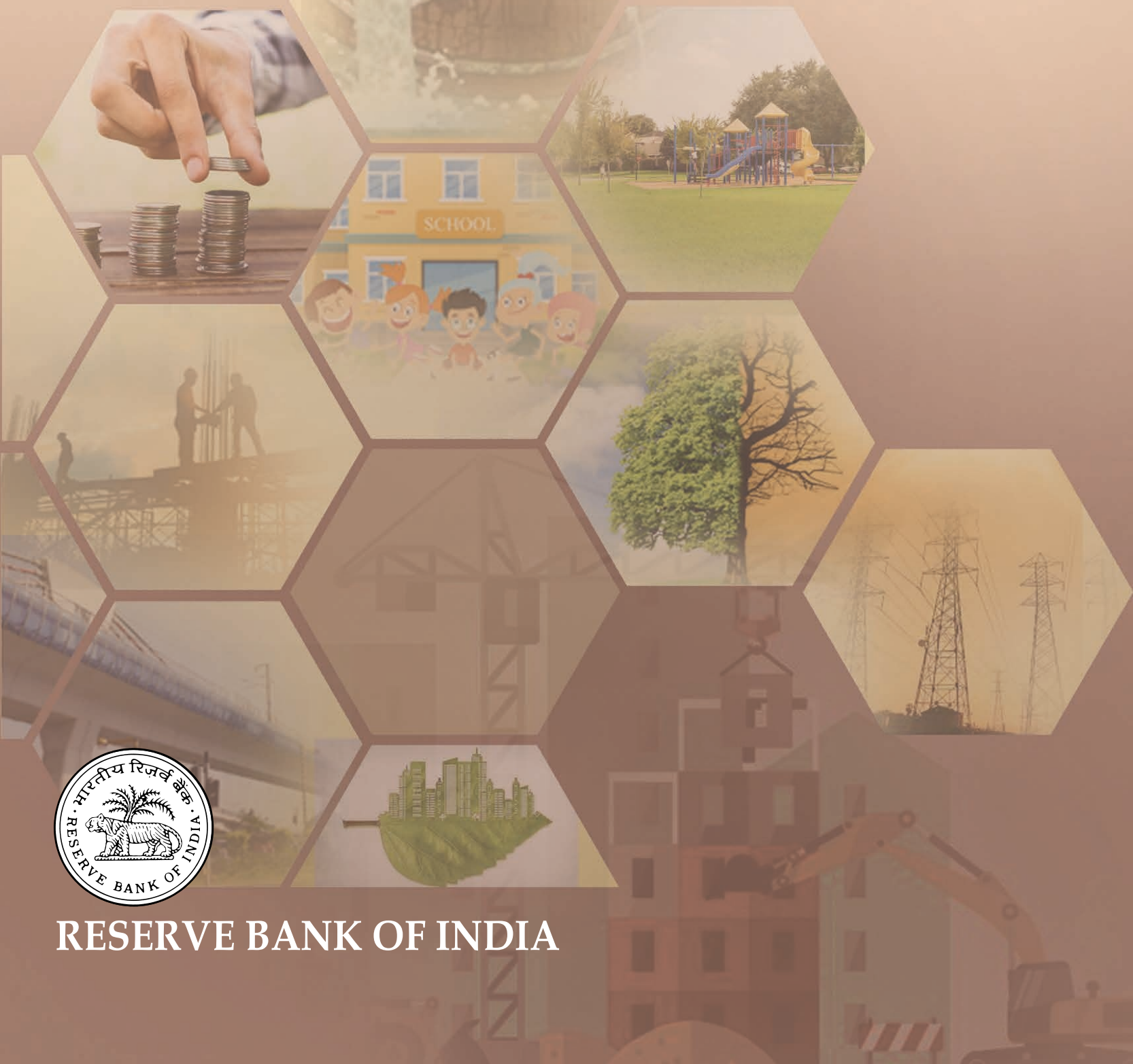


REPORT ON MUNICIPAL FINANCES

Own Sources of Revenue Generation in Municipal Corporations:
Opportunities and Challenges



RESERVE BANK OF INDIA

REPORT ON MUNICIPAL FINANCES



RESERVE BANK OF INDIA

November 2024

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FOREWORD

The Reserve Bank released its maiden *Report on Municipal Finances* in November 2022 followed by a study on the *Finances of Panchayati Raj Institutions* in January 2024, bridging critical data gap in general government finances in respect of finances of local bodies. This Report extends these initiatives and delves into the fiscal position of 232 Municipal Corporations (MCs) from 2019-20 to 2023-24 (Budget Estimates), with a focus on the theme 'Own Sources of Revenue Generation in Municipal Corporations: Opportunities and Challenges'. The analysis in this Report has been widened to cover more MCs and has been strengthened with findings from a primary survey of MCs on property taxes, a significant revenue source for the corporations.

The key highlights of this Report are:

- While the revenue account of the MCs has remained in surplus, their heavy reliance on transfers and grants from upper tiers of government continues.
- The own revenue sources are not adequate for meeting the revenue expenditure of most of the MCs, thereby affecting their functional and financial autonomy.
- Comprehensive reforms, including adoption of technologies like GIS mapping and digital payments, rate rationalisation and their periodic revisions as well as better monitoring to plug leakages can help in the augmentation of their own source revenues.

This Report has been prepared in the Division of Local Finances (DLF) of the Department of Economic and Policy Research (DEPR) under the supervision of Shri Muneesh Kapur, Executive Director and overall guidance of Smt. Rekha Misra, Adviser-in-Charge, DEPR. The DLF team was led by Dr. Somnath Sharma, Director, and comprised Shri Yogesh H. C., Ms. Shivani Agarwal, Ms. Manu Baisla, and Ms. Deepanshi Gilhotra, Managers. Data support provided by Shri Kishan Govind Ambekar, Assistant, is highly appreciated.

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We value the significant contribution of the MCs in providing detailed and timely information on their finances. We also express our gratitude for the support extended by the finance and urban development departments of State governments and Union Territories.

This Report is available on the Reserve Bank's website (www.rbi.org.in). Feedback/comments to help improve the analytical and informational content of the Report may be sent to the Director, Division of Local Finances, Department of Economic and Policy Research, Reserve Bank of India, 1st Floor, Maratha Mandir Road, Mumbai - 400 008 or through e-mail.

Michael Debabrata Patra
Deputy Governor
November 13, 2024

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List of Abbreviations

ADB	Asian Development Bank	HUDCO	Housing and Urban Development Corporation
AMRUT	Atal Mission for Rejuvenation and Urban Transformation	ICRIER	Indian Council for Research on International Economic Relations
ARC	Administrative Reforms Commission	JNNURM	Jawaharlal Nehru National Urban Renewal Mission
ARV	Annual Rental Value	LIC	Life Insurance Corporation
BE	Budget Estimate	MC	Municipal Corporation
CAG	Comptroller and Auditor General of India	MIS	Management Information System
CARE	Credit Analysis and Research Limited	MoHUA	Ministry of Housing and Urban Affairs
CFC	Central Finance Commission	NITI Aayog	National Institution for Transforming India Aayog
CRISIL	Credit Rating Information Services of India Limited	NIUA	National Institute of Urban Affairs
CV	Capital Value	NMAM	National Municipal Accounts Manual
CWAS	Centre for Water and Sanitation	NSE	National Stock Exchange of India Ltd
DBIE	Database on Indian Economy	ORF	Observer Research Foundation
DLC	District Level Committee	OSR	Own Source Revenue
ET	Economic Times	PPP	Public Private Partnership
FC	Finance Commission	QR	Quick Response
FI	Financial Institution	RBI	Reserve Bank of India
FIRE-D	Financial Institutions Reform and Expansion - Debt	RE	Revised Estimate
GDP	Gross Domestic Product	SDG	Sustainable Development Goal
GIS	Geographic Information System	SEBI	Securities and Exchange Board of India
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit	SFC	State Finance Commission
GoI	Government of India	UAV	Unit Area Value
GSDP	Gross State Domestic Product	ULB	Urban Local Body
G-Sec	Government Securities	USAID	United States Agency for International Development
GST	Goods and Services Tax		

I

Overview

The demand for high-quality public services in urban areas is growing rapidly with a rising urban population. Yet municipal corporations (MCs) in India invested with this responsibility generate limited revenues and rely heavily on the upper tiers of the government for their funding needs, limiting their operational flexibility. State-specific strategies to strengthen MC finances through local taxation reforms, better enforcement, augmenting institutional capacity and transparent financial management are crucial for resilient municipal finances and effective urban development.

I.1 With rapid growth in urbanisation, the demand for high-quality reliable public services in cities is expanding fast and these requirements can be expected to pick up pace in the coming years. The financial health of Municipal Corporations (MCs), which are responsible for the provision of public services relating to areas like water supply, sanitation, roads, local transportation, health, education, registration of births and deaths, street lighting, public parks and fire services in their jurisdictions have a vital role to play in effective urban management, urban development and upgradation of urban infrastructure.

I.2 Tracking municipal finances – their revenues; expenditures; and financing patterns - is critical for a holistic assessment of general government finances in the country. An analysis of municipal finances is also important for policymakers to design and coordinate suitable policies and to ensure that municipal spending aligns with broader macroeconomic objectives such as sustainable economic growth. In its report released in November 2020, the Fifteenth

Finance Commission had mandated the timely release of unaudited and audited financial statements by Urban Local Bodies (ULBs) as an eligibility condition for them to qualify for receipt of any grant.¹

I.3 Against this backdrop, this Report builds upon the insights gleaned from the inaugural *Report on Municipal Finances* in 2022. This Report expands data coverage to 232 MCs from 201 MCs covered in the 2022 Report and provides data for 2019-20 (Accounts) to 2023-24 (BE), capturing key fiscal indicators and trends across MCs in all the States. The analysis in the Report has been strengthened by undertaking a primary survey of MCs on their property tax revenue systems, which yield a sizeable part of the revenues of the MCs. The data in this Report are collected in accordance with the standardised format based on the National Municipal Accounts Manual (NMAM, 2004).

I.4 Compared to advanced economies and other comparable emerging market economies, Indian MCs generate much lower revenues

¹ The Fifteenth Finance Commission (FC-XV) stated that Urban Local Bodies must mandatorily prepare and make available accounts (unaudited) for the previous year and audited accounts for the period preceding the previous year in the public domain online. This would be an entry-level condition for qualifying for any grant. (FC-XV, vol: 1, Chapter 7, paragraph 7.16, page:175)

and consequently, spend fewer resources as a percentage of GDP. The MCs have underdeveloped own-source revenue streams, including both tax and non-tax revenues. MCs that rely more on their own revenues enjoy greater financial autonomy and stability, allowing them to strategically plan and implement urban development projects without relying heavily on unpredictable grants from the upper government tiers. By augmenting their own-source revenues, MCs can ensure more stable and sustained revenues, which in turn enables efficacious service delivery and urban infrastructure development. State-specific strategies are necessary to strengthen the finances of MCs through local taxation reforms, better enforcement of tax laws, and innovative non-tax revenue sources. For instance, property tax revenues can be boosted by digitising land records using Geographic Information System (GIS) mapping to maintain accurate and up-to-date records; introducing digital including QR code-based payment methods; organising recovery camps; shifting to effective property valuation methods; adopting a cost-reflective pricing approach and refining billing and collection mechanisms. Additionally, there is a pressing need to build institutional capacity through training and technical assistance in financial management, ensuring that MCs use these economic tools effectively and transparently.

1.5 At present, the MCs remain heavily reliant on Central and State governments for their funding needs through revenue transfers. Timely and adequate revenue assignment from the upper tiers of the government is essential. In this regard, a State-level rule-based system of

compensation and transfers, including the regular setting up of State Finance Commissions (SFCs) assumes importance. The constitution of SFCs by State governments, however, remains *ad hoc* with significantly delayed submission of reports, inadequate implementation of recommendations, lack of coordination with other government agencies and limited financial resources.

1.6 Municipal bonds provide an additional source for financing urban infrastructure projects, especially given the congenial financial markets. Furthermore, the introduction of green bonds by some MCs signals a commitment to sustainable development and climate resilience.

1.7 Chapter II of this Report presents the analysis of municipal finances in India and highlights opportunities and challenges therein. It examines municipal receipts during 2019-20 to 2023-24 (BE), focusing on own tax revenue, non-tax revenue, and transfers. It also analyses municipal expenditure, municipal borrowings and municipal bond financing.

1.8 Chapter III discusses own revenue streams of the MCs in India, including on the basis of a primary survey of 53 MCs on property taxes. This Chapter also discusses the importance of other tax and non-tax revenues for the MCs.

1.9 Chapter IV concludes by outlining the way forward for strengthening municipal finances, emphasising the need for fiscal autonomy, governance reforms, and innovative financing mechanisms to meet the growing demands of urbanisation in India. Data on fiscal indicators of MCs across India are provided in the appendices.

II

Fiscal Position of Municipal Corporations

The municipal revenues, which were hit during the COVID-19 pandemic in 2020-21, recovered in 2021-22 and 2022-23. Despite significant responsibilities, the revenue streams of municipalities are limited and pale in comparison to those of State and Central governments. The revenues of municipal corporations (MCs) show concentration, with the top 10 MCs accounting for over 58 per cent of the total municipal revenue receipts in India. Property taxes are the major constituent of tax revenues. Municipal bond financing has seen some recovery in recent years. MCs are also venturing into green municipal bonds to fund environmentally beneficial projects, marking a pivotal move towards sustainable urban development.

1. Introduction

II.1 In India, urban areas contribute around 60 per cent of the country's GDP (NITI Aayog, 2022).¹ Municipal corporations (MCs), the third tier of the government in large urban areas, generate their own revenues in terms of taxes and fees, apart from grants from the higher levels of the government and are also responsible for the provision of local public services.

II.2 This Chapter analyses the financial position of MCs in India from 2019-20 to 2023-24 (BE). It is organised into five sections. Section 2 examines receipts of MCs from 2019-20 to 2023-24 (BE), focusing on own tax revenue, non-tax revenue, and transfers. Municipal expenditure is discussed in section 3 while section 4 presents details on their borrowings and municipal bond financing. Finally, section 5 sets out some conclusions along with the way forward.

2. Municipal Receipts

II.3 Municipal revenue receipts, which were subdued during 2020-21, grew by 22.5 per cent in 2021-22 mainly due to rise in non-tax revenues. The growth in the revenue receipts moderated to 3.7 per cent in 2022-23 (RE) and was budgeted to increase by 20.1 per cent in 2023-24 [Table II.1a]. Despite significant responsibilities, MCs' revenue receipts are quite modest (0.6 per cent of GDP in 2023-24) and pale in comparison to those of Central and State governments (9.2 per cent and 14.6 per cent of GDP in 2023-24, respectively). Revenue receipts of MCs exhibit concentration, with the top 10 MCs accounting for over 58 per cent of total municipal revenue receipts (Table II.1b). The consolidated budgets of the municipalities indicate a surplus on the revenue account. The surplus fell to ₹1,034 crore in the pandemic year 2020-21 from ₹4,914 crore in 2019-20. It was budgeted higher at ₹20,819 crore in 2023-24.

¹ NITI Aayog (2022), *Cities as Engines of Growth*. pp-2.

Table II.1: Municipal Corporations' Revenue Receipts and Expenditure

(₹ crore)

a. All Municipal Corporations					
Item	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (RE)	2023-24 (BE)
Revenue Receipts	1,11,308	1,11,891 (0.5)	1,37,058 (22.5)	1,42,178 (3.7)	1,70,722 (20.1)
Revenue Expenditure	1,06,394	1,10,857 (4.2)	1,23,201 (11.1)	1,31,608 (6.8)	1,49,903 (13.9)
Revenue Surplus (+) / Deficit (-) (Receipts - Expenditure)	4,914	1,034	13,857	10,570	20,819
b. Top 10 Municipal Corporations					
Item	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (RE)	2023-24 (BE)
Revenue Receipts	65,177 [58.6]	65,146 [58.2]	82,003 [59.8]	82,102 [57.7]	98,508 [57.7]
Revenue Expenditure	61,681 [58.0]	63,647 [57.4]	72,726 [59.0]	74,988 [57.0]	82,950 [55.3]
Revenue Surplus (+) / Deficit (-) (Receipts - Expenditure)	3,496	1,499	9,277	7,114	15,558

Note: 1. Figures in parentheses represent the growth rate.
2. Figures in square brackets represent the shares of the top 10 MCs in all MCs.
3. RE – Revised Estimates; and BE – Budget Estimates.
4. All MCs consist of 232 MCs.

Source: Municipal Corporations; and RBI staff estimates.

II.4 The surplus in 2023-24 was budgeted at above ₹1,000 crore in States like Maharashtra, Gujarat, Karnataka, Madhya Pradesh, Haryana, and Telangana, led by Maharashtra (₹11,104 crore). The surplus in MCs in Delhi, Andhra Pradesh, Rajasthan, Odisha, West Bengal, and Tamil Nadu was placed in the range of ₹100 crore (Tamil Nadu) to ₹687 crore (Delhi). In contrast, MCs in Tripura, Jharkhand, Himachal Pradesh, Bihar, Chhattisgarh, Jammu and Kashmir, Uttar Pradesh, and Kerala budgeted for a revenue deficit in the range of (-) ₹2 crore (Tripura) to (-) ₹789 crore (Kerala) for 2023-24 (Table II.2).

II.5 The revenues of the MCs relative to those of their respective State governments differ widely; the ratio is the highest in Delhi [34.5 per cent in 2023-24 (BE)] followed by Maharashtra (14.1 per cent), and Gujarat (7.8 per cent) [Table II.3]. Aggregate revenue receipts of MCs were 6.3 per cent of the Central government's revenue receipts [2023-24 (BE)].

II.6 The revenue receipts of MCs, including own tax revenue, own non-tax revenue, and transfers, amounted to 0.6 per cent of GDP in 2023-24 (the same as in 2019-20) [Table II.4a]. Tax revenues are the largest source of revenue of the MCs (30.0

Fiscal Position of Municipal Corporations

Table II.2: State-wise Municipal Corporations' Revenue Receipts and Expenditure

(₹ crore)

State/UT	2021-22 (Accounts)			2022-23 (RE)			2023-24 (BE)		
	Revenue Receipts	Revenue Expenditure	Revenue Surplus (+)/ Deficit (-)	Revenue Receipts	Revenue Expenditure	Revenue Surplus (+)/ Deficit (-)	Revenue Receipts	Revenue Expenditure	Revenue Surplus (+)/ Deficit (-)
Andhra Pradesh	2,539	1,951	587	2,808	2,265	543	4,334	3,732	603
Arunachal Pradesh	108	16	92	NA	NA	NA	NA	NA	NA
Assam	372	219	153	NA	NA	NA	NA	NA	NA
Bihar	1,224	1,110	114	1,301	1,260	42	2,114	2,418	-304
Chhattisgarh	1,459	1,410	49	1,538	1,571	-33	1,775	2,184	-408
Delhi	14,127	15,079	-952	20,678	21,116	-438	21,634	20,947	687
Goa	56	43	13	51	49	3	76	72	5
Gujarat	10,976	10,119	857	11,989	11,616	373	16,290	13,187	3,104
Haryana	2,723	2,280	443	3,643	2,681	963	5,380	3,616	1,763
Himachal Pradesh	69	146	-77	76	155	-79	132	309	-176
Jammu and Kashmir	199	159	39	31	519	-488	33	459	-425
Jharkhand	478	544	-66	634	671	-36	535	711	-175
Karnataka	3,164	9,546	-6,382	5,509	5,016	492	9,905	7,962	1,942
Kerala	1,732	1,575	156	1,905	1,419	486	2,423	3,212	-789
Madhya Pradesh	5,311	4,832	478	5,504	5,234	270	8,456	6,690	1,766
Maharashtra	65,323	46,022	19,301	55,370	47,413	7,956	63,371	52,266	11,104
Manipur	12	12	0	NA	NA	NA	NA	NA	NA
Mizoram	43	43	0	45	46	0	97	54	43
Odisha	831	1,007	-176	854	835	19	1,267	1,061	206
Punjab	2,148	2,136	13	2,116	2,300	-184	2,322	2,301	21
Rajasthan	1,627	1,494	133	2,466	2,180	285	2,972	2,379	592
Sikkim	25	13	12	27	20	7	31	24	7
Tamil Nadu	6,365	7,846	-1,481	7,729	8,465	-736	8,834	8,734	100
Telangana	4,037	3,542	495	4,573	3,742	831	4,762	3,269	1,494
Tripura	283	307	-24	240	241	-1	264	265	-2
Uttar Pradesh	5,930	5,742	188	7,095	6,796	299	7,437	7,963	-526
Uttarakhand	458	458	0	491	468	24	568	552	16
West Bengal	5,441	5,548	-107	5,502	5,531	-29	5,711	5,538	173
All India	1,37,058	1,23,201	13,857	1,42,178	1,31,608	10,570	1,70,722	1,49,903	20,819

Note: NA – Not available; RE – Revised Estimates; and BE – Budget Estimates.

Source: Municipal Corporations; and RBI staff estimates.

Table II.3: Ratio of Municipal Corporations' Revenue Receipts to State Government's Revenue Receipts

(Per cent)

State/UT	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (RE)	2023-24 (BE)
Andhra Pradesh	1.6	2.0	1.7	1.6	2.1
Arunachal Pradesh	0.1	0.1	0.5	NA	NA
Assam	0.3	0.2	0.5	NA	NA
Bihar	0.6	0.6	0.8	0.6	1.0
Chhattisgarh	2.6	2.3	1.8	1.6	1.7
Delhi	31.7	31.7	28.6	32.9	34.5
Goa	0.4	0.4	0.4	0.3	0.4
Gujarat	6.4	7.4	6.6	6.1	7.8
Haryana	3.3	2.4	3.5	3.8	4.9
Himachal Pradesh	0.3	0.3	0.2	0.2	0.3
Jammu and Kashmir	0.3	0.3	0.3	0.0	0.0
Jharkhand	0.7	0.7	0.7	0.8	0.5
Karnataka	2.9	3.1	1.6	2.6	4.2
Kerala	1.3	1.8	1.5	1.5	1.8
Madhya Pradesh	3.3	3.4	2.9	2.7	3.7
Maharashtra	15.9	15.0	19.6	12.8	14.1
Manipur	0.1	0.1	0.1	NA	NA
Mizoram	0.4	0.5	0.5	0.4	0.8
Odisha	0.6	0.7	0.5	0.5	0.7
Punjab	3.1	2.8	2.7	2.3	2.3
Rajasthan	0.9	0.9	0.9	1.1	1.3
Sikkim	0.3	0.4	0.4	0.3	0.3
Tamil Nadu	3.4	3.6	3.1	3.1	3.3
Telangana	3.5	2.9	3.2	2.6	2.2
Tripura	1.2	0.9	1.6	1.1	1.2
Uttar Pradesh	1.3	1.8	1.6	1.5	1.3
Uttarakhand	1.4	1.3	1.1	0.9	1.0
West Bengal	3.5	4.0	3.1	2.8	2.7
All India	4.2	4.3	4.2	3.6	4.0

Note: NA – Not available; RE – Revised Estimates; and BE – Budget Estimates.

Source: Municipal Corporations; and RBI staff estimates.

Table II.4: Revenue Receipts

(₹ crore)

a. All Municipal Corporations					
Item	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (RE)	2023-24 (BE)
Revenue Receipts (I+II+III)	1,11,308 (0.6)	1,11,891 (0.6)	1,37,058 (0.6)	1,42,178 (0.5)	1,70,722 (0.6)
I. Own Tax Revenue	30,371 (0.2)	32,301 (0.2)	34,358 (0.1)	42,090 (0.2)	51,237 (0.2)
<i>Of which:</i> Property Tax	18,389	19,812	18,387	26,054	32,450
<i>Of which:</i> Water Tax	3,756	4,130	4,419	4,499	5,759
II. Own Non-Tax Revenue	35,324 (0.2)	29,472 (0.1)	49,840 (0.2)	42,754 (0.2)	54,503 (0.2)
<i>Of which:</i> Fees and User Charges	20,867	16,856	37,378	26,908	34,426
<i>Of which:</i> Income from Investment	5,341	3,322	3,284	3,777	4,596
III. Transfers	45,613 (0.2)	50,118 (0.2)	52,860 (0.2)	57,333 (0.2)	64,982 (0.2)
b. Top 10 Municipal Corporations					
Item	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (RE)	2023-24 (BE)
Revenue Receipts (I+II+III)	65,177	65,146	82,003	82,102	98,508
I. Own Tax Revenue	19,450	20,228	20,683	26,284	32,233
<i>Of which:</i> Property Tax	11,753	12,156	9,942	16,730	20,595
<i>Of which:</i> Water Tax	2,532	2,847	3,031	2,690	3,542
II. Own Non-Tax Revenue	22,245	18,299	34,436	26,454	32,839
<i>Of which:</i> Fees and User Charges	12,850	10,169	27,035	16,481	21,072
<i>Of which:</i> Income from Investment	3,502	1,793	1,933	2,206	2,973
III. Transfers	23,481	26,619	26,884	29,364	33,435

Note: 1. Figures in parentheses are percentage of GDP.
 2. RE - Revised Estimates; and BE - Budget Estimates.
 3. All MCs consist of 232 MCs.

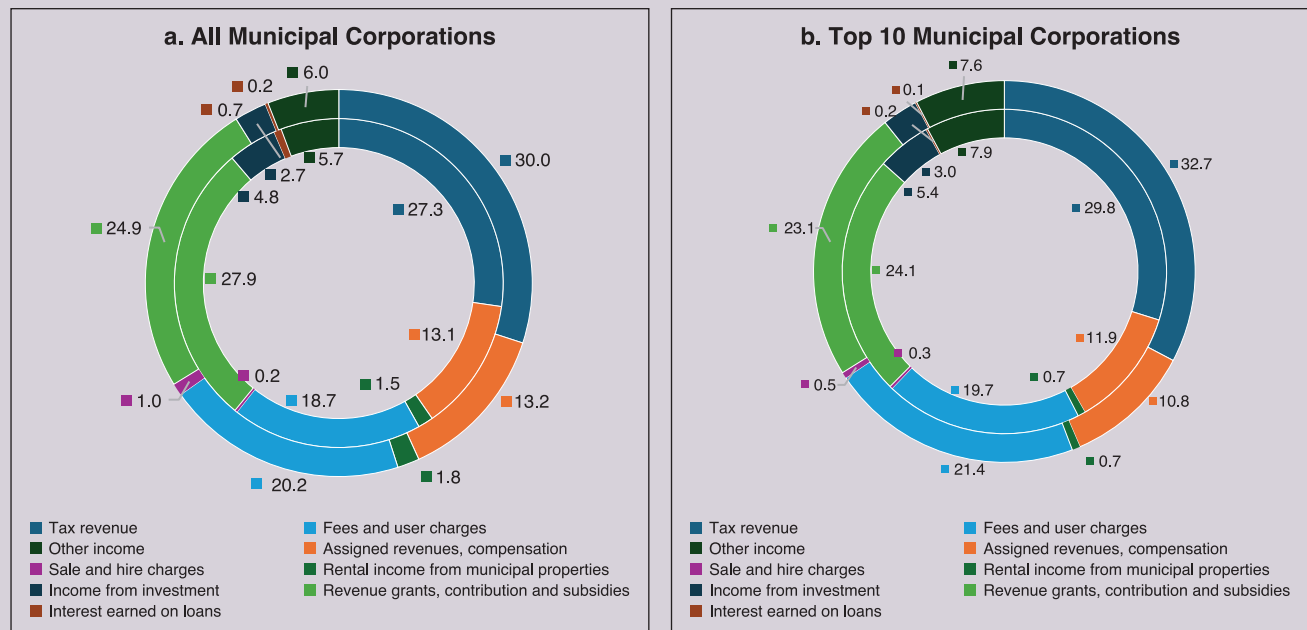
Source: Municipal Corporations.

per cent of the total revenue receipts) followed by revenue grants, contributions, and subsidies (24.9 per cent) and fees and user charges (20.2 per cent). The other major revenue sources include assigned revenues, compensation, and

rental income from municipal properties (Table II.4 and Chart II.1a). The revenue receipt pattern of the top 10 municipal corporations is largely the same (Chart II.1b).

Chart II.1: Components of Revenue Receipts

(Per cent)



Note: The inner circle represents 2019-20 while the outer circle represents 2023-24 (BE).
Source: Municipal Corporations.

II.7 The ratio of MCs’ tax and non-tax revenue to the respective State government’s tax and non-tax revenue varied across States, indicating a vertical imbalance. The MCs in Delhi and Maharashtra have higher ratios in both tax and non-tax revenue, while those in Sikkim and Tripura are lower. Mizoram, and Jammu and Kashmir, on the other hand, have lower non-tax revenue shares (Table II.5). MCs’ tax and non-tax revenues were 2.2 per cent and 13.6 per cent of the Central government’s tax and non-tax revenue, respectively, in 2023-24 (BE).²

2.1 Own Tax Revenue

II.8 Own tax revenue, inclusive of property tax, water tax, electricity tax, education tax, and other local taxes, constituted 30.0 per

cent of total revenue during 2023-24 (BE), with significant variations across States (Chart II.2). The ratio was the highest in Karnataka (53.8 per cent), followed by Telangana (50.3 per cent), Tamil Nadu (44.3 per cent) and Jharkhand (44.0 per cent).

II.9 Property taxes are a major source of own tax revenue of the MCs in India, constituting more than 16 per cent of revenue receipts and more than 60 per cent of their own tax revenue (Charts II.3a and II.3b). Wide variation is, however, observed in the relative importance of property tax revenues across MCs which can be attributed, *inter alia*, to differences in tax rates, collection efficiency, and the overall economic environment of each State (Chapter 3).

² Data for Central government’s tax and non-tax revenue for 2023-24 are based on provisional accounts.

Fiscal Position of Municipal Corporations

Table II.5: Ratio of Municipal Corporations' Tax and Non-Tax Revenue to State Government's Tax and Non-Tax Revenue

(Per cent)

State/UT	Tax Revenue					Non-Tax Revenue				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (RE)	2023-24 (BE)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (RE)	2023-24 (BE)
Andhra Pradesh	0.9	1.0	0.9	1.0	1.2	3.0	2.5	2.3	2.3	2.9
Arunachal Pradesh	NA	NA	NA	NA	NA	0.1	0.0	0.1	NA	NA
Assam	0.2	0.2	0.2	NA	NA	0.0	0.0	0.0	NA	NA
Bihar	0.2	0.2	0.2	0.2	0.3	0.2	0.1	0.2	0.2	0.4
Chhattisgarh	0.7	0.9	0.7	0.7	0.8	1.1	0.7	1.2	1.2	1.3
Delhi	8.3	9.2	9.0	12.0	12.3	48.1	34.1	47.4	50.5	82.4
Goa	0.3	0.3	0.3	0.3	0.3	0.5	0.4	0.5	0.3	0.5
Gujarat	3.2	3.3	2.9	2.7	3.4	6.2	8.1	8.5	12.0	18.0
Haryana	1.0	1.0	0.7	0.9	1.5	3.3	1.8	5.4	4.3	9.4
Himachal Pradesh	0.2	0.2	0.1	0.1	0.2	0.2	0.1	0.1	0.2	0.4
Jammu and Kashmir	NA	NA	NA	NA	NA	0.0	0.0	0.1	0.0	0.0
Jharkhand	0.3	0.3	0.3	0.3	0.4	0.6	0.4	0.6	0.5	0.7
Karnataka	2.0	2.9	0.7	2.3	2.5	4.3	2.6	3.2	2.7	11.6
Kerala	0.5	0.7	0.6	0.6	0.6	0.8	0.4	0.4	0.5	0.8
Madhya Pradesh	1.2	1.3	1.0	1.0	1.7	1.7	1.8	1.9	1.7	2.2
Maharashtra	4.9	5.3	5.2	4.0	4.3	27.0	16.2	50.6	19.1	24.8
Manipur	0.0	0.0	0.0	NA	NA	0.1	0.1	0.1	NA	NA
Mizoram	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.4	0.3	0.1
Odisha	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.3
Punjab	2.0	2.1	1.8	1.4	1.2	2.1	1.3	2.0	1.7	1.5
Rajasthan	0.1	0.1	0.1	0.1	0.1	0.5	0.5	0.7	1.2	2.0
Sikkim	0.0	0.0	0.0	0.0	0.0	0.5	0.2	0.3	0.2	0.2
Tamil Nadu	1.5	1.5	1.4	1.9	1.8	3.9	3.2	3.5	2.5	3.5
Telangana	2.2	2.2	1.9	1.7	1.6	7.2	3.6	9.1	4.4	3.0
Tripura	0.2	0.2	0.2	0.1	0.1	1.5	0.9	1.2	1.0	1.1
Uttar Pradesh	0.4	0.5	0.4	0.4	0.4	0.3	0.4	0.7	0.5	0.7
Uttarakhand	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.3
West Bengal	0.8	1.2	0.7	0.7	0.6	9.2	8.2	7.6	7.2	7.0
All India	1.6	1.8	1.5	1.5	1.6	4.4	3.6	5.7	3.7	4.7

Note: NA – Not available; RE - Revised Estimates; and BE - Budget Estimates.

Source: Municipal Corporations; and RBI staff estimates.

II.10 Between 2019-20 and 2023-24, the share of property taxes in revenue receipts increased in States such as Himachal Pradesh (38 percentage

points), Karnataka (28 percentage points), Andhra Pradesh (14 percentage points), and Bihar (13 percentage points). In Uttar Pradesh the

Chart II.2: Municipal Corporations' Own Tax Revenue in 2023-24 (BE)



Note: BE – Budget Estimates.
Source: Municipal Corporations.

share was unchanged over the same period while it declined in Tripura by two percentage points (Chart II.4).

2.2 Own Non-Tax Revenue

II.11 Non-tax revenue, which accounted for around 32 per cent of total revenue receipts

Chart II.3a: Share of Property Taxes in Revenue Receipts in 2023-24 (BE) [Per cent]

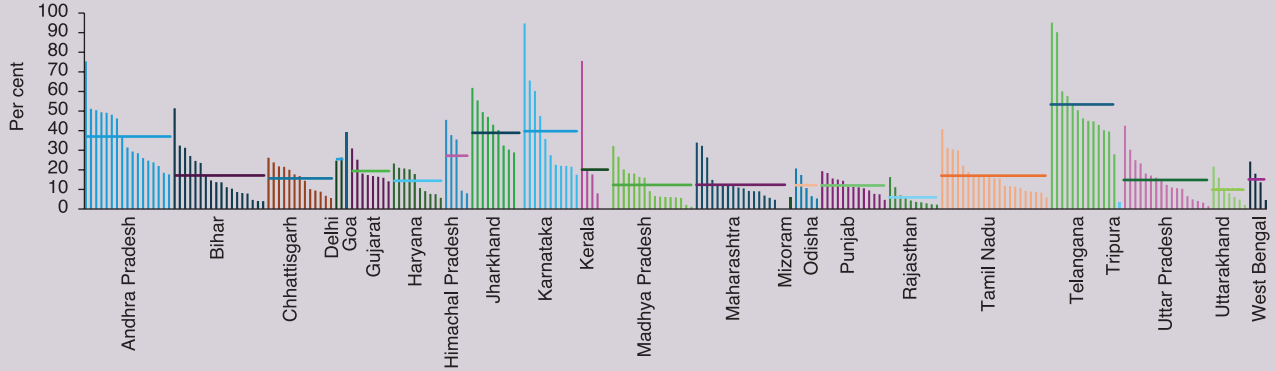
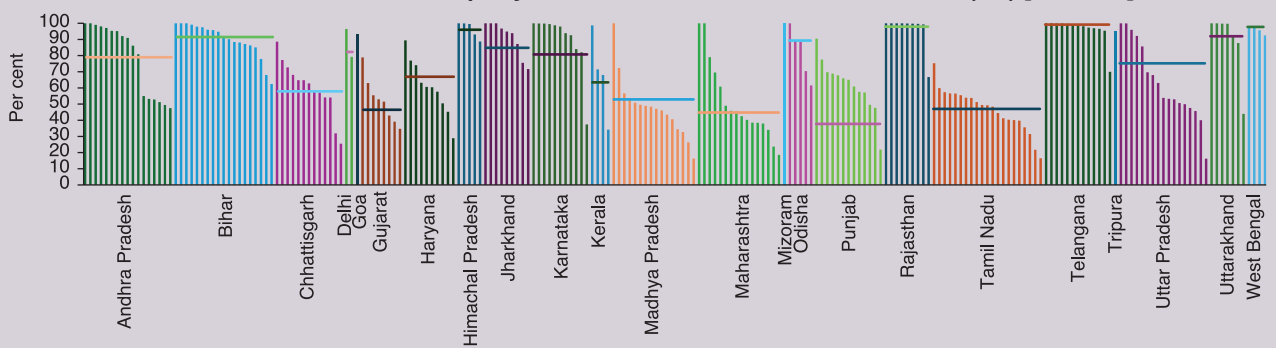
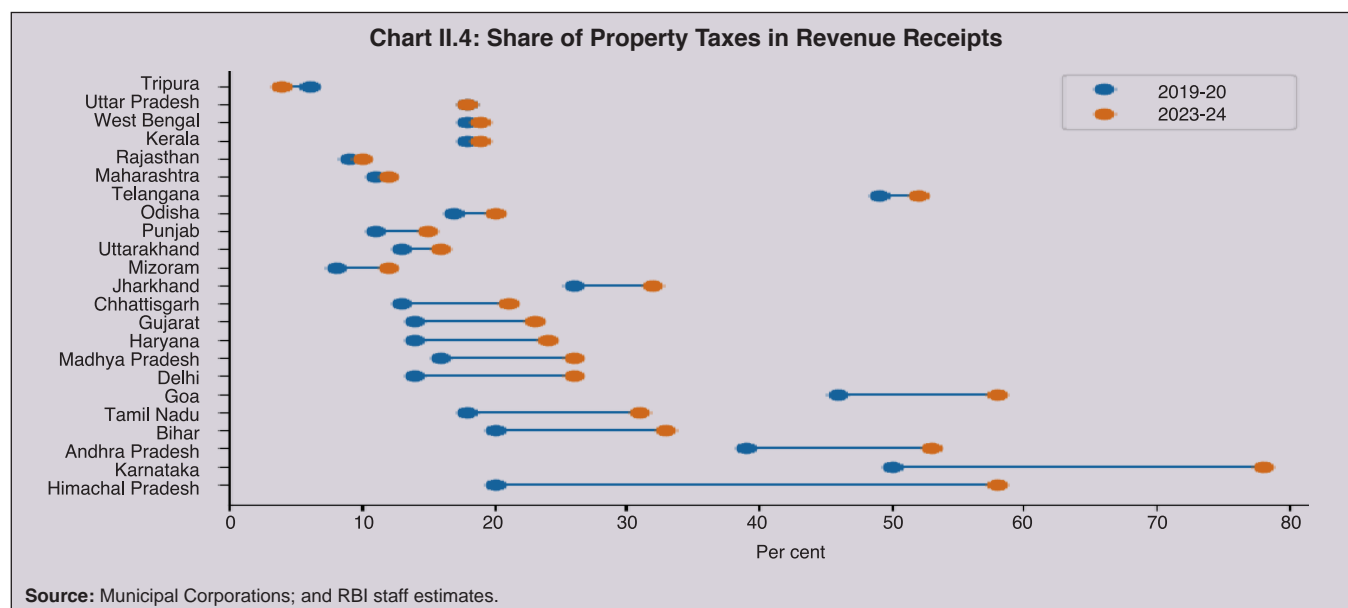


Chart II.3b: Share of Property Taxes in Own Tax Revenue in 2023-24 (BE) [Per cent]



Note: 1. Each bar in the chart corresponds to a municipal corporation located within a particular State.
2. Horizontal lines are State-wise averages.
Source: Municipal Corporations.

Fiscal Position of Municipal Corporations



of MCs during 2023-24 (BE), is dominated by fees and user charges, followed by income from investment and other income (Table II.6a). Non-

tax revenue of the top 10 MCs accounted for 33.3 per cent of their revenue receipts during the same period (Table II.6b).

Table II.6: Municipal Corporations' Non-Tax Revenue

(₹ crore)

a. All Municipal Corporations					
Item	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (RE)	2023-24 (BE)
Own Non-Tax Revenue (I-VI)	35,324	29,472	49,840	42,754	54,503
	(0.2)	(0.1)	(0.2)	(0.2)	(0.2)
I. Rental Income from Municipal Properties	1,666	1,523	1,839	2,179	3,146
II. Fees and User Charges	20,867	16,856	37,378	26,908	34,426
III. Sale and Hire Charges	274	529	508	876	1,738
IV. Income from Investment	5,341	3,322	3,284	3,777	4,596
V. Interest Earned on Loans	822	671	465	383	410
VI. Other Income	6,354	6,570	6,366	8,630	10,186
b. Top 10 Municipal Corporations					
Item	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (RE)	2023-24 (BE)
Own Non-Tax Revenue (I-VI)	22,245	18,299	34,436	26,454	32,839
I. Rental Income from Municipal Properties	485	368	469	492	675
II. Fees and User Charges	12,850	10,169	27,035	16,481	21,072
III. Sale and Hire Charges	175	366	221	400	506
IV. Income from Investment	3,502	1,793	1,933	2,206	2,973
V. Interest Earned on Loans	109	186	172	125	123
VI. Other Income	5,125	5,416	4,605	6,750	7,491

Note: 1. Figures in parentheses are percentage of GDP.
 2. RE - Revised Estimates; and BE - Budget Estimates.
 3. All MCs consist of 232 MCs.

Source: Municipal Corporations.

Table II.7: Grants to Urban Local Bodies from the Central and State Governments

(₹ crore)

Grants	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (RE)
Total Grants from the Central Government to the MCs[®]	13,881	14,316	11,795	14,731
Finance Commission Grants as Reported by the Municipal Corporations	5,386 (21.5)	7,099 (26.6)	6,076 (37.6)	7,067 (39.7)
Grants from Central Government other than Finance Commission Grants	8,495	7,216	5,719	7,664
Total Grants from the State Governments to the MCs[®]	32,148	33,548	34,772	41,872
State Finance Commission Grants as Reported by the Municipal Corporations	6,861	7,168	6,592	8,605
Grants from the State Governments other than State Finance Commission Grants	25,287	26,380	28,180	33,267
Memo Item				
Finance Commission Grants to ULBs as reported in the Union Budget	25,098	26,710	16,147	17,779 [*]

Note: 1. RE - Revised Estimates.
2. Figures in parentheses represent the shares of MCs in the Finance Commission grants to the ULBs.
3. [®] - Data as reported by 232 MCs.
4. ^{*} - Data for 2022-23 are Actuals.

Source: Union Budget 2021-22 to 2024-25, Government of India; Municipal Corporations; and RBI staff estimates.

