

Appendix II

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

(₹ lakh)

Item	CHHATTISGARH					DELHI				
	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)	1,95,170	1,90,013	1,41,011	1,57,126	2,18,361	14,85,745	14,28,223	15,07,880	21,11,649	20,94,671
A. Establishment Expenses	42,913	45,036	43,039	46,421	59,791	9,55,093	9,01,849	9,56,307	12,72,448	13,76,491
1 Salary, Wages and Bonus	36,788	37,183	35,565	43,202	55,781	7,16,972	6,78,330	7,13,998	9,78,424	10,77,031
2 Of which: Benefits and Allowances	836	1,120	981	1,364	1,467	16,221	15,012	17,216	27,245	27,147
3 Pension	3,697	5,047	4,933	435	879	1,84,110	1,86,707	2,02,515	2,27,884	2,32,082
4 Other Terminal and Retirement Benefits	1,591	1,685	1,561	1,419	1,664	37,790	21,800	22,579	38,895	40,231
B. Administrative Expenses	15,613	13,986	8,023	7,731	11,040	30,984	27,307	33,166	42,898	44,358
1 Rent, Rates and Taxes	665	387	378	20	67	209	115	103	110	121
2 Office maintenance	10,013	8,621	2,608	2,086	2,711	17,023	13,970	15,619	28,244	28,756
3 Communication Expenses	131	116	112	149	277	126	125	105	125	121
4 Books & Periodicals	18	6	5	44	56	14	11	14	38	79
5 Printing and Stationery	238	388	413	305	426	84	12	134	424	431
6 Travelling & Conveyance	1,458	1,475	1,171	1,099	1,134	20	5	-	1.0	1.0
7 Insurance	164	204	127	178	292	14	26	24	28	28
8 Audit Fees	15	47	15	181	419	-	-	-	-	-
9 Legal Expenses	183	97	189	168	280	1,156	811	781	1,154	1,166
10 Professional and other Fees	1,795	831	848	827	1,531	593	642	753	511	647
11 Advertisement and Publicity	627	869	440	926	1,250	1,157	511	361	1,422	1,456
12 Membership & Subscriptions	2	2	0.4	3	3	1	-	-	5	3
13 Others	303	945	1,717	1,745	2,595	10,587	11,079	15,272	10,836	11,551
C. Operational & Maintenance Expenses	29,655	32,444	39,343	46,241	83,588	2,45,524	1,76,492	2,22,957	2,95,878	2,75,627
1 Power and Fuel	1,476	3,136	4,893	3,201	6,162	526	614	559	718	718
2 Bulk Purchases	690	772	1,574	1,964	2,414	1,17,570	87,352	1,05,629	1,52,884	1,19,301
3 Consumption of Stores	472	780	955	1,337	1,937	1,279	752	690	2,281	2,297
4 Hire Charges	153	111	147	214	255	8,138	7,130	7,180	11,111	13,878
5 Repairs & maintenance - Infrastructure Assets	8,198	9,065	8,312	17,077	25,830	8,353	3,567	4,061	5,679	10,945
6 Repairs & maintenance - Civic Amenities	1,973	3,265	2,638	2,407	3,069	53,782	29,547	77,398	87,122	87,827
7 Repairs & maintenance - Buildings	1,313	1,319	2,007	2,192	3,677	9,412	5,567	8,871	10,797	12,277
8 Repairs & maintenance - Vehicles	626	910	855	754	1,085	535	523	608	1,039	1,342
9 Repairs & maintenance - Others	677	623	1,307	1,631	2,123	4,090	2,389	2,239	7,028	5,407
10 Other operating & maintenance Expenses	14,077	12,462	16,655	15,465	37,034	41,840	39,051	15,720	17,220	21,635
D. Interest and Finance Charges	123	98	91	137	147	825	331	331	67,120	67,221
1 Interest to Central Government	-	-	-	-	-	-	-	-	-	-
2 Interest to State Government	-	-	-	0.8	0.8	123	-	-	100	100
3 Interest to Government Bodies and Associations	-	-	-	-	-	-	-	-	-	-
4 Interest to International Agencies	-	-	-	-	-	-	-	-	-	-
5 Interest to Banks and Other Financial Institutions	0.8	-	-	-	-	-	-	-	1	2
6 Other Interest	2	26	3	-	-	138	-	-	15,335	15,336
7 Bank Charges	96	29	50	11	12	5	4	1	2	1
8 Other Finance Expenses	24	43	38	125	134	558	327	330	51,681	51,781
E. Programme Expenses	655	343	373	438	696	2,652	991	14,755	14,217	14,257
1 Of which: Election Expenses	224	54	28	39	143	1,483	412	13,451	13,000	13,000
2 Of which: Own Programmes	431	329	346	371	519	1,169	579	1,304	1,217	1,257
F. Revenue Grants, Contributions and Subsidies	66,153	55,764	33,398	30,214	33,559	1,64,920	2,29,575	1,82,066	3,11,880	2,00,558
1 Grants	66,104	55,748	31,616	28,414	31,729	1,62,210	2,27,807	1,81,004	3,09,280	1,97,558
2 Contributions	0.1	16	1,783	1,800	1,830	2,546	1,640	831	2,600	3,000
3 Subsidies	48	-	-	-	-	164	128	231	-	-
G. Provisions and Write off	1,557	74	131	144	-	-	-	-	-	-
H. Miscellaneous Expenses	93	445	-	163	428	54,611	49,109	51,755	66,783	71,235
I. Depreciation	37,395	40,930	14,652	24,838	28,312	-	-	-	-	-
J. Prior Period Item	579	507	1,492	279	275	23	356	8,901	-	-
K. Transfer to Reserve Funds	433	386	469	520	524	31,112	42,212	37,643	40,425	44,925

Note: -: Data are not available.

