

**Appendix II**

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

(₹ lakh)

Item	KARNATAKA					KERALA				
	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
<b>Total Revenue Expenditure (A-K)</b>	<b>8,50,369</b>	<b>7,18,351</b>	<b>9,54,611</b>	<b>5,01,618</b>	<b>7,96,226</b>	<b>1,17,099</b>	<b>1,48,852</b>	<b>1,57,533</b>	<b>1,41,874</b>	<b>3,21,189</b>
<b>A. Establishment Expenses</b>	<b>1,40,985</b>	<b>1,38,248</b>	<b>1,57,401</b>	<b>1,44,851</b>	<b>1,84,015</b>	<b>36,526</b>	<b>39,441</b>	<b>48,756</b>	<b>48,950</b>	<b>57,516</b>
1 Salary, Wages and Bonus	1,09,069	1,04,618	1,23,579	1,07,618	1,11,783	27,915	28,534	37,029	34,374	40,341
2 Of which: Benefits and Allowances	7,243	8,755	7,164	8,172	36,829	827	590	948	989	959
3 Pension	21,391	31	3	16	34,720	7,347	8,171	8,327	9,810	11,565
4 Other Terminal and Retirement Benefits	3,281	24,844	26,655	29,046	683	438	554	554	1,108	1,849
<b>B. Administrative Expenses</b>	<b>71,762</b>	<b>84,101</b>	<b>1,23,715</b>	<b>83,955</b>	<b>88,670</b>	<b>3,274</b>	<b>3,185</b>	<b>4,562</b>	<b>3,267</b>	<b>3,763</b>
1 Rent, Rates and Taxes	197	144	168	260	268	18	27	21	38	75
2 Office maintenance	3,513	1,488	1,183	7,878	33,334	984	222	395	962	1,168
3 Communication Expenses	38	32	40	37	47	50	193	52	35	59
4 Books & Periodicals	1,699	5	28	4	10	9	58	12	11	16
5 Printing and Stationery	183	233	245	264	263	236	132	2,205	255	305
6 Travelling & Conveyance	1,684	3,605	2,179	7,744	2,879	3	488	1	3	19
7 Insurance	66	36	73	102	138	51	155	42	54	71
8 Audit Fees	19	1	-	3	180	-	-	1	-	-
9 Legal Expenses	1,437	2,195	1,044	2,985	1,806	95	28	63	113	128
10 Professional and other Fees	2,962	1,838	2,107	3,350	3,789	86	140	216	216	238
11 Advertisement and Publicity	3,407	2,456	2,343	6,512	2,617	109	75	123	124	139
12 Membership & Subscriptions	53	32	46	55	37	6	0.7	1	2	5
13 Others	56,505	72,037	1,14,260	54,761	43,302	1,625	1,666	1,429	1,454	1,541
<b>C. Operational &amp; Maintenance Expenses</b>	<b>2,01,435</b>	<b>2,15,409</b>	<b>2,56,166</b>	<b>2,09,292</b>	<b>3,64,165</b>	<b>20,599</b>	<b>20,796</b>	<b>21,758</b>	<b>22,761</b>	<b>25,275</b>
1 Power and Fuel	46,728	27,163	72,008	61,128	29,553	3,493	5,106	5,120	4,180	4,253
2 Bulk Purchases	257	284	254	257	254	0.1	-	-	-	-
3 Consumption of Stores	2,788	3,255	853	462	1,412	42	78	1	31	58
4 Hire Charges	293	378	198	253	224	846	963	1,243	1,016	1,171
5 Repairs & maintenance - Infrastructure Assets	37,387	46,786	42,345	61,668	62,152	5,897	12,507	12,688	14,820	15,286