2.3 Transfers

II.12 The total grants from the Central government and the State governments to the MCs increased by 24.9 per cent and 20.4 per cent, respectively, in 2022-23 [Table II.7].

II.13 Transfers from the State governments in the form of assigned revenues, compensation, State Finance Commission (SFC) grants and

other State government grants were range bound at 30 per cent of revenue receipts of the MCs during 2019-20 to 2022-23 and were budgeted at 28.7 per cent in 2023-24 (BE). Transfers from the Central government accounted for 2.5 per cent of the total revenue receipts of the MCs during the recent years (Table II.8).

Table II.8: Municipal Corporations' Finances – Key Ratios

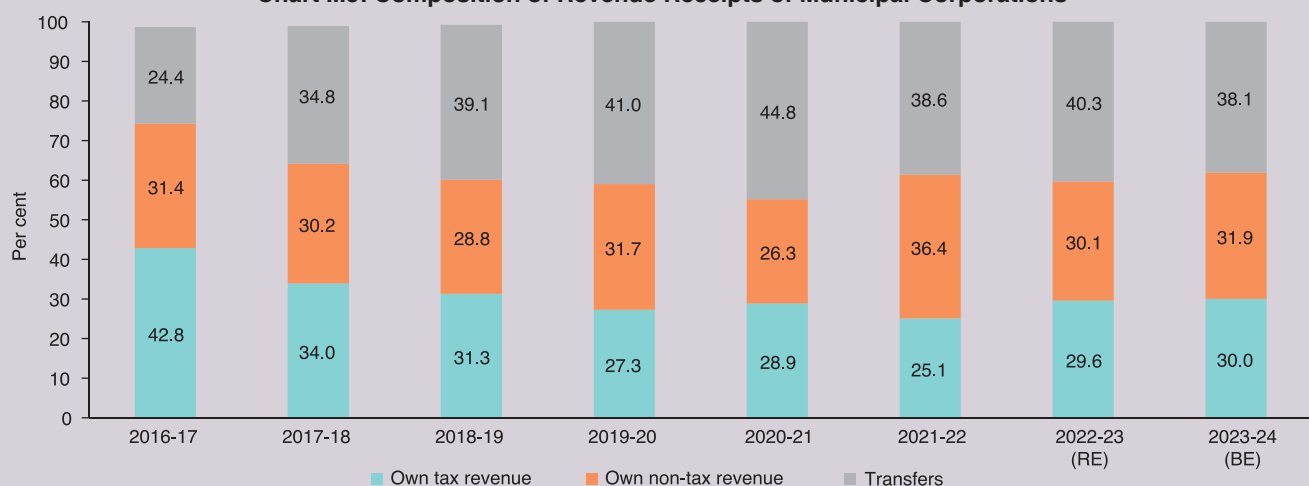
(Per cent)

Ratio	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (RE)	2023-24 (BE)
Own Revenue / Total Revenue Receipts	59.0	55.2	61.4	59.7	61.9
Tax Revenue / Total Revenue Receipts	27.3	28.9	25.1	29.6	30.0
Property Tax Collection / Total Revenue Receipts	16.5	17.7	13.4	18.3	19.0
States' Transfer / Total Revenue Receipts	30.3	30.2	27.0	30.0	28.7
Central Government's Transfer / Total Revenue Receipts	2.7	3.6	2.7	2.5	2.5
Combined (Centre <i>plus</i> States) Transfer / Total Revenue Receipts	33.0	33.8	29.7	32.5	31.3

Note: RE – Revised Estimates; and BE – Budget Estimates.

Source: Municipal Corporations; and RBI staff estimates.

Chart II.5: Composition of Revenue Receipts of Municipal Corporations



Note: 1. Data for 2016-17 to 2018-19 are based on 201 MCs while those for 2019-20 onwards are based on 232 MCs.
 2. RE – Revised Estimates; and BE – Budget Estimates.
Source: Municipal Corporations.

II.14 Overall, in the post-GST period (2017-18 onwards), own tax revenue as a ratio of total revenue has come down for the MCs (Chart II.5). On the other hand, the share of transfers in total revenue has increased, indicating the rise in

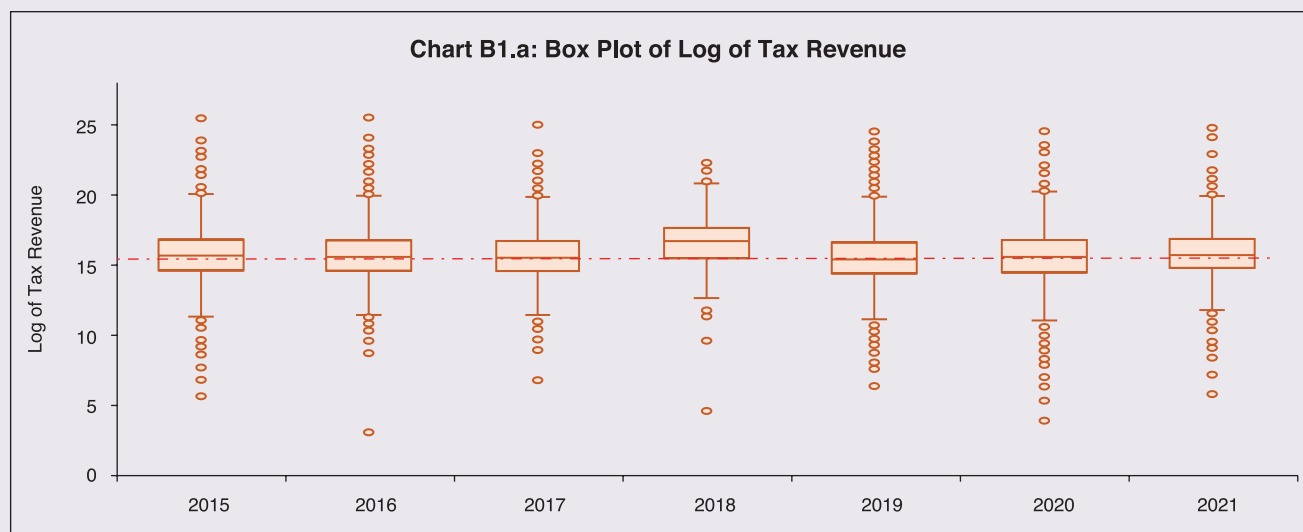
vertical dependence of the MCs on the upper tiers of the government (Box II.1). This is, however, not a reflection on the substantial gains that GST implementation has rendered to the economy.

Box II.1: Revenue Performance of ULBs Pre and Post GST

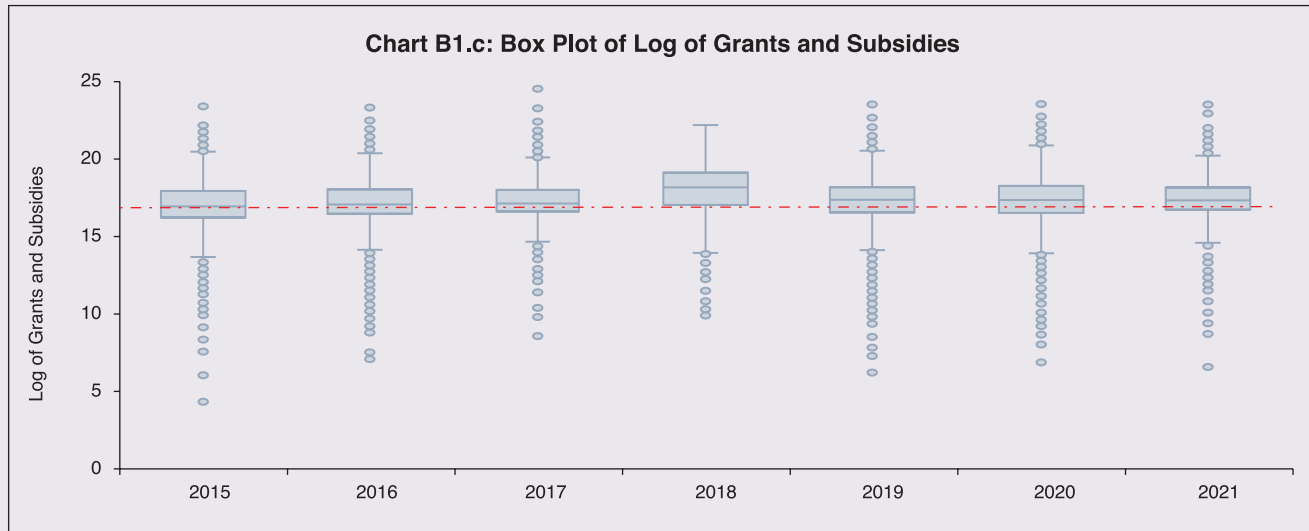
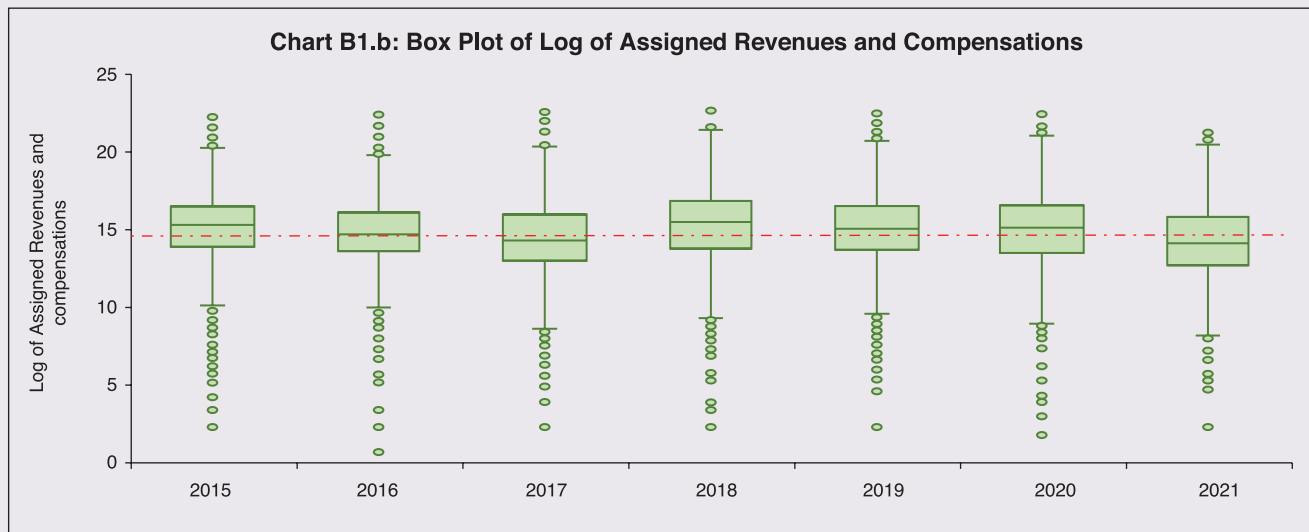
The implementation of the GST in India on July 1, 2017 revolutionised the country's indirect tax system by simplifying the tax structure and creating a unified market. The GST subsumed several municipal taxes

like entry tax, entertainment tax, and advertisement tax, impacting the own revenue sources of ULBs. Octroi, an entry tax, was a major tax subsumed in GST. While the GST Constitutional Amendment Act (2016)

Chart B1.a: Box Plot of Log of Tax Revenue



(Contd...)



Note: The red dashed lines are the corresponding median values in 2015.

Source: RBI staff estimates based on City Finance Data.

provides compensation for State governments, it does not mandate compensation for local governments, leaving it to State authorities' discretion. In the post-GST period, States have adopted divergent policies for compensating the MCs for octroi losses. For instance, Maharashtra announced compensation for octroi losses and Kerala for entertainment tax collections. In contrast, some States/UTs allowed local bodies to impose additional taxes – for example, on movie tickets in Bhopal and Chandigarh (Mankikar, 2018; and Riyas, 2024).

Tax revenues of the ULBs have remained around the median level of 2015 after implementation of the GST

(Chart B1.a). However, the ULBs have been compensated with an increase in revenue grants, contributions, and subsidies (Chart B1.b and B1.c).

References:

Mankikar, Sayali. (2018). The Impact of GST on Municipal Finances in India: A Case Study of Mumbai, *ORF Issue Brief*, Issue No. 257, 1-8.

Riyas, Muhammed, M. P. (2024). Did the Implementation of GST Hurt Municipal Finances? *Economic and Political Weekly*, 59(1), 27-30.

3. Municipal Expenditure

II.15 The total expenditure (revenue and capital spending combined) of the MCs increased slightly from 1.2 per cent of GDP in 2019-20 to 1.3 per cent of GDP in 2023-24 (BE). The revenue expenditure/GDP ratio hovered around 0.5 per cent of GDP, while the capital expenditure/ GDP ratio increased from 0.7 per cent to 0.8 per cent during this period (Table II.9).

3.1 Revenue Expenditure

II.16 The share of revenue expenditure³ in total expenditure of the MCs has declined from 43.9 per cent in 2019-20 to 38.5 per cent in 2023-24 (BE) with concomitant increase in capital expenditure⁴ share from 56.1 to 61.5 per cent (Chart II.6a). Within revenue expenditure, the share of committed expenditure (establishment expenses, administrative expenses and interest

Table II.9: Expenditure of Municipal Corporations

(₹ crore)

a. All Municipal Corporations					
Item	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (RE)	2023-24 (BE)
Total Expenditure (I+II)	2,42,555 (1.2)	2,79,876 (1.4)	3,11,158 (1.3)	3,40,286 (1.3)	3,89,306 (1.3)
I Revenue Expenditure (A to H)	1,06,394 (0.5)	1,10,857 (0.5)	1,23,201 (0.5)	1,31,608 (0.5)	1,49,903 (0.5)
A Establishment Expenses	47,144	47,378	52,919	62,011	69,745
<i>Of which:</i>					
(i) Salary, Wages and Bonus	30,377	30,186	33,560	38,470	43,037
(ii) Pension	9,033	9,016	10,341	11,973	13,413
B Administrative Expenses	4,653	4,896	5,469	5,906	7,901
C Operational and Maintenance Expenses	21,371	23,797	26,487	30,028	36,520
D Interest and Finance Charges	3,806	3,934	4,800	5,595	5,675
E Programme Expenses	2,544	3,479	4,030	3,930	6,002
F Revenue Grants, Contributions and Subsidies	9,003	8,389	7,762	9,169	10,982
G Miscellaneous Expenses	1,455	1,444	1,410	1,575	2,089
H Others	16,417	17,539	20,323	13,394	10,990
II Capital Expenditure	1,36,162 (0.7)	1,69,020 (0.8)	1,87,958 (0.8)	2,08,678 (0.8)	2,39,403 (0.8)

(Contd...)

³ Revenue expenditure includes committed expenses such as establishment expenditure (salaries and pension expenses); administrative expenses (audit and legal fee, office maintenance expenses) and interest and finance charges; such expenditure is necessary for day-to-day operations but do not contribute to long-term asset creation.

⁴ Capital expenditure involves significant investments in long-term assets like land, building, parks and playgrounds, roads and bridges, public lighting, statues, and heritage assets.

b. Top 10 Municipal Corporations					
(₹ crore)					
Item	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (RE)	2023-24 (BE)
Total Expenditure (I+II)	1,05,330	1,39,770	1,62,607	1,77,012	1,90,431
I Revenue Expenditure (A to H)	61,681	63,647	72,726	74,988	82,950
A Establishment Expenses	29,050	28,865	32,460	38,939	42,806
<i>Of which:</i>					
(i) Salary, Wages and Bonus	16,695	16,296	18,108	21,300	22,923
(ii) Pension	6,089	5,867	6,786	7,775	8,573
B Administrative Expenses	1,998	2,221	2,881	2,849	3,709
C Operational and Maintenance Expenses	9,365	10,913	12,438	12,722	15,277
D Interest and Finance Charges	3,258	3,431	4,241	4,847	5,025
E Programme Expenses	1,152	1,543	1,604	1,768	2,713
F Revenue Grants, Contributions and Subsidies	5,779	5,344	4,756	5,935	6,143
G Miscellaneous Expenses	555	505	534	733	733
H Others	10,523	10,826	13,811	7,195	6,544
II Capital Expenditure	43,649	76,123	89,881	1,02,024	1,07,481

Note: 1. Figures in parentheses are percentage of GDP.
2. RE – Revised Estimates; and BE – Budget Estimates.
Source: Municipal Corporations; and RBI staff estimates.

and finance charges) has moved in a range of 50.7 to 55.6 per cent during 2019-20 to 2023-24 (BE) [Chart II.6b].

II.17 In 2023-24, a large part of revenue receipts of MCs was budgeted to be derived from taxes, revenue grants, contributions, and subsidies and fees and user charges. On the outgoes side, establishment expenses and operational and maintenance expenses accounted for a major part of the revenue expenditure (Chart II.7a and II.7b).

3.2 Capital Expenditure

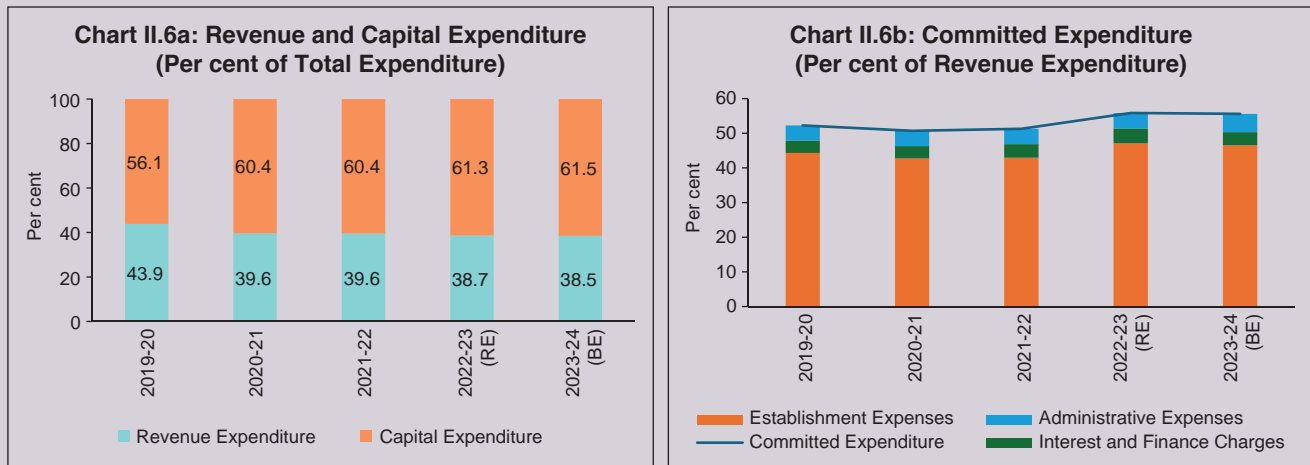
II.18 The primary areas of capital expenditure of the MCs are fixed assets and capital work-in-progress (Table II.10).

II.19 The proportion of capital expenditure in total expenditure for the MCs was 61.5 per cent in 2023-24 (BE) as compared with 24.8 per cent and 21.4 per cent for State governments and the Central government, respectively [2023-24 (BE)]. It may, however, be noted that total expenditure of MCs is modest relative to State governments and the Central government. In 2023-24, total expenditure of MCs was 1.3 per cent of GDP as compared with 16.3 per cent for the State governments and 15.1 per cent for the Central government.

II.20 The ratio of capital expenditure to total expenditure for MCs has large inter-state variations, with the shares in Jharkhand, Uttar

Fiscal Position of Municipal Corporations

Chart II.6: Composition of Expenditure of Municipal Corporations

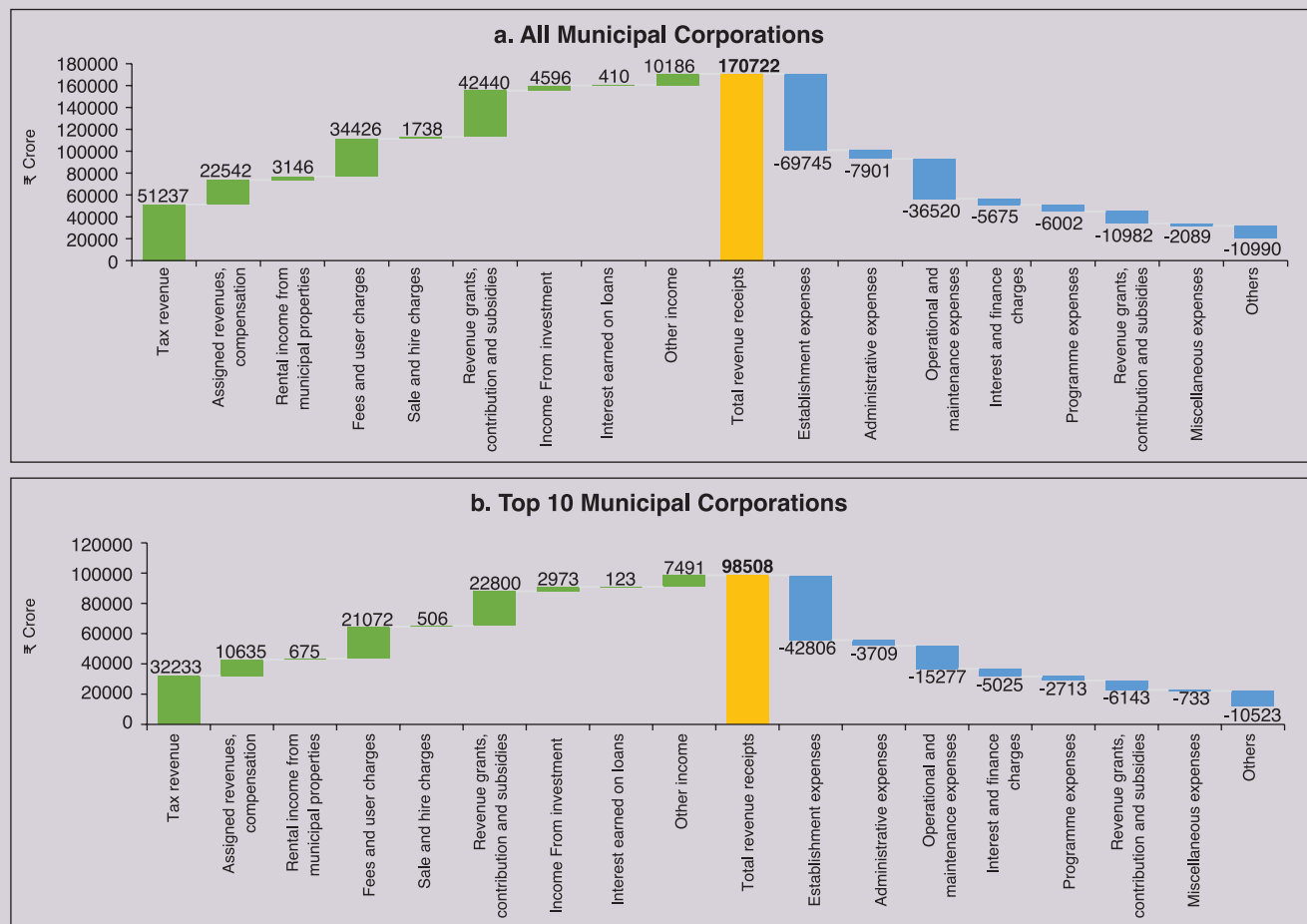


Note: 1. RE – Revised Estimates; and BE – Budget Estimates.

2. Committed expenditure is the sum of establishment expenses, administrative expenses and interest and finance charges.

Source: Municipal Corporations.

Chart II.7: Inflow and Outflow of Revenue during 2023-24 (BE)



Note: BE – Budget Estimates.

Source: Municipal Corporations.

Table II.10: Municipal Corporations' Capital Expenditure Components

(₹ crore)

a. All Municipal Corporations					
Item	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (RE)	2023-24 (BE)
Total Capital Expenditure (I-VII)	1,36,162 (0.7)	1,69,020 (0.8)	1,87,958 (0.8)	2,08,678 (0.8)	2,39,403 (0.8)
I. Fixed Assets	97,044	1,32,759	1,45,194	1,43,511	1,53,084
II. Capital Work-in-progress	16,189	13,051	18,398	37,927	55,720
III. Investments - General Fund	7,857	9,044	10,141	10,964	11,197
IV. Investments - Other Funds	2,980	1,362	1,486	2,125	3,496
V. Stock-in-hand	714	552	955	705	855
VI. Loans, Advances and Deposits	3,717	4,405	2,821	3,966	3,942
VII. Other Assets	7,358	7,060	8,236	9,479	11,091
b. Top 10 Municipal Corporations					
Item	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (RE)	2023-24 (BE)
Total Capital Expenditure (I-VII)	43,649	76,123	89,881	1,02,024	1,07,481
I. Fixed Assets	28,386	61,321	71,066	63,296	55,388
II. Capital Work-in-progress	8,540	5,319	8,157	26,392	40,018
III. Investments - General Fund	1,133	1,519	3,631	3,589	3,707
IV. Investments - Other Funds	0	0	0	0	0
V. Stock-in-hand	532	426	611	490	640
VI. Loans, Advances and Deposits	1,353	2,408	994	1,842	1,102
VII. Other Assets	3,404	4,346	4,697	6,416	6,627

Note: 1. Figures in parentheses are percentage of GDP.
2. RE – Revised Estimates; and BE – Budget Estimates.

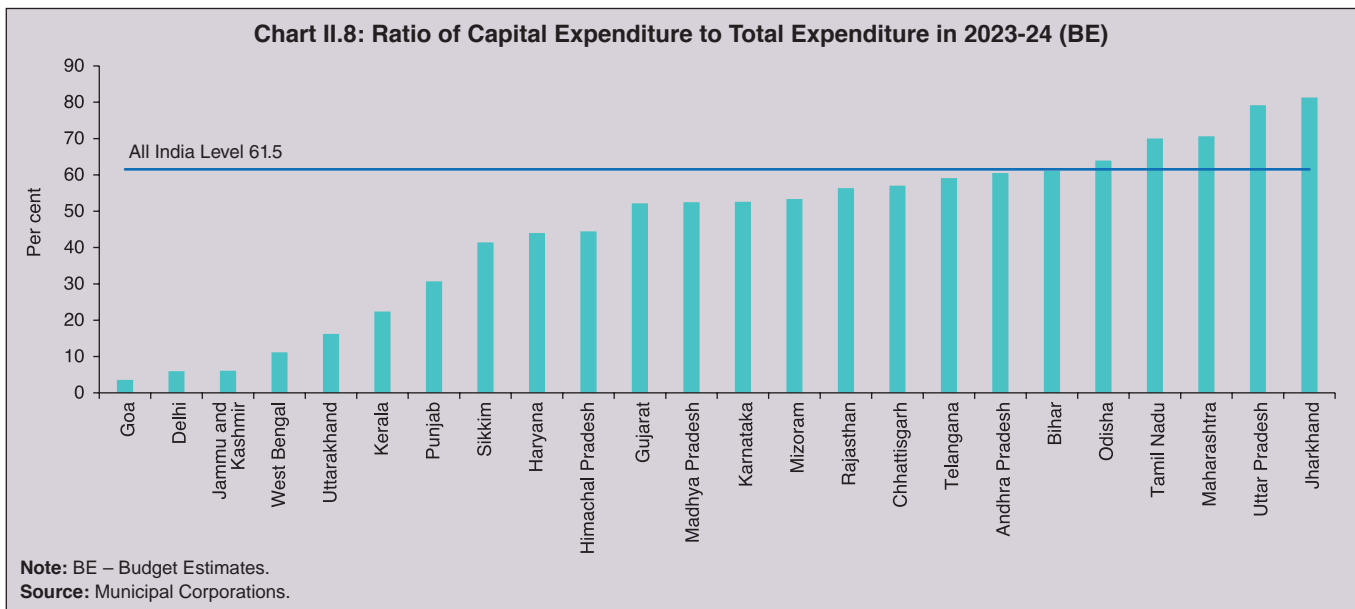
Source: Municipal Corporations; and RBI staff estimates.

Pradesh, Maharashtra, Tamil Nadu, Odisha, Bihar, Andhra Pradesh and Telangana being more than 50 per cent in 2023-24 (BE) [Chart II.8].

II.21 The ratio of revenue expenditure to capital expenditure, a summary indicator of

the quality of government expenditure, was 0.63 for the MCs in 2023-24 (BE) as against 3.7 for the Centre and 3.0 for the States [Chart II.9].

Chart II.8: Ratio of Capital Expenditure to Total Expenditure in 2023-24 (BE)



II.22 The all-India per capita capital expenditure by MCs was budgeted at ₹11,532 in 2023-24, an annual average growth of 10.5 per cent over ₹8,547 in 2020-21. The per capita capital spending of the MCs in Maharashtra, Uttar Pradesh and Tamil Nadu exceeded the all-India level during 2023-24 (Chart II.10).

4. Municipal Borrowings

II.23 Borrowings by the MCs from the financial institutions (secured and unsecured) in India increased from ₹2,886 crore during 2019-20 to ₹13,364 crore during 2023-24 (BE) [Chart II.11a]. Borrowings from financial institutions accounted for 5.2 per cent of total municipal receipts in

Chart II.9: Ratio of Revenue Expenditure to Capital Expenditure in 2023-24 (BE)

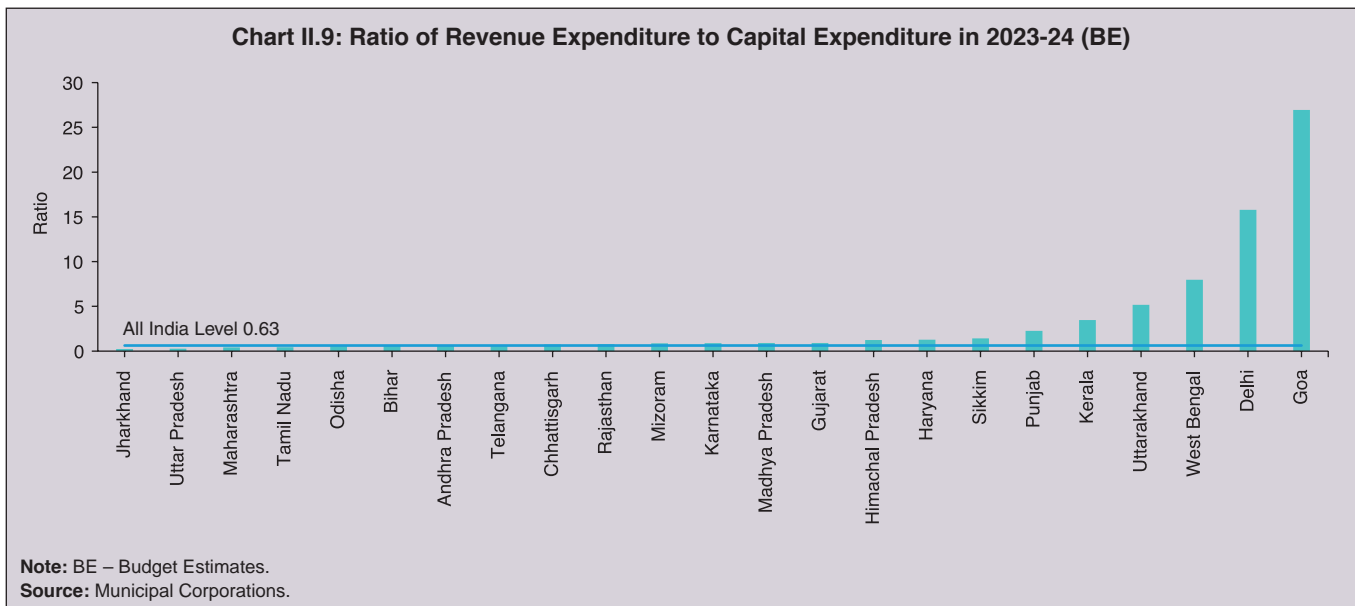
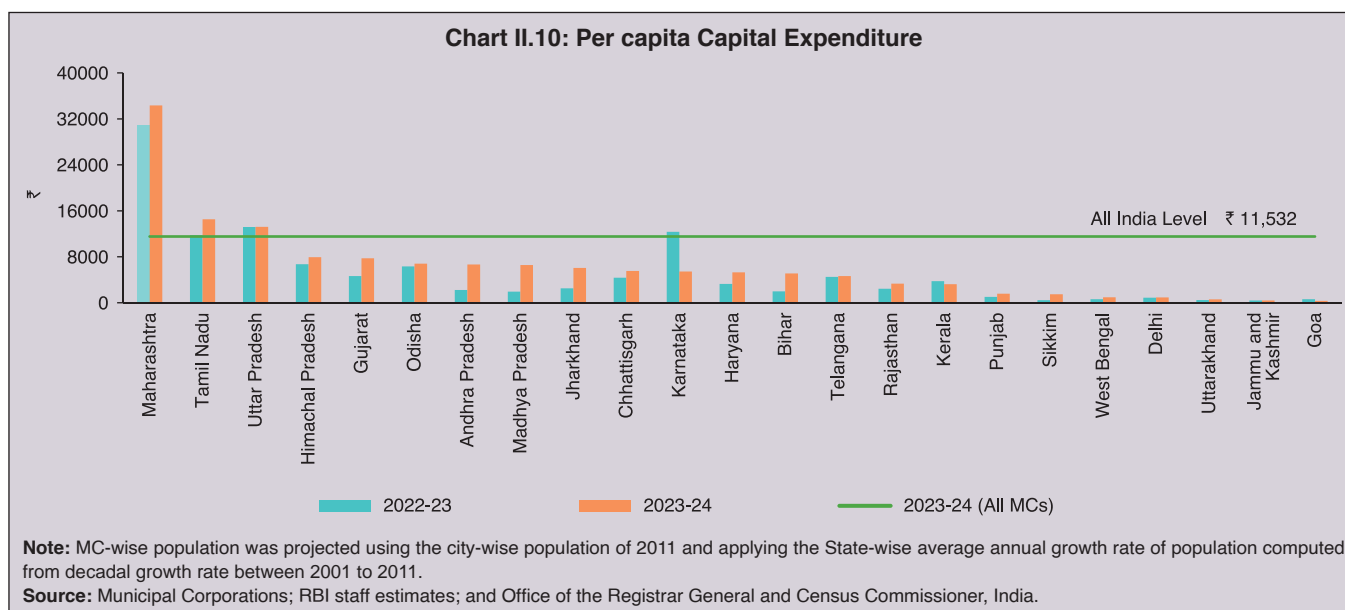


Chart II.10: Per capita Capital Expenditure



2023-24 (BE) as compared with 1.9 per cent in 2019-20 (Chart II.11b). The MCs in Odisha and Telangana had higher shares at 14.4 per cent and 15.1 per cent, respectively, in these two years (Chart II.11c). Municipal borrowings remain negligible at less than 0.05 per cent of GDP for all the MCs (Chart II.11d). The highest level of per capita borrowings from financial institutions was observed in Odisha (₹1,258) in 2022-23 (RE) [Chart II.11e].

4.1 Municipal Bond Financing

II.24 The evolution of the municipal bond market in India can be categorised into three distinct phases (Gangamreddypalli, 2023). During the initial phase of development (1995 to 2005), the municipal bond market was supported by the United States Agency for

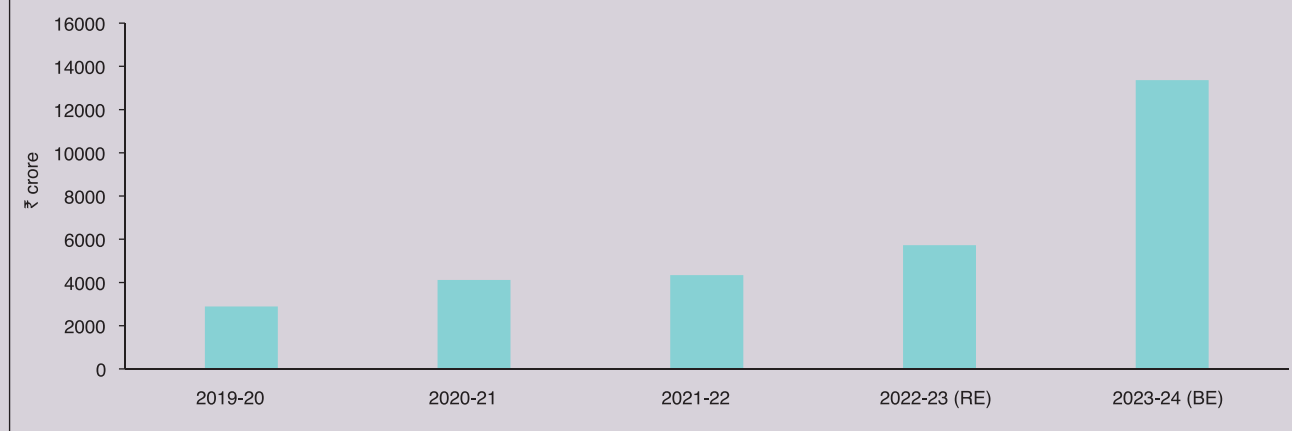
International Development’s (USAID) Financial Institutions Reform and Expansion - Debt (FIRE-D) project. Between 1995 and 2005, ten municipal corporations and other civic bodies raised a total of ₹1,325 crore. Bengaluru was the first to issue a bond worth ₹125 crore in 1997 (Chart II.12). Most of these bonds were tax-free and primarily financed road construction, water and sewerage projects. Bond issuances declined during 2006 to 2016, *inter alia*, due to the *Jawaharlal Nehru National Urban Renewal Mission* (JNNURM) grants, which offered ₹1 lakh crore to the qualifying corporations, thereby obviating the need for issuing municipal bonds (Gangamreddypalli, 2023).⁵

II.25 There was a pick up in municipal bond issuances during 2018-19, attributable to factors

⁵ Out of the total Central Government share of ₹66,085 crore for the period 2005-2012, ₹40,584 crore had been released under JNNURM, up to 2011-12 (Report No. 15, Performance Audit of Jawaharlal Nehru National Urban Renewal Mission, Ministry of Housing and Urban Poverty Alleviation, 2012-13, Comptroller and Auditor General of India, GoI).

Chart II.11: Municipal Corporations' Borrowings from Financial Institutions – Select Indicators

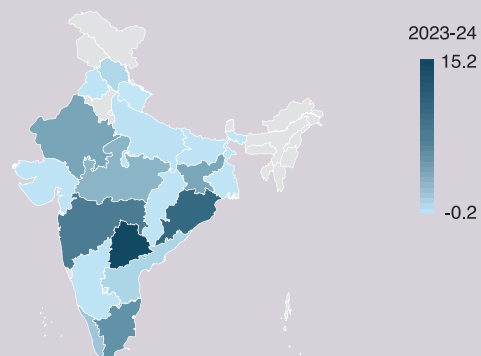
a. Recent Trend in Borrowings from Financial Institutions



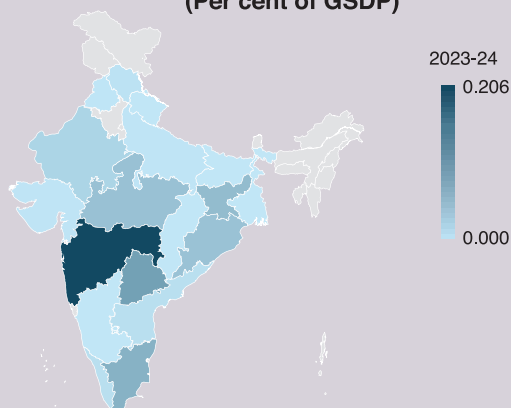
b. Borrowings from Financial Institutions (Per cent of Total Municipal Receipts)



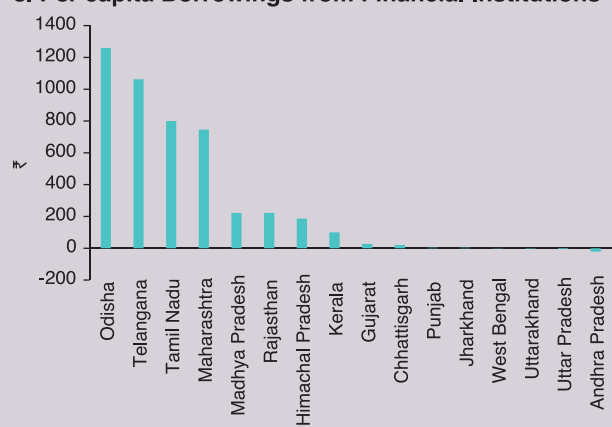
c. Borrowings from Financial Institutions (Per cent of Total Municipal Receipts)



d. Borrowings from Financial Institutions (Per cent of GSDP)



e. Per capita Borrowings from Financial Institutions*



- Note: 1. The maps are for illustrative purpose only.
- 2. Per capita borrowing data for Andhra Pradesh is negative on account of repayment of loans.
- 3. * Data pertaining to 2022-23 (RE).
- 4. RE – Revised Estimates; and BE – Budget Estimates.
- 5. Total receipts are the sum of revenue and capital receipts.

Source: Municipal Corporations; RBI staff estimates; and Office of the Registrar General and Census Commissioner, India.

Chart II.12: Municipal Bonds Issuances in India (as on April 30, 2024)



such as the regulatory framework on municipal bonds⁶ issued by the Securities and Exchange Board of India (SEBI) and the 2018 *Atal Mission for Rejuvenation and Urban Transformation* (AMRUT) scheme which offered grants for bond issuance.⁷ Bond activity dipped during 2020-22 due to the pandemic but has seen some recovery during 2023 and 2024. In 2023, the SEBI introduced the Information Database and Repository on Municipal Bonds to guide corporations on issue and listing of Municipal Debt Securities. Further, the National Stock Exchange (NSE) India Limited launched country's first Municipal Bond Index in 2023, tracking the performance of municipal bonds issued by 10 investment-grade rating corporations, with

a base value of the index equal to 1,000 for 2021. This initiative is likely to increase transparency in the municipal bond market and encourage investor participation.

II.26 Municipal bonds worth ₹4,204 crore were outstanding as on March 31, 2024 (0.01 per cent of GDP) as compared with ₹1,100 crore as on March 31, 2005 (0.03 per cent of GDP). All the bonds issued since 2016-17 are taxable, unlike the initial development phase. The coupon rates on municipal bonds have generally moved in tandem with those on Central government bonds in recent years (Chart II.13).