Source: Municipal Corporations.

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

(₹ lakh)

Item	GOA					GUJARAT				
	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)	3,611	4,046	4,279	4,865	7,154	8,44,852	9,35,095	10,11,910	11,61,634	13,18,673
A. Establishment Expenses	2,953	3,186	3,444	3,828	4,642	4,11,614	4,35,128	4,54,292	5,41,360	5,90,399
1 Salary, Wages and Bonus	2,639	2,871	3,014	3,437	4,092	2,45,562	2,56,309	2,65,022	3,51,967	3,93,859
2 Of which: Benefits and Allowances	57	61	61	69	81	33,973	34,119	38,338	17,459	15,800
3 Pension	115	142	209	169	258	84,997	95,854	99,725	1,13,972	1,17,007
4 Other Terminal and Retirement Benefits	141	113	161	153	212	47,081	48,845	51,208	57,962	63,733
B. Administrative Expenses	87	76	116	159	299	30,121	44,370	54,805	53,262	59,719
1 Rent, Rates and Taxes	-	-	-	-	-	1,405	1,049	1,283	1,429	2,821
2 Office maintenance	40	28	53	88	155	692	380	520	389	2,578
3 Communication Expenses	2	3	3	3	5	631	514	551	791	924
4 Books & Periodicals	2	2	1	1	4	149	92	96	214	257
5 Printing and Stationery	9	8	12	11	12	1,223	1,072	1,247	1,956	2,249
6 Travelling & Conveyance	1	-	-	0.3	3	903	1,705	866	1,164	1,560
7 Insurance	9	13	9	15	20	155	195	211	304	339
8 Audit Fees	-	-	-	10	10	120	106	70	151	163
9 Legal Expenses	8	3	10	9	12	478	319	622	756	940
10 Professional and other Fees	6	6	9	13	27	927	642	1,076	1,832	2,057
11 Advertisement and Publicity	7	5	2	4	23	1,706	1,131	1,757	3,065	3,037
12 Membership & Subscriptions	-	-	-	-	-	34	24	23	90	99
13 Others	2	8	16	3	29	21,699	37,142	46,482	41,122	42,696
C. Operational & Maintenance Expenses	495	510	649	812	1,840	1,68,906	1,65,306	1,87,397	2,26,740	2,67,763
1 Power and Fuel	128	136	158	244	239	62,088	66,585	70,218	80,585	88,097
2 Bulk Purchases	-	-	-	-	-	5,030	4,829	6,065	6,213	9,923
3 Consumption of Stores	24	28	35	36	106	2,556	1,681	2,612	4,060	4,211
4 Hire Charges	14	121	25	19	28	579	507	496	597	745
5 Repairs & maintenance - Infrastructure Assets	196	136	358	363	1,180	44,222	37,678	41,130	59,977	70,936
6 Repairs & maintenance - Civic Amenities	45	19	14	107	117	9,522	6,982	11,237	8,858	13,303
7 Repairs & maintenance - Buildings	0.7	1	0.3	0.7	23	3,301	2,286	3,322	5,436	7,692
8 Repairs & maintenance - Vehicles	14	36	8	11	30	9,215	8,855	10,710	11,334	15,242
9 Repairs & maintenance - Others	20	13	26	19	75	14,352	15,009	17,538	25,546	25,168
10 Other operating & maintenance Expenses	52	20	25	14	43	18,042	20,896	24,070	24,133	32,445
D. Interest and Finance Charges	0.4	204	-	-	330	16,697	12,387	21,123	16,703	26,479
1 Interest to Central Government	-	-	-	-	-	-	-	-	-	-
2 Interest to State Government	-	-	-	-	-	-	-	-	-	-
3 Interest to Government Bodies and Associations	-	-	-	-	-	3,511	2,639	2,524	3,127	3,174
4 Interest to International Agencies	-	-	-	-	-	-	-	-	-	-
5 Interest to Banks and Other Financial Institutions	-	-	-	-	-	10,439	1,742	1,740	7,394	16,749
6 Other Interest	-	203	-	-	330	-	26	-	1	1.
7 Bank Charges	0.4	0.5	-	-	0.3	0.4	7	23	70	69
8 Other Finance Expenses	-	-	-	-	-	2,747	7,972	16,835	6,112	6,486
E. Programme Expenses	0.3	0.2	0.2	0.1	3	64,921	1,05,825	1,04,711	1,13,548	1,16,840
1 Of which: Election Expenses	-	-	-	-	-	118	707	748	3,365	3,438
2 Of which: Own Programmes	-	-	-	-	-	64,803	1,05,118	1,03,963	1,10,183	1,13,401
F. Revenue Grants, Contributions and Subsidies	-	-	-	-	10	85,570	1,02,157	1,05,153	1,38,545	1,80,625
1 Grants	-	-	-	-	-	61,785	85,363	85,259	97,257	1,50,491
2 Contributions	-	-	-	-	-	23,771	16,769	19,855	41,240	30,034
3 Subsidies	-	-	-	-	-	14	24	39	49	100
G. Provisions and Write off	1	0.7	2	3	3	762	427	1,226	921	736
H. Miscellaneous Expenses	0.7	0.5	3	4	20	19,910	19,207	18,202	21,915	24,716
I. Depreciation	72	68	64	59	-	45,507	49,727	64,319	47,883	50,277
J. Prior Period Item	3	-	-	-	6	-	-	-	-	-
K. Transfer to Reserve Funds	-	-	-	-	-	844	562	682	757	1,119

Note: -: Data are not available.

Source: Municipal Corporations.