

REPORT ON MUNICIPAL FINANCES



RESERVE BANK OF INDIA

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FOREWORD

The term 'general government' refers to all its tiers, *i.e.*, union, state and local governments. The Reserve Bank of India (RBI) has been publishing general government statistics for India since 1980-81, but they cover the combined fiscal positions of the union and state governments only, due to the absence of consolidated data on local governments comprising municipal corporations (MCs), municipal councils, municipalities/nagar panchayats and panchayati raj institutions. In order to fill this gap, this maiden report on Municipal Finances is being published this year, with the objective of making it a regular annual publication. The availability of local government statistics will also help improve the coverage and sectoral classifications of India's Flow of Funds (FoF) accounts. Hereafter, general government statistics published by the RBI will include municipal finances, incorporating MCs that account for around 70 per cent of the finances of urban local bodies in India, and all efforts will be made to expand this coverage on an ongoing basis. With this initiative, India will progressively align with the G20 Data Gaps Initiative, commencing from the year of its G20 Presidency.

The key highlights of this report are:

- The rapid growth of urbanisation in India has not been accompanied by a corresponding increase in urban infrastructure, which is reflected in the performance of the urban local bodies, especially MCs.
 - While the size of the municipal budgets in India are much smaller than peers in other countries, revenues are dominated by property tax collections and devolution of taxes and grants from upper tiers of government, resulting in lack of financial autonomy.
 - MCs' committed expenditure in the form of establishment expenses, administrative costs and interest and finance charges is rising, but capital expenditure is minimal.
 - MCs mostly rely on borrowings from banks and financial institutions and loans from centre/state governments to finance their resource gaps in the absence of a well-developed market for municipal bonds.
- MCs need to adopt sound and transparent accounting practices with proper monitoring and documentation of various receipt and expenditure items, and explore different innovative bond and land based financing mechanisms to augment their resources.

This report has been prepared in the Division of State Finances (DSF) of the Department of Economic and Policy Research (DEPR) under the overall supervision of Dr. Deba Prasad Rath, Principal Adviser. The DSF team led by Dr. Atri Mukherjee, Director, has drafted the report. The team includes Dr. Somnath Sharma and Shri Bichitrananda Seth, Assistant Advisers, and Shri Rachit Solanki and Shri Nirmal Kumar, Managers. Dr. Samir Ranjan Behera, Director, Division of Central Finances (DCF) made valuable contributions to the report. Appreciation for the entire team for this innovative effort is placed on record.

We are thankful to Dr. Prasanna Kumar Mohanty (former Director, Reserve Bank of India Central Board) for his overall guidance and kind suggestions at different stages of drafting of the report. Valuable comments and suggestions by Dr. Mridul Kumar Saggar, former Executive Director and Dr. Sitikantha Pattanaik, Executive Director are gratefully acknowledged.

The study would not have been possible without the budgetary data and granular information provided by MCs across all the states. The team benefited from several rounds of discussions with the finance and urban development departments of state governments and union territories which is gratefully acknowledged.

The input and support received from Smt. Deepa S. Raj, Dr. Sangita Misra, Dr. Raj Rajesh, Dr. Seenuvasan M, Shri B.S. Choudhary, Ms. Sukshima Naik, Shri T. P. Meitei, Dr. Alice Sebastian, Smt. Upasana Sharma, Shri Kapil Dev Manhas, Shri Kunal Rahar, Ms. Pallavi Bhankhor, Shri Rashmi Ranjan Behera, Ms. Anchal Agarwal Jain, Shri Neeraj Kumar, Shri Prabal Bilantu, Dr. Kirti Gupta, Ms. Sarita Sharma, Ms. Madhuchhanda Sahoo and DEPR units of the Regional Offices of the Reserve Bank is praiseworthy.

Michael Debabrata Patra
Deputy Governor
November 10, 2022

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List of Abbreviations

| | | | |
|--------|--|--------|---|
| AMRUT | Atal Mission for Rejuvenation and Urban Transformation | Gol | Government of India |
| AMC | Ahmedabad Municipal Corporation | GSDP | Gross State Domestic Product |
| APCRDA | Andhra Pradesh Capital Region Development Authority | GST | Goods and Services Tax |
| ATR | Action Taken Report | HMC | Hyderabad Municipal Corporation |
| BBMP | Bruhat Bengaluru Mahanagara Palike | HMWSSB | Hyderabad Metropolitan Water Supply and Sewerage Board |
| BE | Budget Estimate | ICRIER | Indian Council for Research on International Economic Relations |
| BRICS | Brazil, Russia, India, China and South Africa | IMC | Indore Municipal Corporation |
| BSE | Bombay Stock Exchange | IMF | International Monetary Fund |
| BSR | Basic Statistical Return | JNNURM | Jawaharlal Nehru National Urban Renewal Mission |
| CAG | Comptroller and Auditor General | KWSPF | Karnataka Water and Sanitation Pooled Fund |
| CFC | Central Finance Commission | LGFV | Local Government Financing Vehicle |
| CMWSSB | Chennai Metropolitan Water Supply and Sewerage Board | LMC | Ludhiana Municipal Corporation |
| COTE | Capital Outlay to Total Expenditure | MC | Municipal Corporation |
| DBIE | Database on Indian Economy | MMC | Madurai Municipal Corporation |
| DGI | Data Gaps Initiative | MoHUA | Ministry of Housing and Urban Affairs |
| DIF | Development Impact Fee | MoUD | Ministry of Urban Development |
| FC | Finance Commission | NMAM | National Municipal Accounts Manual |
| GBWASP | Greater Bangalore Water and Sanitation Project | NMC | Nagpur Municipal Corporation |
| GCC | Greater Chennai Corporation | NMWSSB | Nagpur Metropolitan Water Supply and Sewerage Board |
| GDP | Gross Domestic Product | NSE | National Stock Exchange |
| GFS | Government Finance Statistics | NSO | National Statistical Office |
| GHMC | Greater Hyderabad Municipal Corporation | OECD | Organisation for Economic Co-operation and Development |
| GNN | Ghaziabad Nagar Nigam | PFDF | Pooled Finance Development Fund |

| | | | |
|------|--|------------|--|
| PMC | Pune Municipal Corporation | SMC | Surat Municipal Corporation |
| PRI | Panchayati Raj Institution | SPFE | State Pooled Finance Entity |
| RBI | Reserve Bank of India | SPV | Special Purpose Vehicle |
| RE | Revised Estimate | TNUDF | Tamil Nadu Urban Development Fund |
| RECO | Revenue Expenditure to Capital Outlay | TNUIFSL | Tamil Nadu Urban Infrastructure Financial Services Limited |
| RETE | Revenue Expenditure to Total Expenditure | ULB | Urban Local Body |
| RLB | Rural Local Body | UN | United Nations |
| SCB | Scheduled Commercial Banks | UN-Habitat | United Nations Human Settlements Programme |
| SDG | Sustainable Development Goal | UT | Union Territory |
| SEBI | Securities and Exchange Board of India | VLT | Vacant Land Tax |
| SFC | State Finance Commission | VMC | Vishakhapatnam Municipal Corporation |

I

Municipal Finances in India: An Overview

1.1 Local governments constitute a critical tier in India's three-level governance system. They provide social and economic benefits directly to citizens relative to other levels of governance. With India's rapid urbanisation - 17 of the 20 fastest growing cities in the world between 2019 and 2035 are expected to be from India (Oxford Economics, 2018) - a quantum rise in spending by Local governments is expected in order to meet the demand for affordable housing, integrated transport systems, basic infrastructure like water, electricity supply, schools and hospitals, and law and order. More recently, COVID-19 has underscored the need for upgrading urban health infrastructure and disaster management response systems to improve our cities' resilience to such shocks. Climate change induced risks – rise in sea level, cyclones, flooding, and heat waves – would also warrant climate adaptation and risk mitigation plans with demarcated roles for all levels of governments. Accordingly, strengthening the governance structures of civic bodies, and financially empowering them through a combination of generation of own resources and greater transfers are critical for effective public policy interventions at the grass-root level (RBI, 2021)¹.

1.2 Urban Local Bodies (ULBs) and the Panchayati Raj Institutions (PRIs) constitute Local governments in India. Information on their fiscal position is scanty. Most municipalities in India do not have balance sheets in public

domain and many of them continue to follow cash accounting system. Municipal laws do not prescribe any uniform accounting standard to be followed, rendering municipal accounts largely incomparable across States and even within a State. Most municipalities only prepare budgets and review actuals against budgeted plans but do not use their audited financial statements for balance sheet and cash flow management, resulting in significant inefficiencies. This Report, the first of its kind, seeks to bridge this data gap, through compilation of available budgetary data of 201 municipal corporations in India across all States².

1.3 As a prelude to the analytical chapters that follow, this chapter provides an overview of municipal finances in India. Section 2 of this chapter delineates the role, responsibilities, and accounting practices of municipal corporations in India. Section 3 presents a brief review of the existing but sparse literature for municipal finances in India. Section 4 discusses the role of Central and State Finance Commissions in determining inter-governmental transfers to Local bodies and summarizes the findings.

1. Role, Responsibilities and Accounting Practices of Local Governments in India

1.4 In 1992, the 73rd and 74th Amendments to the Constitution institutionalised the structure of local governance in India. Urban Local governments include municipal corporations, municipal councils and Nagar panchayats.

¹ Reserve Bank of India (2021). "State Finances: A Study of Budgets of 2021-22."

² Compilation of budgetary data of the smaller ULBs and PRIs encompassing around 3,700 ULBs and over 3 lakh PRIs in India is a medium-term goal, and annual updates of this report would aim at widening the coverage gradually, depending on the response of local bodies in terms of sharing relevant information.

Municipal corporations are created for providing community services like health care, education, housing, and transport in the million-plus cities in India. In contrast, municipal councils and Nagar Panchayats govern smaller urban agglomerations and transition areas (from rural to urban), respectively. The 74th Amendment (through the 12th Schedule) provides an illustrative list of 18 functions which the State governments may assign to the municipalities, partly or wholly, through their municipal laws (Table I.1).

1.5 The 74th Amendment Act also entrusted the Finance Commission with the task of reviewing the finances of municipalities and recommend principles for: (1) determining taxes which may be assigned to them; (2) sharing of taxes between the State and municipal corporations; and (3) grants-in-aid to municipalities from the Consolidated Fund of the State. Audits of accounts of municipal corporations are carried out by the Comptroller and Auditor General (CAG) of India and these reports are laid before the Legislature of the respective State.

1.6 The 74th Constitutional Amendment Act marked a watershed in the evolution of municipalities as it granted them constitutional status with a clear mandate for democratic

decentralisation through self-governing local authorities in urban areas. This did not, however, result in a structural shift in the way municipal corporations functioned. Out of the 18 functions listed in Schedule 12 of the 74th Amendment Act, 11 already formed a part of municipal functions. The remaining functions can be traced back to either the state list or the concurrent list. The issue of revenue sources of ULBs was left entirely to State governments (Chart I.1).

1.7 Article 243X of the Constitution entrusts State governments the power to impose taxes, duties, tolls, and fees and allows them to assign revenues from specific sources to ULBs. Article 243Y assigns State Finance Commissions (SFCs) the task of reviewing and recommending devolution of tax revenues and grants-in-aids to ULBs. Effective devolution and transfer of revenue sources under these provisions has, however, been limited.

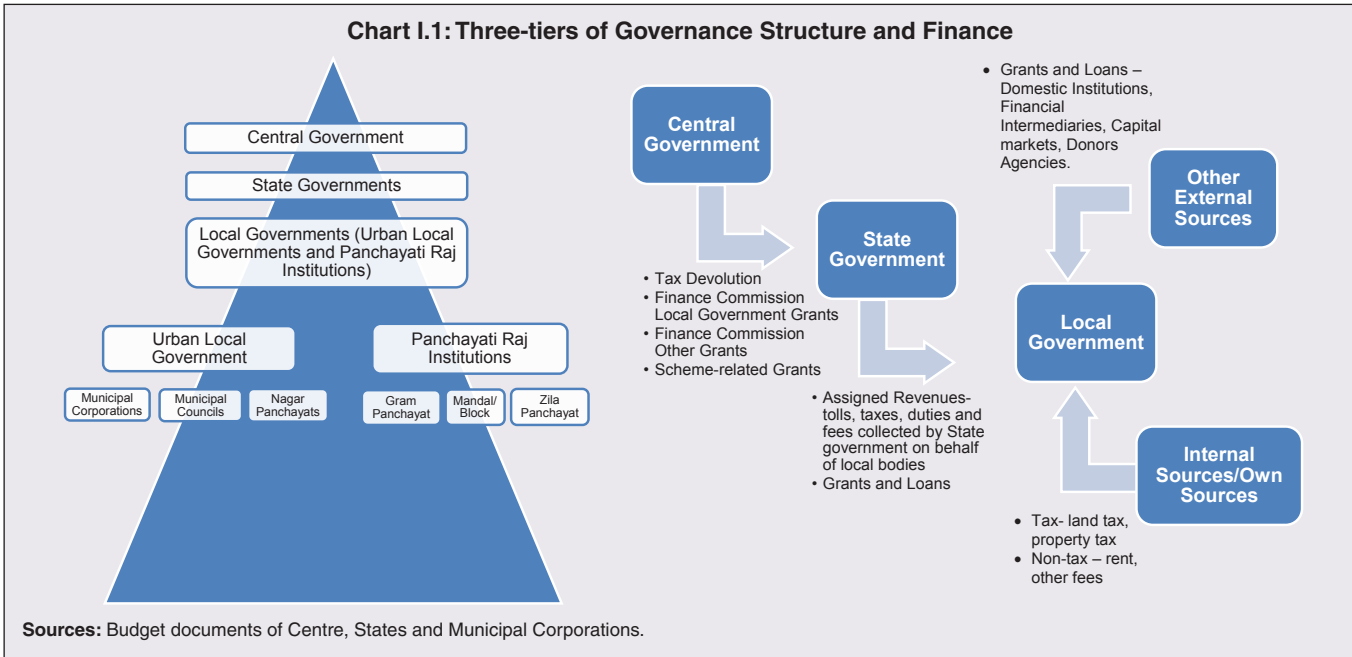
1.8 Indian cities are emaciated financially and are far from being able to generate the resources required for providing good quality infrastructure and services to their citizens. Accordingly, the availability of basic urban infrastructure in India lags behind the levels achieved in the OECD and other BRICS nations (Chart I.2 a and b).

