

**Appendix II**

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

(₹ lakh)

Item	RAJASTHAN					SIKKIM				
	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>1,63,388</b>	<b>1,59,332</b>	<b>1,49,354</b>	<b>2,18,023</b>	<b>2,37,921</b>	<b>1,175</b>	<b>1,110</b>	<b>1,318</b>	<b>1,989</b>	<b>2,447</b>
<b>A. Establishment Expenses</b>	<b>1,03,622</b>	<b>1,04,001</b>	<b>1,09,950</b>	<b>1,38,302</b>	<b>1,46,473</b>	<b>766</b>	<b>721</b>	<b>776</b>	<b>1,049</b>	<b>1,307</b>
1 Salary, Wages and Bonus	85,305	89,799	1,06,314	1,30,266	1,38,179	637	604	657	844	1,094
2 Of which: Benefits and Allowances	648	729	686	2,061	1,940	75	63	56	114	119
3 Pension	2,166	2,371	2,834	5,848	6,285	11	11	10	16	16
4 Other Terminal and Retirement Benefits	229	173	116	128	69	44	43	53	76	78
<b>B. Administrative Expenses</b>	<b>7,178</b>	<b>6,095</b>	<b>3,801</b>	<b>6,907</b>	<b>8,294</b>	<b>58</b>	<b>67</b>	<b>71</b>	<b>167</b>	<b>184</b>
1 Rent, Rates and Taxes	-	-	-	-	-	-	-	-	-	-
2 Office maintenance	-	-	-	-	-	5	2	1	3	4
3 Communication Expenses	-	-	-	-	-	0.2	0.1	0.2	0.8	0.3
4 Books & Periodicals	29	18	19	39	44	0.2	0.1	0.1	0.8	0.3
5 Printing and Stationery	145	165	143	280	334	7	7	8	20	21
6 Travelling & Conveyance	36	13	10	88	91	5	2	1	36	44
7 Insurance	-	-	-	1	1	-	-	-	-	-
8 Audit Fees	24	36	10	67	64	4	0.3	0.3	2	1
9 Legal Expenses	317	278	350	553	628	2	2	2	2	2
10 Professional and other Fees	0.3	0.5	0.4	1	1	-	-	-	-	-
11 Advertisement and Publicity	421	563	696	982	1,070	0.8	2	1	4	4
12 Membership & Subscriptions	-	1	1	7	7	0.2	-	-	1	1
13 Others	3,375	2,993	2,572	4,889	6,056	34	52	55	99	107
<b>C. Operational &amp; Maintenance Expenses</b>	<b>38,267</b>	<b>35,008</b>	<b>27,429</b>	<b>56,659</b>	<b>66,463</b>	<b>347</b>	<b>312</b>	<b>455</b>	<b>704</b>	<b>877</b>
1 Power and Fuel	2,152	2,337	2,949	4,944	5,185	95	95	122	155	190
2 Bulk Purchases	-	-	-	-	-	-	-	26	10	12
3 Consumption of Stores	-	-	-	-	-	16	14	12	25	35
4 Hire Charges	-	-	-	-	-	-	-	-	10	3
5 Repairs & maintenance - Infrastructure Assets	10,718	9,297	5,477	13,879	17,777	38	13	20	22	35
6 Repairs & maintenance - Civic Amenities	2,313	2,567	5,416	7,766	8,695	9	29	46	140	185
7 Repairs & maintenance - Buildings	310	561	516	1,625	1,770	5	9	21	40	55
8 Repairs & maintenance - Vehicles	1,554	1,742	3,213	3,674	4,050	43	38	63	125	110
9 Repairs & maintenance - Others	3,015	6,493	3,874	14,893	16,571	78	16	32	43	117
10 Other operating & maintenance Expenses	9,643	5,884	5,983	9,878	12,415	62	98	114	135	135
<b>D. Interest and Finance Charges</b>	<b>143</b>	<b>904</b>	<b>181</b>	<b>1,105</b>	<b>1,315</b>	<b>1</b>	<b>10</b>	<b>0.1</b>	<b>18</b>	<b>20</b>
1 Interest to Central Government	-	-	-	-	-	-	-	-	-	-
2 Interest to State Government	-	-	-	-	-	-	-	-	-	-
3 Interest to Government Bodies and Associations	-	-	-	-	-	-	-	-	-	-
4 Interest to International Agencies	-	-	-	-	-	-	-	-	-	-
5 Interest to Banks and Other Financial Institutions	-	-	-	-	-	1	10	-	15	18
6 Other Interest	-	-	-	-	-	-	-	-	1	1
7 Bank Charges	0.1	805	0.0	80	90	0.0	0.0	0.1	2	0.5
8 Other Finance Expenses	-	-	-	-	-	-	-	-	-	-