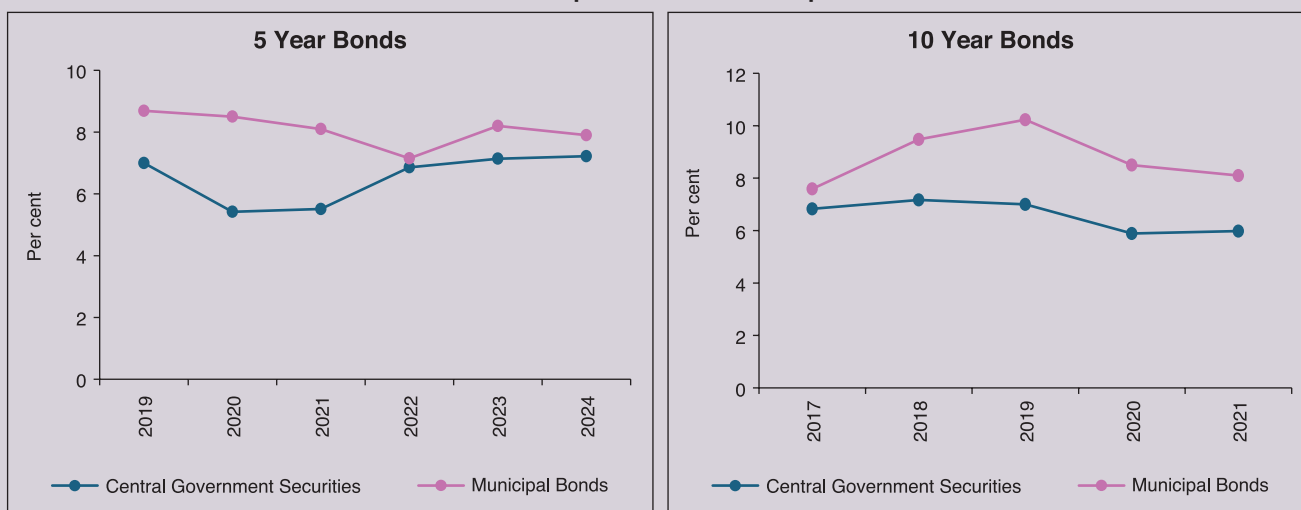
II.27 The coupon rates on municipal bonds increase with maturity, consistent with the term structure hypothesis⁸ (Chart II.14).

⁶ In March 2015, SEBI passed regulations to facilitate issuance of municipal debt and listing of debt securities by municipalities in India. This helped in clarifying the regulatory status of the municipal bonds and rendered them safer for investors.

⁷ In order to encourage ULBs to raise resources from the market, AMRUT Mission introduced financial incentives in the form of a lump-sum grant-in-aid for municipal bond issuances at a rate of ₹13 crore per ₹100 crore of bonds issued, with a ceiling of a maximum of ₹200 crore of bonds. This incentive was structured as a first-come, first-serve reward for 10 ULBs in a financial year (MoHUA and Gangamreddypalli, 2023). So, while AMRUT incentivised bond issuances, JNNURM crowded out the demand for market debt.

⁸ The 'term structure hypothesis' posits that the yield on a long-term bond is equal to the average expectation of the short-term yield over the life of the long-term bond *plus* a risk premium.

Chart II.13: Coupon Rates on Municipal Bonds



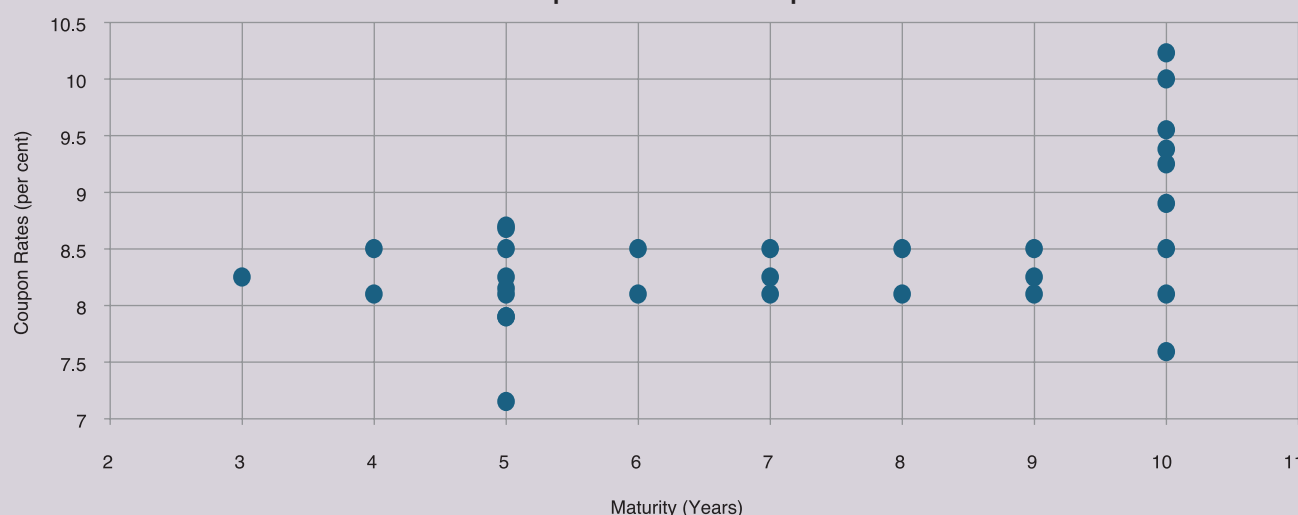
Source: Ministry of Housing and Urban Affairs (cityfinance.in); SEBI; DBIE; and Gangamreddypalli, L. (2023).

II.28 Municipal bonds delivered an average return of 8.5 per cent during 2023-24, as compared with 8.3 per cent and 7.3 per cent on the NIFTY Medium Duration G-Sec Index and NIFTY AAA Medium Duration Corporate Bond Index, respectively (Table II.11).

II.29 The Indian municipal bond market remains in a nascent stage. As of March 2024,

the total municipal bonds outstanding at ₹4,204 crore was just 0.09 per cent of the total corporate bonds outstanding.⁹ Most municipal bonds are privately placed with select investors, limiting the investor base. Ahmedabad (in 1998 and 2019) and Indore (in 2023) offered public bond issues. An improvement in the financial performance and credit ratings of the MCs is critical for

Chart II.14: Maturities and Coupon Rates for Municipal Bonds Issued after 2017



Source: SEBI; and RBI staff estimates.

⁹ Data for municipal bonds outstanding is sourced from NSE and SEBI, while the data for corporate bonds outstanding, which equals ₹47,28,935 crore, has been taken from CEIC.

Table II.11: NIFTY India Municipal Bond Index – Returns (as on July 31, 2024)

(Per cent)

Period	NIFTY India Municipal Bond Index	NIFTY Medium Duration G-Sec Index	NIFTY AAA Medium Duration Corporate Bond Index
1 Year*	8.5	8.3	7.3
3 Years**	6.8	5.6	5.1

Note: 1. *: Returns are year-on-year as on July 31, 2024.

2. **: Average of year-on-year returns for 2021-22, 2022-23 and 2023-24, where returns are calculated as on July 31st for each year.

Source: National Stock Exchange of India Ltd.

promoting investor confidence and broadening market participation. Credit rating agencies have rated the MCs as investment grade so far (Table II.12).

4.2 Green Municipal Bonds

II.30 Amidst increasing awareness about climate-related risks, local bodies have started issuing green bonds to finance projects with

Table II.12: Credit Ratings of Municipal Corporations

Bond Issuing Municipal Corporation	Rating Date	Rating Agency	Rating
Ahmedabad Municipal Corporation	February 29, 2024	CRISIL	AA+
	February 26, 2024	India Ratings	AA+
Ghaziabad Municipal Corporation	April 19, 2024	Brickwork	AA
	April 03, 2024	India Ratings	AA
Greater Hyderabad Municipal Corporation	June 28, 2024	India Ratings	AA
	December 26, 2023	CARE	AA-
Greater Visakhapatnam Municipal Corporation	January 25, 2023	CARE	AA
	July 28, 2022	India Ratings	AA
Indore Municipal Corporation	June 28, 2024	India Ratings	AA+
	March 29, 2024	Acuité	AA
Lucknow Municipal Corporation	January 19, 2024	Brickwork	AA
	November 17, 2023	India Ratings	AA
Bhopal Municipal Corporation	June 17, 2024	Acuité	AA
	February 27, 2024	Brickwork	AA
Pimpri Chinchwad Municipal Corporation	August 09, 2024	CARE	AA+
	July 04, 2024	CRISIL	AA+
Pune Municipal Corporation	June 14, 2024	India Ratings	AA+
	January 03, 2024	CARE	AA+
Surat Municipal Corporation	January 22, 2024	India Ratings	AA+
	January 08, 2024	CRISIL	AA+
Vadodara Municipal Corporation	August 16, 2024	India Ratings	AA+
	May 30, 2024	CRISIL	AA

Note: CARE - Credit Analysis and Research Limited Ratings; and CRISIL - Credit Rating Information Services of India Limited.

Source: NSE Cogencis.

Table II.13: Green Municipal Bond Issuances: 2021 to 2024

Bond Issuing Municipal Corporation	Year of Issue	Amount Raised (₹ crore)	Bids Received (₹ crore)	Coupon Rate (Per cent)	Tenure (Years)	Credit Rating (by India Ratings and Research Pvt. Ltd.)	Purpose
Ghaziabad Nagar Nigam	2021	150	401	8.1	4 to 10	AA	Tertiary water treatment plant
Indore Municipal Corporation	2023	244	720	8.3	3 to 9	AA+	Solar power plant
Ahmedabad Municipal Corporation	2024	200	1,360	7.9	5	AA+	Green energy generation; zero liquid discharge for industrial purposes
Vadodara Municipal Corporation	2024	100	1,460	7.9	5	AA+	Sustainable water infrastructure

Note: Data for 2024 are up to April 30, 2024.

Source: Securities and Exchange Board of India (SEBI); India Ratings and Research Pvt. Ltd.; and news reports.

positive environmental impacts. The issuance of municipal green bonds began in the United States in 2014, followed by similar initiatives by cities and municipalities in Europe. In India, municipal green bond issuance started in 2021, when Ghaziabad Nagar Nigam raised bonds worth ₹150 crore for setting up a tertiary water treatment plant (Table II.13). This was followed by Indore in 2023 and Ahmedabad and Vadodara in 2024. Municipal green bonds worth ₹694 crore have been raised in 4 years for different green projects. The market for green municipal bonds is still at a nascent stage and the process of issuing a green bond involves additional costs for green audits and monitoring key performance indicators (GIZ, 2017). As the market matures and expands, these costs are expected to come down.

5. Conclusion

II.31 Despite the critical role of municipal corporations in urban governance, their financial

capacity remains limited, hampering their ability to provide essential services and drive urban development effectively. The recent increase in municipal bond financing is a positive development, but it remains modest. The introduction of green bond financing by some MCs is a promising step toward sustainable urban growth.

II.32 The MCs rely heavily on the upper tiers of government for revenues, which can limit their financial autonomy and capacity to plan and execute long-term projects. This underscores the need for State-specific strategies to strengthen MC revenues and finances and achieve better urban development outcomes through reforms in local taxation, better enforcement of tax laws, and innovative non-tax revenue streams. At the same time, given the large dependence on transfers from the State governments, timely, adequate and rule-based frameworks for transfers from the upper tier authorities would help the MCs to

fulfil their functional obligations effectively and efficiently and contribute to urban development. Finally, building institutional capacity through training in financial management is crucial for

the transparent and effective use of the resources available with the MCs, positioning Indian cities as leaders in climate-resilient urban development.

III

Own Sources of Revenue Generation in Municipal Corporations: Opportunities and Challenges

Municipal corporations need to augment their own revenue sources for greater operational and financial flexibility. By optimising property and water taxes, increasing non-tax revenues, and adopting transparent governance practices, urban local bodies can improve their finances. Leveraging technologies such as Geographic Information System (GIS) mapping and digital payment systems can enhance property tax collections. Periodic revisions in water and drainage taxes, and fees and user charges, coupled with use of technology for plugging leakages, can also help improve their revenue collections.

1. Introduction

III.1 India is urbanising rapidly, with over half the population expected to live in urban areas by 2050.¹ Cities have a pivotal role in achieving Sustainable Development Goals (SDGs) and in combating climate change given the concentration of population, physical infrastructure intensity, and energy consumption in urban areas. The challenges posed by global warming, such as depleting water tables and rising temperatures, are becoming particularly acute for cities. The harmful impacts of climate change can be mitigated by switching over to sustainable policies such as enhanced investment in renewable energy, green building initiatives, waste management and energy efficient public transportation systems.

III.2 Against this backdrop, augmenting ULBs' own source revenues becomes crucial, enabling them to tailor fiscal policies and budgets to meet

communities' specific needs and preferences in a timely and effective manner. Transfers received from upper tiers of government often have attached conditionality on their usage.² Moreover, over-reliance on the transfers can render local bodies vulnerable to sudden changes in government priorities, besides undermining accountability and fiscal discipline. Revenues from user fees for services like waste management, utilities, or recreational facilities can be reinvested to maintain and expand these services, thereby making the local governments more financially and operationally independent and responsive to the needs of the people.

III.3 ULBs' revenue sources are, however, not commensurate with their functional responsibilities. Limited autonomy to adjust tax rates and user charges, staff shortages and poor coverage lead to poor service delivery, lack of innovation in resource mobilisation, lower tax collection and low credibility (Jain *et al.*, 2015; and Nallathiga, 2014).

¹ World Urbanisation Prospects: The 2018 Revision, United Nations, 2018.

² For instance, 60 per cent of the 15th Finance Commission (FC-XV) grants for cities with less than a million population while two-thirds of the grants for cities with million-plus population, were tied exclusively for water and sanitation related areas. Similarly, 14th Finance Commission specified 20 per cent of the recommended grants for the municipalities to be performance grants linked to providing audited accounts and improvement in own revenues.

III.4 Against this backdrop, this chapter examines the generation of own-source revenues by municipal corporations (MCs). Section 2 outlines the key components of the MCs' own-source revenues. Section 3 provides an overview of the recommendations made by various Central Finance Commissions for enhancing these revenue streams. Sections 4 and 5 delve into the primary sources of own-tax and own non-tax revenues, respectively. Finally, section 6 presents some concluding insights.

2. Types of Revenue Sources of ULBs

III.5 The total resources of ULBs can be classified under four major categories:³

1. Own resources: tax revenue, non-tax revenue and other receipts;
2. Assigned/shared revenues: taxes levied and collected by the State

government and shared with or passed on to the local bodies;

3. Grants: Central and State Finance Commission grants, grants under various schemes; and
4. Loans from State and Central governments, banks and borrowings through municipal bonds (Table III.1).

III.6 While the ratio of own source revenue to total revenue expenditure of MCs across India has improved, the median value remains less than 0.5, implying more than 50 per cent of the MCs cover less than half of their revenue expenses through their own source revenue (Chart III.1a). Own sources of revenue of MCs are inadequate to finance their revenue expenditures in most cases except in Andhra Pradesh, Telangana, and Goa. In others such as Jammu and Kashmir, Arunachal

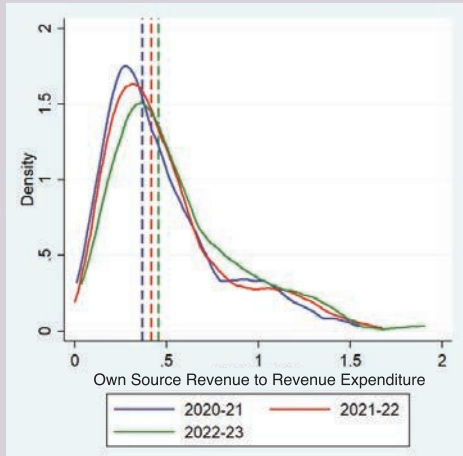
Table III.1: Revenue Sources of ULBs

Revenue Head		Sources of Revenue
1. Own Resources	A. Tax Revenue	Property tax, vacant land tax, water benefit tax, advertisement tax, sewerage benefit tax, tax on animals, and taxes on carriages and carts.
	B. Non-Tax Revenue	User charges, betterment charges, development charges, sale and hire charges, water supply and sewerage donations, market fees, trade licensing fees, parking fees, layout/building approval fees, slaughterhouse fees, and birth and death registration fees.
	C. Other Receipts	Sale of rubbish, miscellaneous sales, rent on tools and plants, lease rents, law charges and costs recovered, lapsed deposits, fees, fines and forfeitures, and sundry receipts.
2. Assigned (Shared) Revenues		Entertainment tax (subsumed under GST, except when levied by the local bodies), professional tax, surcharge on stamp duty, entry tax, and motor vehicles tax.
3. Grants-in-aid		<ul style="list-style-type: none"> • Central and State Finance Commission devolution through State governments. • Grants through transfers from Central and State governments under various programmes, schemes and projects, e.g., Housing for All, Smart Cities Mission, <i>Swachh Bharat Mission</i>, <i>Atal Mission for Rejuvenation and Urban Transformation</i>. • Grants from States to compensate against the loss of income, e.g., octroi compensation, property tax compensation and specific transfers including salary grants.
4. Borrowings		Loans from the Central and State governments, banks, Housing & Urban Development Corporation (HUDCO), Life Insurance Corporation (LIC); municipal bonds, etc.

Source: Mishra and Mohanty, 2018.

³ 1st State Finance Commission Report, Tamil Nadu (1997-2002).

Chart III.1a: Kernel Density Plots for Ratio of Own Source Revenue to Revenue Expenditure



Note: The dashed vertical lines show respective medians for 2020-21, 2021-22 and 2022-23.

Source: Municipal Corporations; and RBI staff estimates.

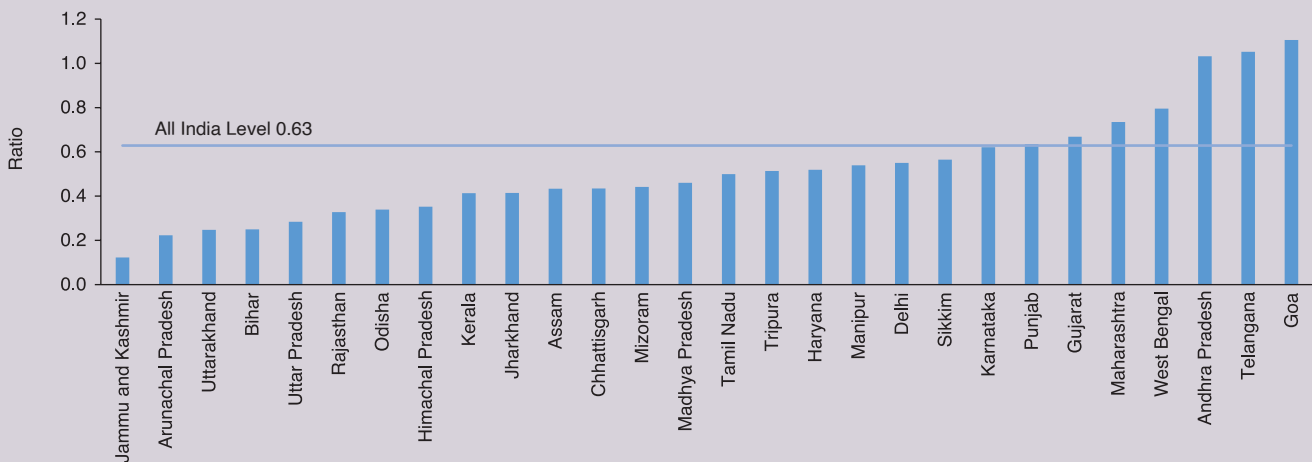
Pradesh, Uttarakhand, Bihar, Uttar Pradesh, Rajasthan, and Odisha, the revenue from own sources covers less than one-third of the total revenue expenditure, resulting in a structural imbalance in their finances (Chart III.1b).

III.7 Own source revenues accounted for an average of 59 per cent of the revenue receipts for MCs during 2020-21 to 2022-23. Own revenues are dominated by tax revenues, with an average share of 47.1 per cent over this three-year period (Chart III.2).

III.8 The primary tax revenue source for MCs is property tax, constituting an average of 59.1 per cent of tax revenue during 2020-21 to 2022-23. Other major tax revenues include water tax, sewerage tax, education tax, vehicle tax, and professional tax (Chart III.3).

III.9 The growth in revenue earned through property taxes has not been commensurate with the rapid increase in property values in urban centres.⁴ The lack of a systematic process for listing vacant lands has also hindered comprehensive coverage of taxable properties. Vacant lands often remain untaxed, and the vacant land tax is levied only when owners submit building plans for approval (FC-XIV).

Chart III.1b: Own Source Revenue as a Ratio of Revenue Expenditure (Average of 2020-21 to 2022-23)

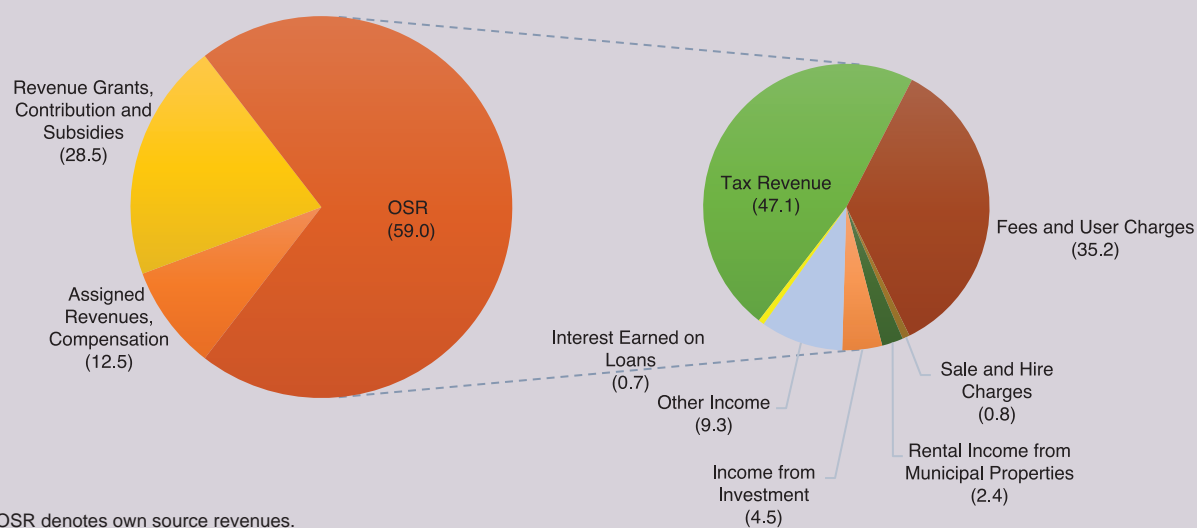


Note: All India level corresponds to the ratio of total OSR of all MCs to total revenue expenditure of all MCs (average of 2020-21 to 2022-23).

Source: Municipal Corporations; and RBI staff estimates.

⁴ 15th Finance Commission Report, 2021-26.

Chart III.2: Composition of Revenue Receipts and OSR (Average of 2020-21 to 2022-23) [Per cent]



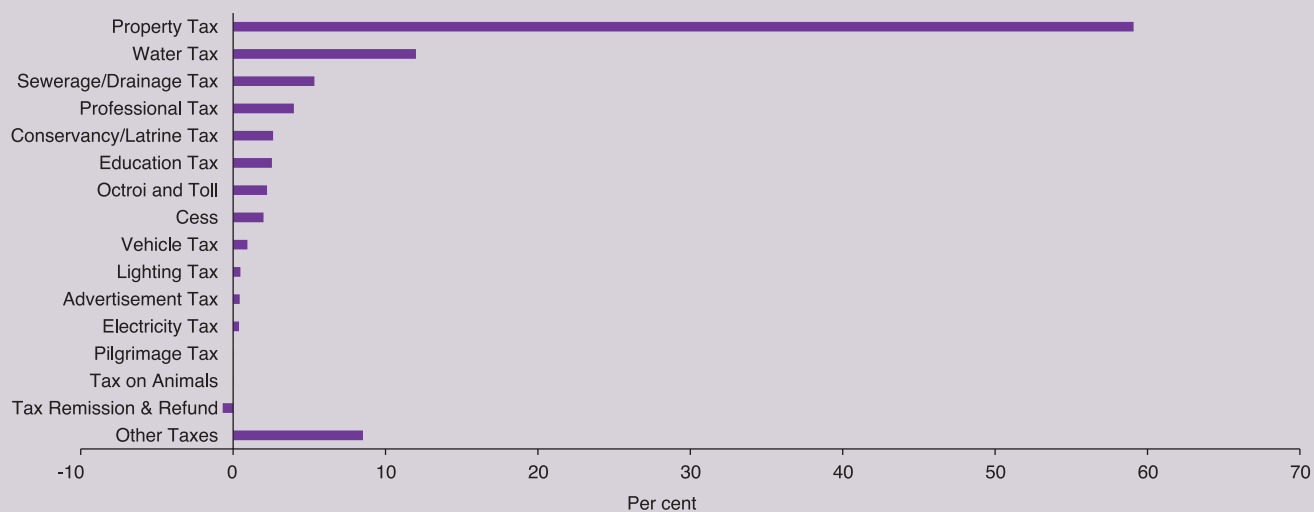
Note: OSR denotes own source revenues.
Source: Budgets of Municipal Corporations.

Additionally, various taxes like octroi, which were previously under the jurisdiction of MCs, have been subsumed in the GST (Mishra *et al.*, 2018).

III.10 The major non-tax revenue sources include user charges, trade licensing fees, layout/building approval fees, development charges, betterment charges, sale and hire charges, market fees, slaughterhouse fees, parking fees, birth and death registration fees. Fees and

user charges represent a significant source of revenue for local governments, constituting an average of 35.2 per cent of the OSR in 2020-23. Financing local services with user charges or fees not only generates the necessary revenues to deliver these services, but also offers crucial insights into which services should be provided, the quantity and quality of the services, and the target recipients. This is in contrast with taxes,

Chart III.3: Composition of Tax Revenue (Average of 2020-21 to 2022-23)



Source: Budgets of Municipal Corporations.

which are like unrequited transfers and have no direct correlation with the services received by the taxpayers (Bird *et al.*, 2001). Reasonable user charges can enhance efficiency in resource use, equity, cost recovery, and help reduce environmental impacts. However, essential infrastructure services like water and power supply are often underpriced in India (Pratap *et al.*, 2022). Hence, it is crucial and urgent to rationalise the service charges to at least recover the operation and maintenance costs from the beneficiaries (FC-XIV).

3. Enhancing Own Sources of Revenues

III.11 To incentivise own resources, FC-XI and FC-XII assigned weights of 10 per cent and 20 per cent, respectively, to the revenue efforts made by the local bodies while recommending interstate distribution of local body grants. FC-XI also suggested that the rate structure of the user charges be reviewed regularly, with the local bodies having the autonomy to set their own rates. FC-XIII proposed that State governments may share a part of mining royalties with those local bodies from whose jurisdiction such revenues are derived.

III.12 FC-XIV recommended performance grants for the local bodies, linked to the availability of audited accounts and an improvement in own revenues. It also suggested a variety of other reforms such as revisions in the property tax system with respect to the base and rates, sharing of land conversion charges with local

bodies by State governments, and broadening the scope of entertainment tax⁵ to include newer forms of entertainment. No entity should be exempt from the tax and non-tax levies that are in the jurisdiction of local bodies. If an exemption is deemed necessary, the affected local bodies should receive compensation for the revenue loss. The Commission also noted the need to explore the municipal bonds market and recommended the setting up of an intermediary to help medium and small municipalities access these markets.

III.13 FC-XV highlighted the need to revise the ceiling for professional tax on a priority basis. To augment property tax collections, the Commission recommended the notification of minimum floor rates of property taxes by the relevant State, followed by consistent improvement in the collection of property taxes in tandem with the growth rate of the State's own gross state domestic product (GSDP) as the entry-level condition for receiving urban local body grants.

III.14 Mission AMRUT (*Atal Mission for Rejuvenation and Urban Transformation*) outlined specific property tax reforms to be undertaken by the States.⁶ The revenue powers that have already been devolved to the local governments are not being fully utilised. Urgent reforms are needed across all the five stages of the revenue life cycle: enumeration; valuation; assessment or metering (in the case of user charges); billing and collection; and reporting. In this context, the proposal of the Union Budget 2024-25 for

⁵ Entertainment tax got subsumed under GST in 2017, except when it is levied by the local bodies.

⁶ AMRUT 2.0 launched in 2021 aims to develop water secure cities and outlines mandatory reforms in property taxes to enhance financial health of ULBs. These reforms focus on notifying property tax calculations based on guidance value/ circle rate along with provision for periodic increase, and improvement in coverage and collection efficiency. The States are required to implement these reforms in the first two years from the launch of Mission to be eligible for Central assistance from the third year onwards.

digitising the land records in urban areas using Geographic Information System (GIS) mapping can help in maintaining accurate and up-to-date records, thereby improving coverage and accuracy. Mobile applications and online platforms can also be leveraged for improving billing and collection efficiency (World Bank, 2024). States need to revise guidance values or circle rates to align them with prevailing market values.⁷ MCs' staff needs to be equipped with skills and knowledge for handling new technologies and processes effectively.⁸

4. Major Own Tax Revenues

4.1 Property Tax

III.15 The property taxation system in India is intricate, with significant variations in enumeration, valuation, assessment, and collection methodologies across States and cities. In India, there are three main methods for property tax calculation:

1) Capital Value System: Under this system, the tax is assessed as a percentage of the market value of the asset, which is primarily determined by its location, as established annually by the State government and notified. This valuation system is utilised by several MCs in Andhra Pradesh, Jharkhand, Karnataka, Maharashtra, and Telangana.

2) Unit Area Value System: This method calculates the tax based on the built-up area of

the property and the price per unit. The price per unit incorporates the property's expected returns based on usage, land value, and location. The final tax amount is determined by multiplying the per unit price and the total built-up area of the property. The MCs in Delhi, Bihar, Karnataka, Telangana, and West Bengal employ this valuation system.

3) Annual Rental Value System or Rateable Value System:

Under this approach, tax is based on the property's annual rental value, which is assessed by the local authority considering the property's size, location, condition, and proximity to amenities and landmarks. This value may differ from the actual rent collected on the property, potentially leading to discrepancies. Some cities in Telangana and Tamil Nadu use this method for property tax computation.

4.1.1 Survey on Property Taxation in India

III.16 In order to gain insights into the current state of play on property taxation in the country, a primary survey of MCs was conducted during June to August 2024.⁹ Based on responses from 53 MCs¹⁰ across 17 States, the key findings from the survey are set out below:

Enumeration and Property Registers

III.17 Around 96.2 per cent of the respondent MCs maintain property registers, with 74.5 per cent of them in digital form (Chart III.4). 25.5 per cent of the cities with property registers still rely on manual, paper-based systems for creation

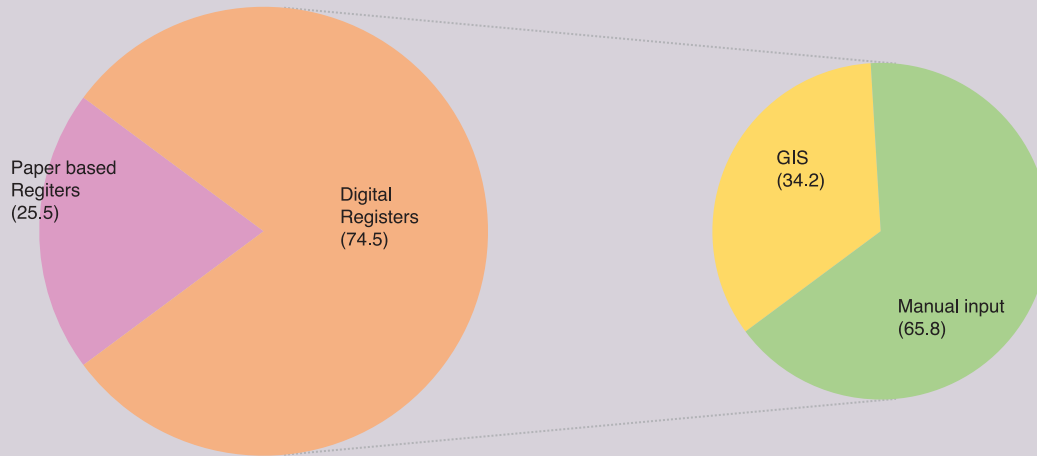
⁷ Government of India. (2020). A Toolkit for Property Tax Reform. Ministry of Housing and Urban Affairs.

⁸ Awasthi, R., Nagarajan, M., & Deininger, K. W. (2021). Property Taxation in India: Issues Impacting Revenue Performance and Suggestions for Reform. *Land Use Policy*, 110, 104539.

⁹ The survey form was sent to 190 municipal corporations, out of which 53 MCs responded.

¹⁰ These 53 MCs had a share of 25 per cent in total property tax collections of all the MCs included in this Report.

Chart III.4: Types of Property Registers (Per cent)



Source: Survey responses; and RBI staff estimates.

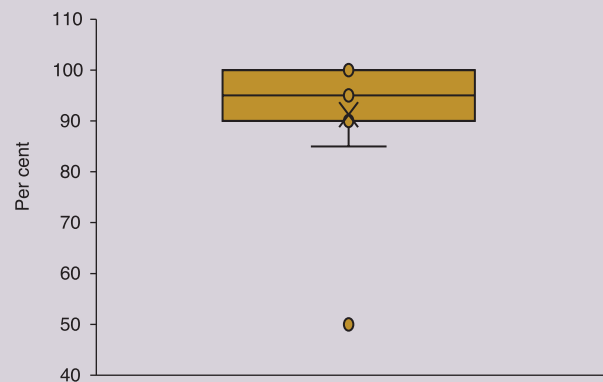
and maintenance of property registers. Manual records are often susceptible to errors, in terms of both coverage and accuracy. Additionally, reliance on manual processes may lead to greater discretion among functionaries. For cities with digital property records, 65.8 per cent of the corporations have created them through manual input of data with or without conducting field surveys. This can be prone to human errors, resulting in incomplete and inaccurate records. Only 34.2 per cent of the respondent MCs with digital registers utilise GIS technology.

III.18 Overall 24.5 per cent of the respondent MCs have adopted GIS so far and the coverage of properties under GIS in these cities is around 90 per cent (Chart III.5). 62 per cent of the respondent MCs with GIS systems conduct regular field surveys to check the veracity of GIS maps.

III.19 Regular updates of existing property records to capture information on new building

construction or additions to existing buildings is important for ensuring a comprehensive tax base. Out of the cities maintaining property registers,¹¹ 90.2 per cent of them update their property registers on a regular basis, and 84.3 per cent have mechanisms for capturing new construction data. This information is usually

Chart III.5: Percentage Distribution of Properties Covered under GIS



Note: 1. The chart corresponds to 12 MCs which employ GIS and responded to the question.
2. The data point at 50 is the outlier; 'X' in the box plot indicates the mean value.

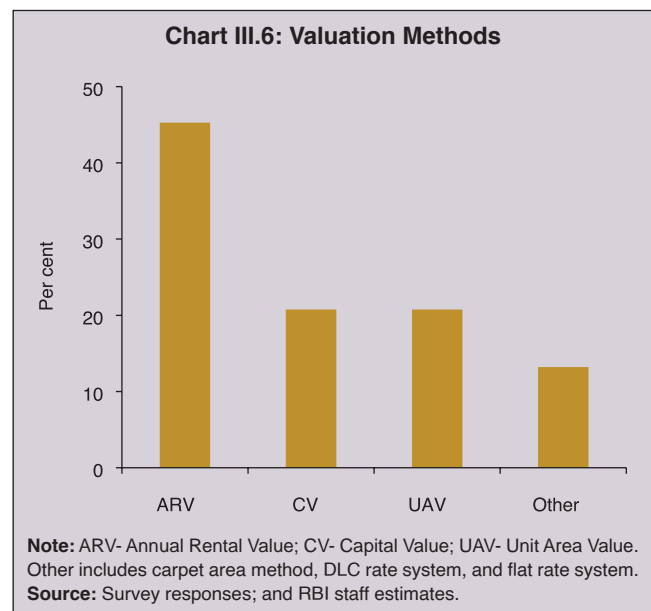
Source: Survey responses; and RBI staff estimates.

¹¹ Based on responses from 51 municipal corporations.

collected by the MCs' own staff, private agencies, or other government departments like town planning departments, development authorities, and valuation control board. For instance, out of the MCs that account for information on new constructions,¹² 44 per cent employ their own staff, 21 per cent rely on various government departments, while 35 per cent hire private agencies for this purpose.

Valuation System Used for Property Tax Calculation

III.20 The methods employed for property valuation for the purpose of tax assessment vary across States and cities due to differences in legislative frameworks and practical implementation. Apart from the Capital Value (CV), Unit Area Value (UAV), and Annual Rental Value (ARV) systems, some MCs utilise additional approaches such as the carpet area method, District Level Committee (DLC) rate system, and flat rate system for property valuation (Chart III.6). ARV is adopted by 45 per cent of the respondent corporations. However, this method lacks a clear linkage with underlying factors such as property condition, location, and size. Additionally, its effectiveness is constrained by the absence of a reliable database on market rental values. The UAV method, used by 21 per cent of the survey respondents, involves dividing the city into homogeneous blocks and assigning unit area values, based on various factors. However, these values may not always align directly with the guidance value, potentially leading to discretion



in assessment by the property tax assessor. This highlights the need for a more objective valuation method.¹³

III.21 Given these limitations of the ARV and UAV methods, there seems to be preference for the CV method (Box III.1), which directly ties property tax assessments to the current guidance values published by the Stamp Duties and Registration Department. This ensures that the property tax remains buoyant [Second Administrative Reforms Commission (ARC), Sixth Report, 2007, GoI]. As per the survey, 21 per cent of the respondent corporations have adopted the CV system. However, updating guidance values at regular intervals is important to ensure a rise in tax corresponding with the market values of properties. As per the survey, 72.2 per cent of the corporations using guidance values to calculate land value update them regularly.

¹² Based on responses from 43 municipal corporations.

¹³ Government of India. (2020). A Toolkit for Property Tax Reform. Ministry of Housing and Urban Affairs.

Box III.1: Valuation Methods and Property Tax Collections

With property taxes being the dominant source of revenues for the MCs, an accurate and reliable property tax system is critical for generation of sufficient funds for the ULBs. A valuation method that accurately reflects the true market value of properties ensures a fair distribution of taxes among property owners, promoting social equity and encouraging optimal land use (Idowu, *et al.*, 2016).

The association between property tax revenues and the major property valuation systems is empirically examined in a regression framework using the information obtained through the survey of the select MCs. The growth of property taxes between 2019-20 and 2022-23 (*Property Tax Growth*_{2019-20 to 2022-23} in regressions below) is regressed on the valuation system (a dummy variable¹⁴) in Model 1 below while other determinants like maintenance of GIS property registers and digital tax collections are included in Models 2 and 3.

$$\text{Property Tax Growth}_{2019-20 \text{ to } 2022-23} = \beta_0 + \beta_1 \text{CV} + \beta_2 \text{UAV} + \varepsilon \quad \text{Model (1)}$$

$$\text{Property Tax Growth}_{2019-20 \text{ to } 2022-23} = \beta_0 + \beta_1 \text{CV} + \beta_2 \text{UAV} + \beta_3 \text{Digital Register} + \varepsilon \quad \text{Model (2)}$$

$$\text{Property Tax Growth}_{2019-20 \text{ to } 2022-23} = \beta_0 + \beta_1 \text{CV} + \beta_2 \text{UAV} + \beta_3 \text{Digital Register} + \beta_4 \text{Digital Tax Collection} + \varepsilon \quad \text{Model (3)}$$

β_0 in the various models represents the average growth of property taxes when the Annual Rental Value (ARV) system is used. β_1 represents the difference in the average growth of property taxes between the Capital Value (CV) and the ARV systems and β_2 the difference in the average growth of property taxes between the Unit Area Value (UAV) and the ARV systems. β_3 represents the difference in the average growth of property taxes between the maintenance of digital registers and no maintenance of digital registers. β_4 represents the difference in the average growth of property taxes between digital tax collection and manual tax collection. The regression results suggest that the Capital Value and the Unit Area Value systems generate higher property taxes than the Annual Rental Value system

(Table B1). Factors like GIS property registers and digital tax collection turn out to be statistically insignificant. However, it is important to note a caveat: the sample period includes the COVID-19 pandemic period, which had a significant adverse impact on employment, incomes and revenues of MCs. To that extent, the inferences drawn here would need to be qualified.

Table B1: Property Tax Revenues and Valuation Methods – Regression Estimates

Variables	(1)	(2)	(3)
	Property Tax Growth	Property Tax Growth	Property Tax Growth
Capital Value System	0.515* (2.090)	0.632* (1.930)	0.622* (1.900)
Unit Area Value System	0.394* (1.790)	0.482* (1.630)	0.594* (1.900)
GIS Property Registers		-0.13 (-0.440)	-0.182 (-0.610)
Digital Tax Collection			0.304 (1.080)
Constant	0.292* (2.290)	0.559 (1.090)	0.0132 (0.020)
N	41	27	27
Adj. R-sq	0.088	0.067	0.074

Note: t-statistics in parentheses; * p<0.05, **p<0.01, *** p<0.001. **Source:** Survey responses; and RBI staff estimates.

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Government of India. (2020). A Toolkit for Property Tax Reform. Ministry of Housing and Urban Affairs.

Awasthi, R., Nagarajan, M., & Deininger, K. W. (2021). Property Taxation in India: Issues Impacting Revenue Performance and Suggestions for Reform. *Land Use Policy*, 110, 104539.

Idowu, A. M., Kamarudin, N., Achu, K., & Solomon, I. A. (2016). A Review of Valuation Impact on Property Tax. *Sains Humanika*, 8, 4-3.

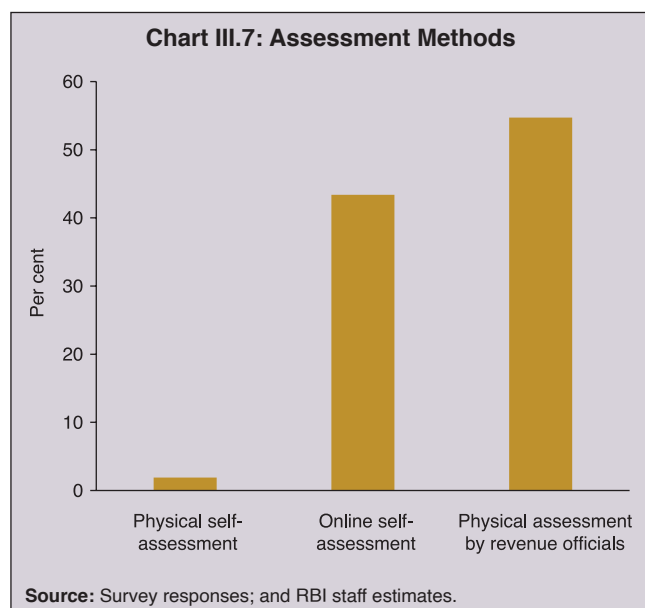
Assessment of Property Tax

III.22 As per the survey, the system of physical assessment by revenue officials is still the most widely used method for property assessment, being employed by 55 per cent of the respondent

cities¹⁵ (Chart III.7). This method frequently relies on the discretion of revenue officials. Staff shortages can result in incomplete and inaccurate records.

¹⁴ ARV, CV and UAV systems take values 0, 1 and 2, respectively.