Table I.1: Functions Listed in the 12th Schedule of the Constitution

| | |
|--|--|
| 1 Urban planning including town planning | 10 Slum improvement and upgradation |
| 2 Regulation of land-use and construction of buildings | 11 Urban poverty alleviation |
| 3 Planning for economic and social development | 12 Provision of urban amenities and facilities - parks, gardens and playgrounds |
| 4 Roads and bridges | 13 Promotion of cultural, educational and aesthetic aspects |
| 5 Water supply - domestic, industrial and commercial | 14 Burials and burial grounds, cremations, cremation grounds and electric crematoriums |
| 6 Public health, sanitation, conservancy and solid waste management | 15 Cattle pounds, prevention of cruelty to animals |
| 7 Fire services | 16 Vital statistics including registration of births and deaths |
| 8 Urban forestry, protection of environment and ecology | 17 Public amenities including street lighting, parking lots, bus stops and public conveniences |
| 9 Safeguarding the interests of weaker sections of the society including the handicapped and mentally retarded | 18 Regulation of slaughterhouses and tanneries |

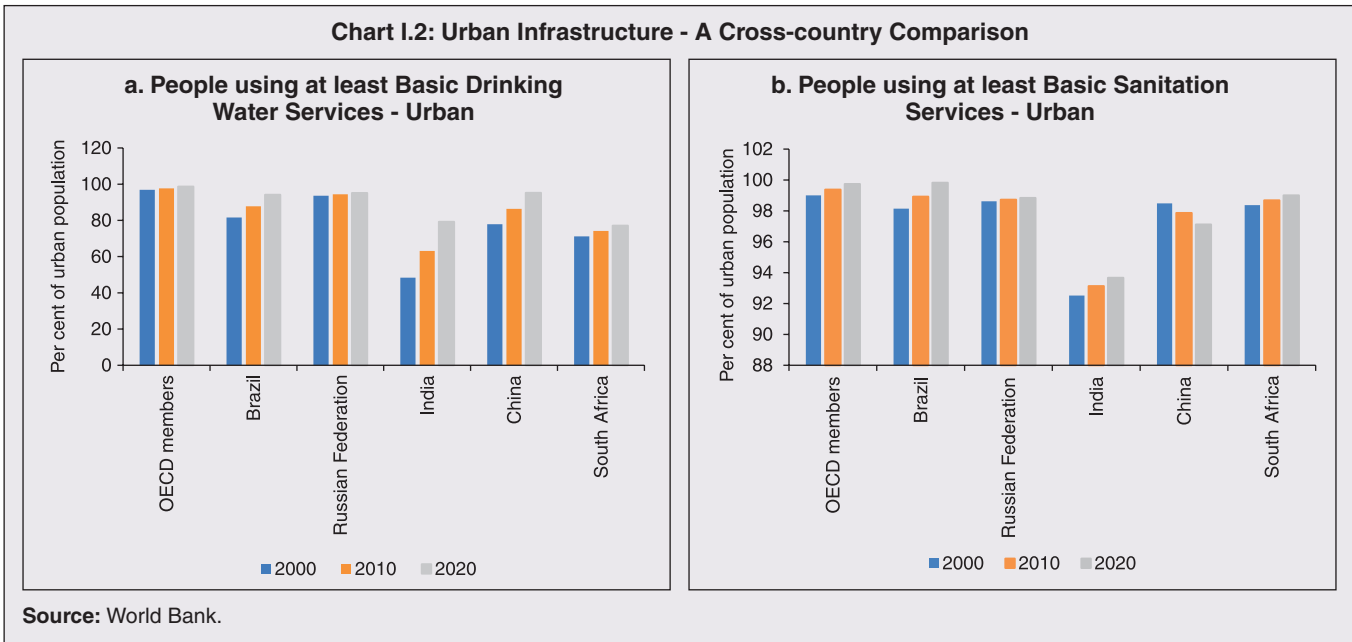
Source: Constitution of India.

Municipal Finances in India: An Overview



1.9 Due to limited sources of revenue generation, municipal corporations in India are largely dependent on grants from the Central and State governments for meeting their expenditure needs. Among own revenue sources,

over-reliance on property tax has constrained exploiting other avenues of funding, such as trade licences, entertainment taxes, taxes from mobile towers, solid waste user charges, water charges, and value capture financing.³ ULBs in India also



³ Value capture financing acts as a tax collection mechanism and aims to recover part or full of the value that public infrastructure generates for private landowners. The examples are land value taxes, betterment levy, development charges, vacant land tax *etc.*

need to improve collection efficiencies in respect of property tax, user charges, lease rentals, advertisement tax and parking fees (Chapter 6, Third State Finance Commission Report, Uttarakhand 2018-19).

1.10 In order to ensure correct, complete and timely recording of municipal transactions and to produce accurate and relevant financial reports, a Task Force on accounting format for Urban Local Bodies was constituted by the CAG in February 2002, based on the recommendations of the Eleventh Finance Commission (2000-2005).⁴ The Task Force recommended (December 2002) accrual accounting system for municipalities, which led to the formulation of the National Municipal Accounts Manual (NMAM) in December 2004. State governments are expected to implement an accounting framework consistent with the NMAM in all ULBs. Only in nine of the fourteen States (for which information pertaining to adoption of State municipal accounts manual is available in the CAG reports), a municipal accounts manual has been approved by the respective State government.⁵ No uniform accounting code has been prepared for municipal corporations till date. There is thus an urgent need to devise and implement a uniform pattern of budgetary and accounting practices for compilation/reporting/dissemination of financial data relating to ULBs (Khan, 2013).

2. The Received Wisdom on Local Government Finances

1.11 Local government finance has been a keenly debated issue in fiscal decentralisation, with no specific model in the cross-country experience

that can be regarded as a best practice. The vertical division of functions and responsibilities among various tiers of governments vary across countries as well as across historical periods. Consequently, the search for criteria for the allocation of responsibilities among different tiers of government that ensure efficiency, redistributive equity and development has engaged the profession (Epple *et al.*, 2004; Arzaghi and Henderson, 2005; Kotsogiannis and Schwager, 2008; Tanzi, 2008). In addition, accountability in financial reporting of Local governments has been emphasised in response to concerns about mismanagement of resources, inefficiency and ineffectiveness (Mazibuko and Fourie, 2013; Basri and Nabiha, 2014).

1.12 While in many of the advanced economies, the government financial architecture allows for greater fiscal decentralisation, the concept is relatively new in developing countries. In many countries, the decentralisation of responsibilities from the national and subnational governments to Local governments has not been accompanied by a commensurate decentralisation of financial power (Bird, 2001). In most countries, taxation power lies with upper tiers of the government, with only a few exceptions like the Nordic countries where Local governments have substantial access to large and elastic tax bases such as the income tax (Bird and Vaillancourt, 1998).

1.13 The sources of revenue for Local governments vary across countries but generally include taxes, user fees and charges and inter-governmental transfers. Other revenues include

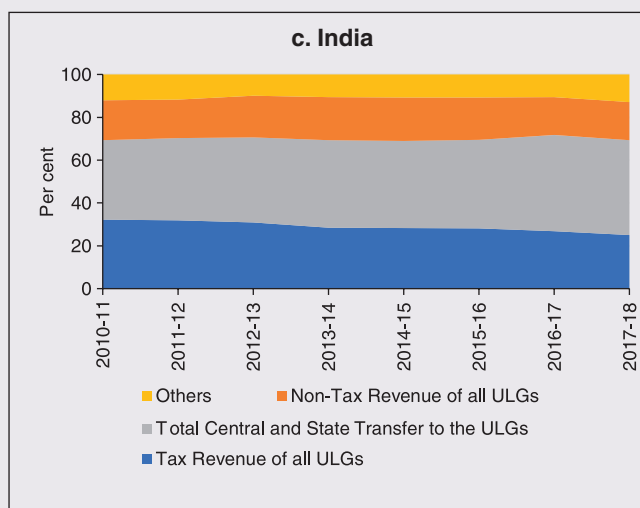
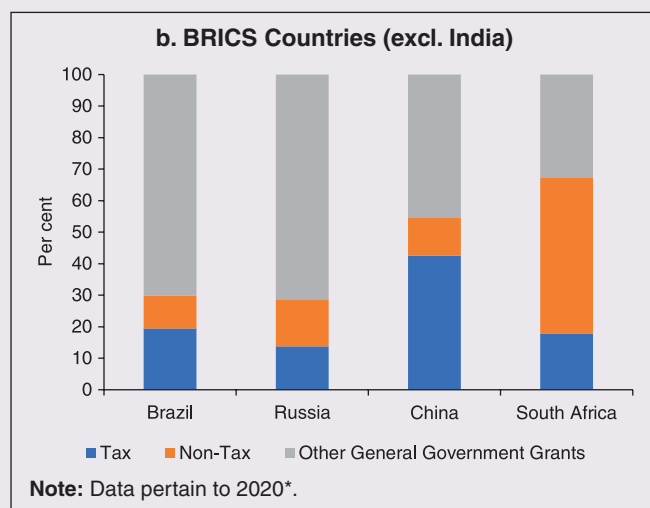
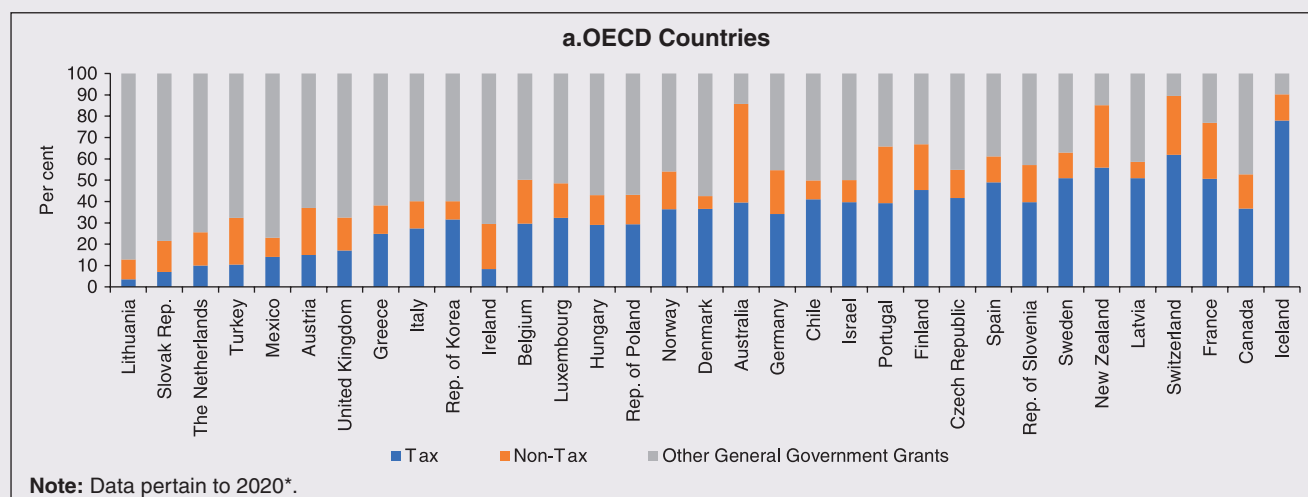
⁴ Representatives to this task force were from Ministry of Urban Development, State Governments of Maharashtra, Tamil Nadu and Karnataka besides officers from the office of the CAG of India.

⁵ For Uttar Pradesh and a few other States, the draft manual was in the process of approval. Maharashtra published the Maharashtra Municipal Account Code (2013) prescribing the procedure for maintenance of accounts of receipts and disbursements for the Municipal Councils only.

investment income, property sales, licenses and permits. Property tax is regarded as one of the most important tools for raising revenue at the Local government level around the world (UN-Habitat, 2009; McMillan and Dalby, 2014). Other local taxes include income tax, general sales taxes on fuel, liquor, tobacco, hotel occupancy, and vehicle registration. Often, these taxes are collected at the State level and shared with the local bodies (Vitkovic and Kopanyi, 2014). Cross-country experience reveals that Local governments in major advanced economies like Australia,

Belgium, Canada, Czech Republic, France, Iceland, Latvia, New Zealand, Spain, Sweden and Switzerland largely depend on their own tax and non-tax revenue sources while those in Austria, Estonia, Greece, Ireland, Lithuania, Luxembourg, Mexico, Netherlands, Slovakia, Turkey and United Kingdom tend to rely more on general government grants for their revenue (Chart I.3a). Among the BRICS nations, Local governments in Brazil and Russia rely on general government grants while those in China and South Africa generate their own tax and non-tax revenues (Chart I.3b). The

Chart I.3: Sources of Local Government Revenues



*: The latest data available for Local government finances in the GFS, IMF is for 2020.

Sources: GFS, IMF; and Ahluwalia *et al.*, (2019).

share of own revenue (both tax and non-tax) in the total revenue of ULBs in India has declined over time while that of government transfers has increased, indicating growing fiscal dependency (Chart I.3c). Empirical evidence has shown that greater dependency of Local governments on upper tiers for meeting their expenditure needs makes them more vulnerable and less efficient (Stansel, 2005; ThieBen, 2003; Akai and Sakata, 2002).

1.14 In India, studies on municipal finances and Finance Commission reports have regularly highlighted the financing needs of the ULBs. They recommend grants to local bodies from the Central government as well as scheme-specific grants (Bhargava, 1969; Bhagwan, 1983; Pethe and Lalvani, 2005; Venkatachalam, 2007; Mohapatra and Misra, 1991). In line with the Central Finance Commissions (CFCs), SFC reports have also assessed Local government budgets and arrived at a formula for devolution of funds with due consideration to: (i) distribution of tax proceeds between State governments and municipalities; (ii) allocation of revenue across all levels of municipal governments; (iii) taxes, duties and tolls to be assigned or appropriated by municipalities; and (iv) measures to improve the financial position of municipalities.