<b>E. Programme Expenses</b>	<b>506</b>	<b>205</b>	<b>278</b>	<b>710</b>	<b>801</b>	<b>2</b>	<b>-</b>	<b>16</b>	<b>51</b>	<b>61</b>
1 Of which: Election Expenses	32	1	0.0	22	59	-	-	-	-	-
2 Of which: Own Programmes	474	204	278	688	742	2	-	16	51	61
<b>F. Revenue Grants, Contributions and Subsidies</b>	<b>13</b>	<b>3</b>	<b>6</b>	<b>24</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1 Grants	13	3	6	10	10	-	-	-	-	-
2 Contributions	-	-	-	-	-	-	-	-	-	-
3 Subsidies	-	-	-	-	-	-	-	-	-	-
<b>G. Provisions and Write off</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>H. Miscellaneous Expenses</b>	<b>13,658</b>	<b>13,115</b>	<b>7,710</b>	<b>14,315</b>	<b>14,551</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>I. Depreciation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>J. Prior Period Item</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>K. Transfer to Reserve Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	TAMIL NADU					TELANGANA				
	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>7,49,077</b>	<b>8,14,846</b>	<b>7,84,640</b>	<b>8,46,491</b>	<b>8,73,429</b>	<b>2,88,957</b>	<b>3,08,952</b>	<b>3,54,186</b>	<b>3,74,214</b>	<b>3,26,874</b>
<b>A. Establishment Expenses</b>	<b>3,05,278</b>	<b>3,01,193</b>	<b>3,09,992</b>	<b>3,57,478</b>	<b>3,98,864</b>	<b>1,26,728</b>	<b>1,29,353</b>	<b>1,54,724</b>	<b>1,70,842</b>	<b>1,71,066</b>
1 Salary, Wages and Bonus	2,20,767	2,16,799	2,29,794	2,54,566	2,72,946	1,04,711	1,07,889	1,28,849	1,40,190	1,43,326
2 Of which: Benefits and Allowances	3,771	3,489	3,089	4,444	8,261	1,012	1,381	2,886	2,284	2,660
3 Pension	69,160	70,045	67,298	82,027	93,866	14,990	14,340	18,217	22,108	18,020
4 Other Terminal and Retirement Benefits	11,580	10,860	9,812	16,439	23,791	6,014	5,743	4,771	6,260	7,060
<b>B. Administrative Expenses</b>	<b>33,003</b>	<b>43,965</b>	<b>21,015</b>	<b>59,670</b>	<b>72,220</b>	<b>12,972</b>	<b>15,002</b>	<b>13,054</b>	<b>17,258</b>	<b>12,055</b>
1 Rent, Rates and Taxes	580	685	319	324	419	17	28	23	95	88
2 Office maintenance	7,139	10,510	5,827	16,527	23,987	640	732	261	675	472
3 Communication Expenses	808	691	802	1,081	1,144	646	685	717	876	672
4 Books & Periodicals	108	39	25	36	49	20	118	75	97	161
5 Printing and Stationery	1,844	1,726	1,562	2,325	2,395	431	567	446	438	557
6 Travelling & Conveyance	166	104	87	206	219	1,678	1,822	2,007	2,005	2,165
7 Insurance	429	386	401	498	521	129	34	50	91	270
8 Audit Fees	689	557	910	642	756	2	-	4	28	40
9 Legal Expenses	562	324	462	629	603	637	315	751	657	477
10 Professional and other Fees	3,509	5,976	4,628	6,708	7,086	1,423	1,178	1,780	1,792	1,651
11 Advertisement and Publicity	1,913	1,862	1,214	1,715	1,867	3,328	1,464	1,789	6,912	1,983
12 Membership & Subscriptions	255	79	76	304	720	3	0.7	0.8	6	10
13 Others	15,003	21,026	4,702	28,676	32,455	4,020	8,059	5,149	3,587	3,508
<b>C. Operational &amp; Maintenance Expenses</b>	<b>1,63,140</b>	<b>2,18,820</b>	<b>2,20,463</b>	<b>3,40,942</b>	<b>3,06,724</b>	<b>78,407</b>	<b>86,553</b>	<b>97,028</b>	<b>95,527</b>	<b>91,144</b>
