RLB grants for the number of bodies having both provisional accounts of the previous year and audited accounts for the year before the previous year available on Audit Online. Therefore, necessary steps may be taken during 2021-22 itself for providing training to the concerned officials on the subject and for opening account in the PFMS/integration with PFMS.

9. **Convergence of FC-XV recommended funds:-** The FC-XV in Chapter 7 of its Final Report for the period 2021-22 to 2025-26 has inter-alia recommended tied grants for supporting and strengthening the delivery of basic services which are national priorities like Drinking water for all, sanitation, etc. The Government of India has also launched some schemes aimed at similar outcomes like Swachh Bharat Mission Grameen (SBM-G), Jal Jeevan Mission, etc. In order to sustain the achievements made in these schemes, all the three levels of Government need to join hands in the spirit of Cooperative Federalism. Therefore, rural local bodies may utilise tied grant components in convergence with any

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other scheme aided by the Union Government with similar outcomes and jurisdiction with the ultimate aim to cover maximum population within the jurisdiction of the concerned local body or to improve the quality of the assets proposed to be constructed for the purpose. However, 15th Finance Commission grants should not be used as a State share/contribution towards any particular scheme. While the Gram Panchayats shall operate the tied grants for tapping locally available resources for achieving the objectives/goals, convergence with national schemes at block or district panchayats level will ease the operations as well as resource transfer for such schemes. Therefore, Block Panchayats and District Panchayats may explore the possibility of such convergence within their respective jurisdiction.

10. The role of the Ministry of Panchayati Raj(MOPR), Govt. of India:-

Ministry of Panchayati Raj(MOPR), Govt. of India shall act as a nodal ministry for determining the eligibility of the rural local bodies for the Untied grant. It will assess compliance to the conditions as mentioned above in para 5(A) and on the basis of assessment, shall recommend release of grant to the Department of Expenditure, Ministry of Finance. Since, Eligibility Conditions for release of Grants as stipulated in para 5(A) are common for Tied and Untied grants, therefore, MOPR shall also inform DDW&S about the rural local bodies/States which have complied to the conditions stipulated in para 5(A). It will also monitor the implementation of the remaining recommendations of the FC-XV with regard to RLBs. The MOPR may also handhold and provide technical guidance to the RLBs in bringing them onboard so as to enable them to comply to the conditions mentioned above in para 8.

11. The role of the Department of Drinking Water & Sanitation(DDWS):-

Department of Drinking Water & Sanitation, Ministry of Jal Shakti, Govt. of India (DDW&S) shall act as a nodal ministry for determining the eligibility of the rural local bodies for the Tied grant. The DDW&S shall recommend release of tied grant to the Department of Expenditure, Ministry of Finance for the bodies /States which have complied to the conditions stipulated in para5(A) based on the information received from MOPR and after assessment of the conditions as mentioned above in para 5(B). The DDW&S shall also handhold and provide technical guidance to the RLBs in implementing the tied grant component or the schemes/technology to be adopted for efficient use of the funds.

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12. The role of the Department of Expenditure, Ministry of Finance:-

Upon receipt of recommendations from the nodal Ministries i. e. the MOPR and DDW&S, M/o Jal Shakti, the Department of Expenditure (FCD), Ministry of Finance shall release due installment of grants to the States concerned subject to fulfillment of all the conditions as stipulated in the guidelines above. The grants shall be released separately for Schedule XI Areas including to all Excluded Areas (where Part IX of the Constitution does not apply) based on the grant allocated by the State Government for these areas as mentioned in para 3(Step-I).

13. Regarding 15th Finance Commission recommended other grants:- The 15th Finance Commission in Chapter 7 of its report for the period 2021-22 to 2025-26 has inter-alia recommended grants amounting to a total of Rs. 70,051 crore for Health Sector to be channelized through Local Government out of which Rs. 43,928 crore is allocated for strengthening the primary health infrastructure and facilities in rural areas under the supervision of Panchayati Raj institutions. Ministry of Health & Family Welfare is the nodal Ministry for Health sector grants. Separate guidelines will be issued for the release of 15th F.C. recommended health sector grants in due course of time.

14. Saving:- *Notwithstanding whatsoever has been mentioned above, the Department of Expenditure reserves the right to amend/relax any of the conditions/pre-conditions as may be deemed fit to cover any unforeseen event or in case of any exigencies.*

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Annexure-I

15th F. C. recommended Basic (Untied) Grants for Rural Local bodies (40% of RLB grants). (Rs. in crore)							
Sl. No.	State	2021-22	2022-23	2023-24	2024-25	2025-26	Total
1	Andhra Pradesh	775.6	804	812.4	860.8	839.6	4092.4
2	Arunachal Pradesh	68	70.8	71.6	75.6	74	360
3	Assam	474.4	491.2	496.4	526	513.2	2501.2
4	Bihar	1483.6	1536.8	1553.6	1645.6	1604.8	7824.4
5	Chhattisgarh	430	445.6	450	476.8	465.2	2267.6
6	Goa	22	22.8	23.2	24.8	24.4	117.2
7	Gujarat	944.8	978.4	989.2	1047.6	1022	4982
8	Haryana	374	387.2	391.6	414.4	404.4	1971.6
9	Himachal Pradesh	126.8	131.6	132.8	140.8	137.2	669.2
10	Jharkhand	499.6	517.2	522.8	554	540.4	2634
11	Karnataka	950.8	985.2	996	1054.8	1028.8	5015.6
12	Kerala	481.2	498.4	504	533.6	520.4	2537.6
13	Madhya Pradesh	1177.6	1220	1233.2	1306	1274	6210.8
14	Maharashtra	1722.8	1784.4	1804	1910.4	1863.6	9085.2
15	Manipur	52.4	54	54.8	58	56.8	276
16	Meghalaya	54	56	56.4	59.6	58.4	284.4
17	Mizoram	27.6	28.4	28.8	30.4	29.6	144.8
18	Nagaland	36.8	38.4	38.8	40.8	39.6	194.4
19	Odisha	667.6	691.2	698.8	740.4	722	3520
20	Punjab	410.4	424.8	429.6	455.2	444	2164
21	Rajasthan	1141.6	1182.8	1195.6	1266.4	1234.8	6021.2
22	Sikkim	12.4	13.2	13.2	14	13.2	66
23	Tamil Nadu	1066.4	1104.4	1116.4	1182.8	1153.6	5623.6
24	Telangana	546	566	572	605.6	590.8	2880.4
25	Tirpura	56.4	58.8	59.2	62.8	61.2	298.4
26	Uttar Pradesh	2883.2	2986.4	3018.8	3197.6	3118.8	15204.8
27	Uttarakhand	170	176	178	188.4	183.2	895.6
28	West Bengal	1304.4	1351.2	1366	1446.8	1411.2	6879.6
Total		17960.4	18605.2	18807.2	19920	19429.2	94722