1.15 An analysis of the structure and composition of revenue and expenditure of 35 metropolitan municipal corporations⁶ for the period 1999-00 to 2003-04 reveals that there is a mismatch between functions and finances of ULBs, which primarily explains the vertical imbalance. Out of 18 functions to be performed by municipal bodies in India, less than half have a corresponding financing source. Own taxes and user charges

of the ULBs in India are grossly inadequate to meet their expenditure needs (Mohanty, *et. al.*, 2007). ULBs in India are amongst the weakest globally in terms of fiscal autonomy with elaborate State government controls on their authority to levy taxes and user charges, setting of rates, granting of exemptions, and borrowing of funds as well as on the design, quantum and timing of inter-governmental transfers (Ahluwalia *et. al.*, 2019). The absence of buoyant revenue handles, excessive reliance on grants from the Central and State governments, and inability to autonomously access capital markets have weakened the ability of ULBs to fulfil their mandated functions (Pethe, 2013).

1.16 Municipalities in India need to balance their budgets by law, and any municipal borrowing needs to be approved by the State government (Ahluwalia *et. al.*, 2019). Municipal revenues/expenditures in India have stagnated at around 1 per cent of GDP for over a decade. In contrast, municipal revenues/expenditures account for 7.4 per cent of GDP in Brazil and 6 per cent of GDP in South Africa. It has been stated that in order to improve the buoyancy of municipal revenue, the Centre and the States may share one-sixth of their GST revenue with the third tier (Kelkar and Shah, 2019).

3. Role of Central and State Finance Commissions

1.17 CFCs, which are constituted every five years, make extensive recommendations on the magnitude and sectoral allocation of net proceeds of the Centre and the States. The 74th Amendment to the Constitution added the responsibility of recommending measures to augment the consolidated funds of States to supplement the

⁶ The total number of metropolitan cities in India was 35 in 2001.

resources of municipalities. Since then, based on the recommendations of successive CFCs, the grants-in-aid to ULBs have increased steadily over time, both in absolute terms and as share of the divisible pool of the Centre. The conditionalities

for the release of grants-in-aid, however, have varied considerably over time, with the recent CFCs focusing on data transparency as well as improvement in own revenues of municipal bodies (Box I.1).

Box I.1:

FC-XV Recommendations for Local Governments

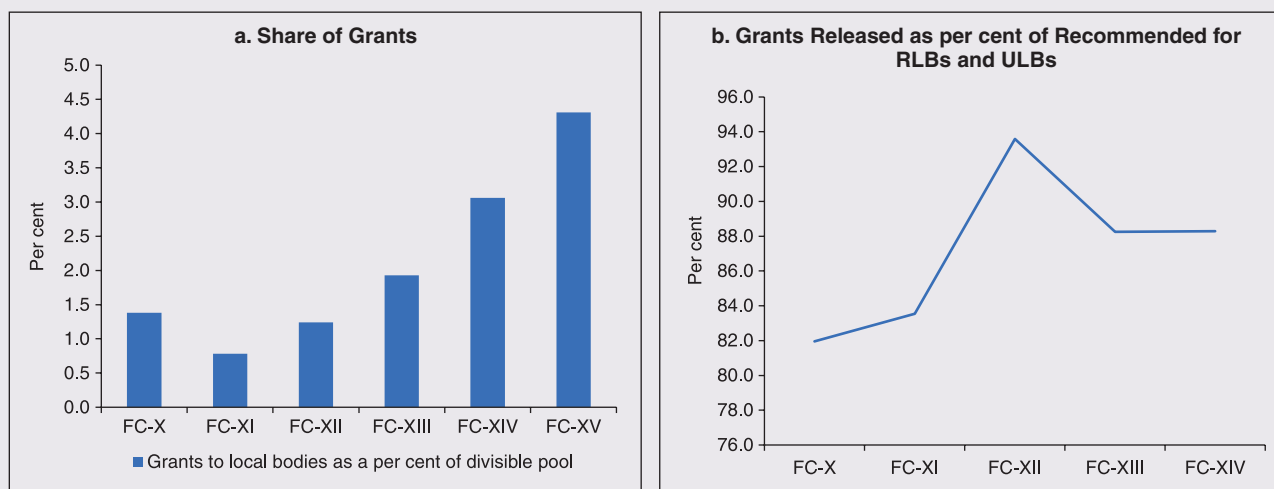
The 15th Finance Commission (FC-XV) report released on February 1, 2021 has recommended ₹4.36 lakh crore as grants to Local governments for the period 2021-22 to 2025-26 - the largest share of grants to be assigned for local bodies (Chart 1a). The FC-XV's preference for a fixed amount rather than a proportion of divisible pool adds predictability to the quantum and timing of fund flow, thus reducing revenue uncertainty. Generally, the actual release to the local bodies has been lower than the recommended amount by about 15 per cent, primarily due to their failure to meet different conditionalities (Chart 1b).

Within the overall grants recommended by FC-XV, the largest share is for rural local bodies (RLBs), with the *inter se* distribution among RLBs and ULBs from the total allocation of grants in each State being based on the ratio of 67:33 for the first two years (2021-22 and 2022-23), 66:34 in the next two years (2023-24 and 2024-25); and 65:35 in the last year of the award, namely 2025-26. Of the total grants of ₹4.36 lakh crore, ₹8,000 crore has been

earmarked for incubation of new cities and ₹450 crore is for shared municipal services. In view of the current pandemic, FC-XV has decided to provide grants of ₹70,051 crore to strengthen and plug critical gaps in healthcare systems (Table 1). *Inter se* distribution among States is based on a weight of 90 per cent for population and 10 per cent for area of States.

The FC-XV's focus on transparency is high regarding eligibility criteria to avail of grants. For availing full grants in the first and second year of the award period, States need to ensure that at least 25 per cent of RLBs make available online (in public domain) both their provisional accounts for the previous year and their audited accounts for the year before that. From the third year onwards, States will receive grants equivalent to the share of RLBs that have these two transparency requirements fulfilled. For ULBs, the additional conditions of notifying a floor rate for property tax for the first two years of the award period, followed by improvement in collection of property taxes in tandem with growth in States'

Chart 1: Local Bodies' Grants by Successive FCs



Source: FC-XV Report.

(Contd...)

Table 1: Grants to Local Governments by FC-XV (₹ Crore)

| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2021-26 |
|---|---------------|---------------|---------------|---------------|---------------|-----------------|
| 1 Total Grants for Rural and Urban Local Bodies (a+b+c) | 80207 | 82613 | 85091 | 89997 | 90003 | 4,27,911 |
| a. Grants for primary health care | 13192 | 13192 | 13851 | 14544 | 15272 | 70,051 |
| b. Grants for RLBs | 44901 | 46513 | 47018 | 49800 | 48573 | 2,36,805 |
| c. Grants for ULBs | 22114 | 22908 | 24222 | 25653 | 26158 | 1,21,055 |
| 2 Grants for Incubation of New Cities | - | 2000 | 2000 | 2000 | 2000 | 8,000 |
| 3 Grants for shared Municipal Services | 90 | 90 | 90 | 90 | 90 | 450 |
| Total (1+2+3) | 80,297 | 84,703 | 87,181 | 92,087 | 92,093 | 4,36,361 |

Source: FC-XV Report.

own GSDP, are added. This focus on incentive/performance-based grants to Local governments aimed at enhanced

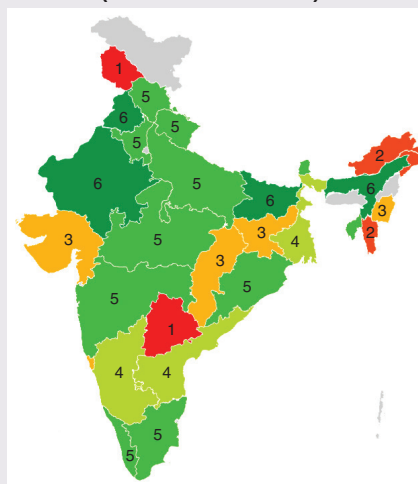
transparency and improved revenue mobilisation can be regarded as seeds of change for overall fiscal federalism.

1.18 SFCs, being the constitutional counterpart of CFCs, are expected to spell out the principles to be applied for determining the allocation of funds to Local governments and the range of taxes and non-taxes to be devolved to them. With the implementation of GST, a few of the taxes which were the prerogative of municipal corporations earlier, have been subsumed into it, resulting in greater dependence of municipal corporations on transfer of funds from the upper tiers of the government. Thus, SFCs assume importance in the post-GST arrangement for resetting the principles for the devolution of taxes and non-taxes to municipal corporations. Besides arbitrating on the claims to resources by the State governments and Local governments, their recommendations could also impart greater stability and predictability to the transfer mechanism and flow of resources to the third tier.

1.19 State governments have not set up SFCs in a regular and timely manner even though they are required to be set up every five years (Chart I.4). Accordingly, in most of the States, SFCs have not been effective in ensuring rule-based devolution of funds to Local governments (Gupta and Chakraborty, 2019). There are several

reasons for delay in setting up of SFCs: (i) SFCs on an average take around 32 months to submit their reports, resulting in an average delay of about 16 months; and (ii) State governments take considerable time in tabling the action taken report (ATR) in State legislatures (the average time taken by State governments to table the ATR is around 11 months) (Gupta and Chakraborti, 2019). Resultantly, the flow of funds to Local governments is not steady and predictable,

Chart 1.4: State Finance Commissions (Constituted so far)



Note: Chhattisgarh, Jharkhand and Uttarakhand gained Statehood in 2000 and Telangana State was formed in June 2014.
Source: FC-XV Report.

hindering the delivery of basic services to the citizens.

1.20 Overall, despite institutionalisation of the structure of local governance in India, there has been no appreciable improvement in the functioning of municipal corporations. The availability and quality of essential services for urban population in India has consequently remained poor. The

rapid rise in urban population density, however, calls for better urban infrastructure, and hence, requires greater flow of financial resources to Local governments. With own revenue generation capacity of municipal corporations declining over time, dependence on the devolution of taxes and grants from the upper tiers has risen. This calls for innovative financing mechanisms.

II

Fiscal Position of Municipal Corporations

1. Introduction

2.1 As brought out in Chapter I, analysis of the fiscal situation of local bodies is constrained by the non-availability of consolidated data. This chapter endeavours to redress this imbalance in respect of municipal corporations (MCs) across all States for the years 2017-18 (actuals), 2018-19 (revised estimates) and 2019-20 (budget estimates). The rest of this chapter is structured into three sections. Section 2 examines fiscal outcomes for the period of reference. Section 3 deals with financing of MCs. Section 4 summarises the findings. A historical overview of the evolution of municipal finances is given in the Annex.

2. The State of Municipal Finances

Municipal Receipts

2.2 Based on our sample¹, the revenue receipts of MCs - consisting of own tax revenue, own non-tax revenue and transfers - are estimated at 0.61 per cent of GDP in 2017-18 and were budgeted to increase to 0.72 per cent of GDP in 2019-20 (Table II.1).²

2.3 Own tax revenue, comprising property tax, water tax, toll tax and other local taxes, accounted for 31-34 per cent of total revenue during the period under study. Large variations are observed, with MCs in Delhi, Gujarat, Maharashtra, Chandigarh, and Chhattisgarh collecting higher taxes relative to others (Chart II.1).

Table II.1: Revenue Receipts

(Per cent of GDP)

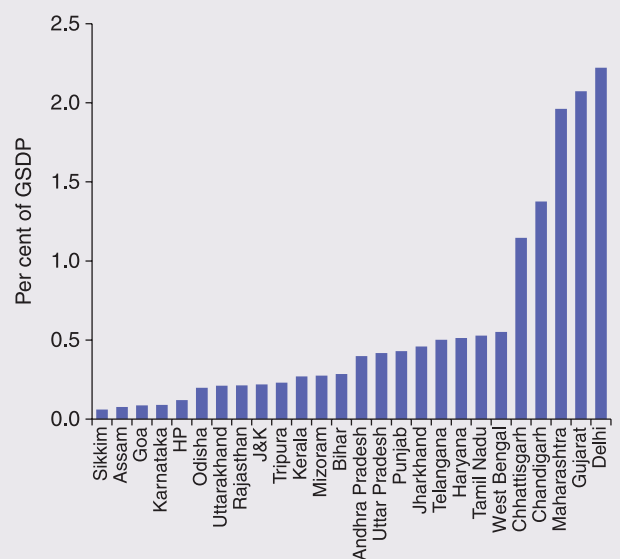
| | 2017-18 (A) | 2018-19 (RE) | 2019-20 (BE) |
|-------------------------------|----------------|-----------------|-----------------|
| Revenue Receipts | 0.61 | 0.67 | 0.72 |
| Own Tax Revenue | 0.21 | 0.21 | 0.22 |
| <i>Of which: Property Tax</i> | 0.09 | 0.10 | 0.11 |
| Own Non-Tax Revenue | 0.18 | 0.19 | 0.23 |
| Transfer | 0.21 | 0.26 | 0.26 |

A: Accounts; RE: Revised Estimates; BE: Budget Estimates

Source: Municipal Corporations.

