

Annex 1: Date of FRBM and Period for Calculating Average

	Month of FRBM	Period before FRBM	Period after FRBM
1	2	3	4
1 Karnataka	September 2002	1992-93 to 2001-02	2003-04 to 2012-13
2 Tamil Nadu	May 2003	1994-95 to 2002-03	2004-05 to 2012-13
3 Kerala	August 2003	1994-95 to 2002-03	2004-05 to 2012-13
4 Punjab	October 2003	1994-95 to 2002-03	2004-05 to 2012-13
5 Uttar Pradesh	February 2004	1994-95 to 2002-03	2004-05 to 2012-13
6 Gujarat	March 2005	1998-99 to 2004-05	2006-07 to 2012-13
7 Maharashtra	April 2005	1998-99 to 2004-05	2006-07 to 2012-13
8 Himachal Pradesh	April 2005	1998-99 to 2004-05	2006-07 to 2012-13
9 Rajasthan	May 2005	1998-99 to 2004-05	2006-07 to 2012-13
10 Madhya Pradesh	May 2005	1998-99 to 2004-05	2006-07 to 2012-13
11 Andhra Pradesh	June 2005	1998-99 to 2004-05	2006-07 to 2012-13
12 Odisha	June 2005	1998-99 to 2004-05	2006-07 to 2012-13
13 Tripura	June 2005	1998-99 to 2004-05	2006-07 to 2012-13
14 Haryana	July 2005	1998-99 to 2004-05	2006-07 to 2012-13
15 Manipur	August 2005	1998-99 to 2004-05	2006-07 to 2012-13
16 Chhattisgarh	September 2005	2000-01 to 2004-05	2006-07 to 2012-13
17 Assam	September 2005	1998-99 to 2004-05	2006-07 to 2012-13
18 Uttarakhand	October 2005	1998-99 to 2004-05	2006-07 to 2012-13
19 Arunachal Pradesh	March 2006	1998-99 to 2004-05	2006-07 to 2012-13
20 Meghalaya	March 2006	1998-99 to 2004-05	2006-07 to 2012-13
21 Bihar	April 2006	2000-01 to 2005-06	2007-08 to 2012-13
22 Goa	May 2006	2000-01 to 2005-06	2007-08 to 2012-13
23 Jammu and Kashmir	August 2006	2000-01 to 2005-06	2007-08 to 2012-13
24 Mizoram	October 2006	2000-01 to 2005-06	2007-08 to 2012-13
25 Jharkhand	May 2007	2002-03 to 2006-07	2008-09 to 2012-13
26 Nagaland	January 2010	2006-07 to 2008-09	2010-11 to 2012-13
27 West Bengal	July 2010	2008-09 to 2009-10	2011-12 to 2012-13
28 Sikkim	September 2010	2008-09 to 2009-10	2011-12 to 2012-13

Note: 1. In case of Gujarat, 2005-06 has been taken as the FRBM year for calculating average, since FRBM was enacted in March 2005.
 2. For Chattisgarh, the total number of years taken to calculate the average before and after is not the same, as the state was part of Madhya Pradesh in earlier years.