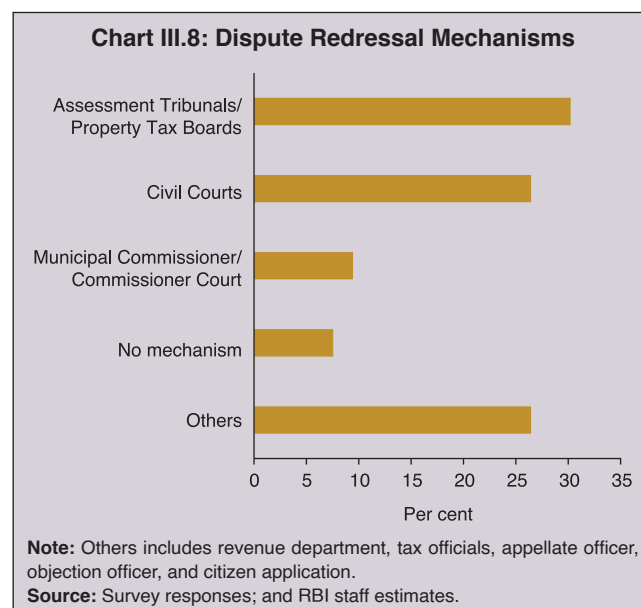
¹⁵ Assessment refers to evaluating the value of a specific property while valuation defines the rules and formulae for assigning values to all the properties within the city; assessment applies the valuation rules to individual properties.



III.23 43 per cent of the respondent MCs have shifted to online self-assessment by property owners, which alleviates the burden on government resources and enhances transparency, but their scrutiny assumes importance. 96 per cent of the corporations with self-assessment systems undertake such scrutiny.¹⁶

Dispute Redressal Mechanisms

III.24 Dispute resolution is dependent on the civil courts mechanism in 26 per cent of the respondent MCs and on assessment tribunals and property tax boards in 30 per cent of the MCs (Chart III.8). In 9 per cent of the respondent MCs, property tax related disputes are resolved through the municipal commissioner’s office. Other platforms for addressing property disputes include the revenue department, tax officials, appellate officer, objection officer, and citizen application. 37.7 per cent of the cities covered



introduced a ‘one-time settlement’ scheme for timely settlement of property dues in the last 10 years, mostly in the form of exemption of interest on arrears. Resolution mechanisms relying on civil courts and tribunals can result in delayed decisions, lower tax base, and increased administrative burden, given their already high burden and other resource constraints.¹⁷

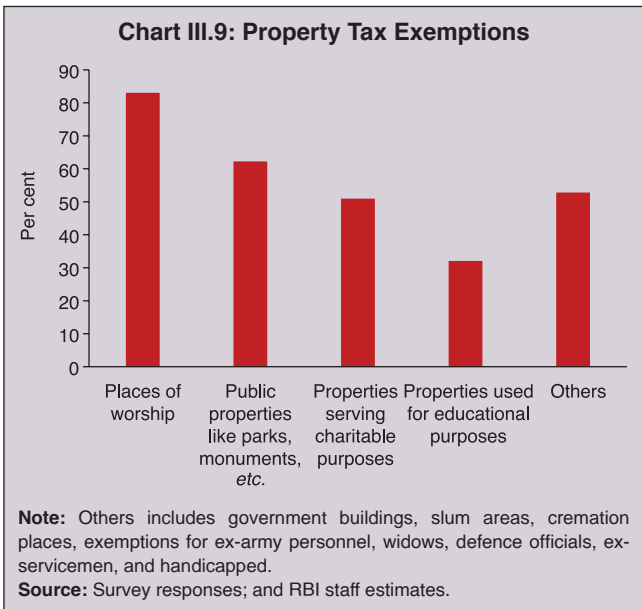
Property Tax Exemptions

III.25 Property tax provisions in India generally provide several exemptions like for properties serving charitable purposes, public properties (such as playgrounds, parks, or monuments), or those used for education purposes (Chart III.9). Widespread exemptions diminish the tax base and shift a heavier burden onto non-exempt taxpayers. Blanket exemptions to properties may not be desirable due to the potential for commercial use. There are also cases of exempted institutions - for example, those related

¹⁶ Based on responses from 24 municipal corporations

¹⁷ Government of India. (2020). A Toolkit for Property Tax Reform. Ministry of Housing and Urban Affairs.

Own Sources of Revenue Generation in Municipal Corporations: Opportunities and Challenges



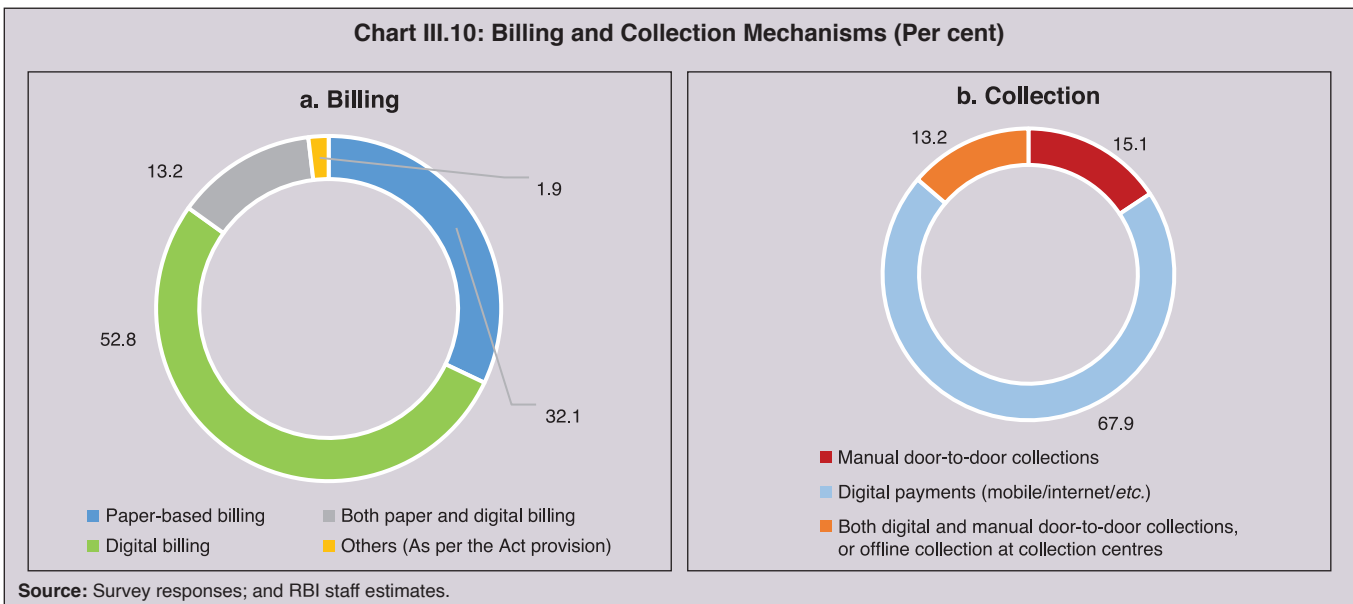
to education- also generating operating surplus from charges (Awasthi *et al.*, 2021). The MCs can disclose revenue lost due to exemptions in their budgets for transparency and a holistic assessment.

Billing and Collection Mechanisms

III.26 32.1 per cent of the respondent MCs still rely on paper-based billing mechanisms

with door-to-door distribution of the bills (Chart III.10a). Staff shortages can lead to incomplete billing and revenue losses. The majority of the respondent MCs (52.8 per cent) have moved to digital billing systems where bills are generated and distributed electronically to property owners with periodic reminders through SMS; however, 13.2 per cent of the respondent MCs have retained the paper-based billing system along with the digital billing system. On the collection side, digital modes of payment dominate, with a share of 67.9 per cent in the sample (Chart III.10b). Manual door-to-door collections exist in 15.1 per cent of the sample. Further, 13.2 per cent of the cities provide multiple payment options.

III.27 In 67.9 per cent of the respondent corporations, there exist systems for generating management information system (MIS) reports. These reports offer timely and relevant information for decision-making and performance management. Most of the cities



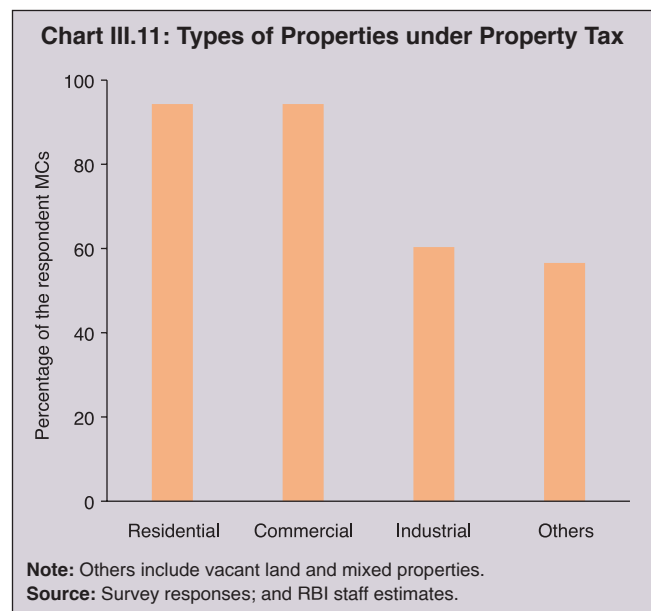
utilise these reports for periodically reviewing the performance of tax officials and collection agencies, publishing of demand and collection data, especially defaulters' data in public domain, facilitating property tax recovery and managing digital payments.

Property Tax Reforms in Recent Years

III.28 The respondent corporations reported wide ranging property tax reforms in the last 5 years. For instance, Giridih, Chas and Hazaribagh MCs (Jharkhand) and Kurnool (Andhra Pradesh) shifted from the ARV method to the CV method of valuation. GIS-based enumerations are slowly being adopted by MCs like Nagpur, Greater Hyderabad, Jhansi and Meerut through GIS surveys and integration with property registration departments. Jamnagar and Raipur have introduced QR code-based payment methods, while Dewas and Bharatpur have launched e-portals to facilitate digital payment of taxes. Gandhinagar MC organised a campaign to encourage online payments. Most of the cities surveyed focused on improving tax recovery from defaulters by serving them notices, organising recovery camps and setting up recovery teams.

Coverage of Properties

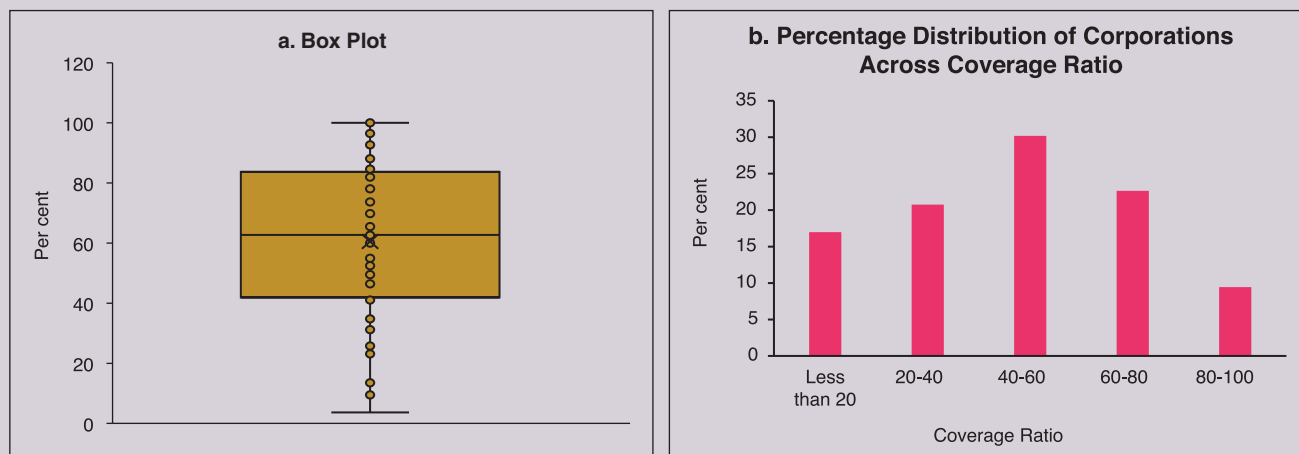
III.29 More than 90 per cent of the respondent MCs cover residential and commercial properties under the tax net. 60.4 per cent levy tax on industrial properties and 56.6 per cent of the MCs tax other properties like vacant land and mixed properties (Chart III.11).



III.30 The coverage ratio (number of properties paying property tax/ estimated number of properties in the jurisdiction) hovers between 40-80 per cent for most of the respondent corporations (Chart III.12a). However, a number of the cities (almost 17 per cent) still have coverage ratios of less than 20 per cent. Only 9.4 per cent of the respondent MCs have coverage ratios exceeding 80 per cent (Chart III.12b).

III.31 Technological advancements such as digital integrated billing, online payment facilities, and self-assessment systems can yield improvements in revenues. GIS-based digital property records can help enhance coverage, although smaller cities may not have the financial capacity to undertake a GIS mapping exercise even once. Transitioning to the Capital Value method for property valuation, coupled with provisions for regularly updating guidance values, can enhance tax buoyancy. Integrating MIS reports into decision-making processes can

Chart III.12: Coverage Ratio



Note: 1. Coverage ratio is number of properties paying property tax/ estimated number of properties in the jurisdiction.
2. 'X' in the box plot indicates the mean value.

Source: Survey responses; and RBI staff estimates.

significantly enhance coverage and tax collection efficiency.

4.2 Water and Drainage Tax

III.32 Water and drainage taxes, the other important constituents of the own tax revenue of the MCs, are collected to fund the operation, maintenance, and expansion of essential services for urban areas like water supply and drainage infrastructure. These services are crucial for ensuring public health, environmental sustainability, and overall quality of life in rapidly growing urban centres. The share of water tax and drainage/sewerage tax in the own source revenue ranges from 0.01 per cent to 15.7 per cent across the States (Table III.2). In many municipalities, these taxes are either too low to cover the total cost of service delivery or need to be regularly updated to reflect inflation and rising operational costs. Consequently, municipal bodies often struggle to generate enough revenue to maintain and expand water and drainage infrastructure, leading to frequent service disruptions and poor

coverage, especially in rapidly growing urban areas (Ahluwalia *et al.*, 2019).

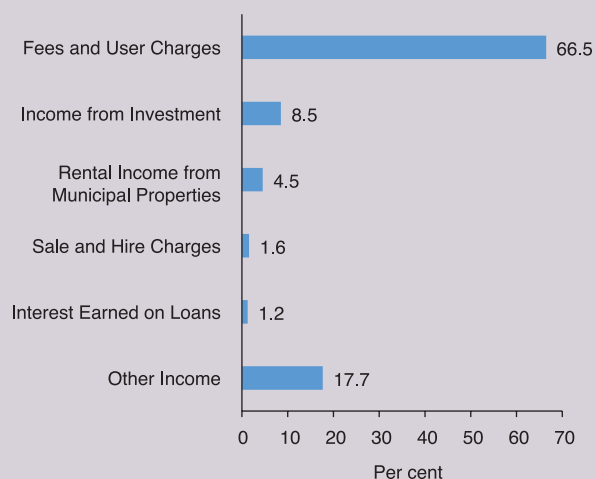
Table III.2: State-wise Share of Water Tax and Drainage/Sewerage Tax as Per cent of OSR (Average of 2020-21 to 2022-23)

Manipur	0.01
Rajasthan	0.04
Bihar	0.05
Jharkhand	0.12
Himachal Pradesh	0.15
Odisha	0.55
Andhra Pradesh	1.10
Haryana	1.54
Tripura	1.85
Kerala	1.85
Karnataka	1.98
Telangana	2.91
Tamil Nadu	7.50
Punjab	7.65
Chhattisgarh	10.62
Gujarat	11.91
Uttar Pradesh	12.86
Maharashtra	13.44
Madhya Pradesh	15.75

Note: OSR denotes own source revenues.

Source: Budgets of Municipal Corporations.

**Chart III.13: Composition of Non-Tax Revenue
(Average of 2020-21 to 2022-23)**



Source: Budgets of Municipal Corporations.

5. Major Non-Tax Revenues

III.33 Non-tax sources are particularly important in the context of constraints on tax revenues. MCs in India earn 66.5 per cent of non-tax revenue from fees and user charges (Chart III.13). However, non-tax revenues are subdued due to inadequate pricing, inefficient collection

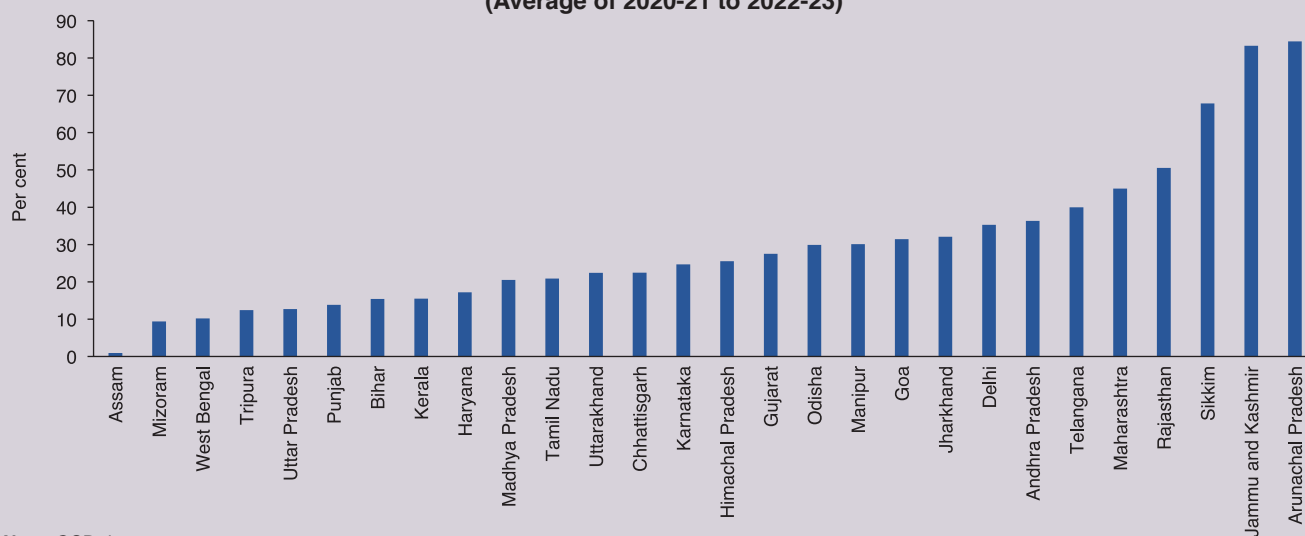
mechanisms, and a lack of comprehensive strategies for revenue enhancement (Ahluwalia *et al.*, 2019).

5.1 Fees and User Charges

III.34 The revenue generated from fees and user charges is 35.2 per cent of total own revenues for all the MCs and the ratio varies from 0.9 per cent to 84.5 per cent across States (Chart III.14).

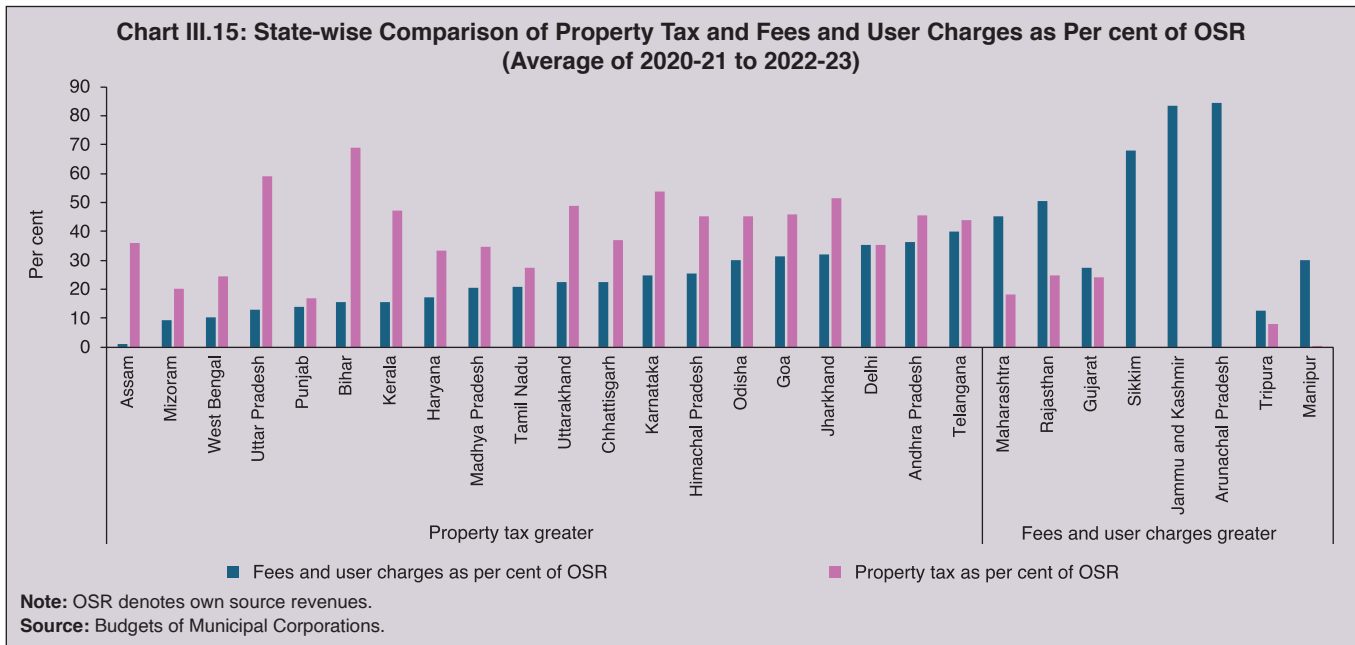
III.35 Fees and user charges represent important sources of revenue for all MCs, particularly in Maharashtra, Rajasthan, Gujarat, and Tripura, where their share in own-source revenue outweighs that of property taxes (Chart III.15). This can be attributed to various factors, including a high degree of urbanisation, tourist destinations and the subsequent expansion in supplies of essential municipal services such as water supply, waste management and transportation.

**Chart III.14: State-wise Share of Fees and User Charges as Per cent of OSR
(Average of 2020-21 to 2022-23)**



Note: OSR denotes own source revenues.

Source: Budgets of Municipal Corporations.



6. Conclusion

III.36 Own sources of revenues afford municipalities increased financial autonomy, stability, and enhanced capacity to strategise and execute urban development initiatives more efficiently and effectively. To bolster their own-source revenue, MCs can strengthen mechanisms to collect property and water and drainage/sewerage taxes. Consecutive property reassessments, effective enforcement, and efficient administrative systems can unlock substantial untapped potential in property taxes.

III.37 As regards non-tax revenues, MCs can significantly enhance them by applying appropriate and adequate fees and user charges for essential services such as water supply, sanitation, and waste management while also ensuring seamless availability of high-quality public services. These measures, combined with more transparent and accountable governance practices, can contribute to bolstering the financial health of MCs, setting off a virtuous cycle of better services for the public, stronger revenues and a continuous upgradation of the urban infrastructure.

IV

Way Forward

Robust municipal finances assume critical importance, with cities emerging as engines of growth and embodying growing aspirations of residents for good quality public services. Municipal corporations need to boost their own sources of revenue through tax reforms, rationalise user charges, and strengthen collection mechanisms. Timely and direct transfers from State governments to urban local bodies remain crucial. Streamlining committed expenditures through digitalisation and process automation can further enhance scope for capital expenditure. Adhering to standardised accounting practices and enhanced transparency in financial information would facilitate funding through sources like municipal bonds.

IV.1 Amidst the growing pace of urbanisation, and the rising demand for more efficient public services, the responsibilities of municipal corporations (MCs) are expanding fast. With urban areas emerging as key engines of growth, the administrative and financial capacities of city authorities need continuous augmentation to meet public aspirations.

IV.2 The MCs need to enhance their own sources of revenue through reforms in property tax, the rationalisation of user charges, and better collection mechanisms. The elasticity of property tax revenues, the predominant source of tax revenue, can be improved through adopting property tax formulae which are more reflective of property valuation. The introduction of GIS-based property tax mapping and digital platforms for tax collection can help improve compliance and plug revenue leakages.

IV.3 The MCs can boost their non-tax revenue streams through periodic adjustments in user charges/fees for services such as water supply, sanitation, and waste management to ensure cost recovery, while also bringing about improvements in the provision of services to the

public. Better monitoring to stop pilferage, use of technology for enhanced efficiency, and public communication campaigns can also augment collections of user fees and charges.

IV.4 Timely and direct transfers from the State governments to the MCs remain crucial for their financial stability and effective service delivery. It is essential that the MCs are compensated adequately and predictably through a clearly defined formula that accounts for the revenue foregone, adjustments for inflation, and the growth potential of the city economy. SFCs, which recommend the magnitude and frequency of the grants and transfers from the State governments to the MCs, ought to be formed regularly, with their reports tabled in State assemblies and the recommendations implemented in a time-bound fashion.

IV.5 Streamlining committed expenditures, mainly through digitalisation and process automation, can free up additional resources for capital expenditure. The creation of public-private partnerships (PPPs) for infrastructure projects, particularly in sectors like urban transport, waste management, and renewable

energy, will also help attract private investments, and permit the MCs to deliver more effectively on their objectives.

IV.6 While the larger MCs are already using the municipal bonds for financing some of their infrastructure projects, other MCs can also explore municipal bonds and innovative financing instruments for capital investment for diversification of their funding sources. Creating mechanisms that allow MCs to pool resources for large-scale infrastructure projects will help overcome the fiscal constraints of individual corporations (Chattopadhyay, 2015). Some MCs are exploring opportunities to access climate finance through national and international funds dedicated to sustainable economic development. Urban planning that prioritises climate resilience, including investments in green infrastructure, waste management, and renewable energy, will not only improve the quality of life but also bring in greater fiscal discipline and reduce the long-term fiscal burden of climate-related damages.

IV.7 Innovative financing mechanisms can be achieved through transparent and efficient financial management. This can be accomplished by adhering to common and standardised accounting practices to enhance transparency and dissemination of financial position. Key parameters such as long-term liabilities, asset depreciation, and future commitments should be clearly presented. The adoption of the standard National Municipal Accounting Manual (NMAM, 2004) by the MCs needs to be fast-forwarded. This entails development of technical expertise and capacity building to implement a common and standardised accounting system (Abraham, 2013) and overcoming of resource constraints which prevent investment in necessary infrastructure and training. State governments and Finance Commissions (Central and State) can mandate compliance, support training programmes, implement audit mechanisms, and link intergovernmental transfers to adherence to these standards, thus encouraging MCs to adopt and sustain these reforms.

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Ministry of Housing and Urban Affairs (www.cityfinance.in)

NSE Indices: www.nseindia.com

Reserve Bank of India, 2022: www.rbi.org.in

Securities and Exchange Board of India (SEBI): www.sebi.gov.in

Explanatory Note on Data Sources and Methodology

The municipal finance data published in this Report have been compiled from the budgetary receipts and expenditure data obtained from 232 Municipal Corporations. The data collection template for this Report was designed based on the indicative NMAM codes (2004). As several MCs mainly follow their respective State government codes, they were advised to fill out the template based on the item names or the NMAM codes wherever applicable.

Data for some MCs for some items for 2022-23 (RE) and 2023-24 (BE) were extrapolated based on the average annual growth rates for the previous three years. Accounting heads under which no data were reported were assumed to have zero values.

For the 'Grants Contribution' head under which the disaggregated figures did not tally with the aggregate figure, the aggregate was taken as

the final figure – the difference has been taken to the head 'Others'.

Data for Central and State transfers to Municipal Corporations were not reported by many corporations, and amongst those that have reported, the respective shares of Central and State transfers were not reported. Consequently, the transfers data reported here might differ from those reported elsewhere.

For per capita figures, MC-wise population was projected by applying the State-wise average annual growth rate of population (computed from the decadal growth rate between 2001 to 2011 using the 2011 Census data) to the 2011 Census population. Data on gross domestic product (GDP) and the State-wise gross state domestic product (GSDP) at market (current) prices were obtained from the National Statistical Office (NSO).

Statements and Appendices

Statements

Statement 1: Revenue Receipts of Municipal Corporations – State-wise

(₹ lakh)

State/UT	Per cent of GSDP										
	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	
1	2	3	4	5	6	7	8	9	10	11	
1. Andhra Pradesh	1,81,524	2,30,302	2,53,873	2,80,795	4,33,431	0.20	0.24	0.22	0.22	0.30	
2. Arunachal Pradesh	1,614	2,781	10,799	-	-	0.05	0.09	0.33	-	-	
3. Assam	20,084	21,374	37,174	-	-	0.06	0.06	0.09	-	-	
4. Bihar	72,976	1,09,783	1,22,397	1,30,143	2,11,374	0.13	0.19	0.19	0.17	-	
5. Chhattisgarh	1,64,455	1,60,472	1,45,946	1,53,849	1,77,517	0.48	0.46	0.36	0.33	0.35	
6. Delhi	14,93,288	13,46,371	14,12,713	20,67,804	21,63,393	1.88	1.81	1.60	2.04	1.95	
7. Goa	4,307	5,265	5,610	5,132	7,641	0.06	0.07	0.07	0.06	-	
8. Gujarat	9,15,675	9,83,947	10,97,605	11,98,949	16,29,048	0.57	0.61	0.57	0.54	-	
9. Haryana	2,24,463	1,83,476	2,72,284	3,64,347	5,37,963	0.30	0.25	0.31	0.37	0.49	
10. Himachal Pradesh	10,698	11,368	6,875	7,644	13,226	0.07	0.07	0.04	0.04	0.06	
11. Jammu and Kashmir	14,222	24,524	19,856	3,146	3,336	0.09	0.15	0.11	0.01	0.01	
12. Jharkhand	41,495	44,310	47,814	63,446	53,540	0.13	0.15	0.13	0.15	-	
13. Karnataka	5,03,710	4,95,379	3,16,414	5,50,856	9,90,452	0.31	0.30	0.16	0.24	0.40	
14. Kerala	1,18,858	1,72,174	1,73,173	1,90,478	2,42,258	0.15	0.22	0.19	0.19	-	
15. Madhya Pradesh	4,86,458	4,70,551	5,31,074	5,50,376	8,45,610	0.52	0.50	0.49	0.44	0.62	
16. Maharashtra	45,04,599	43,32,422	65,32,265	55,36,979	63,37,071	1.70	1.66	2.08	-	-	
17. Manipur	1,127	959	1,213	-	-	0.04	0.03	0.03	-	-	
18. Mizoram	4,058	4,551	4,305	4,539	9,671	0.16	0.19	0.16	-	-	
19. Odisha	61,236	69,962	83,075	85,415	1,26,696	0.11	0.13	0.12	0.11	0.15	
20. Punjab	1,91,545	2,03,700	2,14,815	2,11,597	2,32,177	0.36	0.38	0.34	0.31	0.31	
21. Rajasthan	1,23,209	1,36,296	1,62,653	2,46,551	2,97,152	0.12	0.13	0.14	0.18	0.19	
22. Sikkim	1,422	2,891	2,500	2,691	3,109	0.05	0.09	0.07	0.06	-	
23. Tamil Nadu	5,94,682	6,42,944	6,36,499	7,72,908	8,83,387	0.34	0.36	0.31	0.32	0.32	
24. Telangana	3,63,798	3,46,326	4,03,681	4,57,342	4,76,231	0.38	0.37	0.36	0.35	0.32	
25. Tripura	12,765	12,395	28,317	23,957	26,353	0.24	0.23	0.45	0.33	-	
26. Uttar Pradesh	4,77,228	5,43,192	5,92,979	7,09,491	7,43,706	0.28	0.33	0.30	0.31	0.29	
27. Uttarakhand	43,710	47,191	45,780	49,146	56,754	0.18	0.21	0.17	0.16	0.16	
28. West Bengal	4,97,593	5,84,233	5,44,102	5,50,179	5,71,099	0.42	0.51	0.41	0.36	0.34	
Total	1,11,30,799	1,11,89,138	1,37,05,790	14,217,759	17,072,194	0.55	0.56	0.58	0.52	0.56	

Note: -: Data are not available.

Source: RBI; and Municipal Corporations.

Statement 2: Own Revenue of Municipal Corporations – State-wise

(₹ lakh)

State/UT	Of which														
	Own Revenue							Own Tax Revenue							Own Non-Tax Revenue
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Andhra Pradesh	1,49,201	1,73,730	1,98,289	2,46,004	3,43,060	74,851	82,957	96,740	1,23,480	1,65,989	74,350	90,774	1,01,548	1,22,524	1,77,071
2. Arunachal Pradesh	285	213	315	-	-	-	-	-	-	-	285	213	315	-	-
3. Assam	8,456	10,215	9,640	-	-	8,049	9,514	9,363	-	-	407	701	277	-	-
4. Bihar	20,427	22,877	26,346	36,012	68,088	14,679	17,326	20,429	22,184	46,906	5,748	5,551	5,917	13,828	21,182
5. Chhattisgarh	52,014	55,194	64,516	87,159	1,00,136	29,005	35,276	35,905	47,809	56,827	23,009	19,918	28,611	39,351	43,309
6. Delhi	8,11,155	7,18,007	7,98,480	13,04,976	14,14,887	3,02,874	2,70,257	3,58,302	5,79,016	6,57,712	5,08,281	4,47,750	4,40,178	7,25,960	7,57,175
7. Goa	4,111	4,726	5,184	4,560	6,955	2,158	2,224	2,523	2,469	3,224	1,952	2,502	2,661	2,091	3,731
8. Gujarat	5,90,235	5,79,222	6,94,574	8,11,415	11,93,028	3,21,299	3,33,486	3,73,048	4,54,034	5,92,988	2,68,936	2,45,736	3,21,526	3,57,381	6,00,040
9. Haryana	1,06,264	95,771	1,24,442	1,57,175	3,36,954	47,749	53,786	44,106	65,063	1,28,259	58,515	41,985	80,336	92,111	2,08,695
10. Himachal Pradesh	5,405	5,245	5,310	5,931	11,142	2,293	2,645	2,468	2,423	4,488	3,112	2,601	2,842	3,507	6,654
11. Jammu and Kashmir	1,529	1,945	2,944	3,146	3,336	-	-	-	-	-	1,529	1,945	2,944	3,146	3,336
12. Jharkhand	24,361	22,009	24,856	27,085	46,140	11,835	11,488	13,129	14,790	23,583	12,526	10,522	11,727	12,295	22,556
13. Karnataka	4,44,897	4,48,585	2,43,474	4,93,005	8,57,098	2,65,578	3,32,846	1,10,782	4,01,796	5,32,761	1,79,318	1,15,738	1,32,692	91,209	3,24,337
14. Kerala	52,185	55,413	57,513	71,337	82,026	34,109	38,622	42,514	51,361	56,989	18,076	16,791	14,998	19,976	25,037
15. Madhya Pradesh	2,01,896	1,98,079	2,28,342	2,38,785	4,06,873	1,28,326	1,26,890	1,33,505	1,50,636	2,74,480	73,570	71,189	94,837	88,149	1,32,392
16. Maharashtra	26,78,199	23,17,461	43,64,471	31,61,384	36,92,385	11,10,133	11,65,817	14,24,549	13,42,499	15,42,017	15,68,066	11,51,644	29,39,922	18,18,885	21,50,368
17. Manipur	336	630	428	-	-	38.8	1.8	2.8	-	-	297	629	425	-	-
18. Mizoram	1,768	1,692	1,862	2,387	964	344	308	319	600	550	1,424	1,384	1,543	1,787	414
19. Odisha	23,361	27,712	35,509	30,716	40,852	11,633	13,882	18,994	13,663	18,861	11,728	13,830	16,515	17,053	21,990
20. Punjab	1,24,618	1,26,271	1,43,032	1,40,331	1,24,718	79,587	86,287	92,987	84,484	81,461	45,030	39,983	50,044	55,847	43,257
21. Rajasthan	32,700	36,058	45,237	98,964	1,40,425	11,693	12,464	9,442	19,158	24,885	21,007	23,594	35,795	79,806	1,15,540
22. Sikkim	919	746	725	940	988	95.1	56.4	61.5	117	120	823	689	664	822	868
23. Tamil Nadu	3,59,871	3,51,100	3,82,520	4,90,823	5,59,979	2,02,123	2,00,121	2,18,084	3,52,540	3,91,085	1,57,749	1,50,979	1,64,436	1,38,283	1,68,893
24. Telangana	3,16,926	3,05,369	3,65,579	4,24,981	4,29,129	1,80,676	1,97,083	2,07,233	2,23,743	2,39,552	1,36,250	1,08,286	1,58,345	2,01,238	1,89,577
25. Tripura	8,206	8,345	12,309	12,842	14,127	986	1,146	1,534	851	936	7,220	7,199	10,775	11,991	13,190
26. Uttar Pradesh	1,33,680	1,36,413	1,63,220	2,03,900	2,50,341	99,023	1,05,823	1,18,074	1,47,277	1,66,611	34,657	30,890	45,146	56,623	83,729
27. Uttarakhand	10,538	10,718	10,130	12,276	15,256	6,362	5,635	5,456	6,735	8,726	4,176	5,083	4,674	5,541	6,531
28. West Bengal	4,05,942	4,63,617	4,10,542	4,18,297	4,35,102	91,578	1,24,486	96,246	1,02,317	1,04,687	3,14,364	3,39,131	3,14,296	3,15,980	3,30,415
Total	65,69,484	61,77,362	84,19,786	84,84,429	1,05,73,988	30,37,078	32,30,128	34,35,797	42,09,044	51,23,699	35,32,406	29,47,235	49,83,989	42,75,385	54,50,288

Note: -: Data are not available.

Source: RBI; and Municipal Corporations.

Statement 3: Own Revenue of Municipal Corporations – Key Ratios

(₹ lakh)

State/UT	Own Revenue / Revenue Receipts					Own Tax Revenue / Revenue Receipts					Own Non-Tax Revenue / Revenue Receipts				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Andhra Pradesh	0.82	0.75	0.78	0.88	0.79	0.41	0.36	0.38	0.44	0.38	0.41	0.39	0.40	0.44	0.41
2. Arunachal Pradesh	0.18	0.08	0.03	-	-	-	-	-	-	-	0.18	0.08	0.03	-	-
3. Assam	0.42	0.48	0.26	-	-	0.40	0.45	0.25	-	-	0.02	0.03	0.01	-	-
4. Bihar	0.28	0.21	0.22	0.28	0.32	0.20	0.16	0.17	0.17	0.22	0.08	0.05	0.05	0.11	0.10
5. Chhattisgarh	0.32	0.34	0.44	0.57	0.56	0.18	0.22	0.25	0.31	0.32	0.14	0.12	0.20	0.26	0.24
6. Delhi	0.54	0.53	0.57	0.63	0.65	0.20	0.20	0.25	0.28	0.30	0.29	0.33	0.31	0.35	0.35
7. Goa	0.95	0.90	0.92	0.89	0.91	0.50	0.42	0.45	0.48	0.42	0.45	0.48	0.47	0.41	0.49
8. Gujarat	0.64	0.59	0.63	0.68	0.73	0.35	0.34	0.34	0.38	0.36	0.29	0.25	0.29	0.30	0.37
9. Haryana	0.47	0.52	0.46	0.43	0.63	0.21	0.29	0.16	0.18	0.24	0.26	0.23	0.30	0.25	0.39
10. Himachal Pradesh	0.51	0.46	0.77	0.78	0.84	0.21	0.23	0.36	0.32	0.34	0.29	0.23	0.41	0.46	0.50
11. Jammu and Kashmir	0.11	0.08	0.15	1.00	1.00	-	-	-	-	-	0.11	0.08	0.15	1.00	1.00
12. Jharkhand	0.59	0.50	0.52	0.43	0.86	0.29	0.26	0.27	0.23	0.44	0.30	0.24	0.25	0.19	0.42
13. Karnataka	0.88	0.91	0.77	0.89	0.87	0.53	0.67	0.35	0.73	0.54	0.36	0.23	0.42	0.17	0.33
14. Kerala	0.44	0.32	0.33	0.37	0.34	0.29	0.22	0.25	0.27	0.24	0.15	0.10	0.09	0.10	0.10
15. Madhya Pradesh	0.42	0.42	0.43	0.43	0.48	0.26	0.27	0.25	0.27	0.32	0.15	0.15	0.18	0.16	0.16
16. Maharashtra	0.59	0.53	0.67	0.57	0.58	0.25	0.27	0.22	0.24	0.24	0.35	0.27	0.45	0.33	0.34
17. Manipur	0.30	0.66	0.35	-	-	0.03	0.00	0.00	-	-	0.26	0.66	0.35	-	-
18. Mizoram	0.44	0.37	0.43	0.53	0.10	0.08	0.07	0.07	0.13	0.06	0.35	0.30	0.36	0.39	0.04
19. Odisha	0.38	0.40	0.43	0.36	0.32	0.19	0.20	0.23	0.16	0.15	0.19	0.20	0.20	0.20	0.17
20. Punjab	0.65	0.62	0.67	0.66	0.54	0.42	0.42	0.43	0.40	0.35	0.24	0.20	0.23	0.26	0.19
21. Rajasthan	0.27	0.26	0.28	0.40	0.47	0.09	0.09	0.06	0.08	0.08	0.17	0.17	0.22	0.32	0.39
22. Sikkim	0.65	0.26	0.29	0.35	0.32	0.07	0.02	0.02	0.04	0.04	0.58	0.24	0.27	0.31	0.28
23. Tamil Nadu	0.61	0.55	0.60	0.64	0.63	0.34	0.31	0.34	0.46	0.44	0.27	0.23	0.26	0.18	0.19
24. Telangana	0.87	0.88	0.91	0.93	0.90	0.50	0.57	0.51	0.49	0.50	0.37	0.31	0.39	0.44	0.40
25. Tripura	0.64	0.67	0.43	0.54	0.54	0.08	0.09	0.05	0.04	0.04	0.57	0.58	0.38	0.50	0.50
26. Uttar Pradesh	0.28	0.25	0.28	0.29	0.34	0.21	0.19	0.20	0.21	0.22	0.07	0.06	0.08	0.08	0.11
27. Uttarakhand	0.24	0.23	0.22	0.25	0.27	0.15	0.12	0.12	0.14	0.15	0.10	0.11	0.10	0.11	0.12
28. West Bengal	0.82	0.79	0.75	0.76	0.76	0.18	0.21	0.18	0.19	0.18	0.63	0.58	0.58	0.57	0.58
Total	0.59	0.55	0.61	0.60	0.62	0.27	0.29	0.25	0.30	0.30	0.32	0.26	0.36	0.30	0.32

Note: -: Data are not available.

Source: RBI; and Municipal Corporations.