2.4 Property tax has gained prominence among the own tax revenue sources as taxes such as octroi/local body tax were subsumed

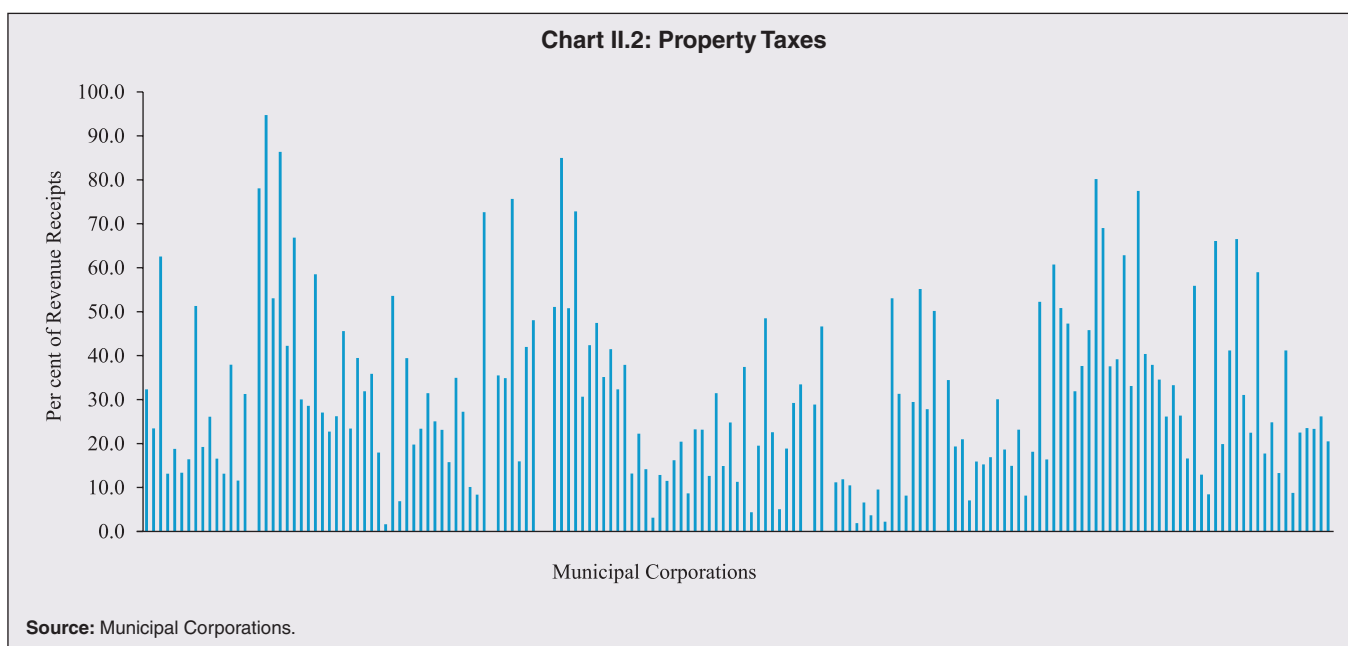
Chart II.1: MCs' Own Tax Revenue in 2017-18



Source: Municipal Corporations.

¹ While the budgetary data of 221 municipal corporations was obtained, information received from 20 municipal corporations was incomplete and hence, they were dropped from the final analysis. Thus, our sample consists of 201 municipal corporations.

² Many MCs did not provide data on transfers and amongst those that provided, many corporations did not report the respective shares of Central and State transfers. Hence, the data reported here may be an underestimation.



in the Goods and Services Tax (GST)³. There is, however, a wide variation in the collection of property tax across MCs (Chart II.2).

2.5 Despite its dominance over other municipal taxes, property tax collection in India is much lower compared to the OECD countries due to several factors, viz., property undervaluation, incomplete registers, policy inadequacy and ineffective administration (Awasthi and Nagarajan, 2020). Moreover, the collection system is marred by challenges of pending litigations and inadequate staffing pattern in MCs (Mankikar, 2018). Thus, there is a need for large-scale reform of property taxation practices in India (Box II.1).

2.6 Non-tax revenue, which accounted for around 30 per cent of total revenue receipts of MCs, is dominated by fees and user charges followed by income from investment, mainly in the form of interest earned and dividends, rental income from municipal properties, and sale and hire charges (Table II.2).

2.7 Transfers from Central and State governments also account for a sizeable portion of the revenue receipts of the MCs (Table II.3). Transfers from the State governments in the form of assigned revenues, compensation, State Finance Commission grants and other State government grants constitute the dominant component with

³ The year 2017 was marked by the implementation of GST, which subsumed many taxes of the Centre, States and local bodies. The States' value-added tax/sales tax, entertainment tax, purchase tax, luxury tax and taxes on lottery, betting, and gambling were subsumed under GST, some of which were shared with the MCs. The inclusion of octroi/entry tax (*i.e.*, tax imposed by local civic bodies on the entry of goods into a state/local area for consumption, use or sale therein) in GST has financial implications for the MCs in Maharashtra, which were levying this tax. All other States, however, had abolished it at different points in time. To protect the interests of the MCs in Maharashtra, after several rounds of negotiations, the government passed the Maharashtra Goods and Services (Compensation to Local Bodies) Act, 2017, which guarantees compensation for the loss of revenue following the abolition of octroi (Mankikar, 2018).

Box II.1:

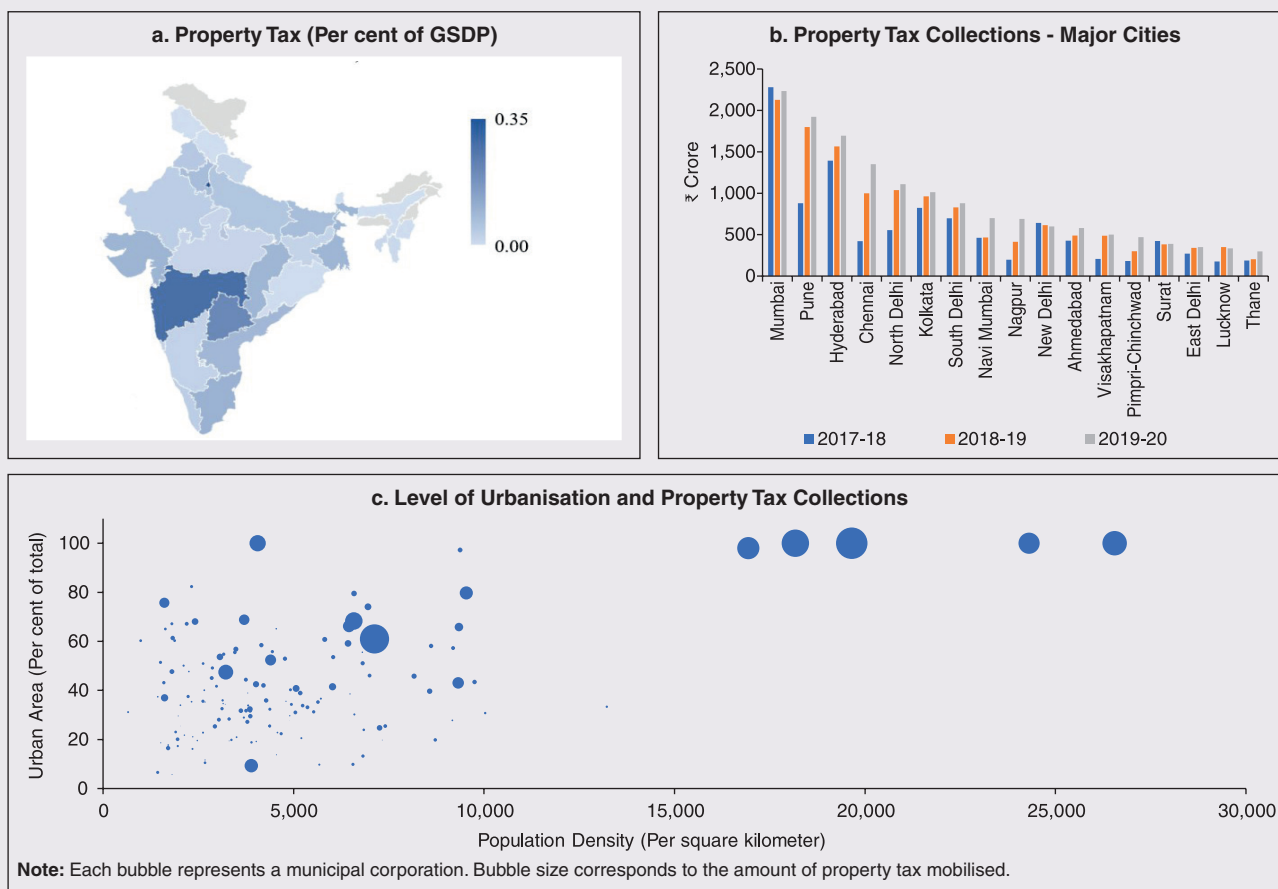
Scope and Opportunities for Property Taxes in India

Property tax, which accounts for around half of the total tax collections of MCs, amounts to less than 0.5 per cent of GDP with significant inter-state variations (Chart 1a). Many of the larger cities, however, were able to increase property tax collections over 2017-20 (Chart 1b). Poor enforcement mechanisms, coupled with multiple outdated exemptions, dated property rolls and databases, sub-optimal tax rates, property undervaluation and weak tax administration have resulted in significant under-recoveries in the majority of the Indian cities (Awasthi and Nagarajan, 2020). While the level of urbanisation and the urban population density bear a positive correlation with the amount of property tax mobilised, there are several corporations which have been

able to generate relatively higher revenue at much lower levels of urbanisation (Chart 1c).

The potential of property tax needs to be fully leveraged by extending coverage, regular revision of tax rates, improving the assessment system and raising efficiency in tax administration. For the smaller MCs, lack of institutional capacity to undertake these reforms constitute the main challenge and assistance from the State governments in this regard may be helpful. For the larger corporations, it is vital that the expansion of tax base and increase in efficiency of tax collection are achieved through the use of technologies such as satellite photography and geo-coding of data.

Chart 1: Property Tax Collections - Stylised Facts



Sources: Municipal Corporations; NSO and CMIE.

References:

Awasthi, R. and Nagarajan, M. (2020). "Property Taxation in India: Issues Impacting Revenue Performance and Suggestions for Reform". *Governance Global Practice, Discussion Paper No. 5*, World Bank Group.

Fiscal Position of Municipal Corporations

Table II.2: MCs' Non-Tax Revenue

(Per cent of GDP)

| | 2017-18 (A) | 2018-19 (RE) | 2019-20 (BE) |
|--|----------------|-----------------|-----------------|
| Own Non-Tax Revenue | 0.18 | 0.19 | 0.23 |
| 1. Rental Income from Municipal Properties | 0.01 | 0.02 | 0.03 |
| 2. Fees and User Charges | 0.11 | 0.10 | 0.12 |
| 3. Sale and Hire Charges | 0.00 | 0.00 | 0.01 |
| 4. Income from Investment | 0.03 | 0.03 | 0.03 |
| 5. Other Income | 0.03 | 0.03 | 0.04 |

Note: A: Accounts; RE: Revised Estimates; BE: Budget Estimates
Source: Municipal Corporations.

a share of 30-35 per cent of revenue receipts. Transfers from the Central government, on the other hand, account for less than 5 per cent.

Municipal Expenditure

2.8 Municipal expenditure declined between 2012-13 and 2017-18 while the share of revenue

Table II.3: Municipal Corporations' Finances - Key Ratios for 2017-2020

(Per cent)

| | 2017-18 (A) | 2018-19 (RE) | 2019-20 (BE) |
|---|----------------|-----------------|-----------------|
| Ratio of Own Revenue to Total Revenue Receipts | 64.5 | 60.5 | 64.0 |
| Ratio of Own Tax Revenue to Total Revenue Receipts | 34.0 | 31.3 | 31.0 |
| Ratio of Property Tax Collection to Total Revenue Receipts | 14.0 | 15.4 | 15.5 |
| Ratio of States' Transfer to Total Revenue Receipts | 31.2 | 34.7 | 32.0 |
| Ratio of Central Government's Transfer to Total Revenue Receipts | 3.6 | 4.4 | 3.7 |
| Ratio of Combined (Centre plus States) Transfer to Total Revenue Receipts | 34.8 | 39.1 | 35.7 |

A: Accounts; RE: Revised Estimates; BE: Budget Estimates.

Note: Please see footnote 2.

Sources: Municipal Corporations; and RBI staff estimates.

Table II.4: Expenditure of Municipal Corporations

(Per cent of GDP)

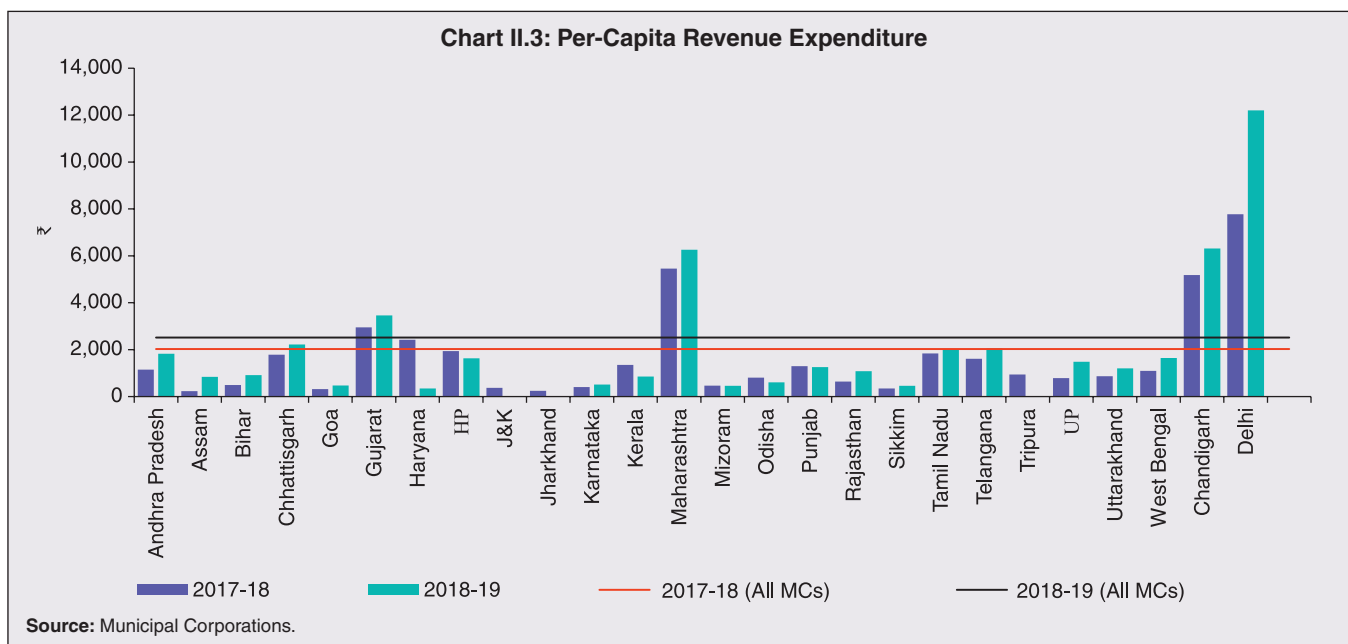
| | 2017-18 (A) | 2018-19 (RE) | 2019-20 (BE) |
|---|----------------|-----------------|-----------------|
| Total Expenditure (I+II) | 0.68 | 0.90 | 1.05 |
| I Revenue Expenditure (A to G) | 0.48 | 0.58 | 0.61 |
| A Establishment Expenses | 0.25 | 0.28 | 0.29 |
| <i>Of which:</i> | | | |
| (i) Salary, Wages and Bonus | 0.17 | 0.20 | 0.20 |
| (ii) Pension | 0.05 | 0.05 | 0.05 |
| B Administrative Expenses | 0.03 | 0.04 | 0.04 |
| C Operational & Maintenance Expenses | 0.11 | 0.14 | 0.15 |
| D Interest and Finance Charges | 0.01 | 0.01 | 0.01 |
| E Programme Expenses | 0.01 | 0.01 | 0.01 |
| F Revenue Grants, Contributions and Subsidies | 0.03 | 0.04 | 0.05 |
| G Miscellaneous Expenses | 0.06 | 0.07 | 0.06 |
| II Capital Expenditure | 0.20 | 0.32 | 0.44 |

A: Accounts; RE: Revised Estimates; BE: Budget Estimates.

