

Appendix II

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

(₹ lakh)

Item	HARYANA					HIMACHAL 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)	2,36,540	2,25,556	2,28,002	2,68,063	3,61,643	18,676	16,847	14,619	15,540	30,874
A. Establishment Expenses	77,621	80,593	88,346	1,02,175	1,18,591	7,573	7,735	7,639	9,976	12,693
1 Salary, Wages and Bonus	63,191	67,078	72,687	77,751	92,904	4,742	4,833	4,745	6,402	7,360
2 Of which: Benefits and Allowances	1,262	681	929	2,217	2,756	309	343	330	487	881
3 Pension	10,050	9,396	12,357	19,281	20,180	2,208	2,244	2,299	2,747	3,955
4 Other Terminal and Retirement Benefits	3,118	3,438	2,372	2,925	2,751	314	315	265	340	496
B. Administrative Expenses	10,919	10,302	9,884	15,739	35,173	532	755	457	593	1,011
1 Rent, Rates and Taxes	334	102	607	944	655	27	25	42	112	179
2 Office maintenance	1,306	1,249	1,222	2,671	1,695	64	64	172	123	213
3 Communication Expenses	161	75	52	47	73	7	9	11	10	17
4 Books & Periodicals	2	1	11	6	12	2	0.5	0.7	5	12
5 Printing and Stationery	211	96	84	112	179	21	30	63	62	84
6 Travelling & Conveyance	129	85	79	6	12	39	21	21	28	34
7 Insurance	25	45	10	98	104	8	9	7	22	24
8 Audit Fees	173	139	231	299	392	1	2	-	3	3
9 Legal Expenses	274	261	277	258	336	39	35	17	48	64
10 Professional and other Fees	1,249	108	1,788	2,391	2,908	179	389	18	45	92
11 Advertisement and Publicity	228	103	200	250	305	44	41	23	54	100
12 Membership & Subscriptions	-	-	-	-	2	0.2	0.0	0.2	0.8	3
13 Others	6,826	8,039	5,323	8,657	28,501	101	130	82	81	185
C. Operational & Maintenance Expenses	38,763	60,935	91,554	1,05,617	1,40,768	6,156	5,876	6,211	4,628	16,776
1 Power and Fuel	5,384	2,811	14,628	20,806	25,394	36	25	43	29	55
2 Bulk Purchases	569	12,822	11,888	13,722	15,839	587	799	966	849	10,660
3 Consumption of Stores	-	-	-	-	70	32	-	-	13	29
4 Hire Charges	9,590	1,569	2,057	2,109	3,045	4	51	19	14	21
5 Repairs & maintenance - Infrastructure Assets	3,410	2,026	5,166	3,210	8,758	2,566	2,696	2,491	1,017	1,561
6 Repairs & maintenance - Civic Amenities	2,720	953	723	1,380	5,643	188	143	88	384	655
7 Repairs & maintenance - Buildings	1,140	1,987	2,872	1,434	2,358	130	156	77	78	151
8 Repairs & maintenance - Vehicles	160	199	399	248	681	79	51	54	57	79
9 Repairs & maintenance - Others	9,986	14,699	16,815	18,578	22,543	16	21	10	27	52
10 Other operating & maintenance Expenses	5,804	23,870	37,008	44,128	56,436	2,518	1,933	2,462	2,161	3,513
D. Interest and Finance Charges	831	1,073	1,368	2,895	2,819	12	168	0.1	1	0.8
1 Interest to Central Government	-	-	-	-	-	-	-	-	-	-
2 Interest to State Government	-	-	-	-	-	-	-	-	-	-
3 Interest to Government Bodies and Associations	831	1,073	1,368	1,278	1,405	-	-	-	-	-
4 Interest to International Agencies	-	-	-	-	-	-	-	-	-	-
5 Interest to Banks and Other Financial Institutions	-	-	-	-	-	-	-	-	-	-
6 Other Interest	-	-	-	-	-	12	0.1	-	0.5	0.1
7 Bank Charges	0.1	0.4	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.2
8 Other Finance Expenses	-	-	-	1,617	1,414	-	168	0.1	0.5	0.5
E. Programme Expenses	299	37	411	556	265	3	3	4	5	21
1 Of which: Election Expenses	94	25	244	318	10	-	-	-	-	5
2 Of which: Own Programmes	205	12	167	238	255	3	3	4	5	16
F. Revenue Grants, Contributions and Subsidies	85,152	57,661	23,105	21,251	7,759	2,393	47	63	100	136
1 Grants	64,878	37,450	20,250	16,718	7,759	2,392	26	63	100	136
2 Contributions	20,097	20,181	2,855	4,533	-	-	21	-	-	-
3 Subsidies	176	30	-	-	-	0.9	-	-	-	-
G. Provisions and Write off	-	-	-	-	-	-	-	-	-	-
H. Miscellaneous Expenses	20,761	11,851	9,785	14,242	56,234	-	6	2	3	3