6 Repairs & maintenance - Civic Amenities	10,385	10,789	16,105	19,020	66,326	378	667	741	791	1,219
7 Repairs & maintenance - Buildings	6,195	2,553	1,808	2,259	9,135	117	98	120	281	469
8 Repairs & maintenance - Vehicles	95	1,229	723	2,555	1,182	198	142	186	249	276
9 Repairs & maintenance - Others	2,685	1,956	2,517	36,287	13,531	7,747	145	123	144	306
10 Other operating & maintenance Expenses	94,622	1,21,017	1,19,353	25,402	1,80,395	1,880	1,090	1,536	1,250	2,237
<b>D. Interest and Finance Charges</b>	<b>5,727</b>	<b>4,908</b>	<b>4,048</b>	<b>184</b>	<b>100</b>	<b>601</b>	<b>624</b>	<b>392</b>	<b>559</b>	<b>704</b>
1 Interest to Central Government	-	-	586	-	-	-	390	-	-	-
2 Interest to State Government	-	-	-	-	-	80	2	9	33	35
3 Interest to Government Bodies and Associations	1,205	-	-	-	-	-	-	-	-	-
4 Interest to International Agencies	-	-	-	-	-	-	-	-	-	-
5 Interest to Banks and Other Financial Institutions	3,833	4,178	2,872	64	-	469	69	314	504	629
6 Other Interest	-	-	-	-	-	-	-	39	-	-
7 Bank Charges	178	200	162	56	48	5	10	2	3	11
8 Other Finance Expenses	511	531	429	65	52	47	152	30	19	29
<b>E. Programme Expenses</b>	<b>31,746</b>	<b>31,406</b>	<b>26,658</b>	<b>18,606</b>	<b>1,09,385</b>	<b>51,921</b>	<b>81,715</b>	<b>67,007</b>	<b>69,552</b>	<b>1,44,228</b>
1 Of which: Election Expenses	82	27	54	152	461	8	287	67	33,073	142
2 Of which: Own Programmes	31,664	31,380	26,604	18,454	1,08,924	31,336	40,130	30,985	36,769	63,986
<b>F. Revenue Grants, Contributions and Subsidies</b>	<b>6,222</b>	<b>3,000</b>	<b>3,605</b>	<b>3,250</b>	<b>9,051</b>	<b>264</b>	<b>533</b>	<b>1,673</b>	<b>549</b>	<b>87,331</b>
1 Grants	3,338	1,706	1,615	1,460	7,999	0.3	4	2	7	4,508
2 Contributions	2,096	1,403	2,398	1,346	671	221	424	138	40	12
3 Subsidies	787	-109	-409	444	382	4	-	-	-	-
<b>G. Provisions and Write off</b>	<b>251</b>	<b>6,247</b>	<b>1,218</b>	<b>840</b>	<b>150</b>	<b>693</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>
<b>H. Miscellaneous Expenses</b>	<b>557</b>	<b>155</b>	<b>3,961</b>	<b>412</b>	<b>4,629</b>	<b>11</b>	<b>-</b>	<b>7,171</b>	<b>-</b>	<b>-</b>
<b>I. Depreciation</b>	<b>3,89,850</b>	<b>2,52,099</b>	<b>3,73,215</b>	<b>34,649</b>	<b>30,000</b>	<b>-</b>	<b>2,985</b>	<b>2,993</b>	<b>3,422</b>	<b>3,968</b>
<b>J. Prior Period Item</b>	<b>40</b>	<b>-13,936</b>	<b>6</b>	<b>-220</b>	<b>1</b>	<b>3,211</b>	<b>-427</b>	<b>3,220</b>	<b>-7,189</b>	<b>-1,597</b>
<b>K. Transfer to Reserve Funds</b>	<b>1,796</b>	<b>-3,285</b>	<b>4,619</b>	<b>5,800</b>	<b>6,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: -: Data are not available.