Source: Municipal Corporations.

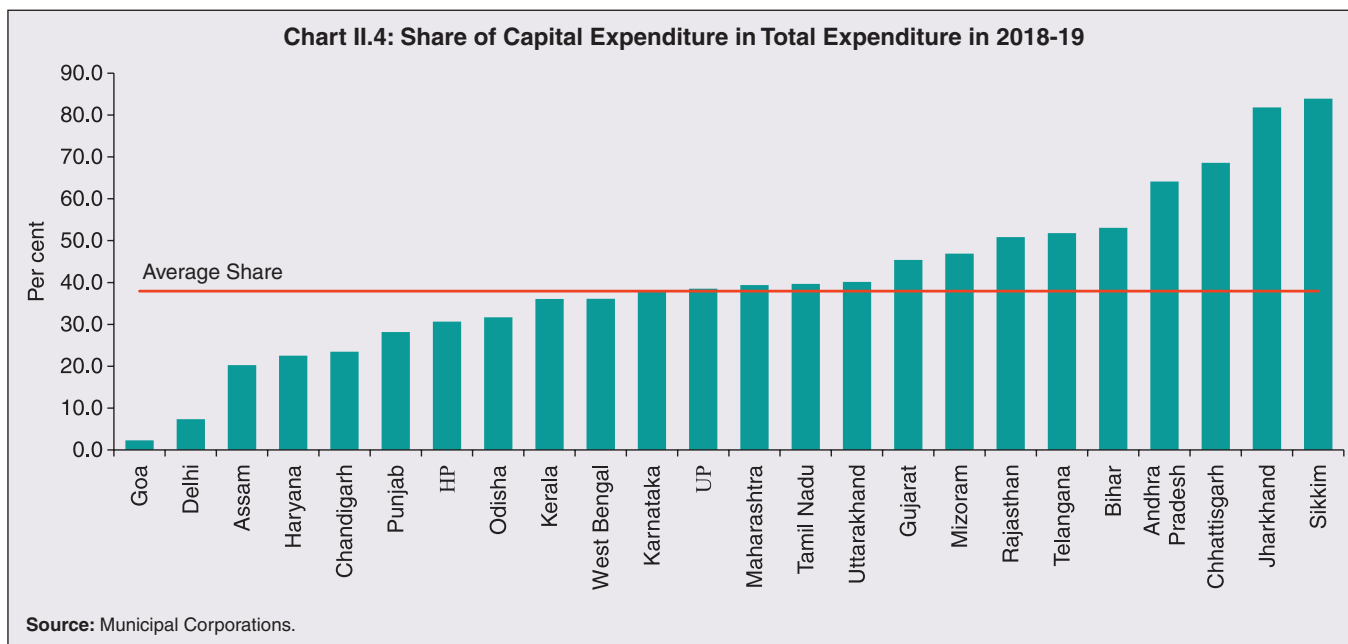
expenditure to total expenditure remained constant (Ahluwalia *et. al.*, 2019). The share of revenue expenditure, however, declined steadily from 70 per cent of total expenditure in 2017-18 to 58 per cent in 2019-20 (BE) (Table II.4).

2.9 Establishment expense consisting of salaries, wages and pensions was the largest component of revenue expenditure, followed by operational and maintenance expenses, which are directed towards general services and maintenance of capital assets. Committed expenditure comprising establishment expenses, administrative expenses and interest and finance charges was estimated at 0.32 per cent of GDP during 2017-20.



2.10 Establishment and operational and maintenance expenses have been on the rise with wide variations, while interest and finance charges remained unchanged (Chart II.3).

2.11 The share of MCs' capital expenditure increased sharply from around 30 per cent of total expenditure (0.20 per cent of GDP) in 2017-18 to 42 per cent in 2019-20 (0.44 per cent of GDP), with large inter-state variations (Chart II.4).



2.12 The ratio of revenue expenditure to capital expenditure of MCs was at 2.4 as against 7.1 for the Centre and 5.9 for the States in 2017-18 (Chart II.5). Various factors, viz., size of the MC, population density, transfer dependency

and nature of expenditure of the parent State government have impacted the quality of expenditure of municipal corporations in India (Box II.2).

**Box II.2:
Determinants of Expenditure Quality of Municipal Corporations**

India has the second largest urban population in the world after China, and it is projected to add another 416 million urban dwellers between 2018 and 2050 (UN, 2018). By the Government of India's Municipal Performance Index, Indore emerged as the highest-ranked municipal corporation in 2020, followed by Surat and Bhopal (Gol, 2021). The New Delhi Municipal Council has emerged as the leader in the less than million population category, followed by Tirupati and Gandhinagar. Efficiency and quality of expenditure were important performance parameters.

Three key indicators of expenditure quality - ratios of capital outlay⁴ to total expenditure (COTE); revenue expenditure to total expenditure (RETE); and revenue expenditure to capital outlay (RECO) - have been used for analysing the determinants of expenditure quality of the MCs. Lower RECO and RETE and higher COTE imply improvement of expenditure quality and *vice versa*. MC level fixed effect regressions with State-level clustering, controlling for relative MC size (total expenditure of MC as a per cent of total expenditure of the respective State), transfer dependency (share of transfers in total revenue receipt of MC), State expenditure quality (respective State's COTE, RETE, and RECO), and district population density, were estimated using the following model:

$$\begin{aligned}
 MC \text{ Expenditure Quality}_{idst} & \\
 &= \mu_s + \beta_1 MC \text{ Size}_{idst} + \\
 &\quad \beta_2 Transfer \text{ Dependency}_{idst} + \\
 &\quad \beta_3 State \text{ Expenditure Quality}_{st} + \\
 &\quad \beta_4 District \text{ Population Density}_{ds} + \varepsilon_{idst} \dots(1)
 \end{aligned}$$

In equation (1), i stands for individual MC, d stands for corresponding district, s stands for corresponding State and

Table 1: Fixed-Effect Results

| | Model 1 | Model 2 | Model 3 |
|-----------------------------|--------------------|--------------------|--------------------|
| Dependent Variable | COTE | RETE | RECO |
| MC Size | 1.34 (1.10) | -1.36 (-1.05) | -2.81** (-2.39) |
| Transfer Dependency | 1.06** (2.44) | -0.79* (-1.72) | -0.49 (-1.15) |
| State COTE | -0.28 (-0.93) | | |
| State RETE | | -0.09 (-0.49) | |
| State RECO | | | 0.61** (2.25) |
| District Population Density | -0.06* (-1.73) | 0.08** (2.08) | 0.08** (2.50) |
| Constant | 36.64*** (8.54) | 65.69*** (4.40) | 3.23 (1.42) |
| MC Fixed Effect | Yes | Yes | Yes |
| State-level Clustering | Yes | Yes | Yes |
| Observations | 609 | 609 | 589 |
| Adjusted R-squared | 0.31 | 0.34 | 0.26 |

Note: t statistics in parentheses; * p<0.05, ** p<0.01, *** p<0.001.

t stands for year. The estimation results suggest that quality of expenditure improves with higher transfer dependency (Model 1 and Model 2) (Table 1). In addition, municipal expenditure quality also improves with the increase in relative financial size of the MC and the State's expenditure quality (Model 3). On the other hand, high population density of district has an adverse impact on expenditure quality in all the three models.

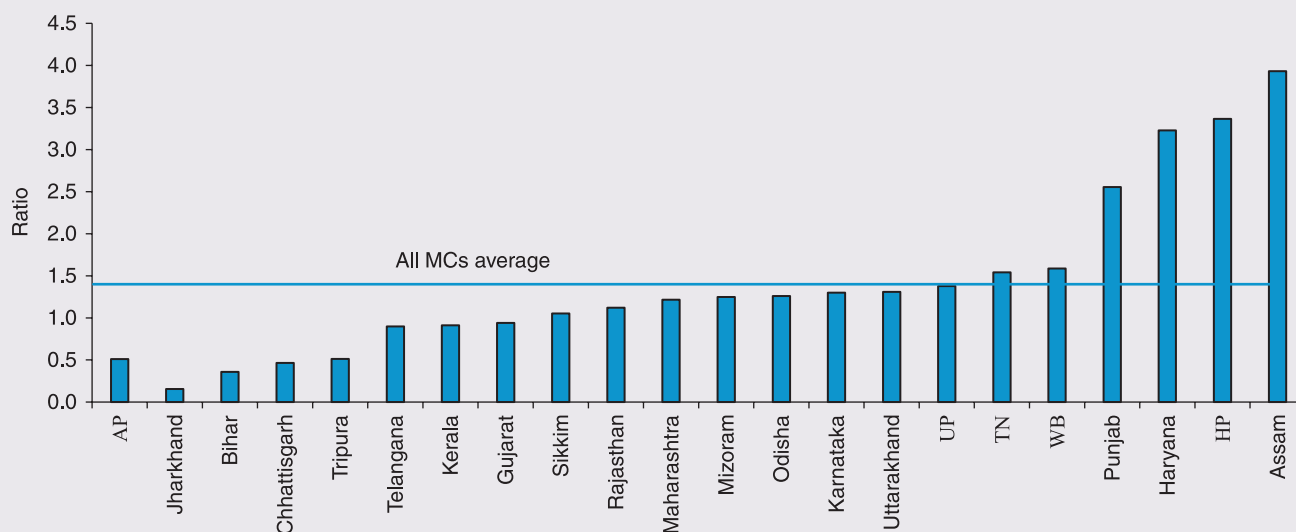
References:

Gol (2021). "Municipal Performance Index: Assessment Framework, 2019". Ministry of Housing and Urban Affairs.

UN (2018). "World Urbanization Prospects 2018".

⁴ As loans and advances data of MCs are not separately available, capital outlay here actually represents the capital expenditure of MCs.

Chart II.5: Ratio of Revenue Expenditure to Capital Expenditure in 2019-20 (BE)



Source: Municipal Corporations.

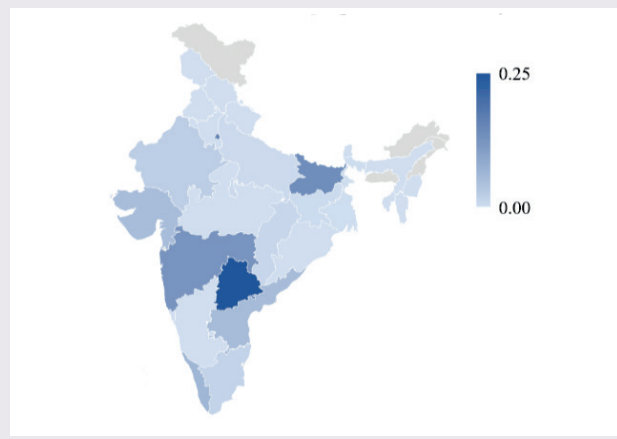
3. Borrowings

2.13 The level of gross municipal borrowings in India is minuscule and constitutes less than 0.05 per cent of GDP cumulatively for all MCs. There is, however, perceptible inter-State variation in municipal borrowings (Chart II.6a). As a proportion to total receipts of MCs, borrowings account for only around 6 per cent, though MCs in Telangana,

Bihar and Kerala report relatively higher shares (Chart II.6b). The bulk of the borrowings are raised by a few large metropolitan corporations. For example, Greater Hyderabad Municipal Corporation alone accounts for more than 90 per cent of the total municipal borrowings in the State of Telangana. Per capita gross borrowing is the highest for Telangana, followed by Bihar and Maharashtra (Chart II.6c).

Chart II.6: Municipal Borrowings in 2019-20 - Select Key Indicators (Contd.)

a. Gross Borrowings (Per cent of GSDP)



b. Gross Borrowings (Per cent of Total Municipal Receipts)

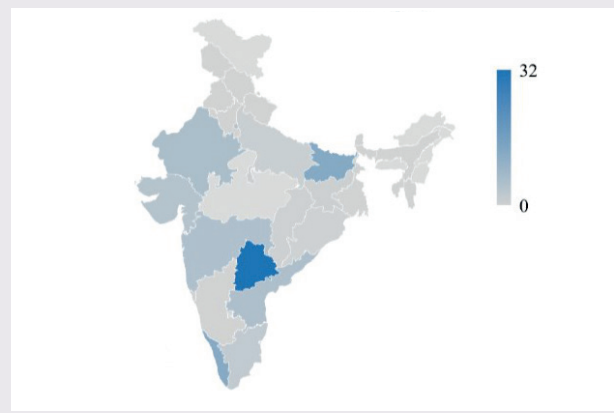
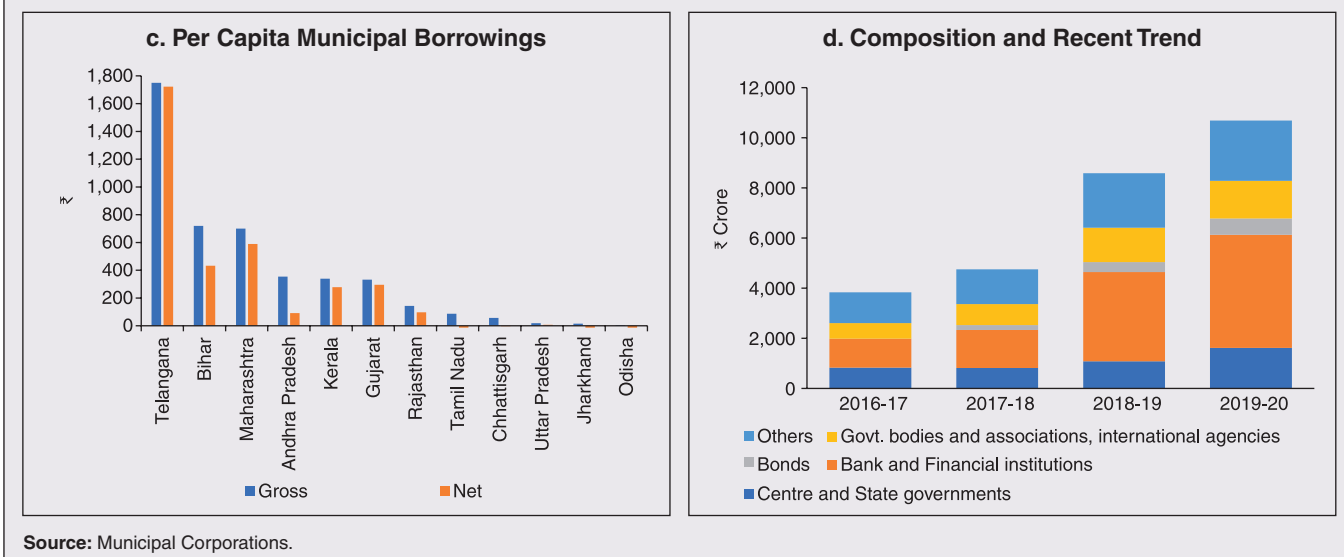


Chart II.6: Municipal Borrowings in 2019-20 - Select Key Indicators (Concl'd.)