1 Power and Fuel	56,261	58,610	74,638	97,672	1,04,762	24,206	23,955	25,838	24,943	27,344
2 Bulk Purchases	16,774	18,464	20,074	25,526	28,009	291	524	489	647	865
3 Consumption of Stores	6,267	7,707	7,861	56,975	8,557	486	762	945	1,127	1,261
4 Hire Charges	2,216	2,038	2,232	2,949	3,165	18,242	21,201	20,015	10,792	12,140
5 Repairs & maintenance - Infrastructure Assets	34,694	37,591	35,479	57,753	52,432	20,629	20,417	21,713	31,202	21,447
6 Repairs & maintenance - Civic Amenities	15,199	20,635	17,545	21,806	37,110	4,830	6,177	12,308	13,480	15,271
7 Repairs & maintenance - Buildings	1,138	1,412	1,367	3,237	3,380	951	792	1,659	1,645	2,018
8 Repairs & maintenance - Vehicles	4,924	4,916	5,442	6,588	7,501	1,328	1,230	1,897	1,563	1,975
9 Repairs & maintenance - Others	7,688	45,352	34,724	35,606	11,556	390	765	808	917	1,247
10 Other operating & maintenance Expenses	17,978	22,095	21,101	32,830	50,252	7,054	10,730	11,357	9,212	7,575
<b>D. Interest and Finance Charges</b>	<b>27,946</b>	<b>24,596</b>	<b>25,794</b>	<b>27,403</b>	<b>29,505</b>	<b>5,808</b>	<b>14,559</b>	<b>25,662</b>	<b>35,151</b>	<b>39,170</b>
1 Interest to Central Government	-	-	-	-	-	-	-	-	-	-
2 Interest to State Government	14	38	-	98	108	-	-	-	-	-
3 Interest to Government Bodies and Associations	11,995	9,500	10,018	11,270	10,981	-	-	-	-	-
4 Interest to International Agencies	-	-	-	-	1,791	-	-	-	-	-
5 Interest to Banks and Other Financial Institutions	2,786	2,966	3,530	3,604	4,649	5,260	13,432	25,613	34,920	34,000
6 Other Interest	1,793	1,896	2,094	2,198	2,242	-	-	-	-	5,000
7 Bank Charges	11,358	10,150	10,150	9,568	9,206	548	1,127	48	31	110
8 Other Finance Expenses	-	46	2	664	528	0.7	0.3	0.5	200	60
<b>E. Programme Expenses</b>	<b>1,444</b>	<b>5,717</b>	<b>7,873</b>	<b>5,863</b>	<b>3,116</b>	<b>5,300</b>	<b>7,334</b>	<b>5,195</b>	<b>6,274</b>	<b>5,752</b>
1 Of which: Election Expenses	639	202	3,300	4,369	1,252	3,222	4,852	2,006	3,225	1,455
2 Of which: Own Programmes	805	5,515	4,572	1,494	1,864	2,078	2,482	3,190	3,050	4,297
<b>F. Revenue Grants, Contributions and Subsidies</b>	<b>22,108</b>	<b>11,032</b>	<b>13,691</b>	<b>3,935</b>	<b>10,252</b>	-	-	-	<b>3</b>	-
1 Grants	30	2	-	-	100	-	-	-	3	-
2 Contributions	21,931	11,029	13,687	3,926	7,887	-	-	-	-	-
3 Subsidies	147	0.7	3	8	2,264	-	-	-	-	-
<b>G. Provisions and Write off</b>	<b>14,717</b>	<b>11,241</b>	<b>13,962</b>	<b>18,459</b>	<b>20,342</b>	-	-	-	-	-
<b>H. Miscellaneous Expenses</b>	<b>98</b>	<b>119</b>	<b>406</b>	<b>4,366</b>	<b>805</b>	<b>192</b>	<b>8</b>	<b>6</b>	<b>29</b>	-
<b>I. Depreciation</b>	<b>1,70,330</b>	<b>2,05,774</b>	<b>1,84,549</b>	<b>36,777</b>	<b>33,077</b>	<b>48,892</b>	<b>51,192</b>	<b>53,474</b>	<b>43,476</b>	<b>2,588</b>
<b>J. Prior Period Item</b>	<b>10,864</b>	<b>-7,766</b>	<b>-13,483</b>	<b>-8,456</b>	<b>-1,533</b>	<b>0.7</b>	-	-	<b>704</b>	<b>100</b>
<b>K. Transfer to Reserve Funds</b>	<b>150</b>	<b>155</b>	<b>379</b>	<b>54</b>	<b>57</b>	<b>10,657</b>	<b>4,950</b>	<b>5,044</b>	<b>4,950</b>	<b>5,000</b>

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