

Appendix II

Appendix II : Revenue Expenditure of Municipal Corporations

(₹ lakh)

Item	ANDHRA PRADESH					ARUNACHAL PRADESH				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Revenue Expenditure (A-K)	1,72,737	1,74,899	1,95,128	2,26,467	3,73,158	572	865	1,574	-	-
A. Establishment Expenses	41,757	35,765	37,872	48,340	95,862	201	257	224	-	-
1 Salary, Wages and Bonus	40,322	35,074	37,545	48,099	94,648	201	256	224	-	-
2 Of which: Benefits and Allowances	320	165	182	198	541	0.1	0.2	-	-	-
3 Pension	153	63	16	19	47	-	-	-	-	-
4 Other Terminal and Retirement Benefits	690	461	129	24	626	-	-	-	-	-
B. Administrative Expenses	11,897	10,755	11,870	11,687	25,433	14	67	61	-	-
1 Rent, Rates and Taxes	322	508	1,095	1,804	2,026	0.1	14	26	-	-
2 Office maintenance	1,066	978	996	1,896	2,345	-	-	-	-	-
3 Communication Expenses	405	624	551	572	893	-	-	-	-	-
4 Books & Periodicals	59	73	220	124	232	-	-	-	-	-
5 Printing and Stationery	635	674	839	1,166	1,861	6	34	0.2	-	-
6 Travelling & Conveyance	324	215	368	447	788	-	-	-	-	-
7 Insurance	147	149	176	342	308	-	-	-	-	-
8 Audit Fees	13	20	4	0.3	447	-	-	-	-	-
9 Legal Expenses	536	523	360	493	897	-	-	-	-	-
10 Professional and other Fees	2,404	2,134	850	999	4,417	-	-	-	-	-
11 Advertisement and Publicity	1,800	1,347	1,656	1,236	3,487	-	-	-	-	-
12 Membership & Subscriptions	294	0.1	-	287	12	-	-	-	-	-
13 Others	3,892	3,508	4,754	2,320	7,719	9	19	34	-	-
C. Operational & Maintenance Expenses	76,820	88,574	1,02,376	1,17,100	1,98,129	19	85	159	-	-
1 Power and Fuel	31,257	31,240	40,132	38,114	52,182	1	6	8	-	-
2 Bulk Purchases	1,049	8,583	2,761	2,168	7,048	-	-	-	-	-
3 Consumption of Stores	429	846	527	2,222	1,702	-	-	-	-	-
4 Hire Charges	2,822	3,121	4,276	4,693	9,034	-	-	-	-	-
5 Repairs & maintenance - Infrastructure Assets	16,726	17,073	17,903	21,113	51,416	-	-	125	-	-
6 Repairs & maintenance - Civic Amenities	4,628	4,373	4,774	4,589	12,366	-	-	5	-	-
7 Repairs & maintenance - Buildings	2,379	2,390	3,921	2,933	9,675	-	-	-	-	-
8 Repairs & maintenance - Vehicles	2,251	1,896	2,037	1,941	4,321	11	37	4	-	-
9 Repairs & maintenance - Others	1,382	1,508	1,652	1,853	4,246	-	-	2	-	-
10 Other operating & maintenance Expenses	13,898	17,545	24,395	37,474	46,140	7	42	14	-	-
D. Interest and Finance Charges	19,804	20,086	19,641	35,431	19,961	0.3	0.3	0.3	-	-
1 Interest to Central Government	0.01	0.6	8	665	462	-	-	-	-	-
2 Interest to State Government	32	944	351	406	600	-	-	-	-	-
3 Interest to Government Bodies and Associations	177	807	941	486	550	-	-	-	-	-
4 Interest to International Agencies	-	-	-	-	-	-	-	-	-	-
5 Interest to Banks and Other Financial Institutions	19,304	17,673	17,813	33,518	17,728	-	-	-	-	-
6 Other Interest	-	225	-	-	-	-	-	-	-	-
7 Bank Charges	12	12	111	3	5	0.3	0.3	0.3	-	-
8 Other Finance Expenses	279	423	418	354	616	-	-	-	-	-
E. Programme Expenses	2,656	4,234	4,674	4,034	6,186	329	399	1,016	-	-
1 Of which: Election Expenses	208	794	1,607	788	605	-	-	-	-	-
2 Of which: Own Programmes	2,268	3,059	2,564	2,671	4,826	329	399	1,016	-	-
F. Revenue Grants, Contributions and Subsidies	3,572	224	665	29	19,940	8	58	25	-	-
1 Grants	3,340	180	548	25	19,820	-	-	-	-	-
2 Contributions	230	44	117	4	120	8	58	25	-	-
3 Subsidies	2	-	-	-	-	-	-	-	-	-
G. Provisions and Write off	0.3	-	-	23	-	-	-	-	-	-
H. Miscellaneous Expenses	205	213	399	258	457	-	-	89	-	-
I. Depreciation	15,731	14,154	17,017	8,932	6,331	-	-	-	-	-
J. Prior Period Item	296	894	613	632	859	-	-	-	-	-
K. Transfer to Reserve Funds	-	-	-	-	-	-	-	-	-	-

Note: -: Data are not available.
Source: Municipal Corporations.