2.14 Composition-wise, borrowings from banks and financial institutions, and loans from Centre/State governments account for more than half of the total loans raised by MCs (Chart II.6d). Funds raised from capital markets through bond issuances at less than a tenth of the total borrowings remain an underutilised source of financing.

4. Conclusion

2.15 The analysis of municipal finances for the period 2017-18 to 2019-20 reveals certain noteworthy features. To start with, the combined budget size of the MCs in India is found to be much smaller than that of the Central and State governments. Second, despite getting constitutional recognition in 1992, there was

no distinct rise in overall municipal revenue in India which remained broadly unchanged from 1946-47. Third, the composition of municipal revenue in India has changed considerably over time, with increased reliance on transfers. Fourth, despite lesser financial autonomy, the ratio of revenue expenditure to capital expenditure is lower than the Centre and the States. The higher share of capital expenditure of the MCs is largely on account of Central and State grants. Fifth, the overall borrowing by the MCs is miniscule and their market borrowings through bond issuances is negligible, dominated by a few large MCs. Going forward, property tax reform and development of a vibrant municipal bond market may provide a boost to the municipal finances in India.

Annex Evolution of Municipal Finances: A Historical Perspective

The presence of municipal governments can be traced back to ancient India, but the first municipal government in the sense it is perceived today was established in the town of Madras during the rule of the East India Company (Tinker, 1951). In 1687, the Court of Directors was formed, and the power of local tax collection was delegated to it by King James II (Report of the Local Finance Enquiry, 1951). The beginning of a formal system of local finance can be found in Lord Mayo's Resolution of 1870:

“Local interest, supervision, and care are necessary to success in the management of funds devoted to education, sanitation, medical relief, and local public works. The operation of this Resolution in its full meaning and integrity will afford opportunities for the development of self-government, for strengthening municipal institutions, and for association of Natives and Europeans to a greater extent than heretofore in the administration of affairs.”

At the time of independence, the total income of 807 urban local bodies (ULBs) stood at ₹43.09 crore, out of which the share of taxation was around 57 per cent (Table 1). The total municipal revenue amounted to 0.51 per cent of the national

income of India in 1946-47, of which own tax revenue was 0.29 per cent (of national income). In terms of composition, *octroi* constituted the most prominent source of tax revenue, followed by taxes on houses and lands.

The Zakaria Committee on ‘Augmentation of Financial Resources of Urban Local Bodies’, which submitted its report in 1963, made the following remark:

“It is a matter of historical fact that over a long period of years, the cost of Local Government has continued to rise and the ability of Local Government to meet this cost within the resources at its disposal, has continued to diminish. It will be unrealistic to look forward either to a reduction of Local Government expenditure or to a readiness to put a greater proportion of this expenditure upon property taxes and other existing sources of revenue. What we have to conceive, therefore, is a better way of distributing the financial burden which will have to be met in any case and the system of Local Finance has to become an integral part of the system of National Finance.”

As per the Zakaria Committee Report (1963)⁵, revenue from taxes in 1960-61 constituted

Table 1: Number, Population and Total Income of Urban Local Bodies in 1946-47

| ULB | Number | Population (crore) | Total Income from all Sources (₹ crore) | Income from Taxation | |
|-------------------------------|------------|--------------------|---|----------------------|----------------------------|
| | | | | Amount (₹ crore) | Percentage of Total Income |
| 1 City Municipal Corporations | 3 | 0.48 | 12.35 | 8.92 | 72.24 |
| 2 Municipalities | 628 | 2.19 | 15.18 | 10.41 | 68.56 |
| 3 District Boards | 176 | 20.45 | 15.55 | 5.22 | 33.58 |
| Total | 807 | 23.13 | 43.09 | 24.56 | 56.99 |

Source: Report of the Local Finance Enquiry (Wattal, 1951).

⁵ This report studied 1,508 out of 2,023 ULBs in India: 20 out of 20 municipal corporations; 1,238 out of 1,471 municipalities; and 250 out of 532 notified/town area committees.

Fiscal Position of Municipal Corporations

Table 2: Income of ULBs in 1960-61

(₹ Crore)

| Nature of Revenue | Municipal Corporations | Municipalities | Notified/ Town Area Committees | Total (all Urban Local Bodies) | State Governments |
|---|------------------------|------------------|--------------------------------------|-----------------------------------|----------------------|
| 1 Tax Revenues | 40.02 (72.7) | 38.31 (60.9) | 1.07 (51.9) | 79.39 (66.0) | 627.48 (71.7) |
| 2 Non-tax Revenues Excluding Grants-in-aid | 9.08 (16.4) | 15.03 (23.9) | 0.50 (24.3) | 24.61 (20.5) | 265.40 (26.2) |
| 3 Grants-in-aid | 6.17 (10.9) | 9.55 (15.2) | 0.49 (23.8) | 16.20 (13.5) | 121.62 (12.1) |
| 4 Total Ordinary Income 4 = (1+2+3) | 55.26 (100.0) | 62.88 (100.0) | 2.06 (100.0) | 120.20 (100.0) | 1011.81 (100.0) |

Note: Figures in parenthesis indicate per cent of total income.

Source: Report of the Local Finance Enquiry (Wattal, 1951).

around 72 per cent of the total revenue of the MCs (Table 2). Property tax emerged as one of the major sources of tax revenue of the MCs, followed by the tax on services and octroi.

The composition of municipal revenue in India has changed considerably over time with increased reliance on transfers. The share of own sources of revenue of the MCs came down from 89.1 per cent of the total revenues in 1960-61 to around 65 per cent in 2012-13. The share of own sources of revenues of municipalities also declined

sharply (Table 3). During the entire period, most MCs generated revenue surpluses and the overall resource gaps were not significant. MCs' spending, however, was lower than that required for providing a minimum level of civic amenities. The apparent contradiction of sound fiscal health and a high level of under-spending was due to statutory obligations. ULBs are generally bound to restrict their expenditure to the resources available and are not granted liberal permission by the respective State governments to incur debt (Mohanty *et al.*, 2007).

Table 3: Municipal Revenues by Categories (1960-61, 2007-08 and 2012-13)

(Per cent)

| | | Municipal Corporations | | | Municipalities | | |
|------------------|--------------------------------------|------------------------|---------|---------|----------------|---------|---------|
| | | 1960-61 | 2007-08 | 2012-13 | 1960-61 | 2007-08 | 2012-13 |
| A. Own Sources | Total Taxes | 72.7 | 45.5 | 40.9 | 60.9 | 18.6 | 14.7 |
| | Non-taxes | 16.4 | 22.2 | 23.9 | 23.9 | 9.3 | 10.5 |
| | Total Own Sources | 89.1 | 67.6 | 64.8 | 84.8 | 27.9 | 25.2 |
| B. Other Sources | Gol Transfers | | 7.0 | 4.6 | | 8.4 | 7.3 |
| | Central Finance Commission Transfers | | 0.8 | 2.1 | | 5.3 | 8.8 |
| | State Assignment/Devolution | | 11.4 | 12.6 | | 31.2 | 29 |
| | State Grant-in-aid | 10.9 | 10.4 | 12.2 | 15.2 | 24.2 | 23.8 |
| | Others | | 2.7 | 3.8 | | 3.0 | 5.8 |
| | Total Other Sources | | 32.4 | 35.2 | | 72.1 | 74.8 |
| C. Total (A+B) | | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

Sources: Zakaria Committee Report (1963) and Mohanty (2016).

III

Alternative Sources of Financing for Municipal Corporations

1. Introduction

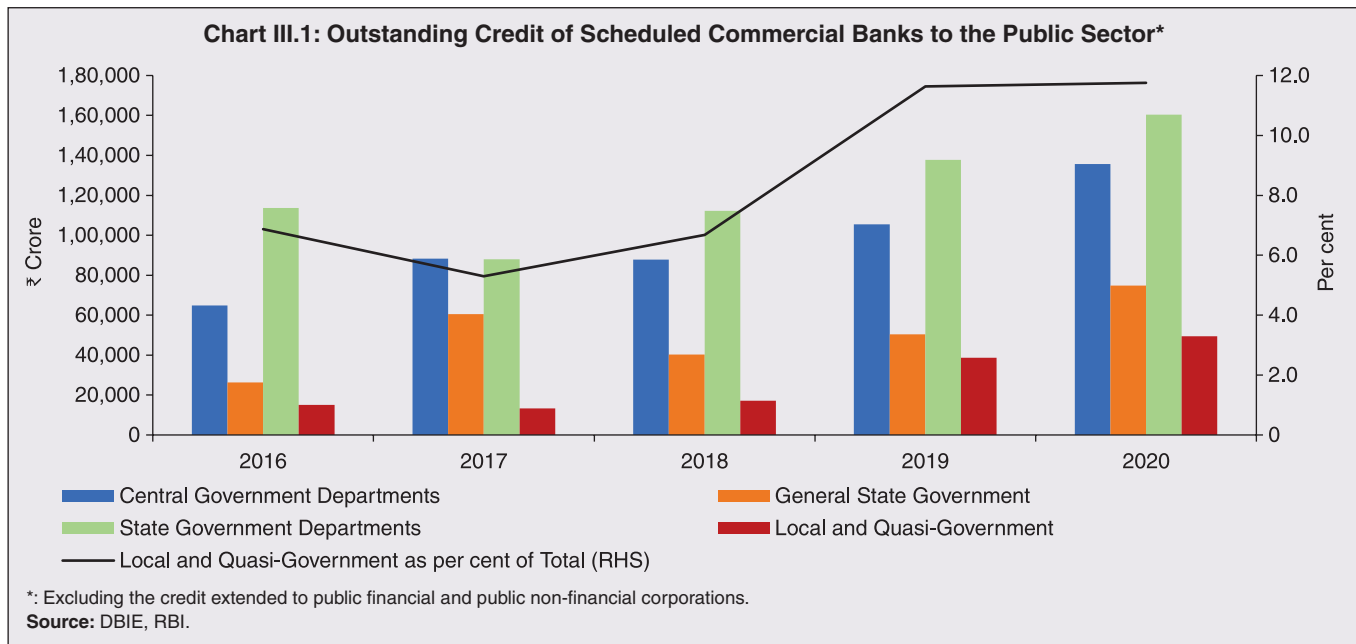
3.1 Central and State governments in India finance their deficits primarily through market borrowings – States and UTs finance around 85 per cent, and the Central government finances around 61 per cent of their gross fiscal deficit through market borrowings. Municipal Corporations (MCs) in India are required by law to maintain a balanced/surplus budget and hence, they have not been able to tap capital markets sufficiently to supplement their revenues. They have remained dependent on State and Central government transfers.

3.2 This Chapter explores alternative sources of finance for the MCs in India. The Chapter is organised into seven sections. Section 2 examines the role of traditional bank credit in financing municipal borrowings. Section 3 discusses

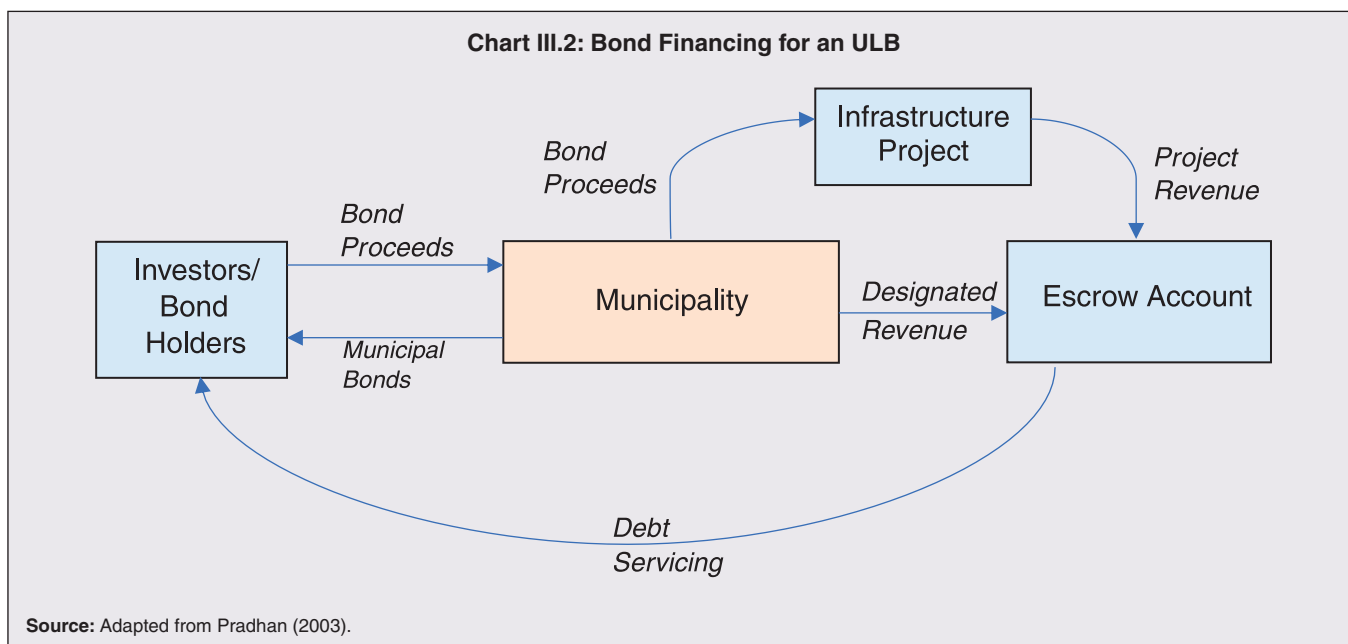
alternative sources of financing, especially bond financing and pooled financing. Section 4 analyses the uses of funds mobilised through bond financing. Section 5 highlights the need for credit ratings of urban local bodies (ULBs). Section 6 presents the issues and challenges relating to the development of a municipal bond market in India. Section 7 puts forth the concluding observations.