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Annexure-II

15th F. C. recommended Tied Grant for Rural Local bodies (60% of RLB grant). (Rs. in crore)							
SI. No.	State	2021-22	2022-23	2023-24	2024-25	2025-26	Total
1	Andhra Pradesh	1163.4	1206	1218.6	1291.2	1259.4	6138.6
2	Arunachal Pradesh	102	106.2	107.4	113.4	111	540
3	Assam	711.6	736.8	744.6	789	769.8	3751.8
4	Bihar	2225.4	2305.2	2330.4	2468.4	2407.2	11736.6
5	Chhattisgarh	645	668.4	675	715.2	697.8	3401.4
6	Goa	33	34.2	34.8	37.2	36.6	175.8
7	Gujarat	1417.2	1467.6	1483.8	1571.4	1533	7473
8	Haryana	561	580.8	587.4	621.6	606.6	2957.4
9	Himachal Pradesh	190.2	197.4	199.2	211.2	205.8	1003.8
10	Jharkhand	749.4	775.8	784.2	831	810.6	3951
11	Karnataka	1426.2	1477.8	1494	1582.2	1543.2	7523.4
12	Kerala	721.8	747.6	756	800.4	780.6	3806.4
13	Madhya Pradesh	1766.4	1830	1849.8	1959	1911	9316.2
14	Maharashtra	2584.2	2676.6	2706	2865.6	2795.4	13627.8
15	Manipur	78.6	81	82.2	87	85.2	414
16	Meghalaya	81	84	84.6	89.4	87.6	426.6
17	Mizoram	41.4	42.6	43.2	45.6	44.4	217.2
18	Nagaland	55.2	57.6	58.2	61.2	59.4	291.6
19	Odisha	1001.4	1036.8	1048.2	1110.6	1083	5280
20	Punjab	615.6	637.2	644.4	682.8	666	3246
21	Rajasthan	1712.4	1774.2	1793.4	1899.6	1852.2	9031.8
22	Sikkim	18.6	19.8	19.8	21	19.8	99
23	Tamil Nadu	1599.6	1656.6	1674.6	1774.2	1730.4	8435.4
24	Telangana	819	849	858	908.4	886.2	4320.6
25	Tirpura	84.6	88.2	88.8	94.2	91.8	447.6
26	Uttar Pradesh	4324.8	4479.6	4528.2	4796.4	4678.2	22807.2
27	Uttarakhand	255	264	267	282.6	274.8	1343.4
28	West Bengal	1956.6	2026.8	2049	2170.2	2116.8	10319.4
Total		26940.6	27907.8	28210.8	29880	29143.8	142083

Annexure-III**GRANT TRANSFER CERTIFICATE FOR THE GRANT RECEIVED FOR RURAL LOCAL BODIES RECOMMENDED BY FIFTEENTH FINANCE COMMISSION DURING ITS AWARD PERIOD 2021-22- TO 2025-2026.**

Name of State:-

1.	For General Areas	Total No. of	GPs		Duly elected bodies	GPs	
			BPs			BPs	
			ZPs			ZPs	
2.	Non Part IX Areas [provide names and number of such Autonomous bodies]				No.	Names	
3.	Details of Basic Grant/Tied grant received:	Year	Installment	Amount (Rs. in lakh)	Date of receipt		
4.	Details of Basic Grant/Tied grant transferred*:	Year	Installment	Amount (Rs. in lakh)	Date of Transfer	No. of days of delay	If delayed, amount of interest transferred (with rate of interest)
5.	Whether State Finance Commission(SFC) Recommendations available	Yes/ No	If Yes, whether, grant distributed as per census 2011 population or as per the SFC recommendation.		If No, whether notification for constitution of SFC issued.		If Yes, attach a copy of Notification) and give date of such notification.
					Yes/ No		00/00/202
6.	Whether RLB account for 15 th FC Grants linked to PFMS for all transactions					Yes/No	
7.	Percentage of previous year's RLB grant utilised so far.[In the year 2021-22, provide information for the year 2020-21 and follow the similar practice for the subsequent years also.]			For Untied grant		For Tied grant	
				[] %		[] %	

*Strikeout whichever is not applicable.

Certified that the grants have been utilized/proposed to be utilized for the purpose for which these have been provided and if any deviation is observed, the same will be intimated.

Signature with seal of
Secretary (Nodal department)

Countersigned:
Signature with seal of the Finance Secretary