Source: Municipal Corporations.

**Report on Municipal Finances**

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

(₹ lakh)

Item	MADHYA PRADESH					MAHARASHTRA				
	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
<b>Total Revenue Expenditure (A-K)</b>	<b>4,58,058</b>	<b>4,38,467</b>	<b>4,83,226</b>	<b>5,23,357</b>	<b>6,68,961</b>	<b>36,03,292</b>	<b>39,34,944</b>	<b>46,02,171</b>	<b>47,41,340</b>	<b>52,26,648</b>
<b>A. Establishment Expenses</b>	<b>1,59,096</b>	<b>1,60,612</b>	<b>1,72,202</b>	<b>1,88,168</b>	<b>2,06,689</b>	<b>16,45,610</b>	<b>16,95,813</b>	<b>20,42,621</b>	<b>23,19,416</b>	<b>26,24,187</b>
1 Salary, Wages and Bonus	1,22,963	1,24,494	1,30,727	1,44,200	1,60,071	8,65,802	8,73,208	10,23,944	10,41,861	11,40,548
2 Of which: Benefits and Allowances	4,296	3,303	4,677	4,994	5,193	2,68,481	3,21,364	3,51,292	5,02,853	5,85,698
3 Pension	25,134	24,360	26,010	28,875	32,030	3,99,443	4,04,380	5,04,851	5,86,216	6,49,439
4 Other Terminal and Retirement Benefits	6,704	8,455	10,787	10,099	9,395	1,01,923	87,028	1,62,417	1,88,386	2,48,413
<b>B. Administrative Expenses</b>	<b>29,490</b>	<b>30,620</b>	<b>33,289</b>	<b>49,579</b>	<b>76,893</b>	<b>1,68,108</b>	<b>1,64,451</b>	<b>1,76,824</b>	<b>1,96,348</b>	<b>2,79,995</b>
1 Rent, Rates and Taxes	918	509	702	4,029	4,906	15,148	15,789	24,322	23,483	27,190
2 Office maintenance	3,230	2,988	1,403	1,450	2,796	79,190	71,018	78,730	67,980	82,103
3 Communication Expenses	802	780	2,359	1,813	2,480	1,378	1,782	1,212	1,857	3,147
4 Books & Periodicals	66	35	43	178	249	398	157	1,032	807	1,192
5 Printing and Stationery	738	645	808	3,669	4,301	2,732	2,346	2,699	2,546	4,311
6 Travelling & Conveyance	10,752	14,475	19,247	20,407	23,057	1,398	1,901	1,554	2,116	3,552
7 Insurance	488	493	477	1,731	1,934	455	1,037	4,485	1,584	1,474
8 Audit Fees	744	219	114	720	2,779	2,886	921	3,019	3,935	4,625
9 Legal Expenses	315	152	311	3,148	3,884	4,808	3,918	6,085	3,833	5,164
10 Professional and other Fees	3,533	2,245	2,560	2,464	7,917	6,242	11,806	10,545	16,181	38,231
11 Advertisement and Publicity	3,718	3,168	3,366	5,215	7,504	5,078	5,759	8,953	13,565	17,625
12 Membership & Subscriptions	7	90	203	198	343	630	300	322	433	1,025
13 Others	4,180	4,821	1,696	4,557	14,744	41,486	38,977	33,786	57,967	90,300
<b>C. Operational &amp; Maintenance Expenses</b>	<b>1,28,429</b>	<b>1,23,358</b>	<b>1,50,863</b>	<b>1,66,787</b>	<b>2,77,075</b>	<b>6,73,415</b>	<b>8,05,190</b>	<b>8,55,125</b>	<b>8,87,286</b>	<b>10,28,757</b>
1 Power and Fuel	64,019	54,825	71,243	66,006	82,785	75,216	72,700	72,544	83,519	95,649
2 Bulk Purchases	3,665	4,461	2,096	2,360	6,000	36,103	34,736	41,557	49,532	50,957
3 Consumption of Stores	2,322	2,145	2,841	11,411	21,231	53,326	56,075	52,931	74,099	92,406
4 Hire Charges	4,496	3,676	4,815	8,930	9,088	61,334	63,995	67,413	78,693	87,662
5 Repairs & maintenance - Infrastructure Assets	20,040	21,387	29,471	35,029	69,301	95,085	76,958	1,12,254	1,10,564	1,84,887