Statement 4: Revenue Expenditure of Municipal Corporations – State-wise

State/UT	Per cent of GSDP										
	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	(₹ lakh)
1	2	3	4	5	6	7	8	9	10	11	
1. Andhra Pradesh	1,72,737	1,74,899	1,95,128	2,26,467	3,73,158	0.19	0.18	0.17	0.17	0.26	
2. Arunachal Pradesh	572	865	1,574	-	-	0.02	0.03	0.05	-	-	
3. Assam	25,741	23,988	21,883	-	-	0.07	0.07	0.05	-	-	
4. Bihar	90,263	1,01,397	1,11,016	1,25,981	2,41,809	0.16	0.18	0.17	0.17	-	
5. Chhattisgarh	1,95,170	1,90,013	1,41,011	1,57,126	2,18,361	0.57	0.54	0.34	0.34	0.43	
6. Delhi	14,85,745	14,28,223	15,07,880	21,11,649	20,94,671	1.87	1.92	1.71	2.08	1.89	
7. Goa	3,611	4,046	4,279	4,865	7,154	0.05	0.05	0.05	0.05	-	
8. Gujarat	8,44,852	9,35,095	10,11,910	11,61,634	13,18,673	0.52	0.58	0.53	0.53	-	
9. Haryana	2,36,540	2,25,556	2,28,002	2,68,063	3,61,643	0.32	0.31	0.26	0.27	0.33	
10. Himachal Pradesh	18,676	16,847	14,619	15,540	30,874	0.12	0.11	0.08	0.08	0.15	
11. Jammu and Kashmir	16,788	15,772	15,938	51,936	45,876	0.10	0.09	0.08	0.24	0.19	
12. Jharkhand	54,879	57,533	54,429	67,075	71,065	0.18	0.19	0.14	0.16	-	
13. Karnataka	8,50,369	7,18,351	9,54,611	5,01,618	7,96,226	0.53	0.44	0.48	0.22	0.32	
14. Kerala	1,17,099	1,48,852	1,57,533	1,41,874	3,21,189	0.14	0.19	0.17	0.14	-	
15. Madhya Pradesh	4,58,058	4,38,467	4,83,226	5,23,357	6,68,961	0.49	0.46	0.44	0.42	0.49	
16. Maharashtra	36,03,292	39,34,944	46,02,171	47,41,340	52,26,648	1.36	1.51	1.46	-	-	
17. Manipur	773	858	1,245	-	-	0.03	0.03	0.04	-	-	
18. Mizoram	4,075	4,569	4,325	4,559	5,355	0.16	0.19	0.16	-	-	
19. Odisha	89,016	93,444	1,00,651	83,523	1,06,089	0.17	0.17	0.14	0.11	0.12	
20. Punjab	1,75,506	2,02,217	2,13,555	2,30,002	2,30,076	0.33	0.37	0.34	0.34	0.31	
21. Rajasthan	1,63,388	1,59,332	1,49,354	2,18,023	2,37,921	0.16	0.16	0.12	0.16	0.16	
22. Sikkim	1,175	1,110	1,318	1,989	2,447	0.04	0.03	0.04	0.05	-	
23. Tamil Nadu	7,49,077	8,14,846	7,84,640	8,46,491	8,73,429	0.43	0.46	0.38	0.35	0.32	
24. Telangana	2,88,957	3,08,952	3,54,186	3,74,214	3,26,874	0.30	0.33	0.32	0.29	0.22	
25. Tripura	15,289	13,724	30,750	24,097	26,507	0.28	0.26	0.49	0.33	-	
26. Uttar Pradesh	4,51,144	5,09,619	5,74,209	6,79,554	7,96,338	0.27	0.31	0.29	0.30	0.31	
27. Uttarakhand	34,337	41,387	45,796	46,780	55,192	0.14	0.18	0.17	0.15	0.16	
28. West Bengal	4,92,252	5,20,748	5,54,813	5,53,082	5,53,778	0.42	0.46	0.42	0.36	0.33	
Total	1,06,39,382	1,10,85,654	1,23,20,053	1,31,60,841	1,49,90,315	0.53	0.55	0.52	0.48	0.49	

Note: -: Data are not available.

Source: RBI; and Municipal Corporations.

Statements

Statement 5: Establishment Expenditure of Municipal Corporations – State-wise

(₹ lakh)

State/UT	Establishment Expenditure										Of which					
											Salary, Wages and Bonus			Pension		
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
1. Andhra Pradesh	41,757	35,765	37,872	48,340	95,862	40,322	35,074	37,545	48,099	94,648	153	63.4	16.0	19.1	47.0	
2. Arunachal Pradesh	201	257	224	-	-	201	256	224	-	-	-	-	-	-	-	
3. Assam	5,734	6,244	7,150	-	-	5,645	6,134	7,033	-	-	68.9	91.3	103	-	-	
4. Bihar	48,761	45,028	52,353	61,667	95,851	33,532	31,982	37,517	39,817	69,668	5,018	6,381	8,759	9,954	16,143	
5. Chhattisgarh	42,913	45,036	43,039	46,421	59,791	36,788	37,183	35,565	43,202	55,781	3,697	5,047	4,933	435	879	
6. Delhi	9,55,093	9,01,849	9,56,307	12,72,448	13,76,491	7,16,972	6,78,330	7,13,998	9,78,424	10,77,031	1,84,110	1,86,707	2,02,515	2,27,884	2,32,082	
7. Goa	2,953	3,186	3,444	3,828	4,642	2,639	2,871	3,014	3,437	4,092	115	142	209	169	258	
8. Gujarat	4,11,614	4,35,128	4,54,292	5,41,360	5,90,399	2,45,562	2,56,309	2,65,022	3,51,967	3,93,859	84,997	95,854	99,725	1,13,972	1,17,007	
9. Haryana	77,621	80,593	88,346	1,02,175	1,18,591	63,191	67,078	72,687	77,751	92,904	10,050	9,396	12,357	19,281	20,180	
10. Himachal Pradesh	7,573	7,735	7,639	9,976	12,693	4,742	4,833	4,745	6,402	7,360	2,208	2,244	2,299	2,747	3,955	
11. Jammu and Kashmir	10,484	10,555	11,125	18,240	17,527	9,994	10,092	10,694	17,311	16,672	-	-	-	-	-	
12. Jharkhand	10,422	9,253	12,192	15,046	21,839	7,871	7,042	8,317	11,444	15,096	1,193	1,173	1,329	1,490	2,260	
13. Karnataka	1,40,985	1,38,248	1,57,401	1,44,851	1,84,015	1,09,069	1,04,618	1,23,579	1,07,618	1,11,783	21,391	30.8	2.59	16.2	34,720	
14. Kerala	36,526	39,441	48,756	48,950	57,516	27,915	28,534	37,029	34,374	40,341	7,347	8,171	8,327	9,810	11,565	
15. Madhya Pradesh	1,59,096	1,60,612	1,72,202	1,88,168	2,06,689	1,22,963	1,24,494	1,30,727	1,44,200	1,60,071	25,134	24,360	26,010	28,875	32,030	
16. Maharashtra	16,45,610	16,95,813	20,42,621	23,19,416	26,24,187	8,65,802	8,73,208	10,23,944	10,41,861	11,40,548	3,99,443	4,04,380	5,04,851	5,86,216	6,49,439	
17. Manipur	590	569	802	-	-	471	483	795	-	-	-	-	-	-	-	
18. Mizoram	878	1,016	1,065	1,243	1,542	704	764	824	971	1,168	4.14	9.20	26.1	-	10.0	
19. Odisha	28,223	25,705	29,850	31,509	38,000	19,928	21,272	15,916	20,312	25,269	6,928	3,443	6,061	6,603	9,295	
20. Punjab	1,00,713	1,03,314	1,17,453	1,41,848	1,49,864	76,991	75,527	87,817	1,05,588	1,08,676	4,885	4,921	5,660	8,713	7,138	
21. Rajasthan	1,03,622	1,04,001	1,09,950	1,38,302	1,46,473	85,305	89,799	1,06,314	1,30,266	1,38,179	2,166	2,371	2,834	5,848	6,285	
22. Sikkim	766	721	776	1,049	1,307	637	604	657	844	1,094	11.0	11.2	10.1	15.5	16.0	
23. Tamil Nadu	3,05,278	3,01,193	3,09,992	3,57,478	3,98,864	2,20,767	2,16,799	2,29,794	2,54,566	2,72,946	69,160	70,045	67,298	82,027	93,866	
24. Telangana	1,26,728	1,29,353	1,54,724	1,70,842	1,71,066	1,04,711	1,07,889	1,28,849	1,40,190	1,43,326	14,990	14,340	18,217	22,108	18,020	
25. Tripura	4,708	5,265	6,968	6,691	7,360	3,892	4,364	4,834	5,096	5,605	655	728	1,133	1,278	1,406	
26. Uttar Pradesh	2,52,244	2,57,525	2,89,966	3,14,618	3,75,928	1,94,546	1,96,456	2,28,986	2,45,584	2,89,032	50,987	51,609	51,927	58,284	77,424	
27. Uttarakhand	21,469	21,539	22,598	24,453	26,566	16,947	16,281	17,997	18,817	19,809	3,527	4,034	3,130	3,878	4,900	
28. West Bengal	1,71,872	1,72,817	1,52,771	1,92,196	1,91,417	19,637	20,303	21,599	18,866	18,748	5,061	6,072	6,399	7,676	2,346	
Total	47,14,431	47,37,763	52,91,879	62,01,113	69,74,481	30,37,742	30,18,578	33,56,024	38,47,007	43,03,706	9,03,301	9,01,625	10,34,131	11,97,299	13,41,271	

Note: -: Data are not available.

Source: RBI; and Municipal Corporations.

Statement 6: Administrative Expenditure of Municipal Corporations – State-wise

(₹ lakh)

State/UT	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	Per cent of Revenue Expenditure				
						2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
1. Andhra Pradesh	11,897	10,755	11,870	11,687	25,433	6.9	6.1	6.1	5.2	6.8
2. Arunachal Pradesh	14.5	66.8	60.6	-	-	2.5	7.7	3.8	-	-
3. Assam	4,511	4,225	6,846	-	-	17.5	17.6	31.3	-	-
4. Bihar	3,932	4,423	7,755	8,363	10,926	4.4	4.4	7.0	6.6	4.5
5. Chhattisgarh	15,613	13,986	8,023	7,731	11,040	8.0	7.4	5.7	4.9	5.1
6. Delhi	30,984	27,307	33,166	42,898	44,358	2.1	1.9	2.2	2.0	2.1
7. Goa	86.6	75.7	116	159	299	2.4	1.9	2.7	3.3	4.2
8. Gujarat	30,121	44,370	54,805	53,262	59,719	3.6	4.7	5.4	4.6	4.5
9. Haryana	10,919	10,302	9,884	15,739	35,173	4.6	4.6	4.3	5.9	9.7
10. Himachal Pradesh	532	755	457	593	1,011	2.8	4.5	3.1	3.8	3.3
11. Jammu and Kashmir	165	172	297	622	642	1.0	1.1	1.9	1.2	1.4
12. Jharkhand	2,138	1,821	2,213	2,255	5,360	3.9	3.2	4.1	3.4	7.5
13. Karnataka	71,762	84,101	1,23,715	83,955	88,670	8.4	11.7	13.0	16.7	11.1
14. Kerala	3,274	3,185	4,562	3,267	3,763	2.8	2.1	2.9	2.3	1.2
15. Madhya Pradesh	29,490	30,620	33,289	49,579	76,893	6.4	7.0	6.9	9.5	11.5
16. Maharashtra	1,68,108	1,64,451	1,76,824	1,96,348	2,79,995	4.7	4.2	3.8	4.1	5.4
17. Manipur	38.8	29.5	26.7	-	-	5.0	3.4	2.1	-	-
18. Mizoram	1,222	1,169	1,358	1,111	2,268	30.0	25.6	31.4	24.4	42.4
19. Odisha	2,103	2,560	5,727	3,764	5,669	2.4	2.7	5.7	4.5	5.3
20. Punjab	10,717	4,210	5,366	4,376	4,800	6.1	2.1	2.5	1.9	2.1
21. Rajasthan	7,178	6,095	3,801	6,907	8,294	4.4	3.8	2.5	3.2	3.5
22. Sikkim	58.3	67.2	70.5	167	184	5.0	6.1	5.3	8.4	7.5
23. Tamil Nadu	33,003	43,965	21,015	59,670	72,220	4.4	5.4	2.7	7.0	8.3
24. Telangana	12,972	15,002	13,054	17,258	12,055	4.5	4.9	3.7	4.6	3.7
25. Tripura	967	989	1,775	1,266	1,392	6.3	7.2	5.8	5.3	5.3
26. Uttar Pradesh	10,648	12,137	16,271	15,403	34,645	2.4	2.4	2.8	2.3	4.4
27. Uttarakhand	1,117	1,185	1,477	1,581	2,470	3.3	2.9	3.2	3.4	4.5
28. West Bengal	1,725	1,556	3,029	2,659	2,815	0.4	0.3	0.5	0.5	0.5
Total	4,65,294	4,89,581	5,46,851	5,90,621	7,90,096	4.4	4.4	4.4	4.5	5.3

Note: -: Data are not available.

Source: RBI; and Municipal Corporations.

Statement 7: Operational and Maintenance Expenditure of Municipal Corporations – State-wise

(₹ lakh)

State/UT	Per cent of Revenue Expenditure										
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	
1	2	3	4	5	6	7	8	9	10	11	
1. Andhra Pradesh	76,820	88,574	1,02,376	1,17,100	1,98,129	44.5	50.6	52.5	51.7	53.1	
2. Arunachal Pradesh	19.4	84.9	159	-	-	3.4	9.8	10.1	-	-	
3. Assam	451	494	331	-	-	1.8	2.1	1.5	-	-	
4. Bihar	20,120	22,603	26,521	33,618	78,320	22.3	22.3	23.9	26.7	32.4	
5. Chhattisgarh	29,655	32,444	39,343	46,241	83,588	15.2	17.1	27.9	29.4	38.3	
6. Delhi	2,45,524	1,76,492	2,22,957	2,95,878	2,75,627	16.5	12.4	14.8	14.0	13.2	
7. Goa	495	510	649	812	1,840	13.7	12.6	15.2	16.7	25.7	
8. Gujarat	1,68,906	1,65,306	1,87,397	2,26,740	2,67,763	20.0	17.7	18.5	19.5	20.3	
9. Haryana	38,763	60,935	91,554	1,05,617	1,40,768	16.4	27.0	40.2	39.4	38.9	
10. Himachal Pradesh	6,156	5,876	6,211	4,628	16,776	33.0	34.9	42.5	29.8	54.3	
11. Jammu and Kashmir	3,910	2,791	3,070	32,774	27,407	23.3	17.7	19.3	63.1	59.7	
12. Jharkhand	6,242	4,855	6,083	6,973	17,798	11.4	8.4	11.2	10.4	25.0	
13. Karnataka	2,01,435	2,15,409	2,56,166	2,09,292	3,64,165	23.7	30.0	26.8	41.7	45.7	
14. Kerala	20,599	20,796	21,758	22,761	25,275	17.6	14.0	13.8	16.0	7.9	
15. Madhya Pradesh	1,28,429	1,23,358	1,50,863	1,66,787	2,77,075	28.0	28.1	31.2	31.9	41.4	
16. Maharashtra	6,73,415	8,05,190	8,55,125	8,87,286	10,28,757	18.7	20.5	18.6	18.7	19.7	
17. Manipur	135	255	414	-	-	17.5	29.7	33.3	-	-	
18. Mizoram	149	148	239	441	636	3.6	3.2	5.5	9.7	11.9	
19. Odisha	20,778	22,041	28,100	26,416	41,088	23.3	23.6	27.9	31.6	38.7	
20. Punjab	40,417	64,900	61,999	53,452	61,495	23.0	32.1	29.0	23.2	26.7	
21. Rajasthan	38,267	35,008	27,429	56,659	66,463	23.4	22.0	18.4	26.0	27.9	
22. Sikkim	347	312	455	704	877	29.5	28.1	34.5	35.4	35.8	
23. Tamil Nadu	1,63,140	2,18,820	2,20,463	3,40,942	3,06,724	21.8	26.9	28.1	40.3	35.1	
24. Telangana	78,407	86,553	97,028	95,527	91,144	27.1	28.0	27.4	25.5	27.9	
25. Tripura	1,946	2,067	1,907	1,695	1,864	12.7	15.1	6.2	7.0	7.0	
26. Uttar Pradesh	1,25,501	1,58,494	1,85,227	2,44,574	2,45,441	27.8	31.1	32.3	36.0	30.8	
27. Uttarakhand	8,121	12,447	11,729	13,734	19,283	23.6	30.1	25.6	29.4	34.9	
28. West Bengal	38,988	52,938	43,176	12,146	13,742	7.9	10.2	7.8	2.2	2.5	
Total	21,37,134	23,79,703	26,48,729	30,02,796	36,52,046	20.1	21.5	21.5	22.8	24.4	

Note: -: Data are not available.

Source: RBI; and Municipal Corporations.

Statement 8: Capital Outlay of Municipal Corporations – State-wise

State/UT	(₹ lakh)										
	2019-20 (Accounts)	2020-21 (Accounts)	2021-2022 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	Per cent of GSDP					2023-24 (Budget Estimates)
	2	3	4	5	6	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	
1. Andhra Pradesh	54,619	54,146	85,464	1,06,958	2,21,879	0.06	0.06	0.07	0.08	0.15	0.15
2. Arunachal Pradesh	1.6	170	865	-	-	0.00	0.01	0.03	-	-	-
3. Assam	31,982	33,104	33,104	-	-	0.09	0.10	0.08	-	-	-
4. Bihar	46,345	55,605	44,407	76,398	2,72,366	0.08	0.10	0.07	0.10	0.10	0.10
5. Chhattisgarh	1,09,060	96,660	1,11,986	1,63,580	1,77,416	0.32	0.27	0.27	0.35	0.35	0.35
6. Delhi	60,209	28,225	33,847	96,197	91,840	0.08	0.04	0.04	0.09	0.08	0.08
7. Goa	15.3	73.8	22.8	21.2	216	0.00	0.00	0.00	0.00	-	-
8. Gujarat	3,94,024	4,66,639	6,56,526	4,46,443	7,78,089	0.24	0.29	0.34	0.20	-	-
9. Haryana	1,13,858	1,04,698	1,15,629	1,33,281	1,96,452	0.15	0.14	0.13	0.14	0.18	0.18
10. Himachal Pradesh	7,439	7,927	4,112	6,174	9,358	0.05	0.05	0.02	0.03	0.05	0.05
11. Jammu and Kashmir	2,197	1,580	1,516	2,871	2,972	0.01	0.01	0.01	0.01	0.01	0.01
12. Jharkhand	27,044	28,040	29,642	41,449	2,38,701	0.09	0.09	0.08	0.10	-	-
13. Karnataka	12,10,976	10,24,270	18,49,469	19,04,138	8,71,281	0.75	0.62	0.93	0.84	0.35	0.35
14. Kerala	1,21,333	1,02,842	80,003	97,168	88,838	0.15	0.13	0.09	0.09	-	-
15. Madhya Pradesh	1,33,117	63,797	69,295	1,10,288	5,55,830	0.14	0.07	0.06	0.09	0.41	0.41
16. Maharashtra	34,54,851	70,92,522	73,62,602	68,00,139	72,26,571	1.30	2.72	2.34	-	-	-
17. Manipur	-	-	-	-	-	-	-	-	-	-	-
18. Mizoram	-	-	-	-	5,734	-	-	-	-	-	-
19. Odisha	1,31,854	1,33,563	1,41,855	1,65,252	1,80,429	0.25	0.25	0.20	0.22	0.21	0.21
20. Punjab	62,075	60,839	68,591	60,383	62,997	0.12	0.11	0.11	0.09	0.08	0.08
21. Rajasthan	1,24,445	1,02,113	64,724	2,11,139	2,96,767	0.12	0.10	0.05	0.16	0.19	0.19
22. Sikkim	146	193	1,323	518	1,730	0.00	0.01	0.04	0.01	-	-
23. Tamil Nadu	6,86,495	7,82,467	7,91,177	6,62,018	10,39,551	0.39	0.44	0.38	0.28	0.38	0.38
24. Telangana	1,25,464	1,11,244	1,29,513	3,92,883	41,879	0.13	0.12	0.12	0.30	0.03	0.03
25. Tripura	-	-	-	-	-	-	-	-	-	-	-
26. Uttar Pradesh	27,59,604	28,69,260	28,00,849	28,30,354	28,82,663	1.62	1.75	1.41	1.24	1.13	1.13
27. Uttarakhand	3,545	6,455	7,444	4,208	6,352	0.01	0.03	0.03	0.01	0.02	0.02
28. West Bengal	43,705	49,490	35,439	39,215	58,493	0.04	0.04	0.03	0.03	0.03	0.03
Total	97,04,403	1,32,75,922	1,45,19,404	1,43,51,075	1,53,08,404	0.48	0.66	0.61	0.53	0.51	0.51

Note: -: Data are not available.

Source: RBI; and Municipal Corporations.

Appendices

Appendix I : Revenue Receipts 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 RECEIPTS (A-I)	1,81,524	2,30,302	2,53,873	2,80,795	4,33,431	1,614	2,781	10,799	-	-
A. Tax Revenue (1 - 16)	74,851	82,957	96,740	1,23,480	1,65,989	-	-	-	-	-
1 Property Tax	70,284	79,388	89,086	1,13,931	1,49,204	-	-	-	-	-
2 Water Tax	1,588	1,411	1,759	2,583	4,567	-	-	-	-	-
3 Sewerage/Drainage Tax	47	46	190	1,078	1,787	-	-	-	-	-
4 Conservancy/Latrine Tax	47	46	190	598	2,413	-	-	-	-	-
5 Lighting Tax	62	61	208	758	1,748	-	-	-	-	-
6 Education Tax	101	99	200	190	232	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	-	-	-	-	-
8 Tax on Animals	3	1	0.3	0.4	4	-	-	-	-	-
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	-	-	-	-	-
11 Advertisement Tax	1,736	1,517	3,380	2,725	3,735	-	-	-	-	-
12 Pilgrimage Tax	-	-	-	-	1.0	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	-	-	-	-	-
14 Cess	58	57	68	82	85	-	-	-	-	-
15 Other Taxes	1,008	527	1,787	1,727	2,257	-	-	-	-	-
16 Tax Remission & Refund	-82.4	-196	-128	-193	-44.6	-	-	-	-	-
B. Assigned Revenues & Compensations	28,771	37,749	36,789	29,242	51,048	-	-	-	-	-
1 Taxes and Duties collected by others	28,766	37,747	36,789	29,242	50,806	-	-	-	-	-
2 Compensation in lieu of Taxes/Duties	2	1	0.1	-	172	-	-	-	-	-
3 Compensations in lieu of Concessions	4	-	-	-	70	-	-	-	-	-
C. Rental Income from Municipal Properties	6,646	7,057	8,573	9,244	13,554	-	-	-	-	-
1 Of which: Rent from Civic Amenities	6,417	6,946	8,354	9,083	12,434	-	-	-	-	-
2 Of which: Rent from Office Buildings	229	111	219	161	1,120	-	-	-	-	-
D. Fees and User Charges	57,656	54,835	75,901	96,294	1,47,245	236	181	264	-	-
1 Empanelment & Registration Charges	157	18	51	49	79	-	-	-	-	-
2 Licensing Fees	2,161	2,762	2,803	3,441	6,454	170	126	248	-	-
3 Fees for Grant of Permit	14,349	9,883	21,347	26,958	13,389	-	-	-	-	-
4 Fees for Certificate or Extract	227	1,443	2,409	3,034	3,693	12	14	16	-	-
5 Development Charges	4,127	2,161	2,685	3,548	4,404	-	-	-	-	-
6 Regularisation Fees	782	1,680	4,362	5,207	11,392	-	-	-	-	-
7 Penalties and Fines	1,548	3,177	4,082	3,592	2,728	-	-	-	-	-
8 Other Fees	4,858	3,185	3,639	10,131	7,061	-	-	-	-	-
9 User Charges	25,433	26,503	28,479	33,192	86,267	-	-	-	-	-
10 Entry Fees	154	20	22	148	364	-	-	-	-	-
11 Service / Administrative Charges	3,122	1,869	2,487	x	5,562	53	41	-	-	-
12 Other Charges	735	2,134	3,534	4,643	5,852	-	-	-	-	-
13 Fees Remission and Refund	2	0.8	-	-	-	-	-	-	-	-
E. Sale and Hire Charges	127	127	702	78	5,080	-	-	-	-	-
F. Revenue Grants, Contribution and Subsidies	3,552	18,822	18,797	5,549	39,323	1,328	2,568	10,484	-	-
1 Revenue Grant	1,686	1,602	1,564	928	25,064	1,256	2,568	10,484	-	-
2 Of which: Finance Commission	-	-	-	-	-	-	-	-	-	-
3 Of which: Central Government	-	-	-	-	-	931	2,058	8,915	-	-
4 Of which: State Finance Commission	-	-	-	-	-	-	-	-	-	-
5 Of which: State Government	528	263	1,410	434	24,181	325	510	1,568	-	-
6 Re-imbursement of Expenses	45	424	1,264	698	201	-	-	-	-	-
7 Contribution towards Schemes	1,820	16,797	15,969	3,924	14,058	73	-	-	-	-
G. Income from Investment	1,280	781	875	1,597	1,358	50	32	51	-	-
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	1,122	707	847	1,579	1,320	-	-	-	-	-
2 Dividend	-	0.1	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	120	40	1.0	3	23	50	32	51	-	-
H. Interest Earned on Loans	2,543	3,293	4,200	4,972	3,841	-	-	-	-	-
I. Other Income	6,099	24,680	11,297	10,339	5,993	-	0.0	-	-	-

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix I : Revenue Receipts 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 RECEIPTS (A-I)	20,084	21,374	37,174	-	-	72,976	1,09,783	1,22,397	1,30,143	2,11,374
A. Tax Revenue (1 - 16)	8,049	9,514	9,363	-	-	14,679	17,326	20,429	22,184	46,906
1 Property Tax	3,998	5,657	5,090	-	-	14,320	16,231	20,105	21,253	42,903
2 Water Tax	-	-	-	-	-	73	4	32	3	407
3 Sewerage/Drainage Tax	-	-	-	-	-	-	0.0	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	2	0.3	14	216	-
5 Lighting Tax	-	-	-	-	-	-	0.0	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	3	0.9	11	0.1	0.2
8 Tax on Animals	-	-	-	-	-	0.2	0.5	1.4	-	32
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	-	140	-	-	-
11 Advertisement Tax	-	-	-	-	-	102	404	134	163	756
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	4	2	-	-	639
14 Cess	-	-	-	-	-	0.0	-	23	12	12
15 Other Taxes	4,050	3,857	4,273	-	-	175	544	109	537	2,149
16 Tax Remission & Refund	-	-	-	-	-	-	-	-	-	8
B. Assigned Revenues & Compensations	-	-	-	-	-	7,661	20,670	16,284	22,493	32,090
1 Taxes and Duties collected by others	-	-	-	-	-	7,661	20,670	16,284	22,493	32,090
2 Compensation in lieu of Taxes/Duties	-	-	-	-	-	-	-	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
C. Rental Income from Municipal Properties	-	-	-	-	-	1,375	1,201	1,479	2,072	4,443
1 Of which: Rent from Civic Amenities	-	-	-	-	-	1,355	984	1,334	1,913	3,953
2 Of which: Rent from Office Buildings	-	-	-	-	-	0.5	0.9	0.5	0.6	323
D. Fees and User Charges	138	84	100	-	-	3,310	2,431	3,105	8,593	13,222
1 Empanelment & Registration Charges	-	-	-	-	-	17	89	31	1,025	266
2 Licensing Fees	-	-	-	-	-	454	108	499	474	1,035
3 Fees for Grant of Permit	-	-	-	-	-	0.1	6	-	801	858
4 Fees for Certificate or Extract	-	-	-	-	-	21	10	7	16	60
5 Development Charges	-	-	-	-	-	0.1	-	6	159	296
6 Regularisation Fees	-	-	-	-	-	1,587	726	1,139	679	477
7 Penalties and Fines	-	-	-	-	-	238	107	122	448	711
8 Other Fees	-	-	-	-	-	319	385	659	1,898	2,479
9 User Charges	138	84	100	-	-	536	873	475	2,970	5,883
10 Entry Fees	-	-	-	-	-	24	4	0.2	6	27
11 Service / Administrative Charges	-	-	-	-	-	4	49	133	72	1,112
12 Other Charges	-	-	-	-	-	108	74	34	44	20
13 Fees Remission and Refund	-	-	-	-	-	-	-	-	2	-1
E. Sale and Hire Charges	-	-	-	-	-	309	173	217	784	1,862
F. Revenue Grants, Contribution and Subsidies	11,628	11,159	27,534	-	-	44,888	66,236	79,767	71,637	1,11,196
1 Revenue Grant	11,628	11,159	27,534	-	-	44,888	66,236	79,767	71,634	1,11,207
2 Of which: Finance Commission	4,789	4,696	9,810	-	-	-	-	-	-	-
3 Of which: Central Government	159	-	-	-	-	4,117	5,737	11,529	5,338	6,118
4 Of which: State Finance Commission	6,680	6,463	17,724	-	-	-	-	-	-	-
5 Of which: State Government	-	-	-	-	-	11,981	9,969	6,428	9,790	14,897
6 Re-imbursment of Expenses	-	-	-	-	-	-	-	-	0.5	-5
7 Contribution towards Schemes	-	-	-	-	-	-	-	-	2	-6
G. Income from Investment	269	617	176	-	-	139	762	472	1,105	365
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	269	617	176	-	-	83	720	471	1,105	365
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	-	-	-	-	-	54	42	-	-	-
H. Interest Earned on Loans	-	-	-	-	-	304	567	526	824	834
I. Other Income	-	-	-	-	-	311	418	117	449	456

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix I : Revenue Receipts 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 RECEIPTS (A-I)	1,64,455	1,60,472	1,45,946	1,53,849	1,77,517	14,93,288	13,46,371	14,12,713	20,67,804	21,63,393
A. Tax Revenue (1 - 16)	29,005	35,276	35,905	47,809	56,827	3,02,874	2,70,257	3,58,302	5,79,016	6,57,712
1 Property Tax	20,774	23,810	24,073	26,087	32,906	2,16,437	2,40,224	2,91,072	4,71,000	5,41,000
2 Water Tax	5,609	6,467	6,156	7,425	8,993	-	-	-	-	-
3 Sewerage/Drainage Tax	342	343	438	693	908	-	-	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	-	-	-	-	-
5 Lighting Tax	-	7	2	3	4	-	-	-	-	-
6 Education Tax	22	27	136	324	162	-	-	-	-	-
7 Vehicle Tax	0.0	-	0.1	5	6	6,788	6,160	4,214	10,008	10,008
8 Tax on Animals	17	15	21	8	6	43	27	14	32	35
9 Electricity Tax	0.1	0.0	10	0.3	0.3	4,231	3,081	4,091	9,216	10,516
10 Professional Tax	0.1	-	-	-	-	-	-	-	-	5,000
11 Advertisement Tax	78	178	229	228	254	-	-	-	-	-
12 Pilgrimage Tax	29	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	22	165	-	40	-	73,197	17,716	57,095	78,660	79,053
14 Cess	0.0	5	542	2	22	1,838	2,955	1,533	3,500	3,500
15 Other Taxes	2,030	3,867	4,025	12,967	13,537	340	93	282	6,600	8,600
16 Tax Remission & Refund	83	392	271	27	29	-	-	-	-	-
B. Assigned Revenues & Compensations	17,998	15,122	19,415	12,162	16,431	2,55,879	1,98,187	2,69,839	2,97,207	3,02,207
1 Taxes and Duties collected by others	8,417	6,547	9,553	3,340	4,189	2,55,879	1,98,187	2,69,839	2,97,207	3,02,207
2 Compensation in lieu of Taxes/Duties	9,581	8,575	9,862	8,822	11,931	-	-	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	310	-	-	-	-	-
C. Rental Income from Municipal Properties	2,847	2,425	4,719	8,272	11,544	59,027	68,035	70,135	91,401	99,489
1 Of which: Rent from Civic Amenities	2,585	2,125	4,212	4,565	7,321	24,597	24,271	21,713	28,726	31,473
2 Of which: Rent from Office Buildings	54	44	42	40	43	27,744	36,241	39,016	51,050	55,335
D. Fees and User Charges	12,128	10,520	16,114	20,299	20,264	3,65,589	2,96,203	2,90,515	3,68,151	3,87,468
1 Empanelment & Registration Charges	137	66	83	161	191	271	212	7	742	902
2 Licensing Fees	1,122	408	1,118	2,172	2,373	38,225	23,190	27,166	66,822	75,842
3 Fees for Grant of Permit	281	392	804	873	1,018	53,183	33,743	31,236	89,084	1,02,724
4 Fees for Certificate or Extract	9	33	34	22	25	98	64	11	61	61
5 Development Charges	1,007	1,112	1,340	2,983	4,410	1,251	804	1,751	2,840	2,940
6 Regularisation Fees	3,075	3,335	1,269	364	523	3,002	1,879	3,176	8,690	10,010
7 Penalties and Fines	592	369	4,190	589	668	1,163	1,184	961	1,160	1,160
8 Other Fees	3,226	1,711	2,738	4,175	3,474	7,414	1,270	2,095	4,439	4,978
9 User Charges	1,615	1,939	2,197	7,055	5,308	1,60,410	1,41,505	1,55,008	1,86,674	1,81,881
10 Entry Fees	65	2	6	59	100	20	-	1.0	1.0	11
11 Service / Administrative Charges	585	690	1,004	891	1,079	1,00,600	92,257	69,126	5,560	4,381
12 Other Charges	401	456	1,248	540	637	509	421	388	2,563	3,063
13 Fees Remission and Refund	14	6	82	415	456	-556	-327	-411	-485	-485
E. Sale and Hire Charges	829	919	1,747	1,755	3,030	7,802	26,538	11,227	18,899	19,224
F. Revenue Grants, Contribution and Subsidies	94,444	90,156	62,015	54,527	60,950	4,26,255	4,30,177	3,44,395	4,65,621	4,46,299
1 Revenue Grant	78,236	70,318	39,813	31,898	40,018	4,21,388	4,23,198	3,38,646	4,57,381	4,38,059
2 Of which: Finance Commission	-	-	-	-	-	-	-	-	-	-
3 Of which: Central Government	22,857	11,480	10,752	7,220	6,070	8,993	8,706	5,648	8,887	4,948
4 Of which: State Finance Commission	5	493	558	1,208	1,327	2,48,184	2,03,491	1,62,982	2,24,600	2,50,000
5 Of which: State Government	-	81	533	179	451	1,63,904	2,10,865	1,70,015	2,23,894	1,83,111
6 Re-imbursement of Expenses	14,150	19,837	22,203	20,024	20,259	4,109	6,363	5,146	7,590	7,590
7 Contribution towards Schemes	2,058	-	-	2,605	673	758	615	603	650	650
G. Income from Investment	2,768	1,363	1,262	3,017	2,148	75,077	56,461	67,924	71,594	75,532
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	2,532	1,012	1,023	2,797	1,848	59,508	52,087	63,233	53,274	54,910
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	59	-	-	-	-	-	-	-	-
5 Others	237	291	238	220	300	15,568	4,374	4,691	18,320	20,622
H. Interest Earned on Loans	3,737	3,785	3,688	3,504	3,846	115	-	2	2	2
I. Other Income	700	906	1,082	2,504	2,478	671	513	375	1,75,913	1,75,460

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix I : Revenue Receipts 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 RECEIPTS (A-I)	4,307	5,265	5,610	5,132	7,641	9,15,675	9,83,947	10,97,605	11,98,949	16,29,048
A. Tax Revenue (1 - 16)	2,158	2,224	2,523	2,469	3,224	3,21,299	3,33,486	3,73,048	4,54,034	5,92,988
1 Property Tax	1,970	2,035	2,323	2,272	3,000	1,29,375	1,40,301	1,58,939	2,01,566	2,75,697
2 Water Tax	-	-	-	-	-	57,721	58,130	64,752	75,666	95,979
3 Sewerage/Drainage Tax	-	-	-	-	-	14,431	15,492	16,495	16,299	20,729
4 Conservancy/Latrine Tax	-	-	-	-	-	46,100	46,928	48,702	55,028	74,955
5 Lighting Tax	-	-	-	-	-	1,429	1,458	1,414	1,509	3,365
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	20,342	19,319	28,197	34,613	37,607
8 Tax on Animals	-	-	-	-	-	-	-	16	-	-
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	44,871	38,340	45,471	48,296	53,935
11 Advertisement Tax	188	189	200	196	224	-	0.5	17	90	-
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	-	-	1,424	-	-
14 Cess	-	-	-	-	-	-	-	-	-	667
15 Other Taxes	-	-	-	-	-	7,031	13,517	7,621	20,965	30,053
16 Tax Remission & Refund	-	-	-	-	-	-	-	-	-	-
B. Assigned Revenues & Compensations	-	-	-	-	-	2,30,940	2,31,031	2,30,332	2,59,851	2,70,304
1 Taxes and Duties collected by others	-	-	-	-	-	1,039	1,129	1,350	1,425	1,530
2 Compensation in lieu of Taxes/Duties	-	-	-	-	-	2,16,488	2,16,488	2,16,686	2,42,955	2,54,421
3 Compensations in lieu of Concessions	-	-	-	-	-	13,414	13,414	12,296	15,471	14,353
C. Rental Income from Municipal Properties	234	326	407	262	474	14,957	7,428	15,343	20,110	56,560
1 Of which: Rent from Civic Amenities	145	122	184	111	222	8,593	2,901	4,972	6,479	8,198
2 Of which: Rent from Office Buildings	88	203	223	151	251	6,364	4,527	10,371	13,632	48,361
D. Fees and User Charges	1,176	1,401	1,680	1,469	2,510	1,73,564	1,34,964	2,10,526	2,35,075	4,08,814
1 Empanelment & Registration Charges	-	-	-	-	-	806	186	427	835	1,066
2 Licensing Fees	241	244	316	343	1,236	2,157	1,247	1,823	2,549	2,642
3 Fees for Grant of Permit	290	530	498	340	450	17,357	16,783	30,922	31,098	36,764
4 Fees for Certificate or Extract	14	11	15	17	26	176	111	144	168	218
5 Development Charges	-	-	-	-	-	79,155	63,801	81,376	82,305	1,97,526
6 Regularisation Fees	-	-	-	-	-	32,902	17,726	49,479	61,454	1,06,038
7 Penalties and Fines	11	7	20	16	18	2,320	2,364	2,921	3,184	3,269
8 Other Fees	90	71	73	89	96	22,537	20,163	25,163	30,873	34,988
9 User Charges	520	526	755	660	682	7,751	6,931	9,133	12,004	15,259
10 Entry Fees	-	-	-	-	-	3,171	807	1,995	4,237	4,667
11 Service / Administrative Charges	11	12	3	4	3	1,305	1,969	1,298	1,010	814
12 Other Charges	-	-	-	-	-	3,926	2,875	5,845	5,359	5,564
13 Fees Remission and Refund	-	-	-	-	-	-	-	-	-	-
E. Sale and Hire Charges	12	24	22	5	20	2,659	2,186	3,285	3,132	3,466
F. Revenue Grants, Contribution and Subsidies	196	539	426	572	687	94,500	1,73,694	1,72,699	1,27,684	1,65,716
1 Revenue Grant	196	539	426	572	687	92,123	1,69,672	1,69,396	1,24,421	1,62,496
2 Of which: Finance Commission	-	-	-	-	-	50,788	1,08,658	1,07,546	66,694	94,019
3 Of which: Central Government	-	-	-	-	-	3,133	1,150	956	3,656	6,350
4 Of which: State Finance Commission	-	-	-	-	-	-	-	-	-	-
5 Of which: State Government	-	-	-	-	-	29,857	51,034	52,202	41,762	47,337
6 Re-imbursment of Expenses	-	-	-	-	-	-	-	-	-	-
7 Contribution towards Schemes	-	-	-	-	-	2,377	4,022	3,303	3,263	3,221
G. Income from Investment	445	557	360	300	550	40,548	40,746	38,110	36,608	43,083
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	445	557	360	300	550	31,567	30,450	28,218	23,508	32,685
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	5,199	4,576	4,950	6,210	6,600
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	-	-	-	-	-	3,782	5,720	4,942	6,890	3,798
H. Interest Earned on Loans	59	161	179	37	141	7	3	10	18	4,188
I. Other Income	26	33	14	17	36	37,201	60,409	54,253	62,439	83,929

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix I

Appendix I : Revenue Receipts 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 RECEIPTS (A-I)	2,24,463	1,83,476	2,72,284	3,64,347	5,37,963	10,698	11,368	6,875	7,644	13,226
A. Tax Revenue (1 - 16)	47,749	53,786	44,106	65,063	1,28,259	2,293	2,645	2,468	2,423	4,488
1 Property Tax	31,238	39,620	34,162	48,167	85,867	2,189	2,605	2,436	2,385	4,456
2 Water Tax	2,698	2,515	764	2,167	10,800	81	4	6	15	-
3 Sewerage/Drainage Tax	727	-	-	2	6	-	-	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	-	-	-	-	-
5 Lighting Tax	-	-	-	-	-	-	-	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	-	-	-	-	-
8 Tax on Animals	0.9	1	3	7	10	-	-	-	-	-
9 Electricity Tax	10,262	10,140	3,053	2,991	13,126	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	15	-	-	-	-
11 Advertisement Tax	1,825	1,205	2,159	3,481	14,360	-	-	-	-	-
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	-	-	-	-	-
14 Cess	498	102	3,779	7,793	3,126	-	35	23	22	21
15 Other Taxes	501	202	188	456	964	9	0.8	2	2	11
16 Tax Remission & Refund	0.5	-	-	-	-	-	-	-	-	-
B. Assigned Revenues & Compensations	45,190	18,193	84,727	1,18,155	1,27,763	287	393	248	198	562
1 Taxes and Duties collected by others	43,424	14,321	83,266	1,13,689	1,20,058	259	372	227	182	485
2 Compensation in lieu of Taxes/Duties	1,766	3,872	1,461	4,466	7,705	28	21	21	16	77
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
C. Rental Income from Municipal Properties	3,030	1,533	1,590	1,864	1,801	756	710	602	859	1,911
1 Of which: Rent from Civic Amenities	2,409	1,094	1,025	1,198	1,260	474	463	519	693	1,235
2 Of which: Rent from Office Buildings	621	439	565	666	541	53	28	61	61	104
D. Fees and User Charges	11,234	11,281	27,456	27,934	42,795	1,606	1,227	1,282	1,722	3,775
1 Empanelment & Registration Charges	50	4	22	39	42	43	24	24	23	32
2 Licensing Fees	1,172	1,006	1,883	1,181	252	33	84	31	74	174
3 Fees for Grant of Permit	66	80	160	250	530	-	6	1.0	-	-
4 Fees for Certificate or Extract	7	0.3	0.0	0.0	0.2	4	4	4	4	5
5 Development Charges	4,955	5,706	14,941	12,760	20,920	18	18	21	28	40
6 Regularisation Fees	187	407	910	1,220	4,361	15	13	33	13	44
7 Penalties and Fines	119	127	119	110	157	2	31	42	4	4
8 Other Fees	2,095	1,027	5,655	8,608	5,679	458	247	247	502	1,665
9 User Charges	1,550	1,435	2,255	1,745	2,700	788	619	686	837	1,368
10 Entry Fees	18	36	62	117	200	4	0.6	0.9	63	83
11 Service / Administrative Charges	191	1	1	17	29	213	110	66	68	74
12 Other Charges	221	1,134	752	1,269	1,093	30	70	127	106	286
13 Fees Remission and Refund	603	318	695	619	6,832	-	-	-	-	-
E. Sale and Hire Charges	1,018	6,428	7,582	7,135	42,992	77	23	30	40	49
F. Revenue Grants, Contribution and Subsidies	73,009	69,512	63,115	89,018	73,246	5,005	5,730	1,316	1,515	1,522
1 Revenue Grant	60,084	67,045	58,070	88,471	72,302	4,810	5,298	1,283	1,225	1,169
2 Of which: Finance Commission	10,869	11,883	6,511	6,823	7,634	178	-	-	-	-
3 Of which: Central Government	7,501	2,586	3,085	7,417	9,711	1,718	2,245	-	-	-
4 Of which: State Finance Commission	13,977	38,537	41,235	61,632	37,279	459	-	-	-	-
5 Of which: State Government	27,738	14,038	7,239	12,599	17,678	686	1,439	-	-	-
6 Re-imbursement of Expenses	-	-	2,592	-	-	167	403	12	282	301
7 Contribution towards Schemes	12,925	2,467	2,454	547	944	29	29	22	8	52
G. Income from Investment	20,901	10,699	9,390	15,208	10,739	478	413	278	339	368
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	19,213	9,556	8,088	14,305	9,614	238	202	63	128	164
2 Dividend	62	245	114	178	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	1,625	898	1,188	726	1,125	57	14	40	44	45
H. Interest Earned on Loans	-	-	-	-	-	155	189	532	465	449
I. Other Income	22,332	12,043	34,319	39,970	1,10,368	39	39	119	83	102