Report on Municipal Finances

Appendix II : Revenue Expenditure of Municipal Corporations (Contd.)

(₹ lakh)

Item	ASSAM					BIHAR				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Revenue Expenditure (A-K)	25,741	23,988	21,883	-	-	90,263	1,01,397	1,11,016	1,25,981	2,41,809
A. Establishment Expenses	5,734	6,244	7,150	-	-	48,761	45,028	52,353	61,667	95,851
1 Salary, Wages and Bonus	5,645	6,134	7,033	-	-	33,532	31,982	37,517	39,817	69,668
2 Of which: Benefits and Allowances	-	-	-	-	-	331	441	354	1,525	1,019
3 Pension	69	91	103	-	-	5,018	6,381	8,759	9,954	16,143
4 Other Terminal and Retirement Benefits	21	18	13	-	-	9,879	6,224	5,723	10,371	9,021
B. Administrative Expenses	4,511	4,225	6,846	-	-	3,932	4,423	7,755	8,363	10,926
1 Rent, Rates and Taxes	-	-	-	-	-	10	4	71	113	115
2 Office maintenance	-	-	-	-	-	915	1,447	3,008	4,455	1,928
3 Communication Expenses	-	-	-	-	-	56	57	75	105	850
4 Books & Periodicals	-	-	-	-	-	5	2	27	12	45
5 Printing and Stationery	-	-	-	-	-	144	120	172	289	730
6 Travelling & Conveyance	-	-	-	-	-	302	741	1,021	556	717
7 Insurance	-	-	-	-	-	120	40	201	194	540
8 Audit Fees	-	-	-	-	-	-	0.05	4	22	63
9 Legal Expenses	-	-	-	-	-	55	23	86	116	343
10 Professional and other Fees	-	-	-	-	-	748	631	637	839	2,716
11 Advertisement and Publicity	-	-	-	-	-	608	464	895	998	1,792
12 Membership & Subscriptions	-	-	-	-	-	87	-	9	-	145
13 Others	4,511	4,225	6,846	-	-	882	895	1,550	665	943
C. Operational & Maintenance Expenses	451	494	331	-	-	20,120	22,603	26,521	33,618	78,320
1 Power and Fuel	-	-	-	-	-	5,589	7,701	8,459	11,285	24,265
2 Bulk Purchases	-	-	-	-	-	1	-	0.8	10	376
3 Consumption of Stores	-	-	-	-	-	1,114	819	1,145	1,157	2,510
4 Hire Charges	-	-	-	-	-	870	1,111	2,153	1,450	3,081
5 Repairs & maintenance - Infrastructure Assets	-	-	-	-	-	1,099	2,379	2,163	5,552	9,545
6 Repairs & maintenance - Civic Amenities	-	-	-	-	-	842	713	892	2,271	5,994
7 Repairs & maintenance - Buildings	-	-	-	-	-	248	246	466	396	4,696
8 Repairs & maintenance - Vehicles	-	-	-	-	-	674	575	1,037	1,003	1,688
9 Repairs & maintenance - Others	-	-	-	-	-	160	449	324	251	771
10 Other operating & maintenance Expenses	451	494	331	-	-	9,522	8,610	9,882	10,244	25,394
D. Interest and Finance Charges	-	-	-	-	-	103	365	31	24	25
1 Interest to Central Government	-	-	-	-	-	-	0.4	-	-	-
2 Interest to State Government	-	-	-	-	-	-	-	-	-	-
3 Interest to Government Bodies and Associations	-	-	-	-	-	-	-	23	14	15
4 Interest to International Agencies	-	-	-	-	-	0.1	3	-	-	-
5 Interest to Banks and Other Financial Institutions	-	-	-	-	-	-	-	-	-	-
6 Other Interest	-	-	-	-	-	100	0.1	-	-	-
7 Bank Charges	-	-	-	-	-	3	362	8	9	9
8 Other Finance Expenses	-	-	-	-	-	0.0	-	-	0.5	0.5
E. Programme Expenses	15,045	13,025	7,556	-	-	5,577	13,088	11,157	11,681	50,730
1 Of which: Election Expenses	-	-	-	-	-	5	94	32	106	5,352
2 Of which: Own Programmes	15,045	13,025	7,556	-	-	3,138	9,695	5,994	10,350	39,880
F. Revenue Grants, Contributions and Subsidies	-	-	-	-	-	2,207	2,832	1,519	3,622	19,523
1 Grants	-	-	-	-	-	2,058	2,832	1,519	3,622	19,509
2 Contributions	-	-	-	-	-	149	-	-	-	14
3 Subsidies	-	-	-	-	-	-	-	-	-	-
G. Provisions and Write off	-	-	-	-	-	1,147	836	1,049	114	98
H. Miscellaneous Expenses	-	-	-	-	-	-	4	0.3	218	266
I. Depreciation	-	-	-	-	-	10,817	12,257	13,969	11,676	7,036
J. Prior Period Item	-	-	-	-	-	518	15	1,084	821	1,437
K. Transfer to Reserve Funds	-	-	-	-	-	-2,919	-54	-4,422	-5,824	-22,403

Note: -: Data are not available.
Source: Municipal Corporations.