2. Bank Credit to Local Bodies

3.3 The banking sector plays a pivotal role in financing the borrowing requirements of different tiers of government. The Reserve Bank collects and publishes data on the deployment of bank credit, based on the type of receiver, in the annual Basic Statistical Returns (BSR1). Of the total outstanding bank credit extended to the public sector, local and quasi governments account for about 10 per cent¹ (Chart III.1).



¹ The BSR1 return does not explicitly capture the credit extended to the third tier of the government and it is clubbed with other quasi-government institutions.



3. Financing of Municipal Corporations from Private Sources

3.4 Local governments can also tap the capital market by issuing municipal bonds. General obligation bonds issued by them are not secured by any asset but are backed by the issuer's 'full faith and credit', with the power to tax residents to pay bondholders. On the other hand, Revenue bonds are backed by earnings/accruals from a specific project such as highway tolls or lease fees. A hybrid mechanism is also feasible whereby the general revenue of the MC is used as a backup to service the bond in

case user charges are insufficient. Whatever be the nature of the bond, an escrow account is generally created to serve as the primary source for servicing the bond, and funds raised from the project are used to replenish the escrow account (Chart III.2). In addition, MCs can choose to finance through special purpose vehicles (SPVs) and State-pooled finance entities. For example, China's Local Government Financing Vehicle (LGFV) is an investment company that sells bonds in the bond markets for financing real estate development and other local infrastructure projects. Another variant is the practice followed by South Africa (Box III.1).

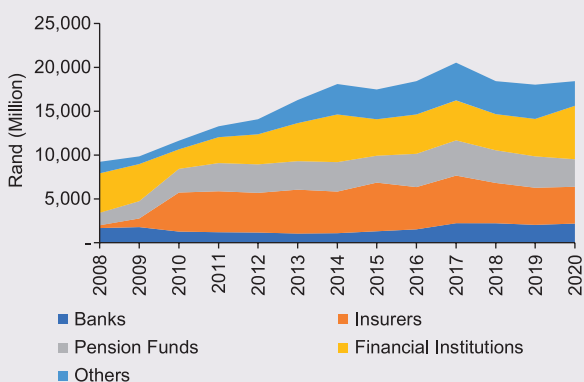
Box III.1: Municipal Borrowings and Governance Reforms in South Africa

In South Africa, the third tier of government has 278 municipalities, out of which eight are metropolitan, 44 are district municipalities and the rest are local municipalities. The South African Constitution mandates an equitable distribution of resources among the three tiers of the government. Municipalities receive unconditional 'equitable

share transfers', based on a formula driven by demographic and developmental needs. Conditional grants of various kinds supplement the transfers. In the recent period, South Africa has been emphasising municipal borrowings for financing local governments' capital and developmental expenditure.

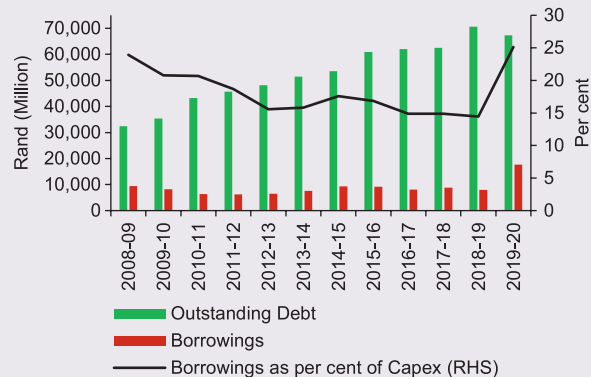
(Contd...)

Chart 1: Ownership Pattern of Outstanding South African Municipal Bond Liabilities



Sources: Municipal Borrowing Bulletins, Department of National Treasury; and Reserve Bank of South Africa.

Chart 2: Municipal Borrowings in South Africa: Recent Trends



Sources: Municipal Borrowing Bulletins, Department of National Treasury; and the Reserve Bank of South Africa.

Over the last two decades, South Africa has taken various legislative measures to harmonise municipal finances across all the municipalities. Central to this transformation has been the Municipal Finance Management Act (2003), supplemented by related municipal governance reforms, primarily through the Municipal Structures Act, the Municipal Systems Act and the Municipal Property Rate Act. Active intervention from the national government through programmes like the Local Government Turnaround Strategy (2009) has improved municipal governance, accountability, service delivery and financial management system.

Municipal bonds issued by South African municipalities do not have provincial or national guarantees. Bondholders take their investment decisions based on the financial health of the issuing municipality. The timely availability of audited accounts and budgetary data of municipalities facilitate the assessment of risk, leading to higher investor confidence. So far, 97 municipalities are engaged in long term borrowings of an equivalent of US\$4.7 billion, out of which around a third has been financed through bond issuances,

primarily issued to banks, insurance, and pension funds (Chart 1). Long-term municipal debt has been growing at around 5 per cent per annum over the last decade, with eight metropolitan municipalities accounting for 87 per cent of the total outstanding debt. These institutional investors generally hold the bonds till maturity, and the secondary trade is minuscule. South African legislation allows municipal borrowings to fund capital expenditure only (Chart 2).

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Glasser, M. (2020). "Municipal Bonds in Three Countries: India, South Africa and the United States". *Journal of Comparative Urban Law and Policy, Volume 4, Issue No. 1, Article 15, Pages 96-132.*

Municipal Borrowing Bulletins, National Treasury, Republic of South Africa, various issues.

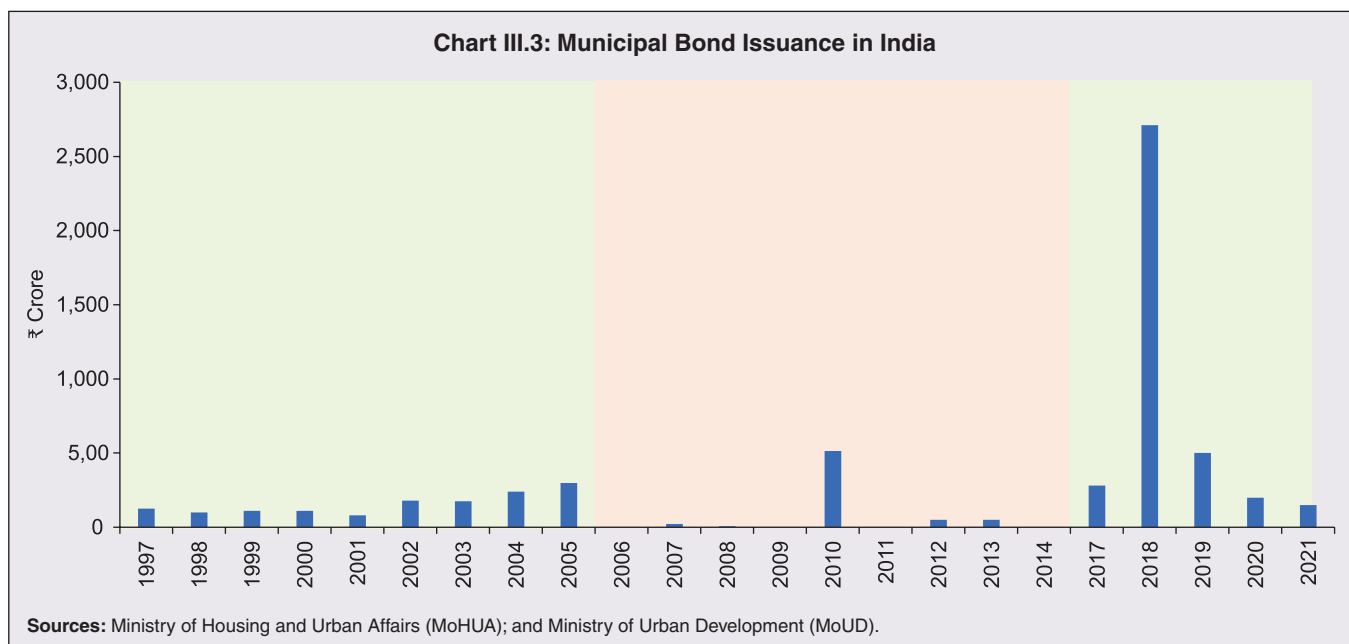
Reserve Bank of South Africa (2021). "Quarterly Bulletin No. 299". March 2021.

National Treasury Website: <http://mfma.treasury.gov.za/Pages/Default.aspx>

3.1 Bond Financing

3.5 Only a few prominent Indian MCs have used bonds as a source of finance. Bengaluru MC floated municipal bonds for the first time in India in 1997, followed by Ahmedabad MC in 1998. Since then, the Indian municipal bond market witnessed

a healthy growth until the mid-2000s, with nine MCs raising around ₹1,200 crore (an average issue size of about ₹130 crore per corporation) (Chart III.3). Municipal bond issuances came to a sudden halt after 2005 with the launch of Jawaharlal Nehru National Urban Renewal Mission



(JNNURM), envisaging total investment of about ₹1 lakh crore available to municipal corporations in the form of grants from the Centre.

3.6 In the recent period, there has been a resurgence of municipal bond issuances in India, with nine MCs raising around ₹3,840 crore during 2017-21 (Appendix Table A1). The Government of India has also provided financial incentives in the form of a lump-sum grant-in-aid for municipal bond issuances at the rate of ₹13 crore per ₹100 crore of bonds issued under the Atal Mission for Rejuvenation and Urban Transformation (AMRUT, 2015) Programme.

3.7 The Indore, Lucknow and Ghaziabad MCs raised ₹490 crore *via* municipal bonds on a private placement basis using the National Stock Exchange (NSE) and the Bombay Stock Exchange (BSE) bond platforms. The Indore MC became the first municipal corporation to list on the NSE in 2018, while Ghaziabad MC became the first municipal corporation to issue green bonds in India in 2021. The coupon rates offered by the MCs are generally higher than the government

bonds of similar maturity, even though they are rated as adequately safe with low credit risk (Table III.1 and III.2).

3.2 Pooled Financing

3.8 The experience of the past two decades shows that only large ULBs with good technical competencies can meet the necessary requirements of bond issuance. For India's 200

Table III.1: Average Coupon Rate and Maturity Pattern of Municipal Bonds

(Per cent)

| Year of Issuance | 5 years | 7 years | 10 years | 12 years | 15 years |
|------------------|-------------|-----------|------------|-----------|-----------|
| 2021 | | | 8.1 (6.2) | | |
| 2020 | | | 8.5 (6.1) | | |
| 2019 | 8.7 (6.7) | | 10.2 (6.9) | | |
| 2018 | | | 9.4 (7.7) | | |
| 2017 | | | 7.6 (6.7) | 8.3 (7.1) | |
| 2004 | | 5.2 (5.9) | | | |
| 2002 | | | | | 9.2 (7.6) |
| 2000 | 11.9 (10.4) | | | | |
| 1997 | | 13.0 | | | |

Note: Values in parentheses are comparable GoI bond yields of similar maturity.

Source: MoHUA (cityfinance.in).

Table III.2: Rating of Municipal Bonds by Different Rating Agencies

| Issuer | CRISIL | CARE | ICRA | Brickwork | Auicte / SMERA | India Ratings & Research | Other Rating Agencies |
|------------|--------|------|------|-----------|----------------|--------------------------|-----------------------|
| AMC | AA+ | | | | | AA+ | |
| SMC | AA+ | | | | | AA+ | |
| GHMC | | AA | | | | AA | |
| IMC | | | | AA | AA | | |
| APCRDA | A+ | | | AA- | AA- | | |
| BMC | | | | AA | AA | | |
| PMC | | AA+ | | | | AA+ | |
| KWSPF | | | AA+ | | | | |
| CMWSSB | | | AA | | | | |
| VMC | | | | | | | AA- |
| NMC Nagpur | | | | | | | LAA- |
| MMC | | | | | | | LA+ |
| IMC | | | | | | | A |
| NMC Nashik | | | | | | | AA- |
| MCL | | | | | | | LAA- |
| BBMC | | | | A- | | | |

Note: Ahmedabad Municipal Corporation: AMC , Andhra Pradesh Capital Region Development Authority: APCRDA, Bruhat Bengaluru Municipal Corporation: BBMP, Bhopal Municipal Corporation: BMC, Chennai Metropolitan Water Supply and Sewerage Board: CMWSSB , Greater Chennai Corporation: GCC, Ghaziabad Nagar Nigam: GNN, Greater Hyderabad Municipal Corporation: GHMC, Hyderabad Metropolitan Water Supply and Sewerage Board: HMWSSB, Hyderabad Municipal Corporation: HMC, Indore Municipal Corporation: IMC, Karnataka Water and Sanitation Pooled Fund: KWSPF, Ludhiana Municipal Corporation: LMC , Madurai Municipal Corporation: MMC, Nagpur Metropolitan Water Supply and Sewerage Board: NMWSSB , Nagpur Municipal Corporation: NMC, Nashik Municipal Corporation: NMC, Pune Municipal Corporation: PMC, Surat Municipal Corporation: SMC, Vishakhapatnam Municipal Corporation: VMC.