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix I : Revenue Receipts 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 RECEIPTS (A-I)	14,222	24,524	19,856	3,146	3,336	41,495	44,310	47,814	63,446	53,540
A. Tax Revenue (1 - 16)	-	-	-	-	-	11,835	11,488	13,129	14,790	23,583
1 Property Tax	-	-	-	-	-	10,852	10,970	12,684	14,418	20,004
2 Water Tax	-	-	-	-	-	87	78	-	-	837
3 Sewerage/Drainage Tax	-	-	-	-	-	-	-	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	-	-	-	-	-
5 Lighting Tax	-	-	-	-	-	-	-	-	-	617
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	7	3	-	-	-
8 Tax on Animals	-	-	-	-	-	-	-	-	-	-
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	-	-	-	-	14
11 Advertisement Tax	-	-	-	-	-	409	186	181	90	787
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	-	-	-	-	-
14 Cess	-	-	-	-	-	129	251	264	253	1,228
15 Other Taxes	-	-	-	-	-	0.7	0.2	0.3	29	95
16 Tax Remission & Refund	-	-	-	-	-	349	-	-	-	-
B. Assigned Revenues & Compensations	-	-	-	-	-	-	-	-	-	-
1 Taxes and Duties collected by others	-	-	-	-	-	0.3	-	-	-	-
2 Compensation in lieu of Taxes/Duties	-	-	-	-	-	-	-	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
C. Rental Income from Municipal Properties	147	177	184	188	199	1,266	1,312	2,148	1,716	4,234
1 Of which: Rent from Civic Amenities	147	177	184	188	199	632	916	1,200	950	3,250
2 Of which: Rent from Office Buildings	0.0	0.0	0.0	0.0	-	636	396	948	767	985
D. Fees and User Charges	1,084	1,543	2,500	2,693	2,867	8,378	7,782	7,347	8,497	15,340
1 Empanelment & Registration Charges	-	-	-	-	-	175	141	103	102	234
2 Licensing Fees	296	503	772	804	848	649	803	724	741	986
3 Fees for Grant of Permit	25	-	20	-	-	788	446	762	833	2,113
4 Fees for Certificate or Extract	-	-	-	-	-	35	33	38	61	67
5 Development Charges	16	26	20	21	25	1,016	917	1,557	1,197	1,955
6 Regularisation Fees	164	193	284	-	-	64	92	43	51	421
7 Penalties and Fines	-	2	21	2	2	634	443	315	848	971
8 Other Fees	350	80	577	550	591	1,473	1,149	716	1,299	1,330
9 User Charges	222	468	695	739	778	3,402	3,688	3,007	3,260	6,699
10 Entry Fees	-	-	-	-	-	124	15	51	105	553
11 Service / Administrative Charges	-	-	-	-	-	9	0.1	0.0	-	6
12 Other Charges	11	271	111	577	623	-	-	-	-	7
13 Fees Remission and Refund	-	-	-	-	-	10	55	31	1	-
E. Sale and Hire Charges	22	-	-	-	-	445	251	740	498	862
F. Revenue Grants, Contribution and Subsidies	12,693	22,579	16,912	-	-	17,134	22,301	22,958	36,361	7,400
1 Revenue Grant	12,693	22,579	16,912	-	-	7,551	9,285	9,162	18,475	7,385
2 Of which: Finance Commission	-	-	-	-	-	38	-	48	330	-
3 Of which: Central Government	-	-	-	-	-	972	869	517	421	10
4 Of which: State Finance Commission	-	-	-	-	-	703	1,354	751	-	-
5 Of which: State Government	12,693	22,579	16,912	-	-	4,085	6,889	7,846	17,724	2,231
6 Re-imburement of Expenses	-	-	-	-	-	-	-	-	-	-
7 Contribution towards Schemes	-	-	-	-	-	4,900	5,985	6,746	7,548	6
G. Income from Investment	230	225	260	265	270	155	177	164	144	376
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	230	225	260	265	270	155	177	163	144	372
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	-	-	-	-	-	-	-	1	-	4
H. Interest Earned on Loans	-	-	-	-	-	561	492	509	597	1,228
I. Other Income	46	-	-	-	-	1,721	508	818	843	516

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix I

Appendix I : Revenue Receipts 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
TOTAL REVENUE RECEIPTS (A-I)	5,03,710	4,95,379	3,16,414	5,50,856	9,90,452	1,18,858	1,72,174	1,73,173	1,90,478	2,42,258
A. Tax Revenue (1 - 16)	2,65,578	3,32,846	1,10,782	4,01,796	5,32,761	34,109	38,622	42,514	51,361	56,989
1 Property Tax	2,54,230	2,98,947	47,867	3,70,456	4,30,131	21,724	24,944	27,860	34,176	36,163
2 Water Tax	5,564	5,716	6,747	9,378	9,368	435	503	631	722	2,355
3 Sewerage/Drainage Tax	-	-	-	-	-	358	468	503	576	633
4 Conservancy/Latrine Tax	-	-	-	-	-	480	554	695	796	1,276
5 Lighting Tax	-	-	-	-	-	594	686	861	986	1,084
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	-	-	-	-	-
8 Tax on Animals	-	-	-	-	-	3	3	0.3	-	-
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	10	7	23	19	22	10,416	11,457	10,823	13,760	15,030
11 Advertisement Tax	754	1,036	518	1,346	6,395	21	-	629	3	40
12 Pilgrimage Tax	-	-	-	-	-	-	-	0.03	-	-
13 Octroi and Toll	-	-	-	-	-	-	-	-	-	-
14 Cess	163	9,958	32,407	415	66,682	-	-	100	-	-
15 Other Taxes	4,857	17,182	23,222	20,181	20,162	74	4	392	340	406
16 Tax Remission & Refund	-	-	-	-	-	3	3	21	2	3
B. Assigned Revenues & Compensations	760	156	1,087	650	7,540	6	220	29	825	5,909
1 Taxes and Duties collected by others	534	156	974	650	7,430	4	220	29	800	877
2 Compensation in lieu of Taxes/Duties	226	-	112	-	110	-	-	-	25	32
3 Compensations in lieu of Concessions	-	-	-	-	-	2	-	-	-	-
C. Rental Income from Municipal Properties	5,320	2,516	5,639	5,990	16,724	4,033	3,809	3,374	3,165	4,670
1 Of which: Rent from Civic Amenities	2,924	507	2,322	1,064	1,595	3,366	3,633	3,150	2,878	5,610
2 Of which: Rent from Office Buildings	2,396	2,009	3,317	4,926	15,129	2	14	18	9	53
D. Fees and User Charges	99,763	76,182	1,07,226	64,375	2,44,485	12,485	6,889	9,036	13,111	16,465
1 Empanelment & Registration Charges	7	40	31	69	104	7	9	12	16	23
2 Licensing Fees	58,170	42,561	50,197	8,816	3,209	1,299	1,340	1,458	1,474	1,034
3 Fees for Grant of Permit	-	-	-	-	-	3,844	1,619	2,656	5,489	7,233
4 Fees for Certificate or Extract	6,342	5,718	7,102	1,642	7,769	34	63	61	57	78
5 Development Charges	14,036	2,424	11,214	16,557	17,018	145	-	74	-	-
6 Regularisation Fees	4,347	3,298	3,373	4,200	1,60,991	188	100	266	92	722
7 Penalties and Fines	1,166	2,923	4,869	6,637	7,606	748	1,095	628	1,488	1,688
8 Other Fees	886	661	955	1,044	1,413	3,120	420	894	675	692
9 User Charges	14,134	17,807	28,832	24,386	45,501	924	1,641	751	1,084	1,451
10 Entry Fees	-	-	-	-	50	2	-	-	-	5
11 Service / Administrative Charges	485	459	558	489	490	2,173	592	2,217	1,275	2,365
12 Other Charges	191	291	93	537	335	0.07	0.0	14	485	890
13 Fees Remission and Refund	-	-	-	-	-	0.04	11	6	976	283
E. Sale and Hire Charges	82	51	101	33	26	368	432	779	683	1,511
F. Revenue Grants, Contribution and Subsidies	58,053	46,637	71,854	57,201	1,25,815	66,668	1,16,541	1,15,632	1,18,317	1,54,323
1 Revenue Grant	58,044	46,564	71,853	57,061	1,25,471	66,204	1,15,897	1,09,495	1,17,519	1,35,339
2 Of which: Finance Commission	-	-	-	-	-	5,095	11,752	2,195	3,042	2,439
3 Of which: Central Government	-	-	-	-	-	-	604	-	716	752
4 Of which: State Finance Commission	7,957	6,242	7,219	7,325	74,570	-	-	-	-	-
5 Of which: State Government	23,208	14,979	27,952	19,493	22,561	6,255	11,209	10,495	8,804	9,244
6 Re-imbursement of Expenses	9	73	0.3	140	312	458	607	682	698	703
7 Contribution towards Schemes	1	0.1	0.1	0.2	32	6	37	5,454	100	18,281
G. Income from Investment	13,302	2,690	9,084	6,614	39,634	164	4,539	397	406	893
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	10,993	2,536	5,471	4,199	39,633	156	526	397	354	837
2 Dividend	1,978	-	-	-	-	1	-	-	-	1
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	331	153	3,613	2,415	2	7	-	-	52	54
H. Interest Earned on Loans	-	6,231	-	-	-	955	956	874	1,571	1,118
I. Other Income	60,851	28,069	10,643	14,197	23,467	73	165	538	1,040	380

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix I : Revenue Receipts 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
TOTAL REVENUE RECEIPTS (A-I)	4,86,458	4,70,551	5,31,074	5,50,376	8,45,610	45,04,599	43,32,422	65,32,265	55,36,979	63,37,071
A. Tax Revenue (1 - 16)	1,28,326	1,26,890	1,33,505	1,50,636	2,74,480	11,10,133	11,65,817	14,24,549	13,42,499	15,42,017
1 Property Tax	76,548	73,211	75,263	81,543	1,45,248	4,76,967	4,98,665	6,05,895	5,85,230	6,91,146
2 Water Tax	30,005	32,342	29,607	34,833	71,542	2,31,738	2,60,218	2,84,956	2,45,247	2,89,495
3 Sewerage/Drainage Tax	3,002	2,281	2,440	2,719	11,815	1,51,011	1,59,911	1,70,888	1,26,342	1,55,189
4 Conservancy/Latrine Tax	2,981	3,111	3,237	3,235	3,220	8,522	5,416	8,295	7,616	9,470
5 Lighting Tax	1,191	1,250	1,260	1,280	1,319	831	767	1,093	1,435	2,382
6 Education Tax	8,673	8,853	9,229	9,669	21,783	66,264	72,578	76,528	58,430	73,544
7 Vehicle Tax	0.0	-	3	6	-	0.6	0.1	0.2	4	4
8 Tax on Animals	0.6	0.05	0.1	0.1	1	5	5	7	18	20
9 Electricity Tax	-	-	9	13	11	3	1	0.6	0.8	1
10 Professional Tax	9	17	36	37	538	2	3	107	-	-
11 Advertisement Tax	797	850	1,020	1,177	3,362	1,750	1,180	985	1,272	2,661
12 Pilgrimage Tax	2	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	22	-	-	-	-	10,918	18,186	25,903	26,652	31,004
14 Cess	1,262	1,305	1,301	1,365	1,392	10,379	2,868	86,156	55,953	61,578
15 Other Taxes	3,639	3,486	9,886	14,360	13,850	1,83,392	1,76,881	2,00,950	2,25,450	2,12,270
16 Tax Remission & Refund	194	184	214	399	399	-34,737	-35,062	-42,529	1,640	2,812
B. Assigned Revenues & Compensations	1,79,832	1,74,095	2,00,800	1,98,856	2,93,943	3,87,131	3,56,955	4,42,912	6,30,920	6,78,657
1 Taxes and Duties collected by others	28,698	29,367	35,172	31,153	1,34,879	24,051	3,397	16,561	21,727	25,491
2 Compensation in lieu of Taxes/Duties	1,50,792	1,44,517	1,65,408	1,67,010	1,58,350	2,85,332	2,69,582	3,35,668	5,11,240	5,47,378
3 Compensations in lieu of Concessions	342	210	220	693	714	77,748	83,976	90,684	97,953	1,05,788
C. Rental Income from Municipal Properties	8,626	10,724	17,395	17,342	25,051	19,612	15,150	16,254	24,221	30,956
1 Of which: Rent from Civic Amenities	4,515	7,300	7,699	9,218	16,588	9,200	7,007	6,377	10,268	15,105
2 Of which: Rent from Office Buildings	2,586	2,498	8,303	6,591	6,599	5,922	4,053	5,051	6,727	7,755
D. Fees and User Charges	37,100	34,773	54,157	48,545	60,079	9,85,295	7,79,609	25,52,297	13,57,225	15,77,207
1 Empanelment & Registration Charges	2,257	1,900	1,965	2,768	1,799	16,950	20,816	45,854	37,466	40,195
2 Licensing Fees	3,949	4,458	4,745	5,150	3,984	5,917	6,082	9,493	6,489	9,373
3 Fees for Grant of Permit	8,327	9,240	8,768	10,534	13,726	27,880	13,893	30,380	34,453	38,417
4 Fees for Certificate or Extract	160	122	212	213	795	1,794	914	961	1,541	1,803
5 Development Charges	8,827	8,727	5,518	4,623	4,966	3,67,148	2,04,341	12,16,422	4,97,935	5,74,444
6 Regularisation Fees	890	1,643	16,698	6,529	6,564	43,166	30,341	2,25,074	42,208	40,227
7 Penalties and Fines	1,059	898	877	795	1,528	63,931	39,321	54,216	44,622	55,085
8 Other Fees	2,937	2,122	2,085	2,974	8,662	53,938	41,779	89,329	76,271	1,01,721
9 User Charges	4,963	3,925	11,141	12,638	14,827	3,00,362	3,28,902	4,77,627	4,58,713	5,41,088
10 Entry Fees	684	315	707	941	1,117	1,640	103	536	2,909	3,890
11 Service / Administrative Charges	273	394	130	233	988	20,647	40,141	65,649	71,262	77,042
12 Other Charges	2,804	1,019	1,343	1,168	1,122	80,522	52,933	3,36,747	83,234	93,796
13 Fees Remission and Refund	-29	9	-34	-20	-	-	-	-	-	-
E. Sale and Hire Charges	1,176	1,237	2,657	1,544	20,795	6,356	4,436	12,508	21,207	12,326
F. Revenue Grants, Contribution and Subsidies	1,04,730	98,378	1,01,932	1,12,735	1,44,794	14,39,269	16,58,007	17,24,881	17,44,675	19,66,028
1 Revenue Grant	84,066	78,667	80,520	1,00,790	1,39,076	13,70,533	14,82,616	16,21,312	16,27,232	18,20,405
2 Of which: Finance Commission	32,517	35,143	32,053	16,394	46,250	-	-	-	-	-
3 Of which: Central Government	-	86	416	402	443	24,018	34,668	27,893	44,181	48,664
4 Of which: State Finance Commission	1,121	1,419	860	4,802	1,000	-	-	-	-	-
5 Of which: State Government	3,992	3,841	5,638	6,002	18,128	10,43,042	11,27,913	12,22,723	13,33,646	14,85,278
6 Re-imbursement of Expenses	8,900	8,471	8,959	5,689	1,920	52,795	1,58,006	82,431	90,209	1,23,036
7 Contribution towards Schemes	11,764	11,240	12,453	6,256	3,799	903	729	3,180	735	807
G. Income from Investment	7,225	6,299	5,472	5,907	10,912	3,32,959	1,66,376	1,57,222	1,99,515	2,35,240
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	7,217	6,296	5,456	5,891	6,902	3,28,790	1,62,734	1,51,885	1,94,752	2,29,843
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	2,000	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	7	2,000	-	-	-	-	-
5 Others	8	3	16	10	10	3,562	3,021	4,590	4,701	5,132
H. Interest Earned on Loans	3,853	2,981	2,624	1,904	1,868	51,327	29,639	16,424	9,078	11,329
I. Other Income	15,590	15,176	12,532	12,907	13,687	1,72,517	1,56,435	1,85,218	2,07,639	2,83,309

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix I

Appendix I : Revenue Receipts of Municipal Corporations (Contd.)

(₹ lakh)

Item	MANIPUR					MIZORAM				
	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 RECEIPTS (A-I)	1,127	959	1,213	-	-	4,058	4,551	4,305	4,539	9,671
A. Tax Revenue (1 - 16)	39	1.8	2.8	-	-	344	308	319	600	550
1 Property Tax	1	0.7	0.4	-	-	344	308	319	600	550
2 Water Tax	-	-	0.0	-	-	-	-	-	-	-
3 Sewerage/Drainage Tax	-	-	0.0	-	-	-	-	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	-	-	-	-	-
5 Lighting Tax	-	-	-	-	-	-	-	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	0.2	-	-	-	-	-	-	-
8 Tax on Animals	-	-	-	-	-	-	-	-	-	-
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	-	-	-	-	-
11 Advertisement Tax	12	1	-	-	-	-	-	-	-	-
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	26	-	2	-	-	-	-	-	-	-
14 Cess	-	-	-	-	-	-	-	-	-	-
15 Other Taxes	-	-	-	-	-	-	-	-	-	-
16 Tax Remission & Refund	-	-	-	-	-	-	-	-	-	-
B. Assigned Revenues & Compensations	784	315	490	-	-	-	-	-	-	-
1 Taxes and Duties collected by others	539	-	-	-	-	-	-	-	-	-
2 Compensation in lieu of Taxes/Duties	245	315	490	-	-	-	-	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
C. Rental Income from Municipal Properties	95	49	47	-	-	20	18	28	31	40
1 Of which: Rent from Civic Amenities	92	47	46	-	-	13	14	24	23	40
2 Of which: Rent from Office Buildings	3	1.3	1.4	-	-	6	4	4	8	-
D. Fees and User Charges	188	108	184	-	-	224	136	150	288	264
1 Empanelment & Registration Charges	-	-	-	-	-	-	-	-	-	-
2 Licensing Fees	68	36	37	-	-	29	33	38	61	60
3 Fees for Grant of Permit	-	-	-	-	-	27	26	22	31	50
4 Fees for Certificate or Extract	8	5	7	-	-	11	0.6	1	1	0.7
5 Development Charges	-	-	-	-	-	-	-	-	-	-
6 Regularisation Fees	35	20	88	-	-	-	-	-	-	-
7 Penalties and Fines	-	-	-	-	-	23	16	13	38	-
8 Other Fees	0.04	0.02	0.4	-	-	20	5	6	49	27
9 User Charges	77	48	51	-	-	114	55	70	108	126
10 Entry Fees	-	-	-	-	-	-	-	-	-	-
11 Service / Administrative Charges	-	-	-	-	-	-	-	-	-	-
12 Other Charges	-	-	0.6	-	-	-	-	-	-	-
13 Fees Remission and Refund	-	-	-	-	-	-	-	-	-	-
E. Sale and Hire Charges	5	1	8	-	-	4	3	4	16	50
F. Revenue Grants, Contribution and Subsidies	7	13	295	-	-	2,290	2,859	2,443	2,152	8,707
1 Revenue Grant	7	13	2	-	-	2,205	2,852	2,396	2,125	8,679
2 Of which: Finance Commission	-	-	-	-	-	854	2,098	422	72	-
3 Of which: Central Government	-	-	-	-	-	-	-	-	-	6,565
4 Of which: State Finance Commission	-	-	-	-	-	-	-	-	-	2,081
5 Of which: State Government	7	13	2	-	-	1,351	755	1,974	2,053	33
6 Re-imbursement of Expenses	-	-	-	-	-	7	-	34	27	2
7 Contribution towards Schemes	-	-	293	-	-	78	7	14	-	26
G. Income from Investment	-	-	-	-	-	88	69	99	62	60
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	-	-	-	-	-	88	69	99	62	60
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	-	-	-	-	-	-	-	-	-	-
H. Interest Earned on Loans	10	6	11	-	-	-	-	-	-	-
I. Other Income	-	464	175	-	-	1,088	1,159	1,262	1,391	-

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix I : Revenue Receipts of Municipal Corporations (Contd.)

(₹ lakh)

Item	ODISHA					PUNJAB				
	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 RECEIPTS (A-I)	61,236	69,962	83,075	85,415	1,26,696	1,91,545	2,03,700	2,14,815	2,11,597	2,32,177
A. Tax Revenue (1 - 16)	11,633	13,882	18,994	13,663	18,861	79,587	86,287	92,987	84,484	81,461
1 Property Tax	10,148	13,028	17,496	12,042	16,845	21,379	19,958	21,289	27,922	30,737
2 Water Tax	32	34	67	78	89	6,870	10,118	5,942	6,233	7,854
3 Sewerage/Drainage Tax	107	117	110	113	130	2,608	2,258	2,465	3,953	3,436
4 Conservancy/Latrine Tax	0.2	0.4	0.7	-	-	-	-	-	-	-
5 Lighting Tax	220	230	263	276	325	-	-	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	-	-	-	-	-
8 Tax on Animals	-	-	-	-	-	-	-	-	-	420
9 Electricity Tax	-	-	-	-	-	2,361	7,169	965	1,089	2,972
10 Professional Tax	-	-	-	-	-	-	-	-	-	-
11 Advertisement Tax	1,103	387	1,045	1,136	1,451	3,573	427	2,222	1,996	2,324
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	23	19	13	17	22	4,270	5,368	5,200	4,798	560
14 Cess	-	-	-	-	-	302	189	892	630	629
15 Other Taxes	0.05	68	-	-	-	36,882	40,801	54,012	37,863	32,529
16 Tax Remission & Refund	-	-	-	-	-	1,342	-	-	-	-
B. Assigned Revenues & Compensations	24,240	20,747	23,179	26,187	30,260	40,828	52,723	53,575	60,695	98,995
1 Taxes and Duties collected by others	-	-	-	-	-	8,312	14,657	14,250	14,409	17,252
2 Compensation in lieu of Taxes/Duties	24,240	20,747	23,179	26,187	30,260	28,776	33,382	34,233	42,659	77,373
3 Compensations in lieu of Concessions	-	-	-	-	-	3,740	4,684	5,091	3,627	4,370
C. Rental Income from Municipal Properties	951	801	1,145	1,373	1,838	2,070	2,358	2,250	2,572	3,618
1 Of which: Rent from Civic Amenities	946	791	1,143	1,369	1,834	779	636	973	1,223	1,741
2 Of which: Rent from Office Buildings	4	10	2	4	4	1,292	1,721	1,277	1,349	1,877
D. Fees and User Charges	5,576	6,131	10,780	11,453	15,526	16,684	16,569	18,703	21,425	35,823
1 Empanelment & Registration Charges	0.7	0.09	0.2	0.1	-	171	193	365	553	252
2 Licensing Fees	626	973	1,305	1,142	1,189	371	402	378	450	539
3 Fees for Grant of Permit	788	1,539	4,677	3,283	6,775	1,731	1,173	2,907	3,211	3,423
4 Fees for Certificate or Extract	0.01	0.06	0.02	0.06	0.07	0.5	0.3	0.09	0.2	1
5 Development Charges	218	116	512	1,994	715	1,264	1,131	2,056	2,621	13,553
6 Regularisation Fees	-	0.6	-	85	-	2,976	810	1,997	2,185	2,720
7 Penalties and Fines	111	86	185	77	101	262	235	468	561	846
8 Other Fees	545	465	400	552	1,585	5,624	7,537	4,641	6,522	7,669
9 User Charges	2,880	1,654	2,905	3,372	4,202	1,891	2,968	2,002	2,591	3,799
10 Entry Fees	5	21	12	38	87	-	-	-	-	-
11 Service / Administrative Charges	16	8	4	15	17	-	-	-	-	-
12 Other Charges	386	1,270	780	895	855	2,207	2,118	3,851	2,894	3,020
13 Fees Remission and Refund	-	-	-	-	-	186	-	39	-164	-
E. Sale and Hire Charges	153	229	451	442	593	204	318	670	1,176	1,933
F. Revenue Grants, Contribution and Subsidies	13,635	21,503	24,387	28,512	55,584	26,098	24,706	18,209	10,571	8,464
1 Revenue Grant	7,695	19,223	20,989	25,219	40,760	12,612	15,977	14,893	8,242	4,749
2 Of which: Finance Commission	-	-	-	-	-	9,725	8,865	2,434	4,418	1,389
3 Of which: Central Government	6,335	16,385	19,198	18,766	9,200	1,572	1,992	1,081	722	586
4 Of which: State Finance Commission	1,351	2,838	1,682	6,453	31,560	-	-	-	-	-
5 Of which: State Government	-	-	-	-	-	1,315	5,119	11,379	3,102	2,774
6 Re-imbursement of Expenses	3,344	59	80	-	11,037	-	-	3,316	2,329	3,715
7 Contribution towards Schemes	2,596	2,221	3,318	3,293	3,787	13,487	8,730	-	-	-
G. Income from Investment	2,532	2,572	1,992	2,135	2,175	959	858	547	1,408	1,507
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	1,955	1,942	1,110	1,098	2,175	886	858	535	1,408	1,507
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	577	630	882	1,037	-	73	0.5	11	0.3	-
H. Interest Earned on Loans	2,501	4,033	2,099	1,629	1,831	267	68	39	500	52
I. Other Income	15	63	48	20	27	24,846	19,813	27,837	28,768	325

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix I : Revenue Receipts 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
TOTAL REVENUE RECEIPTS (A-I)	1,23,209	1,36,296	1,62,653	2,46,551	2,97,152	1,422	2,891	2,500	2,691	3,109
A. Tax Revenue (1 - 16)	11,693	12,464	9,442	19,158	24,885	95	56	62	117	120
1 Property Tax	10,527	12,452	9,328	18,624	24,365	-	-	-	-	-
2 Water Tax	-	0.3	-	0.1	0.2	-	-	-	-	-
3 Sewerage/Drainage Tax	11	7	39	29	15	-	-	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	-	-	-	-	-
5 Lighting Tax	-	-	-	-	-	-	-	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	-	-	-	-	-
8 Tax on Animals	-	-	-	-	-	-	-	-	-	-
9 Electricity Tax	-	-	-	200	200	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	-	-	-	-	-
11 Advertisement Tax	-	-	-	-	-	-	-	-	-	-
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	-	-	-	-	-
14 Cess	-	-	-	-	-	-	-	-	-	-
15 Other Taxes	45	6	75	305	305	95	56	62	117	120
16 Tax Remission & Refund	-	-	-	-	-	-	-	-	-	-
B. Assigned Revenues & Compensations	89,774	99,115	1,12,002	1,40,372	1,48,921	-	-	-	-	-
1 Taxes and Duties collected by others	-	-	-	-	-	-	-	-	-	-
2 Compensation in lieu of Taxes/Duties	89,774	99,115	1,12,002	1,40,372	1,48,921	-	-	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
C. Rental Income from Municipal Properties	802	755	1,253	3,055	3,472	121	99	76	135	139
1 Of which: Rent from Civic Amenities	-	-	-	-	-	120	99	76	76	80
2 Of which: Rent from Office Buildings	-	-	-	-	-	1.2	0.3	0.3	1.0	1.0
D. Fees and User Charges	16,381	16,266	27,883	44,416	58,714	627	481	528	623	661
1 Empanelment & Registration Charges	-	-	-	-	-	0.9	0.8	1.0	2	2
2 Licensing Fees	-	-	-	-	-	162	151	166	180	185
3 Fees for Grant of Permit	-	-	-	-	-	18	6	7	14	16
4 Fees for Certificate or Extract	-	-	-	-	-	0.7	0.2	0.3	0.6	0.6
5 Development Charges	-	-	-	-	-	-	-	-	-	-
6 Regularisation Fees	-	-	-	-	-	14	11	17	18	20
7 Penalties and Fines	-	-	-	-	-	10	10	20	20	20
8 Other Fees	-	-	-	-	-	40	8	18	18	19
9 User Charges	-	-	-	-	-	380	292	297	369	397
10 Entry Fees	-	-	-	-	-	-	-	-	-	-
11 Service / Administrative Charges	-	-	-	-	-	-	-	-	-	-
12 Other Charges	-	-	-	-	-	0.9	2	3	3	3
13 Fees Remission and Refund	-	-	-	-	-	-	-	-	-	-
E. Sale and Hire Charges	890	2,535	4,675	26,283	46,292	6	10	14	14	18
F. Revenue Grants, Contribution and Subsidies	735	1,123	5,414	7,215	7,806	504	2,145	1,775	1,751	2,121
1 Revenue Grant	-	-	-	-	-	481	2,090	1,775	1,726	2,095
2 Of which: Finance Commission	-	-	-	-	-	-	-	-	-	-
3 Of which: Central Government	-	-	-	-	-	432	1,464	1,204	1,027	1,325
4 Of which: State Finance Commission	-	-	-	-	-	49	626	571	699	770
5 Of which: State Government	-	-	-	-	-	-	-	-	-	-
6 Re-imbusement of Expenses	-	-	-	-	-	23	54	-	25	26
7 Contribution towards Schemes	-	-	-	-	-	-	-	-	-	-
G. Income from Investment	2,304	4,037	1,484	5,752	6,683	69	99	46	50	50
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	-	-	-	-	-	-	84	-	-	-
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	-	-	-	-	-	31	16	28	30	30
H. Interest Earned on Loans	-	-	-	-	-	-	-	-	-	-
I. Other Income	629	-	500	300	380	-	-	-	-	-

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix I : Revenue Receipts 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
TOTAL REVENUE RECEIPTS (A-I)	5,94,682	6,42,944	6,36,499	7,72,908	8,83,387	3,63,798	3,46,326	4,03,681	4,57,342	4,76,231
A. Tax Revenue (1 - 16)	2,02,123	2,00,121	2,18,084	3,52,540	3,91,085	1,80,676	1,97,083	2,07,233	2,23,743	2,39,552
1 Property Tax	1,06,237	65,254	75,121	2,15,577	2,40,560	1,80,021	1,96,298	1,25,858	1,37,816	2,37,631
2 Water Tax	22,330	23,036	22,227	43,260	48,586	188	187	284	924	975
3 Sewerage/Drainage Tax	1,289	1,409	1,461	2,547	2,774	-	-	16,107	16,850	-
4 Conservancy/Latrine Tax	509	565	593	1,114	1,203	-	-	48,320	50,549	-
5 Lighting Tax	678	754	790	1,485	1,604	-	-	16,107	16,850	-
6 Education Tax	8,853	9,288	10,027	21,277	23,761	-	-	-	-	-
7 Vehicle Tax	-	-	224	-	-	-	-	-	-	-
8 Tax on Animals	1.0	1.0	-	-	-	-	-	-	-	-
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	58,879	98,197	1,06,004	61,164	66,528	-	-	-	-	-
11 Advertisement Tax	2,910	1,130	1,204	418	88	144	182	231	531	652
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	-	-	-	-	-
14 Cess	-	-	-	-	-	-	11	-	-	-
15 Other Taxes	437	487	433	5,698	5,981	322	404	327	223	294
16 Tax Remission & Refund	-	-	-	-	-	-	-	-	-	-
B. Assigned Revenues & Compensations	78,479	79,093	85,905	1,00,124	1,31,852	46,178	96	-	4,400	10,102
1 Taxes and Duties collected by others	78,372	79,088	85,886	1,00,121	1,31,550	45,422	96	-	4,400	10,102
2 Compensation in lieu of Taxes/Duties	107	5	20	2	302	756	-	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	-	0.07	-	-	-	-
C. Rental Income from Municipal Properties	27,495	20,318	23,460	17,289	24,262	987	1,056	1,887	1,728	2,352
1 Of which: Rent from Civic Amenities	19,394	16,332	18,390	14,401	16,471	775	871	1,600	1,373	1,888
2 Of which: Rent from Office Buildings	7,580	3,604	4,595	2,664	7,518	212	185	287	355	464
D. Fees and User Charges	77,558	76,026	91,317	83,933	1,01,744	1,31,399	98,578	1,53,091	1,94,758	1,83,673
1 Empanelment & Registration Charges	208	162	107	1,700	157	118	73	71	198	94
2 Licensing Fees	11,272	12,234	13,386	8,669	14,837	4,832	5,522	7,000	10,478	11,510
3 Fees for Grant of Permit	4,851	4,590	6,714	6,864	8,114	92,993	67,573	1,02,258	1,27,525	99,228
4 Fees for Certificate or Extract	466	356	336	350	366	184	112	138	312	359
5 Development Charges	12,415	9,575	11,396	9,433	10,756	17,989	14,702	32,610	42,979	54,033
6 Regularisation Fees	418	453	559	619	646	694	466	783	1,130	1,170
7 Penalties and Fines	3,184	2,401	3,556	3,127	3,630	861	714	856	702	942
8 Other Fees	2,158	2,374	4,559	1,675	1,832	8,730	4,700	2,433	2,405	3,424
9 User Charges	32,408	33,404	38,916	34,797	40,935	2,812	2,723	3,706	6,710	6,370
10 Entry Fees	181	308	178	333	494	426	143	137	407	330
11 Service / Administrative Charges	9,551	9,357	10,984	15,557	18,315	1,482	1,693	2,777	1,841	6,021
12 Other Charges	446	813	626	809	1,663	279	196	290	49	161
13 Fees Remission and Refund	-	-	-	-	-	-1.1	-37	32	21	31
E. Sale and Hire Charges	4,074	5,766	1,869	1,346	921	75	84	133	189	216
F. Revenue Grants, Contribution and Subsidies	1,56,332	2,12,751	1,68,073	1,81,963	1,91,556	693	40,861	38,103	27,961	37,000
1 Revenue Grant	1,46,895	1,68,791	1,39,682	1,67,263	1,88,544	630	40,827	37,417	27,961	37,000
2 Of which: Finance Commission	33,807	27,339	28,644	36,786	49,986	-	-	-	-	-
3 Of which: Central Government	2,457	2,091	693	3,287	3,707	-	-	6	-	-
4 Of which: State Finance Commission	58,073	48,742	46,785	55,343	55,759	20	-	9	-	-
5 Of which: State Government	11,559	13,432	9,604	8,869	10,885	210	-	81	0.2	-
6 Re-imbusement of Expenses	1,010	303	220	50	160	35	-	632	-	-
7 Contribution towards Schemes	8,427	43,658	28,171	14,650	2,852	28	34	53	0.07	-
G. Income from Investment	24,460	25,925	22,214	15,059	14,331	156	102	128	143	99
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	8,202	7,331	8,012	4,671	5,338	76	2	-	30	30
2 Dividend	35	7	332	4	9	-	-	-	6	-
3 Income from Projects taken up on Commercial Basis	286	217	244	265	220	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	15,938	18,370	13,627	10,119	8,764	80	100	128	107	69
H. Interest Earned on Loans	5,509	5,404	7,287	5,137	4,722	1,659	2,185	2,092	4,230	3,064
I. Other Income	18,653	17,540	18,290	15,520	22,913	1,974	6,280	1,015	190	174

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix I

Appendix I : Revenue Receipts of Municipal Corporations (Contd.)

(₹ lakh)

Item	TRIPURA					UTTAR 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 RECEIPTS (A-I)	12,765	12,395	28,317	23,957	26,353	4,77,228	5,43,192	5,92,979	7,09,491	7,43,706
A. Tax Revenue (1 - 16)	986	1,146	1,534	851	936	99,023	1,05,523	1,18,074	1,47,277	1,66,611
1 Property Tax	722	819	974	810	891	83,550	88,843	92,138	1,14,057	1,25,357
2 Water Tax	199	231	275	0.7	0.8	10,380	12,036	17,661	21,287	23,975
3 Sewerage/Drainage Tax	17	27	25	-	-	2,524	2,722	5,361	6,579	7,985
4 Conservancy/Latrine Tax	-	-	-	-	-	0.0	0.0	-	-	456
5 Lighting Tax	-	-	-	-	-	-	-	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	60
7 Vehicle Tax	-	-	-	-	-	16	2	2	2	12
8 Tax on Animals	-	-	-	-	-	6	8	9	45	62
9 Electricity Tax	-	-	-	-	-	-	-	-	-	-
10 Professional Tax	-	-	-	-	-	-	-	-	5	6
11 Advertisement Tax	38	57	28	40	44	1,707	1,219	1,997	2,737	5,093
12 Pilgrimage Tax	-	-	-	-	-	89	81	105	145	18
13 Octroi and Toll	-	-	-	-	-	-	-	-	-	-
14 Cess	-	-	-	-	-	60	331	121	1,326	1,992
15 Other Taxes	10	12	232	-	-	691	282	679	1,094	1,594
16 Tax Remission & Refund	-	-	-	-	-	0.1	-	-	-	-
B. Assigned Revenues & Compensations	-	-	10	0.9	1	20,598	25,337	27,571	38,188	45,559
1 Taxes and Duties collected by others	-	-	10	0.9	1	90	52	3,838	8,027	10,174
2 Compensation in lieu of Taxes/Duties	-	-	-	-	-	20,508	25,285	23,734	30,162	35,385
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
C. Rental Income from Municipal Properties	849	880	1,283	178	196	2,736	2,410	2,828	2,792	5,048
1 Of which: Rent from Civic Amenities	685	700	687	156	172	1,498	1,913	2,069	2,190	4,049
2 Of which: Rent from Office Buildings	164	180	596	22	24	241	285	267	419	769
D. Fees and User Charges	869	1,170	1,574	1,346	1,481	15,215	13,423	23,907	27,897	43,496
1 Empanelment & Registration Charges	-	-	-	-	-	400	346	383	595	1,240
2 Licensing Fees	270	317	424	287	316	1,082	1,152	1,214	1,618	2,386
3 Fees for Grant of Permit	-	-	0.1	0.0	0.0	56	17	11	28	111
4 Fees for Certificate or Extract	-	-	-	-	-	248	299	428	579	203
5 Development Charges	-	-	13	-	-	403	235	2,065	753	1,321
6 Regularisation Fees	301	463	844	768	844	21	39	28	2	6
7 Penalties and Fines	39	46	27	51	57	804	453	499	1,149	1,801
8 Other Fees	43	64	0.2	44	48	3,560	3,491	5,561	7,451	6,348
9 User Charges	185	215	140	73	81	2,794	4,516	5,097	6,873	15,993
10 Entry Fees	-	-	-	-	-	68	20	41	60	72
11 Service / Administrative Charges	-	-	-	92	102	2,828	1,544	6,729	7,063	8,647
12 Other Charges	32	66	125	30	33	2,938	1,282	1,850	1,725	5,367
13 Fees Remission and Refund	-	-	-	-	-	14	28	0.2	3	-
E. Sale and Hire Charges	54	72	55	9	10	540	838	532	1,889	12,066
F. Revenue Grants, Contribution and Subsidies	4,558	4,050	15,998	11,114	12,225	3,22,950	3,81,442	4,02,188	4,67,403	4,47,806
1 Revenue Grant	1,178	963	-	-	-	3,21,992	3,81,401	4,02,107	4,66,805	4,47,557
2 Of which: Finance Commission	-	-	-	-	-	1,091	3,237	3,677	4,418	3,350
3 Of which: Central Government	51	38	-	-	-	30,370	32,695	19,541	40,358	53,801
4 Of which: State Finance Commission	-	-	-	-	-	1,33,204	1,30,927	1,39,211	1,60,003	1,49,654
5 Of which: State Government	1,127	925	-	-	-	22,916	29,295	36,436	36,273	1,18,645
6 Re-imbursement of Expenses	-	-	-	-	-	41	-	-	-	-
7 Contribution towards Schemes	3,381	3,087	15,998	11,114	12,225	918	41	81	598	250
G. Income from Investment	-	-	-	-	-	4,627	4,057	8,528	8,399	11,105
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	-	-	-	-	-	3,058	2,204	3,876	4,006	4,759
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	-	-	-	-	-	1,569	1,854	4,652	4,393	6,346
H. Interest Earned on Loans	185	294	207	292	322	8,000	6,222	4,810	3,344	1,790
I. Other Income	5,263	4,782	7,657	10,166	11,183	3,539	3,940	4,542	12,301	10,225

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix I : Revenue Receipts of Municipal Corporations (Contd.)