6 Repairs & maintenance - Civic Amenities	6,832	12,045	8,797	10,204	14,443	24,002	22,744	26,275	64,414	45,963
7 Repairs & maintenance - Buildings	1,719	1,731	2,642	7,143	12,109	18,823	13,224	16,274	21,576	26,237
8 Repairs & maintenance - Vehicles	1,824	1,659	2,379	2,897	3,105	25,025	16,713	21,084	25,332	28,668
9 Repairs & maintenance - Others	5,916	2,989	5,273	7,044	10,680	38,505	59,262	83,204	54,492	63,850
10 Other operating & maintenance Expenses	17,595	18,441	21,307	15,763	48,332	2,44,304	3,88,454	3,61,532	3,25,048	3,52,464
<b>D. Interest and Finance Charges</b>	<b>6,903</b>	<b>6,798</b>	<b>7,687</b>	<b>6,846</b>	<b>15,242</b>	<b>12,906</b>	<b>9,632</b>	<b>10,555</b>	<b>11,311</b>	<b>12,224</b>
1 Interest to Central Government	-	-	2	-	-	-	-	-	-	-
2 Interest to State Government	141	111	91	81	116	587	565	622	661	1,011
3 Interest to Government Bodies and Associations	1,050	792	337	24	14	3,131	2,755	2,470	2,186	4,774
4 Interest to International Agencies	4,132	4,132	4,132	3,330	3,940	4,137	684	2,346	2,085	-
5 Interest to Banks and Other Financial Institutions	1,413	1,688	2,684	3,102	8,261	3,991	3,961	3,599	3,737	3,975
6 Other Interest	1	-	-	-	2,500	447	502	366	1,355	1,136
7 Bank Charges	35	15	9	20	25	67	292	64	114	112
8 Other Finance Expenses	131	60	431	288	387	546	520	650	811	821
<b>E. Programme Expenses</b>	<b>6,879</b>	<b>5,108</b>	<b>5,310</b>	<b>3,603</b>	<b>3,760</b>	<b>58,482</b>	<b>74,500</b>	<b>1,30,011</b>	<b>1,34,960</b>	<b>1,34,096</b>
1 Of which: Election Expenses	484	222	89	589	680	939	583	585	10,760	16,200
2 Of which: Own Programmes	6,362	4,871	5,187	2,999	3,057	33,292	56,862	1,00,984	1,14,001	1,06,286
<b>F. Revenue Grants, Contributions and Subsidies</b>	<b>19,314</b>	<b>18,629</b>	<b>26,877</b>	<b>18,933</b>	<b>24,567</b>	<b>4,20,339</b>	<b>3,22,880</b>	<b>3,28,684</b>	<b>3,23,332</b>	<b>3,74,566</b>
1 Grants	16,831	16,360	25,082	15,666	17,352	3,17,722	2,63,712	2,44,673	1,61,561	1,53,704
2 Contributions	834	417	951	901	4,657	1,00,116	56,826	82,669	1,19,535	1,88,215
3 Subsidies	1,649	1,852	844	2,366	2,559	2,502	2,354	1,341	42,221	32,634
<b>G. Provisions and Write off</b>	<b>14,838</b>	<b>1,767</b>	<b>-4,554</b>	<b>4,472</b>	<b>5,343</b>	<b>2,05,439</b>	<b>2,04,861</b>	<b>3,02,753</b>	<b>1,53,433</b>	<b>1,65,485</b>
<b>H. Miscellaneous Expenses</b>	<b>4,354</b>	<b>3,854</b>	<b>1,643</b>	<b>-6,234</b>	<b>578</b>	<b>11,562</b>	<b>10,045</b>	<b>14,045</b>	<b>14,649</b>	<b>19,238</b>
<b>I. Depreciation</b>	<b>77,668</b>	<b>78,125</b>	<b>78,417</b>	<b>81,241</b>	<b>35,746</b>	<b>3,55,034</b>	<b>3,87,675</b>	<b>4,74,575</b>	<b>3,20,649</b>	<b>1,69,779</b>
<b>J. Prior Period Item</b>	<b>1,091</b>	<b>50</b>	<b>666</b>	<b>628</b>	<b>449</b>	<b>-1,52,249</b>	<b>45,311</b>	<b>-52,940</b>	<b>19,993</b>	<b>20,510</b>
<b>K. Transfer to Reserve Funds</b>	<b>9,996</b>	<b>9,547</b>	<b>10,826</b>	<b>9,332</b>	<b>22,618</b>	<b>2,04,647</b>	<b>2,14,584</b>	<b>3,19,919</b>	<b>3,59,963</b>	<b>3,97,810</b>

Note: -: Data are not available.

Source: Municipal Corporations.