I. Depreciation	2,194	2,987	3,547	5,590	34	2,006	2,225	245	234	224
J. Prior Period Item	-	116	-	-	-	-	32	-	-	10
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	JAMMU AND KASHMIR					JHARKHAND				
	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)	16,788	15,772	15,938	51,936	45,876	54,879	57,533	54,429	67,075	71,065
A. Establishment Expenses	10,484	10,555	11,125	18,240	17,527	10,422	9,253	12,192	15,046	21,839
1 Salary, Wages and Bonus	9,994	10,092	10,694	17,311	16,672	7,871	7,042	8,317	11,444	15,096
2 Of which: Benefits and Allowances	191	140	128	53	59	407	196	176	194	1,473
3 Pension	-	-	-	-	-	1,193	1,173	1,329	1,490	2,260
4 Other Terminal and Retirement Benefits	299	324	303	875	796	951	843	2,372	1,918	3,010
B. Administrative Expenses	165	172	297	622	642	2,138	1,821	2,213	2,255	5,360
1 Rent, Rates and Taxes	19	1	-	98	100	44	14	60	77	128
2 Office maintenance	43	72	178	88	94	204	232	209	163	670
3 Communication Expenses	9	11	16	24	25	24	21	24	26	51
4 Books & Periodicals	-	-	-	4	5	2	0.8	8	1	15
5 Printing and Stationery	26	23	36	61	71	59	30	52	45	276
6 Travelling & Conveyance	8	2	4	10	10	48	84	10	11	186
7 Insurance	10	16	-	-	-	46	50	24	51	166
8 Audit Fees	-	-	-	-	-	40	46	36	48	87
9 Legal Expenses	28	17	25	-	-	31	22	50	166	49
10 Professional and other Fees	1	1	3	181	181	1,330	923	1,151	1,072	2,580
11 Advertisement and Publicity	18	29	34	40	40	65	73	31	51	456
12 Membership & Subscriptions	2	-	-	-	-	0.5	0.2	-	-	2
13 Others	-	-	-	116	116	245	325	557	543	693
C. Operational & Maintenance Expenses	3,910	2,791	3,070	32,774	27,407	6,242	4,855	6,083	6,973	17,798
1 Power and Fuel	789	609	615	15,864	15,969	2,996	1,568	2,607	2,958	3,537
2 Bulk Purchases	-	-	-	-	-	0.7	254	4	1	233
3 Consumption of Stores	242	46	80	1,680	1,756	147	265	146	332	1,880
4 Hire Charges	793	1,371	1,598	2,721	2,663	566	579	514	1,021	824
5 Repairs & maintenance - Infrastructure Assets	437	70	86	1,710	1,550	389	439	837	390	652
6 Repairs & maintenance - Civic Amenities	144	12	210	-	-	232	137	134	261	509
7 Repairs & maintenance - Buildings	45	32	21	-	-	6	33	21	24	540
8 Repairs & maintenance - Vehicles	256	182	253	-	-	198	167	189	275	324
9 Repairs & maintenance - Others	7	11	11	-	-	102	50	50	133	592
10 Other operating & maintenance Expenses	1,197	458	196	10,799	5,469	1,605	1,362	1,581	1,578	8,705
D. Interest and Finance Charges	-	-	-	-	-	2,504	2,684	2,872	3,422	1,579
1 Interest to Central Government	-	-	-	-	-	-	-	-	-	-
2 Interest to State Government	-	-	-	-	-	2,487	2,670	2,170	2,287	-
3 Interest to Government Bodies and Associations	-	-	-	-	-	-	-	667	671	1,273
4 Interest to International Agencies	-	-	-	-	-	-	-	-	-	-
5 Interest to Banks and Other Financial Institutions	-	-	-	-	-	-	-	0.1	-	-
6 Other Interest	-	-	-	-	-	0.2	-	0.0	0.1	-
7 Bank Charges	-	-	-	-	-	5	5	4	9	9
8 Other Finance Expenses	-	-	-	-	-	12	9	32	455	297
E. Programme Expenses	-	-	-	300	300	140	38	58	114	474
1 Of which: Election Expenses	-	-	-	300	300	8	6	16	5	13
2 Of which: Own Programmes	-	-	-	-	-	132	32	42	110	461
F. Revenue Grants, Contributions and Subsidies	-	-	-	-	-	8,141	9,923	9,186	18,364	22,921
1 Grants	-	-	-	-	-	8,121	9,923	9,170	18,364	22,854
2 Contributions	-	-	-	-	-	19	3,196	3,676	11,233	11,093
3 Subsidies	-	-	-	-	-	-	-	-	-	50
G. Provisions and Write off	-	-	-	-	-	12,254	11,150	4,646	842	-
H. Miscellaneous Expenses	2	1	1	-	-	-	-	-	-	695
I. Depreciation	2,227	2,253	1,445	-	-	13,046	17,852	16,782	20,003	-
J. Prior Period Item	-	-	-	-	-	-6.7	-45	397	56	399
K. Transfer to Reserve Funds	-	-	-	-	-	-	-	-	-	-

Note: -: Data are not available.

Source: Municipal Corporations.