(₹ lakh)

Item	UTTARAKHAND					WEST BENGAL				
	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 RECEIPTS (A-I)	43,710	47,191	45,780	49,146	56,754	4,97,593	5,84,233	5,44,102	5,50,179	5,71,099
A. Tax Revenue (1 - 16)	6,362	5,635	5,456	6,735	8,726	91,578	1,24,486	96,246	1,02,317	1,04,687
1 Property Tax	5,617	5,198	4,919	6,051	8,024	89,434	1,22,419	94,398	99,460	1,02,345
2 Water Tax	-	-	-	-	-	-	-	-	28	35
3 Sewerage/Drainage Tax	-	-	-	-	-	-	-	-	-	-
4 Conservancy/Latrine Tax	-	-	-	-	-	19	5	17	-	-
5 Lighting Tax	-	-	-	-	-	-	-	-	-	-
6 Education Tax	-	-	-	-	-	-	-	-	-	-
7 Vehicle Tax	-	-	-	-	-	-	-	-	-	-
8 Tax on Animals	-	-	-	-	-	-	-	-	-	-
9 Electricity Tax	-	-	-	-	-	-	1.4	0.8	3	3
10 Professional Tax	-	-	-	-	-	-	-	-	-	-
11 Advertisement Tax	518	440	376	500	450	124	102	59	946	375
12 Pilgrimage Tax	-	-	-	-	-	-	-	-	-	-
13 Octroi and Toll	-	-	-	-	-	0.9	0.8	3	5	5
14 Cess	-	-	-	-	-	-	-	-	-	-
15 Other Taxes	227	229	161	234	252	2,000	1,957	1,769	1,875	1,924
16 Tax Remission & Refund	-	-233	-	-50	-	-	-	-	-	-
B. Assigned Revenues & Compensations	0.2	-	-	-	-	4,343	4,521	1,732	2,257	2,042
1 Taxes and Duties collected by others	0.2	-	-	-	-	4,340	4,518	1,732	2,257	2,042
2 Compensation in lieu of Taxes/Duties	-	-	-	-	-	4	3	-	-	-
3 Compensations in lieu of Concessions	-	-	-	-	-	-	-	-	-	-
C. Rental Income from Municipal Properties	1,544	625	844	960	1,228	1,022	576	933	1,068	838
1 Of which: Rent from Civic Amenities	1,100	389	333	269	388	330	315	296	181	313
2 Of which: Rent from Office Buildings	444	236	511	691	840	73	45	214	438	64
D. Fees and User Charges	1,528	2,983	1,834	2,610	2,825	49,756	33,795	48,324	48,092	55,844
1 Empanelment & Registration Charges	4	9	3	8	6	72	848	50	110	60
2 Licensing Fees	112	284	269	438	608	5,553	5,176	6,385	6,825	6,908
3 Fees for Grant of Permit	-	-	5	3	6	337	471	433	593	510
4 Fees for Certificate or Extract	10	3	3	4	4	15	25	27	16	13
5 Development Charges	82	179	8	123	151	2,421	465	3,627	340	712
6 Regularisation Fees	0.1	0.3	0.1	0.5	-	18	2	3	4	4
7 Penalties and Fines	58	54	59	133	176	2	0.9	1	5	0.3
8 Other Fees	277	109	264	327	326	2,949	2,545	2,515	2,751	3,561
9 User Charges	382	480	607	830	682	564	588	489	507	427
10 Entry Fees	-	-	-	0.04	0.05	72	38	32	66	42
11 Service / Administrative Charges	81	704	492	681	720	271	197	131	182	145
12 Other Charges	521	1,160	124	64	145	37,483	23,358	34,616	36,693	43,462
13 Fees Remission and Refund	-	-	-	-	-	-	81	16	-	-
E. Sale and Hire Charges	39	191	642	470	464	66	60	106	23	20
F. Revenue Grants, Contribution and Subsidies	33,172	36,472	35,650	36,870	41,498	87,308	1,16,095	1,31,828	1,29,625	1,33,955
1 Revenue Grant	33,055	36,104	35,096	36,870	41,498	87,308	1,13,258	1,29,710	1,27,075	1,30,955
2 Of which: Finance Commission	5,247	4,470	3,429	2,627	1,205	25,190	53,124	59,260	61,842	63,384
3 Of which: Central Government	677	3,918	2,161	2,245	2,621	3,785	1,786	1,933	1,855	1,904
4 Of which: State Finance Commission	19,817	20,365	19,776	21,361	26,226	3,824	3,824	3,824	4,053	4,160
5 Of which: State Government	190	262	1,156	1,095	838	52,157	51,067	61,842	56,062	58,127
6 Re-imbursement of Expenses	-	-	-	-	-	-	-	-	-	-
7 Contribution towards Schemes	117	369	554	-	-	-	2,837	2,118	2,550	3,000
G. Income from Investment	208	226	272	574	592	2,706	1,556	1,618	1,510	1,511
1 Interest on Investment in Govt. Securities, Fixed Deposit, Post Office Deposits etc.	207	216	257	557	578	2,706	1,508	1,618	1,510	1,511
2 Dividend	-	-	-	-	-	-	-	-	-	-
3 Income from Projects taken up on Commercial Basis	-	-	-	-	-	-	-	-	-	-
4 Profit in Sale of Investments	-	-	-	-	-	-	-	-	-	-
5 Others	1	10	15	17	14	0.6	49	-	-	-
H. Interest Earned on Loans	290	359	305	32	328	163	230	133	143	54
I. Other Income	567	699	777	895	1,094	2,60,652	3,02,914	2,63,183	2,65,143	2,72,149

Note: -: Data are not available.

Source: Municipal Corporations.

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.

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.

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.

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
Total Revenue Expenditure (A-K)	8,50,369	7,18,351	9,54,611	5,01,618	7,96,226	1,17,099	1,48,852	1,57,533	1,41,874	3,21,189
A. Establishment Expenses	1,40,985	1,38,248	1,57,401	1,44,851	1,84,015	36,526	39,441	48,756	48,950	57,516
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. Administrative Expenses	71,762	84,101	1,23,715	83,955	88,670	3,274	3,185	4,562	3,267	3,763
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
C. Operational & Maintenance Expenses	2,01,435	2,15,409	2,56,166	2,09,292	3,64,165	20,599	20,796	21,758	22,761	25,275
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
D. Interest and Finance Charges	5,727	4,908	4,048	184	100	601	624	392	559	704
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
E. Programme Expenses	31,746	31,406	26,658	18,606	1,09,385	51,921	81,715	67,007	69,552	1,44,228
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
F. Revenue Grants, Contributions and Subsidies	6,222	3,000	3,605	3,250	9,051	264	533	1,673	549	87,331
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	-	-	-	-
G. Provisions and Write off	251	6,247	1,218	840	150	693	-	-	3	-
H. Miscellaneous Expenses	557	155	3,961	412	4,629	11	-	7,171	-	-
I. Depreciation	3,89,850	2,52,099	3,73,215	34,649	30,000	-	2,985	2,993	3,422	3,968
J. Prior Period Item	40	-13,936	6	-220	1	3,211	-427	3,220	-7,189	-1,597
K. Transfer to Reserve Funds	1,796	-3,285	4,619	5,800	6,060	-	-	-	-	-

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
Total Revenue Expenditure (A-K)	4,58,058	4,38,467	4,83,226	5,23,357	6,68,961	36,03,292	39,34,944	46,02,171	47,41,340	52,26,648
A. Establishment Expenses	1,59,096	1,60,612	1,72,202	1,88,168	2,06,689	16,45,610	16,95,813	20,42,621	23,19,416	26,24,187
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. Administrative Expenses	29,490	30,620	33,289	49,579	76,893	1,68,108	1,64,451	1,76,824	1,96,348	2,79,995
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
C. Operational & Maintenance Expenses	1,28,429	1,23,358	1,50,863	1,66,787	2,77,075	6,73,415	8,05,190	8,55,125	8,87,286	10,28,757
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
D. Interest and Finance Charges	6,903	6,798	7,687	6,846	15,242	12,906	9,632	10,555	11,311	12,224
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
E. Programme Expenses	6,879	5,108	5,310	3,603	3,760	58,482	74,500	1,30,011	1,34,960	1,34,096
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
F. Revenue Grants, Contributions and Subsidies	19,314	18,629	26,877	18,933	24,567	4,20,339	3,22,880	3,28,684	3,23,332	3,74,566
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
G. Provisions and Write off	14,838	1,767	-4,554	4,472	5,343	2,05,439	2,04,861	3,02,753	1,53,433	1,65,485
H. Miscellaneous Expenses	4,354	3,854	1,643	-6,234	578	11,562	10,045	14,045	14,649	19,238
I. Depreciation	77,668	78,125	78,417	81,241	35,746	3,55,034	3,87,675	4,74,575	3,20,649	1,69,779
J. Prior Period Item	1,091	50	666	628	449	-1,52,249	45,311	-52,940	19,993	20,510
K. Transfer to Reserve Funds	9,996	9,547	10,826	9,332	22,618	2,04,647	2,14,584	3,19,919	3,59,963	3,97,810

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix II

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

(₹ lakh)

Item	MANIPUR					MIZORAM				
	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)	773	858	1,245	-	-	4,075	4,569	4,325	4,559	5,355
A. Establishment Expenses	590	569	802	-	-	878	1,016	1,065	1,243	1,542
1 Salary, Wages and Bonus	471	483	795	-	-	704	764	824	971	1,168
2 Of which: Benefits and Allowances	3	0.1	-	-	-	138	118	167	177	241
3 Pension	-	-	-	-	-	4	9	26	-	10
4 Other Terminal and Retirement Benefits	116	86	6	-	-	33	125	47	95	123
B. Administrative Expenses	39	29	27	-	-	1,222	1,169	1,358	1,111	2,268
1 Rent, Rates and Taxes	1	-	-	-	-	-	-	-	-	-
2 Office maintenance	7	12	4	-	-	11	9	8	18	50
3 Communication Expenses	0.6	-	-	-	-	13	51	25	9	10
4 Books & Periodicals	0.6	5	-	-	-	2	0.7	0.8	2	5
5 Printing and Stationery	9	6	2	-	-	47	28	19	27	35
6 Travelling & Conveyance	5	-	-	-	-	32	1	5	26	35
7 Insurance	-	-	-	-	-	4	4	0.2	1	2
8 Audit Fees	-	-	-	-	-	7	1	3	-	7
9 Legal Expenses	5	4	6	-	-	3	2	8	4	5
10 Professional and other Fees	-	-	-	-	-	-	-	-	-	170
11 Advertisement and Publicity	0.7	1	4	-	-	-	-	-	-	35
12 Membership & Subscriptions	-	-	-	-	-	-	-	-	-	-
13 Others	11	0.5	11	-	-	1,104	1,071	1,289	1,024	1,914
C. Operational & Maintenance Expenses	135	255	414	-	-	149	148	239	441	636
1 Power and Fuel	81	40	110	-	-	23	26	36	30	37
2 Bulk Purchases	-	-	-	-	-	-	-	-	-	-
3 Consumption of Stores	0.5	25	-	-	-	-	-	-	-	-
4 Hire Charges	-	-	-	-	-	58	61	17	4	4
5 Repairs & maintenance - Infrastructure Assets	0.1	35	14	-	-	0.7	-	27	235	415
6 Repairs & maintenance - Civic Amenities	4	55	9	-	-	-	-	-	-	-
7 Repairs & maintenance - Buildings	15	67	39	-	-	17	9	61	57	60
8 Repairs & maintenance - Vehicles	17	35	30	-	-	8	5	10	8	15
9 Repairs & maintenance - Others	13	-	72	-	-	42	47	90	107	105
10 Other operating & maintenance Expenses	3	-	142	-	-	-	-	-	-	-
D. Interest and Finance Charges	-	-	-	-	-	0.1	0.2	0.1	0.2	0.2
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	-	-	-	-	-	-	-	-	-	-
6 Other Interest	-	-	-	-	-	-	-	-	-	-
7 Bank Charges	-	-	-	-	-	0.1	0.2	0.1	0.2	0.2
8 Other Finance Expenses	-	-	-	-	-	-	-	-	-	-
E. Programme Expenses	-	-	-	-	-	797	1,125	387	406	908
1 Of which: Election Expenses	-	-	-	-	-	-	-	-	-	-
2 Of which: Own Programmes	-	-	-	-	-	797	1,125	387	406	908
F. Revenue Grants, Contributions and Subsidies	9	5	2	-	-	-	-	-	-	-
1 Grants	9	5	2	-	-	-	-	-	-	-
2 Contributions	-	-	-	-	-	-	-	-	-	-
3 Subsidies	-	-	-	-	-	-	-	-	-	-
G. Provisions and Write off	-	-	-	-	-	-	-	-	-	-
H. Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-
I. Depreciation	-	-	-	-	-	1,059	1,125	1,234	1,358	-
J. Prior Period Item	-	-	-	-	-	-29	-14	42	0.4	-
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	ODISHA					PUNJAB				
	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)	89,016	93,444	1,00,651	83,523	1,06,089	1,75,506	2,02,217	2,13,555	2,30,002	2,30,076
A. Establishment Expenses	28,223	25,705	29,850	31,509	38,000	1,00,713	1,03,314	1,17,453	1,41,848	1,49,864
1 Salary, Wages and Bonus	19,928	21,272	15,916	20,312	25,269	76,991	75,527	87,817	1,05,588	1,08,676
2 Of which: Benefits and Allowances	578	448	4,195	1,896	508	259	199	362	476	530
3 Pension	6,928	3,443	6,061	6,603	9,295	4,885	4,921	5,660	8,713	7,138
4 Other Terminal and Retirement Benefits	789	541	3,678	2,698	2,928	18,578	22,667	23,614	27,071	33,521
B. Administrative Expenses	2,103	2,560	5,727	3,764	5,669	10,717	4,210	5,366	4,376	4,800
1 Rent, Rates and Taxes	16	22	18	31	50	-	2	63	0.9	119
2 Office maintenance	143	108	450	525	898	115	78	51	71	86
3 Communication Expenses	29	29	58	75	149	35	35	34	82	45
4 Books & Periodicals	6	1	21	6	15	2	30	38	24	32
5 Printing and Stationery	70	157	196	195	292	136	193	187	251	283
6 Travelling & Conveyance	1,230	1,555	3,470	1,909	2,956	-	-	-	-	-
7 Insurance	75	47	169	229	221	27	24	26	39	9
8 Audit Fees	5	6	5	28	27	341	125	135	46	82
9 Legal Expenses	22	19	20	41	119	128	149	96	137	163
10 Professional and other Fees	263	207	549	433	514	38	20	18	44	54
11 Advertisement and Publicity	187	370	413	241	252	91	84	148	43	56
12 Membership & Subscriptions	33	6	340	6	121	-	-	-	-	-
13 Others	23	32	18	46	53	9,803	3,471	4,569	3,638	3,869
C. Operational & Maintenance Expenses	20,778	22,041	28,100	26,416	41,088	40,417	64,900	61,999	53,452	61,495
1 Power and Fuel	4,064	4,994	3,679	5,482	6,631	19,623	16,474	17,299	10,963	13,095
2 Bulk Purchases	7	67	55	88	262	13	16	1,387	774	939
3 Consumption of Stores	95	99	220	335	385	248	199	218	108	348
4 Hire Charges	423	599	408	653	614	2	7	13	9	26
5 Repairs & maintenance - Infrastructure Assets	1,189	1,074	2,850	1,143	1,365	6,618	14,208	15,490	18,037	21,377
6 Repairs & maintenance - Civic Amenities	533	1,102	3,348	1,288	1,880	2,001	6,098	4,409	6,191	9,545
7 Repairs & maintenance - Buildings	106	186	386	582	973	201	273	187	139	561
8 Repairs & maintenance - Vehicles	88	77	628	126	200	52	336	138	124	241
9 Repairs & maintenance - Others	2,254	1,682	4,858	2,739	5,685	4,462	11,643	12,533	9,047	8,808
10 Other operating & maintenance Expenses	12,019	12,160	11,668	13,980	23,093	7,198	15,647	10,326	8,061	6,555
D. Interest and Finance Charges	845	611	1,032	873	1,093	2,276	1,868	1,699	1,195	727
1 Interest to Central Government	-	-	-	-	-	-	-	-	-	-
2 Interest to State Government	21	47	46	47	54	-	-	-	-	-
3 Interest to Government Bodies and Associations	383	180	200	314	526	117	68	49	45	35
4 Interest to International Agencies	-	-	-	-	-	-	-	-	-	-
5 Interest to Banks and Other Financial Institutions	435	373	769	500	500	2,153	1,800	1,650	1,086	692
6 Other Interest	1	0.2	-	-	-	-	-	-	64	-
7 Bank Charges	5	10	11	0.4	0.4	0.4	-	-	0.3	-
8 Other Finance Expenses	-	-	7	12	12	6	-	-	-	-
E. Programme Expenses	303	250	627	1,104	778	95	191	334	277	647
1 Of which: Election Expenses	44	7	208	123	122	-	36	11	6	56
2 Of which: Own Programmes	260	243	419	981	655	95	156	323	271	592
F. Revenue Grants, Contributions and Subsidies	1,954	4,541	6,863	8,001	8,301	1,195	3,680	6,958	6,681	256
1 Grants	1,832	4,532	5,600	6,501	6,501	1,195	3,680	6,958	6,681	256
2 Contributions	122	8	1,263	1,500	1,800	-	-	-	-	-
3 Subsidies	-	0.5	-	-	-	-	-	-	-	-
G. Provisions and Write off	467	-	-	-	-	-	-	-	-	-
H. Miscellaneous Expenses	5,905	16,260	12,845	5,119	4,213	10,715	16,071	8,873	10,778	1,094
I. Depreciation	18,975	15,601	12,831	6,734	6,946	9,362	7,982	10,874	11,396	11,192
J. Prior Period Item	9,461	5,876	2,777	1	1	17	-	-	-	-
K. Transfer to Reserve Funds	-	-	-	-	-	-	-	-	-	-

Note: -: Data are not available.

Source: Municipal Corporations.

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
Total Revenue Expenditure (A-K)	1,63,388	1,59,332	1,49,354	2,18,023	2,37,921	1,175	1,110	1,318	1,989	2,447
A. Establishment Expenses	1,03,622	1,04,001	1,09,950	1,38,302	1,46,473	766	721	776	1,049	1,307
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. Administrative Expenses	7,178	6,095	3,801	6,907	8,294	58	67	71	167	184
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
C. Operational & Maintenance Expenses	38,267	35,008	27,429	56,659	66,463	347	312	455	704	877
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
D. Interest and Finance Charges	143	904	181	1,105	1,315	1	10	0.1	18	20
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	-	-	-	-	-	-	-	-	-	-
E. Programme Expenses	506	205	278	710	801	2	-	16	51	61
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
F. Revenue Grants, Contributions and Subsidies	13	3	6	24	24	-	-	-	-	-
1 Grants	13	3	6	10	10	-	-	-	-	-
2 Contributions	-	-	-	-	-	-	-	-	-	-
3 Subsidies	-	-	-	-	-	-	-	-	-	-
G. Provisions and Write off	-	-	-	-	-	-	-	-	-	-
H. Miscellaneous Expenses	13,658	13,115	7,710	14,315	14,551	-	-	-	-	-
I. Depreciation	-	-	-	-	-	-	-	-	-	-
J. Prior Period Item	-	-	-	-	-	-	-	-	-	-
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	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
Total Revenue Expenditure (A-K)	7,49,077	8,14,846	7,84,640	8,46,491	8,73,429	2,88,957	3,08,952	3,54,186	3,74,214	3,26,874
A. Establishment Expenses	3,05,278	3,01,193	3,09,992	3,57,478	3,98,864	1,26,728	1,29,353	1,54,724	1,70,842	1,71,066
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. Administrative Expenses	33,003	43,965	21,015	59,670	72,220	12,972	15,002	13,054	17,258	12,055
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
C. Operational & Maintenance Expenses	1,63,140	2,18,820	2,20,463	3,40,942	3,06,724	78,407	86,553	97,028	95,527	91,144
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
D. Interest and Finance Charges	27,946	24,596	25,794	27,403	29,505	5,808	14,559	25,662	35,151	39,170
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
E. Programme Expenses	1,444	5,717	7,873	5,863	3,116	5,300	7,334	5,195	6,274	5,752
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
F. Revenue Grants, Contributions and Subsidies	22,108	11,032	13,691	3,935	10,252	-	-	-	3	-
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	-	-	-	-	-
G. Provisions and Write off	14,717	11,241	13,962	18,459	20,342	-	-	-	-	-
H. Miscellaneous Expenses	98	119	406	4,366	805	192	8	6	29	-
I. Depreciation	1,70,330	2,05,774	1,84,549	36,777	33,077	48,892	51,192	53,474	43,476	2,588
J. Prior Period Item	10,864	-7,766	-13,483	-8,456	-1,533	0.7	-	-	704	100
K. Transfer to Reserve Funds	150	155	379	54	57	10,657	4,950	5,044	4,950	5,000

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

Appendix II

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

(₹ lakh)

Item	TRIPURA					UTTAR 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)	15,289	13,724	30,750	24,097	26,507	4,51,144	5,09,619	5,74,209	6,79,554	7,96,338
A. Establishment Expenses	4,708	5,265	6,968	6,691	7,360	2,52,244	2,57,525	2,89,966	3,14,618	3,75,928
1 Salary, Wages and Bonus	3,892	4,364	4,834	5,096	5,605	1,94,546	1,96,456	2,28,986	2,45,584	2,89,032
2 Of which: Benefits and Allowances	7	7	12	9	10	1,793	2,176	830	809	931
3 Pension	655	728	1,133	1,278	1,406	50,987	51,609	51,927	58,284	77,424
4 Other Terminal and Retirement Benefits	154	167	988	307	338	4,917	7,283	8,223	9,940	8,540
B. Administrative Expenses	967	989	1,775	1,266	1,392	10,648	12,137	16,271	15,403	34,645
1 Rent, Rates and Taxes	5	6	-	-	-	738	1,999	2,760	1,172	1,452
2 Office maintenance	104	116	435	454	500	3,147	4,021	7,820	7,234	11,423
3 Communication Expenses	7	7	4	4	4	223	201	274	259	231
4 Books & Periodicals	2	2	2	2	2	11	13	36	17	266
5 Printing and Stationery	34	44	28	21	23	420	614	530	747	809
6 Travelling & Conveyance	369	376	878	646	710	255	249	240	320	873
7 Insurance	9	-	48	49	54	285	173	260	177	309
8 Audit Fees	-	-	0.5	-	-	75	2	6	40	94
9 Legal Expenses	-	-	234	-	-	374	307	316	322	447
10 Professional and other Fees	35	35	39	46	51	619	274	457	359	451
11 Advertisement and Publicity	28	28	43	43	48	793	1,183	1,559	1,295	1,117
12 Membership & Subscriptions	-	-	-	-	-	0.9	0.2	0.6	47	1
13 Others	375	376	63	-	-	3,708	3,101	2,012	3,415	17,172
C. Operational & Maintenance Expenses	1,946	2,067	1,907	1,695	1,864	1,25,501	1,58,494	1,85,227	2,44,574	2,45,441
1 Power and Fuel	87	107	107	106	116	24,654	31,109	38,860	40,684	44,063
2 Bulk Purchases	32	37	40	36	39	1,281	2,180	2,330	1,915	2,630
3 Consumption of Stores	-	-	-	-	-	2,746	5,821	3,602	4,730	7,243
4 Hire Charges	111	118	115	119	131	601	919	1,335	998	886
5 Repairs & maintenance - Infrastructure Assets	86	90	63	35	38	48,408	50,049	58,361	85,337	78,550
6 Repairs & maintenance - Civic Amenities	328	327	91	55	60	15,268	16,348	21,060	27,160	25,955
7 Repairs & maintenance - Buildings	27	28	7	4	4	1,065	1,251	3,035	3,315	6,103
8 Repairs & maintenance - Vehicles	987	1,029	1,091	1,158	1,274	7,187	7,916	8,071	8,079	4,236
9 Repairs & maintenance - Others	184	234	140	89	98	3,513	4,267	3,796	8,174	18,093
10 Other operating & maintenance Expenses	104	96	252	94	103	20,778	38,634	44,776	64,181	57,681
D. Interest and Finance Charges	-	-	0.0	0.0	0.0	406	396	3,597	3,612	3,683
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	-	-	-	-	-	-	-	-	-	-
6 Other Interest	-	-	-	-	-	2	3	2,903	2,917	2,917
7 Bank Charges	-	-	0.0	0.0	0.0	7	-236	18	21	16
8 Other Finance Expenses	-	-	-	-	-	397	629	676	673	750
E. Programme Expenses	2,406	622	12,443	4,280	4,708	1,396	839	1,524	1,976	1,523
1 Of which: Election Expenses	-	-	-	-	-	96	4	31	148	4
2 Of which: Own Programmes	2,406	622	12,443	4,280	4,708	863	668	1,279	1,458	1,165
F. Revenue Grants, Contributions and Subsidies	-	-	-	-	-	7,096	13,494	26,214	24,516	95,282
1 Grants	-	-	-	-	-	7,096	12,732	24,313	24,510	95,128
2 Contributions	-	-	-	-	-	-	762	1,902	6	154
3 Subsidies	-	-	-	-	-	-	-	-	-	-
G. Provisions and Write off	-	-	-	-	-	5,527	8,295	6,233	5,887	250
H. Miscellaneous Expenses	-	-	-	-	-	1,910	2,445	3,328	10,059	9,293
I. Depreciation	5,263	4,782	7,657	10,166	11,183	35,871	45,165	47,582	43,473	18,598
J. Prior Period Item	-	-	-	-	-	5,591	9,072	-8,999	9,087	10,194
K. Transfer to Reserve Funds	-	-	-	-	-	4,955	1,757	3,266	6,349	1,500

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

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

(₹ lakh)

Item	UTTARAKHAND					WEST BENGAL				
	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)	34,337	41,387	45,796	46,780	55,192	4,92,252	5,20,748	5,54,813	5,53,082	5,53,778
A. Establishment Expenses	21,469	21,539	22,598	24,453	26,566	1,71,872	1,72,817	1,52,771	1,92,196	1,91,417
1 Salary, Wages and Bonus	16,947	16,281	17,997	18,817	19,809	19,637	20,303	21,599	18,866	18,748
2 Of which: Benefits and Allowances	17	515	566	789	823	89	75	29	173	165
3 Pension	3,527	4,034	3,130	3,878	4,900	5,061	6,072	6,399	7,676	2,346
4 Other Terminal and Retirement Benefits	978	709	905	970	1,034	1,481	912	881	213	5,071
B. Administrative Expenses	1,117	1,185	1,477	1,581	2,470	1,725	1,556	3,029	2,659	2,815
1 Rent, Rates and Taxes	35	14	76	48	45	12	8	10	8	6
2 Office maintenance	350	229	202	240	297	604	529	662	151	131
3 Communication Expenses	10	26	13	8	19	255	193	10	11	10
4 Books & Periodicals	9	0.2	13	14	14	4	0.7	0.7	0.2	0.1
5 Printing and Stationery	87	71	59	107	117	91	314	105	87	82
6 Travelling & Conveyance	105	152	220	218	218	131	44	66	75	49
7 Insurance	23	14	28	50	58	11	9	11	1	37
8 Audit Fees	3	0.4	-	0.4	0.4	0.6	-	0.4	-	0.5
9 Legal Expenses	60	73	34	57	66	69	54	45	8	7
10 Professional and other Fees	49	62	50	84	82	39	154	90	97	119
11 Advertisement and Publicity	165	277	284	328	340	148	147	103	188	329
12 Membership & Subscriptions	0.7	0.3	-	-	-	-	-	-	-	-
13 Others	220	266	500	427	1,213	361	102	1,926	2,032	2,045
C. Operational & Maintenance Expenses	8,121	12,447	11,729	13,734	19,283	38,988	52,938	43,176	12,146	13,742
1 Power and Fuel	1,559	2,432	1,896	2,425	3,338	674	936	689	642	684
2 Bulk Purchases	295	-	-	-	-	167	3,267	57	-	-
3 Consumption of Stores	496	548	270	593	4,677	87	80	58	55	133
4 Hire Charges	100	78	67	7	9	535	439	529	495	396
5 Repairs & maintenance - Infrastructure Assets	2,508	4,476	5,250	5,259	5,411	2,831	3,596	5,246	8,911	8,866
6 Repairs & maintenance - Civic Amenities	115	90	226	449	506	53	139	159	85	143
7 Repairs & maintenance - Buildings	166	261	134	165	177	151	162	204	43	59
8 Repairs & maintenance - Vehicles	157	178	190	249	272	49	118	299	151	156
9 Repairs & maintenance - Others	48	373	270	273	248	2,285	397	200	55	52
10 Other operating & maintenance Expenses	2,677	4,011	3,424	4,314	4,645	2,017	2,250	2,200	1,710	3,253
D. Interest and Finance Charges	1	20	22	19	23	2,76,125	2,91,093	3,53,898	3,45,479	3,45,102
1 Interest to Central Government	-	-	-	-	-	-	-	-	-	-
2 Interest to State Government	-	-	-	-	-	-	-	-	-	-
3 Interest to Government Bodies and Associations	-	19	21	17	22	-	-	-	-	-
4 Interest to International Agencies	-	-	-	-	-	-	-	-	-	-
5 Interest to Banks and Other Financial Institutions	0.4	0.3	-	-	-	-	-	-	-	-
6 Other Interest	-	-	-	-	-	-	-	-	-	-
7 Bank Charges	0.9	0.3	1	1	1	10	20	5	5	5
8 Other Finance Expenses	-	0.1	-	-	-	2,76,115	2,91,074	3,53,893	3,45,474	3,45,097
E. Programme Expenses	62	128	93	254	284	785	820	552	236	344
1 Of which: Election Expenses	-	-	-	-	-	-	-	8	8	0.2
2 Of which: Own Programmes	62	128	93	254	284	785	820	544	228	344
F. Revenue Grants, Contributions and Subsidies	928	2,494	6,112	3,353	3,203	2,757	417	364	353	353
1 Grants	928	2,488	5,785	3,276	3,141	-	-	-	-	-
2 Contributions	-	7	289	20	16	2,757	417	364	353	353
3 Subsidies	-	-	38	57	45	-	-	-	-	-
G. Provisions and Write off	-	0.7	-	-	-	-	-	-	0.1	0.1
H. Miscellaneous Expenses	965	1,457	758	382	400	-	-	0.1	0.1	0.1
I. Depreciation	1,934	2,098	2,542	2,678	2,624	-	1,105	1,014	0.1	0.1
J. Prior Period Item	-45	-	-	0.6	0.7	-	-	10	13	6
K. Transfer to Reserve Funds	-217	17	464	326	339	-	-	-	0.1	0.1

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix III

Appendix III : Capital Receipts of Municipal Corporations

(₹ lakh)

Item	ANDHRA PRADESH					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 Capital Receipts (A-F)	1,46,260	1,16,061	1,38,875	1,65,897	4,29,387	2,03,240	2,13,008	1,74,614	1,36,001	3,72,592
A. Grants, Contribution for Specific Purposes	90,419	63,025	85,067	1,11,246	3,29,375	1,41,623	2,01,968	1,64,007	1,27,624	3,57,031
1 <i>Of which: Finance Commission</i>	25,439	31,310	34,186	35,625	73,597	17,539	52,156	38,997	4,430	24,051
2 <i>Of which: Central Government</i>	1,804	3,616	7,402	5,189	30,666	37,536	60,775	21,197	29,854	67,722
3 <i>Of which: State Finance Commission</i>	601	910	1,266	1,562	8,561	6,321	1,680	7,515	12,472	18,191
4 <i>Of which: State Government</i>	39,338	12,846	8,903	25,806	1,24,683	75,873	78,141	87,887	74,894	2,39,898
5 Others	23,238	14,343	33,310	43,064	91,868	4,354	9,216	8,410	5,974	7,168
B. Secured Loans	0.2	0.2	1,223	0.2	15,000	398	398	398	-	-
C. Unsecured Loans	3,307	-2,465	-2,778	-1,812	-1,812	1,031	1,565	-	-	-
D. Deposits Received	3,850	4,790	3,588	5,200	8,290	2,872	230	1,497	713	1,604
E. Deposit Works	1,253	256	48	9	1,430	54	54	-	0.2	7
F. Other Liabilities	47,431	50,455	51,726	51,253	77,103	57,262	8,793	8,713	7,663	13,950

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix III : Capital Receipts 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 Capital Receipts (A-F)	2,02,795	1,96,041	1,92,748	2,55,267	3,70,451	1,11,314	93,360	1,71,355	1,11,261	90,511
A. Grants, Contribution for Specific Purposes	1,76,519	1,63,083	1,59,614	2,37,621	3,56,740	61,854	47,319	54,312	1,07,313	87,048
1 <i>Of which: Finance Commission</i>	18,604	10,353	15,724	1,314	1,139	-	-	-	-	-
2 <i>Of which: Central Government</i>	69,239	40,889	37,692	51,620	97,682	6,216	3,539	10,434	36,446	25,852
3 <i>Of which: State Finance Commission</i>	21,210	24,124	20,606	44,237	63,712	71	-	-	2	2
4 <i>Of which: State Government</i>	37,452	34,747	28,772	85,421	1,33,889	23,841	1,458	6,158	29,964	15,795
5 Others	30,014	52,969	56,820	55,031	60,318	31,726	42,322	37,720	40,900	45,400
B. Secured Loans	473	-231	139	1,057	-	-	-	-	-	-
C. Unsecured Loans	507	507	507	-	-	-	-	-	-	-
D. Deposits Received	5,944	13,029	11,674	4,260	2,194	-2,360	1,222	1,493	-	-
E. Deposit Works	504	-19	42	2,088	3,290	4,030	30,700	19,176	3,948	3,463
F. Other Liabilities	18,848	19,672	20,772	10,240	8,227	47,790	14,119	96,374	-	-

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix III

Appendix III : Capital Receipts 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 Capital Receipts (A-F)	1,038	1,244	1,248	1,416	2,340	4,95,319	4,13,898	4,29,286	8,31,916	10,09,965
A. Grants, Contribution for Specific Purposes	628	517	586	804	1,600	4,08,740	3,49,473	3,71,071	6,51,922	8,08,671
1 <i>Of which: Finance Commission</i>	-	-	-	-	-	37,158	53,644	34,171	69,550	57,056
2 <i>Of which: Central Government</i>	-	-	-	-	-	91,038	30,687	17,791	63,687	1,29,601
3 <i>Of which: State Finance Commission</i>	-	-	-	-	-	21,750	31,677	18,787	58,505	39,093
4 <i>Of which: State Government</i>	-	-	-	-	-	2,42,529	2,03,922	2,43,899	3,73,288	5,10,418
5 Others	628	517	586	804	1,600	16,265	29,543	56,422	86,891	72,503
B. Secured Loans	-	-	-	-	-	-	-	-	-	-
C. Unsecured Loans	-	-	-	-	-	-	-	10,000	5,000	2,958
D. Deposits Received	49	99	48	74	90	13,062	10,178	8,189	22,131	65,218
E. Deposit Works	-	-	-	-	-	-	-	189	-	-
F. Other Liabilities	361	628	614	538	650	73,517	54,247	39,838	1,52,863	1,33,118

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix III : Capital Receipts 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 Capital Receipts (A-F)	1,08,190	98,007	78,916	1,14,539	1,21,176	44,978	55,506	26,872	41,737	56,407
A. Grants, Contribution for Specific Purposes	1,06,087	98,000	78,587	1,14,539	1,20,453	19,313	23,594	20,212	30,799	38,444
1 <i>Of which: Finance Commission</i>	-	-	923	2,984	10,275	1,881	5,595	3,288	7,257	6,150
2 <i>Of which: Central Government</i>	16,502	10,156	10,507	16,107	16,154	6,765	5,128	3,998	5,613	4,375
3 <i>Of which: State Finance Commission</i>	22,296	21,502	25,274	34,969	59,637	4,211	4,637	6,005	6,756	7,950
4 <i>Of which: State Government</i>	22,233	29,406	17,797	34,002	5,281	2,074	2,796	1,014	1,472	4,037
5 Others	45,056	36,936	24,087	26,477	29,106	4,383	5,438	5,907	9,701	15,932
B. Secured Loans	6	-	-	-	-	350	350	350	575	944
C. Unsecured Loans	-	-	-	-	-	-	-	-	-	-
D. Deposits Received	-	-	-	-	-	1,109	984	-	-	-
E. Deposit Works	2,097	7	328	-	723	-	-	-	-	-
F. Other Liabilities	-	-	-	-	-	24,206	30,578	6,310	10,363	17,019

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix III

Appendix III : Capital Receipts 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 Capital Receipts (A-F)	14,689	936	18,215	54,859	48,908	1,33,081	1,03,555	1,14,866	97,677	3,53,161
A. Grants, Contribution for Specific Purposes	14,689	936	18,214	54,806	48,848	1,31,979	1,02,468	1,14,190	97,510	3,27,885
1 <i>Of which:</i> Finance Commission	5,299	580	-	-	-	30,399	40,934	32,239	28,131	83,215
2 <i>Of which:</i> Central Government	6,670	21	-	-	-	38,522	13,692	41,260	16,235	87,639
3 <i>Of which:</i> State Finance Commission	-	-	-	-	-	-	-	173	-	-
4 <i>Of which:</i> State Government	2,720	335	18,214	-	-	63,058	47,842	40,518	53,144	1,57,032
5 Others	-	-	-	54,806	48,848	-0.01	0.01	0.02	-	-
B. Secured Loans	-	-	-	-	-	-	-	-	-	3,143
C. Unsecured Loans	-	-	-	-	-	1,102	1,087	676	167	21,055
D. Deposits Received	-	-	-	-	-	-	-	-	-	436
E. Deposit Works	-	-	-	-	-	-	-	-	-	-
F. Other Liabilities	-	-	1	53	60	-	-	-	-	641

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix III : Capital Receipts 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
Total Capital Receipts (A-F)	1,63,325	1,61,990	2,22,031	1,65,044	5,57,618	38,635	29,575	26,385	60,865	1,19,101
A. Grants, Contribution for Specific Purposes	1,50,066	1,52,447	2,08,304	1,53,934	4,32,422	24,217	16,130	15,619	37,854	79,957
1 <i>Of which:</i> Finance Commission	1,911	2,505	4,528	7,058	57,104	2,650	2,185	5,105	11,862	10,287
2 <i>Of which:</i> Central Government	35,644	21,033	19,501	26,992	34,686	12,347	-	1,199	8,252	4,260
3 <i>Of which:</i> State Finance Commission	1,122	144	3,543	1,205	3,600	-	-	-	405	-
4 <i>Of which:</i> State Government	37,509	26,583	16,322	26,387	3,37,032	2,105	-	-	-	10,679
5 Others	73,879	1,02,183	1,64,411	92,292	-	7,115	13,944	9,315	17,335	54,731
B. Secured Loans	-	-	470	-	-	9,660	5,096	2,601	2,857	10,341
C. Unsecured Loans	-	-	871	-	-	-	-	-	-	-
D. Deposits Received	1,306	705	1,740	687	10,260	1,443	1,578	926	1,403	1,702
E. Deposit Works	-	6	65	2,218	6,402	-	-	-	-	-
F. Other Liabilities	11,953	8,831	10,581	8,205	1,08,534	3,315	6,771	7,239	18,751	27,101

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix III

Appendix III : Capital Receipts 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
Total Capital Receipts (A-F)	2,21,718	2,00,116	1,46,556	1,73,607	5,62,066	7,21,238	6,98,681	9,25,007	12,24,281	18,36,015
A. Grants, Contribution for Specific Purposes	1,91,961	1,42,591	1,17,357	96,476	4,38,303	2,27,905	1,88,033	2,11,604	3,10,389	3,47,741
1 <i>Of which:</i> Finance Commission	5,587	7,030	4,228	6,572	8,549	21,392	19,876	21,223	40,382	36,495
2 <i>Of which:</i> Central Government	1,15,729	94,520	71,308	38,592	1,59,782	20,109	25,632	13,639	13,506	55,214
3 <i>Of which:</i> State Finance Commission	5,101	935	3,636	1,445	1,404	-	-	-	-	-
4 <i>Of which:</i> State Government	59,998	33,310	27,278	40,926	2,02,148	1,61,506	1,15,654	1,41,651	2,12,941	2,10,021
5 Others	5,545	6,797	10,908	8,940	66,421	24,899	26,870	35,091	43,560	46,011
B. Secured Loans	2,736	33,818	1,547	24,602	63,567	81,136	76,836	75,782	2,68,956	8,04,666
C. Unsecured Loans	74	-	-	-	-	-	-	-	-	30,000
D. Deposits Received	3,014	2,426	2,427	11,821	9,051	2,13,758	2,28,295	2,69,174	3,27,871	3,32,567
E. Deposit Works	6,343	3,337	932	1,027	1,901	1	8	0.3	1,265	1,452
F. Other Liabilities	17,590	17,944	24,292	39,681	49,243	1,98,438	2,05,509	3,68,446	3,15,801	3,19,589

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix III : Capital Receipts of Municipal Corporations (Contd.)

(₹ lakh)

Item	MANIPUR					ODISHA				
	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 Capital Receipts (A-F)	3,740	5,994	3,914	-	-	1,53,845	1,81,932	1,88,431	1,60,342	1,87,755
A. Grants, Contribution for Specific Purposes	3,740	5,994	3,914	-	-	1,12,493	1,41,246	1,44,881	1,17,740	1,41,093
1 <i>Of which:</i> Finance Commission	1,043	2,090	1,607	-	-	6,944	8,888	21,735	18,219	30,024
2 <i>Of which:</i> Central Government	718	3,665	1,077	-	-	38,161	47,732	48,353	40,844	50,248
3 <i>Of which:</i> State Finance Commission	1,980	239	1,230	-	-	23,820	31,611	35,385	44,287	44,339
4 <i>Of which:</i> State Government	-	-	-	-	-	43,567	53,016	39,408	14,391	16,482
5 Others	-	-	-	-	-	-	-	-	-	-
B. Secured Loans	-	-	-	-	-	30,846	32,181	31,098	32,895	35,917
C. Unsecured Loans	-	-	-	-	-	1,266	1,199	1,379	1,432	1,680
D. Deposits Received	-	-	-	-	-	2,743	3,072	3,808	3,361	3,791
E. Deposit Works	-	-	-	-	-	-	0.5	0.5	-	-
F. Other Liabilities	-	-	-	-	-	6,497	4,233	7,264	4,914	5,274

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix III

Appendix III : Capital Receipts of Municipal Corporations (Contd.)

(₹ lakh)

Item	PUNJAB					RAJASTHAN				
	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 Capital Receipts (A-F)	25,227	30,141	26,362	19,691	8,911	1,25,591	1,17,709	96,331	1,95,465	2,55,465
A. Grants, Contribution for Specific Purposes	21,518	26,336	21,810	15,675	5,180	98,273	1,02,473	83,536	1,64,575	2,16,549
1 <i>Of which:</i> Finance Commission	7,982	13,056	4,965	6,403	4,372	49,847	30,492	42,187	97,692	1,00,792
2 <i>Of which:</i> Central Government	3,717	2,398	1,452	1,876	379	10,854	7,090	2,386	14,622	40,715
3 <i>Of which:</i> State Finance Commission	6,337	3,100	8,097	1,470	276	14,069	43,563	33,885	34,220	35,420
4 <i>Of which:</i> State Government	3,482	7,782	7,296	5,926	153	7,000	13,075	5,077	18,041	39,622
5 Others	-	-	-	-	-	16,503	8,252	-	-	-
B. Secured Loans	-	-	-	-	-	4,077	2,038	10,500	20,100	33,100
C. Unsecured Loans	215	215	215	215	212	222	10	-	-	-
D. Deposits Received	54	257	1,358	839	777	22,942	12,527	1,451	10,490	5,352
E. Deposit Works	-	441	194	184	-	-	-	-	-	-
F. Other Liabilities	3,439	2,892	2,785	2,777	2,742	78	660	844	300	464

Note: -: Data are not available.

Source: Municipal Corporations.

Report on Municipal Finances

Appendix III : Capital Receipts 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
Total Capital Receipts (A-F)	9,27,325	12,24,008	12,73,769	11,64,174	13,37,621	1,15,534	4,48,816	32,403	3,55,461	4,01,312
A. Grants, Contribution for Specific Purposes	7,05,766	9,52,185	9,82,757	8,94,009	10,30,091	-819	1,24,645	-1,64,374	1,27,575	2,42,514
1 <i>Of which:</i> Finance Commission	54,239	73,587	16,520	84,762	1,48,435	9,928	13,656	3,813	5,562	6,154
2 <i>Of which:</i> Central Government	1,24,067	1,32,611	91,759	1,36,076	1,76,762	1,221	3,692	2,883	32,991	88,718
3 <i>Of which:</i> State Finance Commission	9,295	31,817	2,143	8,458	9,378	5,576	15,924	12,170	13,428	14,535
4 <i>Of which:</i> State Government	2,65,208	3,61,058	4,39,986	4,87,768	5,62,587	8,583	12,149	7,433	22,976	1,17,215
5 Others	2,52,957	3,53,112	4,32,348	1,76,946	1,32,928	-26,126	79,224	-1,90,672	52,617	15,892
B. Secured Loans	75,955	1,04,274	86,782	1,03,401	1,70,471	1,24,954	1,28,406	1,60,956	1,11,842	11,780
C. Unsecured Loans	2,892	5,700	7,264	7,312	8,450	-52,250	-	30,000	-5,000	1,21,800
D. Deposits Received	31,818	48,744	50,579	42,119	69,404	11,342	1,430	1,635	13,378	8,425
E. Deposit Works	8	-4.4	-4.4	-4.1	-4.1	352	416	154	500	13,400
F. Other Liabilities	1,10,886	1,13,110	1,46,391	1,17,337	59,210	31,955	1,93,919	4,032	1,07,166	3,392

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix III

Appendix III : Capital Receipts of Municipal Corporations (Contd.)

(₹ lakh)

Item	UTTAR PRADESH					UTTARAKHAND				
	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 Capital Receipts (A-F)	1,96,302	2,14,834	1,86,050	2,60,212	3,21,137	11,260	15,265	6,286	7,158	15,123
A. Grants, Contribution for Specific Purposes	1,79,447	1,84,243	1,41,619	2,31,895	2,79,022	14,565	19,029	12,749	11,031	18,634
1 <i>Of which:</i> Finance Commission	49,536	55,031	42,721	67,478	86,084	6,743	10,280	6,000	1,397	4,680
2 <i>Of which:</i> Central Government	70,598	62,702	30,194	61,319	61,617	1,853	568	2,596	1,144	3,487
3 <i>Of which:</i> State Finance Commission	38,736	31,063	31,933	39,583	37,456	5,808	6,264	2,065	5,917	7,938
4 <i>Of which:</i> State Government	10,625	26,240	25,248	34,803	50,405	135	641	1,196	1,941	1,828
5 Others	9,952	9,206	11,525	28,712	43,460	26	1,275	891	633	701
B. Secured Loans	-	20,000	15,000	-	10,004	-	-	-	-	-
C. Unsecured Loans	-835	468	-1,035	-1,135	-6,836	550	-42	-51	-49	-111
D. Deposits Received	1,729	2,344	4,705	3,247	22,193	-	-	-	3	6
E. Deposit Works	1,524	-2,246	614	14,240	-3,043	-	-	-	22	19
F. Other Liabilities	14,437	10,025	25,146	11,965	19,797	-3,855	-3,722	-6,411	-3,848	-3,425

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix III : Capital Receipts of Municipal Corporations (Contd.)

(₹ lakh)

Item	WEST BENGAL				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6
Total Capital Receipts (A-F)	31,850	31,728	39,471	29,178	56,310
A. Grants, Contribution for Specific Purposes	27,521	29,160	39,917	30,399	57,445
1 <i>Of which:</i> Finance Commission	4,285	5,429	17,363	6,560	12,624
2 <i>Of which:</i> Central Government	20,120	20,918	19,766	18,916	35,771
3 <i>Of which:</i> State Finance Commission	2,363	2,312	2,253	4,073	8,330
4 <i>Of which:</i> State Government	752	501	535	850	720
5 Others	-	-	-	-	-
B. Secured Loans	-	-	-	-	-
C. Unsecured Loans	-	171	218	150	150
D. Deposits Received	976	758	541	483	425
E. Deposit Works	1,358	989	604	646	965
F. Other Liabilities	1,996	650	-1,809	-2,500	-2,675

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV

Appendix IV : Capital 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 Capital Expenditure (A-H)	1,54,063	1,04,888	1,55,249	1,88,610	5,71,904	1.6	170	865	-	-
A. Fixed Assets	54,619	54,146	85,464	1,06,958	2,21,879	1.6	170	865	-	-
1 Land	1,690	772	1,945	3,737	7,642	-	-	-	-	-
2 Building	9,681	3,728	8,166	13,481	13,068	-	-	-	-	-
3 Parks and Playgrounds	349	259	280	251	3,615	-	-	-	-	-
4 Statues, Heritage Assets, etc.	13	20	262	178	265	-	-	-	-	-
5 Roads and Bridges	14,483	18,433	27,211	30,229	45,222	-	60	427	-	-
6 Sewerage and Drainage	11,580	11,017	12,875	11,082	47,812	-	67	430	-	-
7 Waterways	9,077	5,779	11,253	25,621	29,584	1.6	-	8	-	-
8 Public lighting	1,891	775	6,458	1,699	2,817	-	44	-	-	-
9 Plant and Machinery	419	227	1,441	401	1,900	-	-	-	-	-
10 Vehicles	473	202	1,212	941	2,173	-	-	-	-	-
11 Office & Other Equipments	476	334	979	1,301	3,617	-	-	-	-	-
12 Furniture, Fixtures, Fittings and Electrical Appliances	400	630	524	1,914	2,534	-	-	-	-	-
13 Other Fixed Assets	2,255	9,709	8,151	6,304	51,024	-	-	-	-	-
B. Capital Work-in-progress	79,894	41,404	64,308	64,577	3,26,202	-	-	-	-	-
C. Investments - General Fund	7,257	3,996	400	401	950	-	-	-	-	-
1 Central Government Securities	-	-	-	-	-	-	-	-	-	-
2 State Government Securities	-	-	-	-	-	-	-	-	-	-
3 Debentures and Bonds	-	900	400	-	-	-	-	-	-	-
4 Fixed Deposits with Banks	6,649	3,096	-	401	950	-	-	-	-	-
D. Investments - Other Funds	4,448	-	-	3	269	-	-	-	-	-
E. Stock-in-hand	1,389	571	649	594	334	-	-	-	-	-
F. Pre-paid Expenses	27	-	-	0.3	-	-	-	-	-	-
G. Loans, Advances and Deposits	4,131	2,811	2,870	5,405	7,084	-	-	-	-	-
H. Other Assets	2,299	1,960	1,558	10,672	15,185	-	-	-	-	-

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV : Capital Expenditure of Municipal Corporations

(₹ lakh)

Item	ASSAM					BIHAR				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Capital Expenditure (A-H)	31,982	33,104	33,104	-	-	1,45,384	1,32,876	1,00,124	1,45,927	3,79,538
A. Fixed Assets	31,982	33,104	33,104	-	-	46,345	55,605	44,407	76,398	2,72,366
1 Land	-	-	-	-	-	981	4,615	101	913	10,359
2 Building	-	-	-	-	-	3,920	2,230	2,058	4,820	37,591
3 Parks and Playgrounds	-	-	-	-	-	-	-	-	-	-
4 Statues, Heritage Assets, etc.	-	-	-	-	-	-	-	-	447	536
5 Roads and Bridges	-	-	-	-	-	24,730	17,431	16,273	11,194	54,727
6 Sewerage and Drainage	-	-	-	-	-	9,149	12,143	13,188	6,894	56,308
7 Waterways	-	-	-	-	-	1,963	12,462	3,434	3,525	31,632
8 Public lighting	-	-	-	-	-	928	1,041	572	3,068	10,565
9 Plant and Machinery	-	-	-	-	-	1,624	1,337	4,953	3,931	12,717
10 Vehicles	-	-	-	-	-	1,930	3,354	2,173	3,075	7,872
11 Office & Other Equipments	-	-	-	-	-	570	337	1,219	1,348	1,678
12 Furniture, Fixtures, Fittings and Electrical Appliances	-	-	-	-	-	344	494	209	501	1,661
13 Other Fixed Assets	-	-	-	-	-	206	160	226	4,811	17,923
B. Capital Work-in-progress	-	-	-	-	-	11,016	12,012	11,148	15,880	15,074
C. Investments - General Fund	-	-	-	-	-	12,048	17,807	21,746	25,390	29,483
1 Central Government Securities	-	-	-	-	-	3,693	7,698	6,898	8,035	9,197
2 State Government Securities	-	-	-	-	-	8,355	10,109	14,848	17,356	20,286
3 Debentures and Bonds	-	-	-	-	-	-	-	-	-	-
4 Fixed Deposits with Banks	-	-	-	-	-	-	-	-	-	-
D. Investments - Other Funds	-	-	-	-	-	-	-	-	-	50
E. Stock-in-hand	-	-	-	-	-	-	-	-	-	-
F. Pre-paid Expenses	-	-	-	-	-	-	-	-	-	-
G. Loans, Advances and Deposits	-	-	-	-	-	75,642	46,530	21,345	26,563	60,002
H. Other Assets	-	-	-	-	-	333	922	1,478	1,696	2,563

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV

Appendix IV : Capital Expenditure of Municipal Corporations

(₹ lakh)

Item	CHHATTISGARH					DELHI				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Capital Expenditure (A-H)	1,58,185	1,38,118	1,64,607	2,23,876	2,89,884	1,02,608	43,945	58,395	1,22,241	1,32,621
A. Fixed Assets	1,09,060	96,660	1,11,986	1,63,580	1,77,416	60,209	28,225	33,847	96,197	91,840
1 Land	12,732	14,156	13,860	13,792	6,885	11	-	-	50	810
2 Building	19,257	21,534	15,630	28,728	28,561	3,063	2,097	2,389	4,664	6,004
3 Parks and Playgrounds	477	287	453	527	230	230	78	9	180	370
4 Statues, Heritage Assets, etc.	244	376	500	801	638	-	-	-	-	-
5 Roads and Bridges	16,257	9,494	9,951	18,344	35,057	4,015	1,079	1,738	5,480	5,530
6 Sewerage and Drainage	11,079	10,325	9,786	23,219	20,201	8,269	3,796	7,935	18,400	18,400
7 Waterways	41,760	33,004	48,466	53,191	44,294	-	-	-	-	-
8 Public lighting	1,996	1,346	1,426	1,439	1,779	1,615	480	348	1,250	1,950
9 Plant and Machinery	1,651	1,618	7,793	4,413	4,957	269	530	112	772	2,066
10 Vehicles	1,452	2,302	1,867	2,616	3,464	206	103	21	198	1,181
11 Office & Other Equipments	174	279	378	538	546	239	806	1,793	1,829	3,561
12 Furniture, Fixtures, Fittings and Electrical Appliances	894	741	549	900	2,360	4	17	11	123	548
13 Other Fixed Assets	1,076	1,197	1,327	15,073	28,444	42,288	19,239	19,491	63,251	51,420
B. Capital Work-in-progress	17,523	29,912	39,982	43,676	97,969	21,151	13,018	9,318	12,514	28,809
C. Investments - General Fund	10,054	5,035	7,370	7,324	2,484	-	-	-	-	-
1 Central Government Securities	-	-	-	-	-	-	-	-	-	-
2 State Government Securities	-	-	-	-	-	-	-	-	-	-
3 Debentures and Bonds	-	-	-	-	-	-	-	-	-	-
4 Fixed Deposits with Banks	10,054	6,318	7,370	7,324	2,484	-	-	-	-	-
D. Investments - Other Funds	-	-	-	-	-	-	-	10,000	5,000	-
E. Stock-in-hand	353	487	558	682	948	3,310	-2,394	2,937	-	-
F. Pre-paid Expenses	11	-	5	-	-	-	-	-	-	-
G. Loans, Advances and Deposits	7,461	5,618	4,008	6,031	6,923	13,007	-2,058	-519	-	-
H. Other Assets	13,723	405	699	2,582	4,146	4,931	7,154	2,812	8,530	11,972

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV : Capital Expenditure of Municipal Corporations

(₹ lakh)

Item	GOA					GUJARAT				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Capital Expenditure (A-H)	382	402	1,075	471	266	6,18,392	6,56,718	6,64,997	8,48,908	14,38,432
A. Fixed Assets	15	74	23	21	216	3,94,024	4,66,639	6,56,526	4,46,443	7,78,089
1 Land	-	-	-	-	-	1,257	8,494	7,264	849	8,970
2 Building	1	-	2	-	4	41,921	80,505	89,903	44,646	91,636
3 Parks and Playgrounds	-	-	-	-	-	8,336	10,364	15,308	12,370	24,236
4 Statues, Heritage Assets, etc.	-	-	-	-	-	46	501	1,034	614	5,328
5 Roads and Bridges	-	-	-	-	50	88,093	1,00,271	1,83,708	81,258	1,88,378
6 Sewerage and Drainage	3	50	-	-	50	49,959	56,406	76,692	59,050	1,01,863
7 Waterways	-	-	-	-	-	52,060	49,330	36,947	43,628	70,771
8 Public lighting	-	-	-	-	-	5,984	6,665	5,640	7,970	13,979
9 Plant and Machinery	2	3	11	11	51	9,480	13,639	67,426	6,166	7,084
10 Vehicles	-	19	-	2	15	1,198	837	2,613	618	7,389
11 Office & Other Equipments	8	1	3	4	16	2,740	3,132	10,314	4,078	7,084
12 Furniture, Fixtures, Fittings and Electrical Appliances	1	0.6	6	4	25	170	464	296	81	3,132
13 Other Fixed Assets	0.7	0.2	0.8	0.2	5	1,32,781	1,36,031	1,59,381	1,85,122	2,48,250
B. Capital Work-in-progress	-	-	-	-	-	1,95,010	59,385	-24,061	3,41,332	5,25,792
C. Investments - General Fund	164	326	52	250	-	-77,965	32,583	5,386	40,664	-
1 Central Government Securities	-	-	-	-	-	-	-	-	-	-
2 State Government Securities	-	-	-	-	-	-	-	-	-	-
3 Debentures and Bonds	-	-	-	-	-	-	-	-	-	-
4 Fixed Deposits with Banks	164	326	52	250	-	-77,965	32,583	5,386	40,664	-
D. Investments - Other Funds	200	-	1,000	200	50	68,337	29,708	15,980	13,137	1,26,630
E. Stock-in-hand	-	-	-	-	-	-1,585	-2,295	483	-	-
F. Pre-paid Expenses	-	-	-	-	-	2	4	-1.3	-	-
G. Loans, Advances and Deposits	-	-	-	-	-	32,943	66,974	12,454	7,330	7,921
H. Other Assets	3	3	-	-	-	7,626	3,721	-1,770	1	-

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV

Appendix IV : Capital Expenditure of Municipal Corporations

(₹ lakh)

Item	HARYANA					HIMACHAL PRADESH				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Capital Expenditure (A-H)	1,32,899	1,27,657	1,54,709	1,72,912	2,84,416	29,308	28,442	17,685	20,694	24,716
A. Fixed Assets	1,13,858	1,04,698	1,15,629	1,33,281	1,96,452	7,439	7,927	4,112	6,174	9,358
1 Land	67,511	67,042	71,605	71,605	86,680	160	172	167	171	445
2 Building	362	6,623	7,698	13,178	17,907	3,347	3,135	2,662	2,351	3,868
3 Parks and Playgrounds	337	1,273	6,081	7,224	12,984	5	-	3	7	200
4 Statues, Heritage Assets, etc.	-	-	-	24	1,000	-	-	-	-	-
5 Roads and Bridges	8,498	10,196	12,981	15,156	19,983	731	943	426	2,262	2,616
6 Sewerage and Drainage	4,313	8,095	5,850	11,299	8,988	1,235	1,894	281	382	630
7 Waterways	2,054	2,534	3,279	5,661	3,966	1,378	776	-	-	-
8 Public lighting	1,862	4,891	2,717	2,684	7,130	158	39	119	537	620
9 Plant and Machinery	286	185	236	125	2,629	332	308	258	265	272
10 Vehicles	301	277	271	453	1,219	2	442	62	31	115
11 Office & Other Equipments	220	193	249	322	735	10	6	78	78	90
12 Furniture, Fixtures, Fittings and Electrical Appliances	190	187	142	156	461	36	32	31	33	48
13 Other Fixed Assets	27,923	3,202	4,520	5,392	32,770	47	181	25	57	454
B. Capital Work-in-progress	-	-	-	-	-	3,007	1,993	8,915	9,464	9,496
C. Investments - General Fund	-	-	-	-	-	11,547	12,345	4,659	5,036	5,797
1 Central Government Securities	-	-	-	-	-	17	20	184	438	1,072
2 State Government Securities	-	-	-	-	-	-	-	-	-	-
3 Debentures and Bonds	-	-	-	-	-	-	-	-	-	-
4 Fixed Deposits with Banks	-	-	-	-	-	7,500	7,500	-	-	-
D. Investments - Other Funds	-	-	-	-	-	5,199	3,704	-	-	-
E. Stock-in-hand	-	-	-	-	-	122	151	-	20	66
F. Pre-paid Expenses	-	-	-	-	-	-	-	-	-	-
G. Loans, Advances and Deposits	3,982	3,971	13,544	11,442	9,853	1,993	2,320	-	-	-
H. Other Assets	15,059	18,987	25,536	28,189	78,110	0.4	0.4	-	-	-

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV : Capital Expenditure of Municipal Corporations

(₹ lakh)

Item	JAMMU AND KASHMIR					JHARKHAND				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Capital Expenditure (A-H)	6,694	7,420	9,179	2,871	2,972	1,19,278	96,622	1,05,187	1,25,731	3,08,813
A. Fixed Assets	2,197	1,580	1,516	2,871	2,972	27,044	28,040	29,642	41,449	2,38,701
1 Land	-	-	-	-	-	236	322	71	359	7,092
2 Building	187	138	284	-	-	3,995	1,945	2,724	4,264	33,386
3 Parks and Playgrounds	62	243	114	-	-	539	424	273	133	2,839
4 Statues, Heritage Assets, etc.	-	-	-	-	-	3	1	16	22	850
5 Roads and Bridges	1,124	316	417	2,500	2,500	13,373	13,489	14,066	18,900	24,619
6 Sewerage and Drainage	568	151	128	-	-	4,279	5,640	5,421	4,437	26,412
7 Waterways	11	-	-	-	-	1,079	159	317	1,125	13,790
8 Public lighting	123	645	441	-	-	1,187	1,739	1,278	2,029	5,785
9 Plant and Machinery	-	-	-	-	-	420	1,264	2,387	3,694	9,215
10 Vehicles	-	14	30	-	-	851	2,115	1,199	3,577	4,288
11 Office & Other Equipments	15	27	24	284	365	238	111	350	161	676
12 Furniture, Fixtures, Fittings and Electrical Appliances	107	27	37	87	107	65	45	24	498	2,959
13 Other Fixed Assets	-	19	41	-	-	778	786	1,516	2,250	1,06,791
B. Capital Work-in-progress	-	-	-	-	-	25,153	13,899	22,085	33,804	26,927
C. Investments - General Fund	4,336	5,638	7,422	-	-	27,247	20,351	21,329	22,382	4,151
1 Central Government Securities	-	-	-	-	-	-	-	-	-	-
2 State Government Securities	-	-	-	-	-	-	-	-	-	-
3 Debentures and Bonds	-	-	-	-	-	-	-	-	-	-
4 Fixed Deposits with Banks	4,336	5,638	7,422	7,422	7,422	27,247	20,351	21,329	22,382	4,151
D. Investments - Other Funds	-	-	-	-	-	6,820	6,401	7,369	7,089	-
E. Stock-in-hand	161	202	241	-	-	148	165	115	54	52
F. Pre-paid Expenses	-	-	-	-	-	0.6	-	-	-	-
G. Loans, Advances and Deposits	-	-	-	-	-	32,596	27,617	24,189	20,580	38,982
H. Other Assets	-	-	-	-	-	269	150	457	375	-

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV

Appendix IV : Capital Expenditure of Municipal Corporations

(₹ lakh)

Item	KARNATAKA					KERALA				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Capital Expenditure (A-H)	12,90,461	11,05,235	19,30,293	19,81,424	8,84,069	1,34,662	1,21,623	93,065	1,07,673	92,734
A. Fixed Assets	12,10,976	10,24,270	18,49,469	19,04,138	8,71,281	1,21,333	1,02,842	80,003	97,168	88,838
1 Land	3,78,193	3,83,712	3,92,007	3,94,105	49,041	59,164	18,092	17,124	20,732	12,385
2 Building	1,01,289	13,212	89,548	97,253	27,429	10,312	10,980	10,123	11,168	13,910
3 Parks and Playgrounds	11,800	10,963	1,04,239	1,04,681	4,022	258	292	-	-	-
4 Statues, Heritage Assets, etc.	750	358	-	-	-	183	153	499	-	524
5 Roads and Bridges	5,42,994	4,14,372	9,34,368	9,51,957	4,96,690	30,934	41,112	33,897	37,477	15,556
6 Sewerage and Drainage	8,934	31,066	98,668	1,08,521	23,780	11,978	17,476	9,506	14,707	9,419
7 Waterways	14,819	13,572	29,340	29,983	3,566	499	1,435	393	98	84
8 Public lighting	2,170	3,654	3,612	4,242	4,244	1,338	1,261	711	820	379
9 Plant and Machinery	156	203	41,223	42,457	3,612	624	1,281	668	846	1,388
10 Vehicles	1,685	2,532	3,554	6,573	11,296	553	562	362	2,834	3,656
11 Office & Other Equipments	1,002	2,834	4,133	3,622	5,683	1,464	1,729	1,606	2,331	2,319
12 Furniture, Fixtures, Fittings and Electrical Appliances	302	1,065	1,039	1,406	326	1,418	1,953	1,117	1,310	1,641
13 Other Fixed Assets	1,46,883	1,46,727	1,47,738	1,59,338	2,41,593	2,608	5,193	2,779	2,462	12,769
B. Capital Work-in-progress	25	414	1,956	390	400	7,583	12,899	7,847	4,713	1,406
C. Investments - General Fund	-	0.3	-	-	-	1,682	1,646	1,695	1,579	560
1 Central Government Securities	-	-	-	-	-	-	-	-	-	-
2 State Government Securities	-	-	-	-	-	-	-	-	-	-
3 Debentures and Bonds	-	-	-	-	-	108	108	108	108	113
4 Fixed Deposits with Banks	-	-	-	-	-	515	537	560	426	447
D. Investments - Other Funds	-	-	-	-	-	-	-	-	-	-
E. Stock-in-hand	-	-	-	-	-	914	1,014	821	950	2
F. Pre-paid Expenses	-	-	-	-	-	-	-	26	-	-
G. Loans, Advances and Deposits	78,821	80,189	78,857	76,535	12,018	3,151	3,223	2,673	3,263	1,928
H. Other Assets	639	361	12	360	370	-	-	-	-	-

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV : Capital Expenditure of Municipal Corporations

(₹ lakh)

Item	MADHYA PRADESH					MAHARASHTRA				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Capital Expenditure (A-H)	2,40,465	1,55,197	1,54,381	2,13,513	7,38,436	57,06,313	88,90,858	99,02,639	1,11,54,404	1,25,63,267
A. Fixed Assets	1,33,117	63,797	69,295	1,10,288	5,55,830	34,54,851	70,92,522	73,62,602	68,00,139	72,26,571
1 Land	232	757	97	732	3,149	9,44,708	13,75,079	14,77,872	14,87,213	15,97,152
2 Building	25,570	13,201	12,617	11,268	46,606	2,84,475	17,47,794	16,05,963	14,94,714	15,58,616
3 Parks and Playgrounds	1,667	218	1,609	2,293	9,433	2,17,791	5,75,088	5,40,607	5,71,079	6,03,365
4 Statues, Heritage Assets, etc.	-	25	9	10	100	835	844	768	751	952
5 Roads and Bridges	37,796	22,477	20,524	33,445	97,431	5,73,615	8,71,784	8,21,038	5,46,217	5,66,505
6 Sewerage and Drainage	28,083	16,364	25,921	39,653	1,34,262	6,64,447	7,89,694	9,60,297	8,84,732	9,58,019
7 Waterways	32,010	4,322	3,713	12,097	1,93,578	1,55,883	1,59,586	1,66,507	1,26,953	1,52,677
8 Public lighting	2,080	1,985	1,867	2,543	10,694	1,45,253	1,42,003	1,45,150	1,41,651	1,51,553
9 Plant and Machinery	1,294	1,132	1,137	392	1,795	71,261	90,132	95,824	1,02,622	1,30,469
10 Vehicles	1,341	817	528	1,969	12,319	29,041	26,664	50,785	52,139	48,240
11 Office & Other Equipments	676	1,563	515	652	18,382	14,714	28,155	23,687	16,886	18,538
12 Furniture, Fixtures, Fittings and Electrical Appliances	222	84	126	223	784	11,442	16,247	26,337	10,657	13,062
13 Other Fixed Assets	2,147	853	635	5,011	27,298	3,41,211	12,68,432	14,37,851	13,64,235	14,27,411
B. Capital Work-in-progress	61,683	43,907	40,740	55,780	1,07,031	7,35,365	4,11,243	8,35,024	23,34,312	32,24,010
C. Investments - General Fund	-3,620	13,839	-2,835	7,331	8,894	7,22,187	6,76,361	8,45,080	8,79,485	9,29,185
1 Central Government Securities	4	-818	-407	-440	-475	-	-	-	-	-
2 State Government Securities	-	-	-	-	-	12,281	25,856	25,562	37,629	37,629
3 Debentures and Bonds	-	-	-	-	-	1,490	-	-	-	-
4 Fixed Deposits with Banks	-3,624	14,657	-2,428	7,771	8,869	7,08,251	6,50,239	8,19,405	8,41,731	8,91,441
D. Investments - Other Funds	303	5,434	8,581	1,093	1,186	2,04,595	83,000	97,109	1,70,471	1,89,747
E. Stock-in-hand	31,215	21,215	36,508	36,415	51,045	31,229	31,295	37,805	23,839	23,694
F. Pre-paid Expenses	11	6	8	19	1,344	-15	-	-	-	-
G. Loans, Advances and Deposits	4,158	5,983	603	825	11,678	53,583	60,463	66,620	1,65,460	1,73,378
H. Other Assets	13,599	1,015	1,480	1,762	1,427	5,04,518	5,35,976	6,58,398	7,80,699	7,96,682

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV

Appendix IV : Capital Expenditure of Municipal Corporations

(₹ lakh)

Item	MANIPUR					MIZORAM				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Capital Expenditure (A-H)	1,886	8,235	3,561	-	-	-	-	-	-	6,124
A. Fixed Assets	-	-	-	-	-	-	-	-	-	5,734
1 Land	-	-	-	-	-	-	-	-	-	21
2 Building	-	-	-	-	-	-	-	-	-	159
3 Parks and Playgrounds	-	-	-	-	-	-	-	-	-	-
4 Statues, Heritage Assets, etc.	-	-	-	-	-	-	-	-	-	-
5 Roads and Bridges	-	-	-	-	-	-	-	-	-	2,245
6 Sewerage and Drainage	-	-	-	-	-	-	-	-	-	485
7 Waterways	-	-	-	-	-	-	-	-	-	2,032
8 Public lighting	-	-	-	-	-	-	-	-	-	-
9 Plant and Machinery	-	-	-	-	-	-	-	-	-	476
10 Vehicles	-	-	-	-	-	-	-	-	-	-
11 Office & Other Equipments	-	-	-	-	-	-	-	-	-	38
12 Furniture, Fixtures, Fittings and Electrical Appliances	-	-	-	-	-	-	-	-	-	40
13 Other Fixed Assets	-	-	-	-	-	-	-	-	-	238
B. Capital Work-in-progress	-	-	-	-	-	-	-	-	-	281
C. Investments - General Fund	1,886	8,235	3,561	-	-	-	-	-	-	110
1 Central Government Securities	1,019	7,019	2,321	-	-	-	-	-	-	-
2 State Government Securities	867	1,216	1,239	-	-	-	-	-	-	-
3 Debentures and Bonds	-	-	-	-	-	-	-	-	-	-
4 Fixed Deposits with Banks	-	-	-	-	-	-	-	-	-	-
D. Investments - Other Funds	-	-	-	-	-	-	-	-	-	-
E. Stock-in-hand	-	-	-	-	-	-	-	-	-	-
F. Pre-paid Expenses	-	-	-	-	-	-	-	-	-	-
G. Loans, Advances and Deposits	-	-	-	-	-	-	-	-	-	-
H. Other Assets	-	-	-	-	-	-	-	-	-	-

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV : Capital Expenditure of Municipal Corporations

(₹ lakh)

Item	ODISHA					PUNJAB				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Capital Expenditure (A-H)	1,37,263	1,39,703	1,48,393	1,72,214	1,88,241	63,542	61,391	69,372	65,957	1,01,854
A. Fixed Assets	1,31,854	1,33,563	1,41,855	1,65,252	1,80,429	62,075	60,839	68,591	60,383	62,997
1 Land	14,386	15,195	15,630	20,007	20,531	14,449	13,991	14,059	14,160	14,692
2 Building	6,249	7,313	8,731	11,833	13,509	11,866	11,653	11,407	11,318	10,636
3 Parks and Playgrounds	5,250	5,003	5,220	5,843	6,490	11,071	11,147	11,119	10,455	10,849
4 Statues, Heritage Assets, etc.	71	100	101	124	143	694	694	388	314	320
5 Roads and Bridges	47,071	46,042	46,636	56,108	62,229	17,960	16,636	27,134	19,951	24,400
6 Sewerage and Drainage	22,561	22,736	24,414	26,563	29,383	2,732	2,971	1,828	894	1,360
7 Waterways	5,315	5,883	5,864	7,183	7,810	561	1,587	379	340	546
8 Public lighting	10,415	10,832	11,621	12,763	13,505	216	315	107	365	665
9 Plant and Machinery	3,862	5,864	7,096	6,562	7,126	435	281	1,062	695	846
10 Vehicles	464	372	988	1,577	2,486	152	263	277	184	232
11 Office & Other Equipments	258	203	181	368	405	18	1	1	14	1
12 Furniture, Fixtures, Fittings and Electrical Appliances	8,101	8,253	8,656	9,202	9,755	17	6	18	15	111
13 Other Fixed Assets	7,852	5,766	6,716	7,118	7,056	1,904	1,293	813	1,678	1,962
B. Capital Work-in-progress	2,062	2,119	2,119	2,550	3,214	-	-	-	100	-
C. Investments - General Fund	117	117	117	181	203	-	-	-	1,916	32,292
1 Central Government Securities	-	-	-	-	-	-	-	-	-	5,377
2 State Government Securities	-	-	-	-	-	-	-	-	1,916	32,032
3 Debentures and Bonds	-	-	-	-	-	-	-	-	-	-
4 Fixed Deposits with Banks	117	117	117	181	203	-	-	-	-	-
D. Investments - Other Funds	-	-	-	-	-	-	-	-	-	-
E. Stock-in-hand	86	58	14	14	14	-	-	-	-	-
F. Pre-paid Expenses	0.9	0.8	0.8	1	1	-	-	-	-	-
G. Loans, Advances and Deposits	2,155	2,622	4,083	4,089	4,251	977	120	94	104	5,364
H. Other Assets	988	1,224	206	128	128	491	431	687	3,454	1,200

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV

Appendix IV : Capital Expenditure of Municipal Corporations

(₹ lakh)

Item	RAJASTHAN					SIKKIM				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Capital Expenditure (A-H)	1,38,802	1,18,493	72,206	2,20,277	3,07,115	196	1,052	1,496	518	1,730
A. Fixed Assets	1,24,445	1,02,113	64,724	2,11,139	2,96,767	146	193	1,323	518	1,730
1 Land	-	-	-	-	-	2	-	-	-	30
2 Building	72	48	60	830	7,796	4	12	846	150	150
3 Parks and Playgrounds	2,844	1,751	984	4,210	4,945	-	-	-	-	-
4 Statues, Heritage Assets, etc.	-	-	-	-	-	-	-	-	-	-
5 Roads and Bridges	10,220	4,709	2,685	8,970	13,900	94	112	225	5	250
6 Sewerage and Drainage	2,172	2,073	2,822	5,585	6,560	4	41	42	-	25
7 Waterways	127	47	80	295	435	-	-	-	-	994
8 Public lighting	2,776	1,589	1,157	3,096	3,300	-	-	-	-	-
9 Plant and Machinery	-	-	-	-	-	-	7	31	30	60
10 Vehicles	197	632	9	1,866	1,826	32	8	96	261	150
11 Office & Other Equipments	174	238	310	707	668	10	0.7	15	27	20
12 Furniture, Fixtures, Fittings and Electrical Appliances	104	53	100	527	534	0.1	0.4	67	45	42
13 Other Fixed Assets	64,212	47,349	56,516	1,85,053	2,56,803	-	12	-	-	10
B. Capital Work-in-progress	-	-	-	-	-	50	858	174	-	-
C. Investments - General Fund	8,578	9,007	-	-	-	-	-	-	-	-
1 Central Government Securities	-	-	-	-	-	-	-	-	-	-
2 State Government Securities	-	-	-	-	-	-	-	-	-	-
3 Debentures and Bonds	-	-	-	-	-	-	-	-	-	-
4 Fixed Deposits with Banks	-	-	-	-	-	-	-	-	-	-
D. Investments - Other Funds	-	-	-	-	-	-	-	-	-	-
E. Stock-in-hand	-	-	-	-	-	-	-	-	-	-
F. Pre-paid Expenses	-	-	-	-	-	-	-	-	-	-
G. Loans, Advances and Deposits	5,779	7,373	7,482	9,138	10,349	-	-	-	-	-
H. Other Assets	-	-	-	-	-	-	-	-	-	-

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV : Capital Expenditure of Municipal Corporations

(₹ lakh)

Item	TAMIL NADU					TELANGANA				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Capital Expenditure (A-H)	13,13,584	16,59,429	18,57,829	16,27,787	20,40,013	1,81,206	3,02,771	1,15,493	4,52,316	4,72,558
A. Fixed Assets	6,86,495	7,82,467	7,91,177	6,62,018	10,39,551	1,25,464	1,11,244	1,29,513	3,92,883	41,879
1 Land	49,537	54,128	52,182	39,940	40,811	36,369	2,921	36,806	2,027	875
2 Building	91,718	1,15,725	1,31,631	1,10,250	1,52,532	2,125	13,170	5,221	4,151	2,837
3 Parks and Playgrounds	1,525	819	257	667	568	82	257	412	1,039	1,293
4 Statues, Heritage Assets, etc.	-	-	-	-	-	-	-	-	10	5
5 Roads and Bridges	1,63,998	2,01,647	1,84,851	2,10,092	2,75,108	43,705	63,351	41,764	3,60,166	15,195
6 Sewerage and Drainage	83,266	1,00,047	1,14,923	93,788	1,59,289	33,428	20,772	17,683	19,587	13,756
7 Waterways	62,153	69,433	69,536	1,14,557	1,68,751	3,776	4,301	6,988	3,673	5,325
8 Public lighting	1,05,208	1,00,908	1,07,959	1,399	2,812	1,995	2,121	12,208	476	450
9 Plant and Machinery	20,885	27,080	31,277	14,476	19,266	685	421	235	117	479
10 Vehicles	34,507	38,463	39,869	16,371	27,505	747	2,375	1,461	288	396
11 Office & Other Equipments	6,343	6,136	6,541	3,513	2,025	2,266	619	1,526	22	8
12 Furniture, Fixtures, Fittings and Electrical Appliances	32,039	41,032	45,542	18,473	26,269	196	627	999	549	823
13 Other Fixed Assets	35,317	27,048	6,608	38,494	1,64,615	92	310	4,210	781	438
B. Capital Work-in-progress	3,88,592	6,08,736	7,82,669	8,44,755	7,89,632	44,099	1,24,102	26,621	19,824	3,99,700
C. Investments - General Fund	49,738	66,963	77,879	74,597	77,279	-	-	-	-	-
1 Central Government Securities	-4.5	418	421	200	412	-	-	-	-	-
2 State Government Securities	29	-173	211	100	206	-	-	-	-	-
3 Debentures and Bonds	-1.5	104	107	50	103	-	-	-	-	-
4 Fixed Deposits with Banks	26,405	15,939	50,905	56,689	52,721	-	-	-	-	-
D. Investments - Other Funds	6,542	6,035	6,989	13,441	14,120	1,109	1,942	1,958	1,974	2,045
E. Stock-in-hand	1,114	1,525	1,608	503	559	-	-	-	-	-
F. Pre-paid Expenses	30,357	78,511	72,706	70	372	-	-	-	-	-
G. Loans, Advances and Deposits	35,281	42,471	60,883	15,474	17,063	9,561	64,667	-43,422	20,355	12,715
H. Other Assets	1,15,465	72,721	63,917	16,930	1,01,437	973	816	822	17,280	16,220

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV

Appendix IV : Capital Expenditure of Municipal Corporations

(₹ lakh)

Item	UTTAR PRADESH					UTTARAKHAND				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6	7	8	9	10	11
Total Capital Expenditure (A-H)	28,43,883	28,99,813	29,27,980	29,66,254	30,30,429	5,347	7,054	8,373	8,598	10,684
A. Fixed Assets	27,59,604	28,69,260	28,00,849	28,30,354	28,82,663	3,545	6,455	7,444	4,208	6,352
1 Land	18,53,476	18,55,751	18,54,401	18,53,343	18,48,582	-	118	103	-	-
2 Building	18,796	18,746	18,744	27,014	29,339	240	548	440	220	232
3 Parks and Playgrounds	337	730	145	377	1,100	48	242	476	78	144
4 Statues, Heritage Assets, etc.	7,613	680	6,077	526	520	24	16	31	2	2
5 Roads and Bridges	3,00,273	3,21,546	3,12,809	3,10,103	3,34,578	1,790	1,895	2,169	1,389	2,198
6 Sewerage and Drainage	5,03,641	5,17,831	4,99,701	5,01,259	5,02,267	235	400	740	588	894
7 Waterways	37,649	69,516	44,201	47,000	47,392	-	-	35	4	4
8 Public lighting	6,821	9,467	15,340	16,171	17,540	501	1,843	1,898	1,008	1,843
9 Plant and Machinery	3,277	20,521	4,457	5,447	6,898	87	117	516	407	522
10 Vehicles	7,159	9,524	11,002	8,557	10,740	227	778	482	150	170
11 Office & Other Equipments	1,989	1,130	1,699	2,778	3,642	84	45	46	68	58
12 Furniture, Fixtures, Fittings and Electrical Appliances	746	1,323	971	900	1,204	37	42	95	20	109
13 Other Fixed Assets	17,827	42,495	31,302	56,880	78,858	274	412	414	275	176
B. Capital Work-in-progress	16,619	-76,534	7,093	5,105	11,520	-	-	-	-	-
C. Investments - General Fund	5,274	28,076	17,278	26,859	25,326	1,911	2,074	2,977	2,959	3,000
1 Central Government Securities	-	-	-	-	-	-	-	-	-	-
2 State Government Securities	-	-	-	-	-	-	-	-	-	-
3 Debentures and Bonds	-	-	-	-	-	-	-	-	-	-
4 Fixed Deposits with Banks	6,256	24,661	12,261	24,459	22,261	1,911	2,074	2,977	2,959	3,000
D. Investments - Other Funds	-	1	-	4	15,352	406	12	-434	120	119
E. Stock-in-hand	1,067	1,774	12,762	6,304	7,644	28	110	148	125	151
F. Pre-paid Expenses	9	9	7	7	7	-	8	0.5	-	-
G. Loans, Advances and Deposits	5,919	19,265	26,160	23,752	14,378	0.5	109	-85	19	19
H. Other Assets	55,391	57,962	63,830	73,868	73,539	-545	-1,713	-1,678	1,166	1,043

Note: -: Data are not available.

Source: Municipal Corporations.

Appendix IV : Capital Expenditure of Municipal Corporations

(₹ lakh)

Item	WEST BENGAL				
	2019-20 (Accounts)	2020-21 (Accounts)	2021-22 (Accounts)	2022-23 (Revised Estimates)	2023-24 (Budget Estimates)
1	2	3	4	5	6
Total Capital Expenditure (A-H)	59,381	60,769	45,528	44,589	69,471
A. Fixed Assets	43,705	49,490	35,439	39,215	58,493
1 Land	73	221	15	38	460
2 Building	2,017	2,582	1,270	532	796
3 Parks and Playgrounds	2,012	762	88	17	110
4 Statues, Heritage Assets, etc.	34	59	14	16	216
5 Roads and Bridges	6,825	4,276	4,671	7,387	8,624
6 Sewerage and Drainage	1,397	1,067	718	839	625
7 Waterways	8,575	4,677	4,899	5,092	13,592
8 Public lighting	662	418	495	207	210
9 Plant and Machinery	673	151	485	158	5,984
10 Vehicles	289	292	232	267	885
11 Office & Other Equipments	204	95	69	60	94
12 Furniture, Fixtures, Fittings and Electrical Appliances	538	268	255	1,244	2,519
13 Other Fixed Assets	440	418	172	200	61
B. Capital Work-in-progress	10,072	5,757	3,845	3,915	4,576
C. Investments - General Fund	3,214	1	-	-	-
1 Central Government Securities	-	-	-	-	-
2 State Government Securities	-	-	-	-	-
3 Debentures and Bonds	-	-	-	-	-
4 Fixed Deposits with Banks	-	-	-	-	-
D. Investments - Other Funds	-	-	-	-	-
E. Stock-in-hand	1,838	1,313	843	974	1,020
F. Pre-paid Expenses	-	-	-	-	-
G. Loans, Advances and Deposits	553	276	263	255	257
H. Other Assets	-	3,931	5,138	230	5,125

Note: -: Data are not available.

Source: Municipal Corporations.