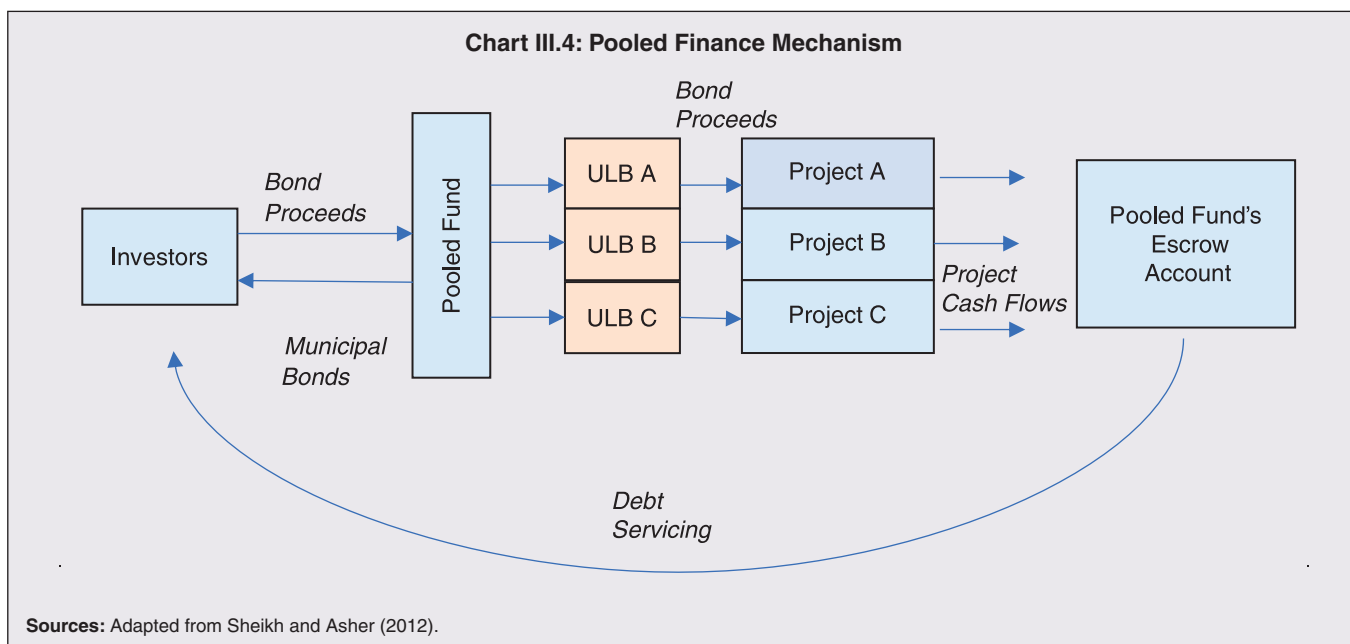
Source: MoHUA (cityfinance.in).

plus municipal corporations and many smaller ULBs, the initial cost of bond issuance can be prohibitively high. Accordingly, the smaller ULBs' access to the capital market can be enhanced through pooled financing, under which a common bond is issued by pooling the resources of several local bodies.

3.9 Pooled financing essentially involves creation of a State Pooled Finance Entity (SPFE), which can be registered either as a trust or a SPV. The SPFE issues bonds and debt servicing is financed through the pooled revenue stream of the participating municipal bodies. Creating a SPFE lowers the cost of bond issuance for individual local bodies and enhances the creditworthiness of the bond issued, as the risk gets hedged over all participating municipal bodies (Chart III.4).

3.10 The pooled financing mechanism has precedence in India, with Andhra Pradesh, Maharashtra, Karnataka and Tamil Nadu issuing bonds serviced from the pooled revenues of multiple ULBs/MCs (Table III.3). The Tamil Nadu Urban Development Fund (TNUDF) issued bonds on behalf of 14 municipalities through a Water and Sanitation Pooled Fund in 2003. Similarly, Karnataka created a debt fund – Karnataka Water and Sanitation Pooled Fund (KWSPF) - to raise money for the Greater Bangalore Water and Sanitation Project (GBWASP) in 2005. Both the funds were rated AA, reflecting their creditworthiness, which was achieved by pledging a tenth of the revenue from individual participating municipalities to service the bond. As a back up, State devolution was

Alternative Sources of Financing for Municipal Corporations



pledged for debt servicing in case of a shortfall in revenue.

3.11 The Central government also provided a thrust to pooled financing by launching the Pooled

Table III.3: Bond Issuances by State Pooled Finance Entities and other State-level Entities

| Issuer | Year of Issuance | Issue Size (₹ crore) | Purpose |
|---|------------------|----------------------|---|
| 1. Andhra Pradesh Capital Region Development Authority* | 2018 | 2000 | Planning, coordination, execution, and financing for the development of Amaravati |
| 2. Tamil Nadu Water and Sanitation Pooled Fund (TNWSPF) | 2017 | 80 | Urban infrastructure projects |
| 3. TNWSPF | 2013 | 51 | Urban infrastructure projects |
| 4. TNWSPF | 2012 | 51 | Urban infrastructure projects |
| 5. Karnataka Water and Sanitation Pooled Fund (KWSPF) | 2010 | 300 | Lending to ULB's through Directorate of Municipal Administration |
| 6. TNWSPF | 2010 | 83.2 | Urban infrastructure projects |
| 7. TNWSPF | 2008 | 6.7 | Urban infrastructure projects |
| 8. Nagpur Metropolitan Water Supply and Sewerage Board* | 2007 | 21.2 | Water supply |
| 9. KWSPF | 2005 | 100 | Water Supply Project of a greenfield project for 8 ULB. |
| 10. Chennai Metropolitan Water Supply and Sewerage Board* | 2005 | 50 | Water supply |
| 11. Chennai Metropolitan Water Supply and Sewerage Board* | 2004 | 42 | Water supply |
| 12. Chennai Metropolitan Water Supply and Sewerage Board* | 2003 | 42 | Water supply augmentation |
| 13. Hyderabad Metropolitan Water Supply and Sewerage Board* | 2003 | 50 | Drinking water |
| 14. TNWSPF | 2002 | 30.4 | Urban infrastructure projects |
| 15. Tamil Nadu Urban Development Fund | 2000 | 110 | |

*: These government entities were not State Pooled Finance Entity (SPFE); however, the funds raised through these bonds were used for several urban development projects.

Sources: MoHUA; and Tamil Nadu Urban Infrastructure Financial Services Limited (TNUIFSL).

Finance Development Fund (PFDF) Scheme in 2006 to provide credit enhancement to ULBs through a State-level pooled finance mechanism.² Additionally, income tax exemptions were granted in the past to bondholders to boost the demand for municipal/pooled bonds.

4. Uses of Funds

3.12 The proceeds from taxable bonds issued by Indian MCs have been used to finance the expansion of essential municipal services, viz., roads, water supply and sewerage, possibly because user charges in such infrastructure projects are easier to enforce and the amount and frequency of expected revenues can be predicted with some certainty. Of the bonds issued in India, 66 per cent has been used to finance water supply, sewerage, drainage and water treatment projects (Chart III.5). In the case of tax-free bonds, the government guidelines explicitly state the areas

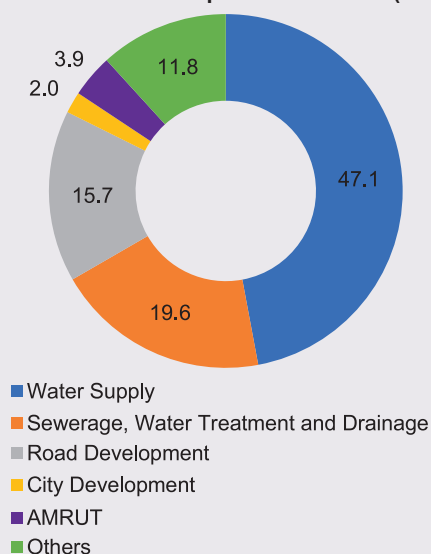
for which bond proceeds can be used include potable water supply, sanitation, drainage, solid waste management, roads and urban transport, out of which most corporations went for water supply, sewerage and sanitation projects. Thus, the overall experience indicates that the proceeds from municipal bonds in India have almost exclusively been used for capital expenditure and/or expansion of essential municipal services. Taking a cue from this, the bond financing route needs to be explored on a wider scale to meet the needed capex expansion plans of MCs in the years ahead.

5. Credit Rating of ULBs

3.13 Credit rating performs the critical function of providing an independent and credible assessment of the inherent risk of an instrument. In India, the municipal bond market is at a nascent stage and hence, credit rating can play an important role in attracting new investors. The Central government has included credit rating of MCs in the reform agenda of the Smart Cities and AMRUT programme. Of the 94 cities that have been assigned credit ratings in 2018, 59 per cent received a rating of investment grade or above, highlighting the underutilised potential for bond financing by Indian municipalities (Chart III.6).

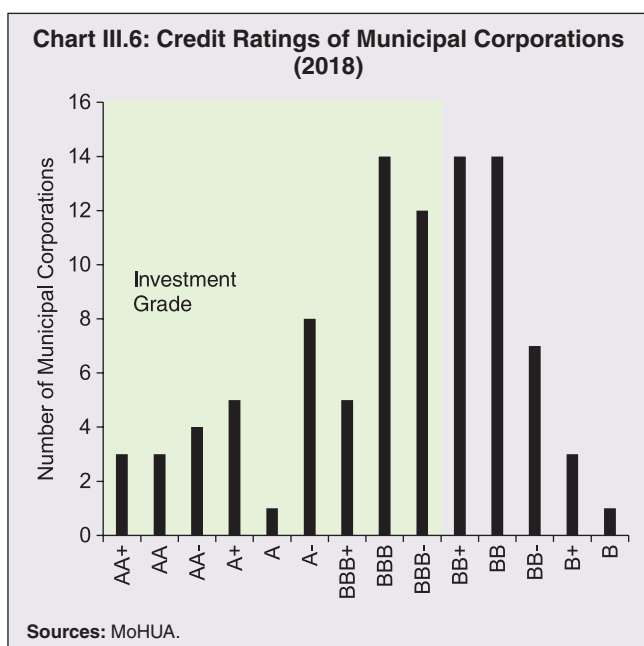
3.14 Credit rating has incentivised municipal bodies to undergo reforms to achieve investment grade. All the municipal bond issuances in India were preceded by specific measures taken for credit enhancement of the issuing body, such as maintaining a proper account and using double entry accrual systems. All the major rating agencies

Chart III.5: End Use of Municipal Bond Finance (In Per cent)



Source: MoHUA.

² The scheme got a lukewarm response as only a single bond has been issued under the scheme by the TNUDF in 2008.



in India have now developed a municipal-specific rating framework.

6. Municipal Bond Market Development in India

3.15 Municipal laws in India allow MCs to borrow, but with the permission of the respective State government. These borrowings are, however, constrained by several conditions imposed on the types of instruments, prescribed limits and maximum loan repayment period (Table III.4). Municipal laws of only two States explicitly allow borrowing through bond issuances. Additionally, the lack of a secondary market for municipal bonds has been a critical constraint in attracting a more extensive investor base for these securities.

Table III.4: Comparison of Municipal Laws Across States Regarding Borrowings

| | Is borrowing permitted? | What are the kinds of borrowings permitted? | Are there any limits on borrowing prescribed? | Whether State Government approval is required for borrowings? | Are there any conditions for borrowing? | Is any maximum loan repayment period prescribed? |
|------------------|-------------------------|---|---|---|---|--|
| Andhra Pradesh | Yes | Loans and Debentures | Yes | Not mentioned | Not mentioned | Not mentioned |
| Assam | Yes | Debentures | Not mentioned | Yes | Yes | Not mentioned |
| Bihar | Yes | Loans, Municipal Bonds and Debentures | Yes | Yes | Yes | Not mentioned |
| Chhattisgarh | Yes | Loans and Debentures | Yes | Yes | Yes | Yes |
| Delhi | Yes | Loans and Debentures | Not mentioned | Yes | Yes | Yes |
| Goa | Yes | Loans and Debentures | Yes | Yes | Yes | Yes |
| Gujarat | Yes | Loans and Debentures | Not mentioned | Yes | Yes | Yes |
| Haryana | Yes | Loans and Debentures | Not mentioned | Yes | Yes | Yes |
| Himachal Pradesh | Yes | Loans and Debentures | Not mentioned | Yes | Yes | Yes |
| Jharkhand | Yes | Loans and Debentures | Yes | Yes | Yes | Not mentioned |
| Karnataka | Yes | Loans and Debentures | Yes | Yes | Yes | Yes |
| Kerala | Yes | Loans and Debentures | Yes | Yes | Yes | Yes |
| Madhya Pradesh | Yes | Loans and Debentures | Yes | Yes | Yes | Not mentioned |
| Maharashtra | Yes | Loans and Debentures | Not mentioned | Yes | Yes | Yes |
| Manipur | Yes | Not mentioned | Not mentioned | Yes | Not mentioned | Not mentioned |
| Mizoram | Yes | Loans | Not mentioned | Yes | Not mentioned | Not mentioned |
| Nagaland | Yes | Loans and Debentures | Not mentioned | Yes | Yes | Not mentioned |
| Odisha | Yes | Loans, Municipal Bonds and Debentures | Yes | Yes | Yes | Not mentioned |
| Punjab | Yes | Loans and Debentures | Not mentioned | Yes | Yes | Yes |
| Rajasthan | Yes | Loans | Yes | Yes | Yes | Not mentioned |
| Sikkim | Yes | Loans and Debentures | Not mentioned | Yes | Yes | Yes |
| Tamil Nadu | Yes | Not mentioned | Not mentioned | Yes | Not mentioned | Not mentioned |
| Tripura | Yes | Loans | Not mentioned | Yes | Not mentioned | Not mentioned |
| Uttar Pradesh | Yes | Loans and Debentures | Not mentioned | Yes | Yes | Yes |
| West Bengal | Yes | Loans and Debentures | Yes | Yes | Yes | Yes |

Less Restrictive

More Restrictive

Source: MoHUA (cityfinance.in).

3.16 In the last few years, a renewed thrust from the Centre, through schemes like AMRUT, has led to fresh issuances of municipal bonds by nine MCs³. Recent instances of bond issuances have demonstrated that bond financing can be a viable alternative for raising resources for MCs. With provisions relating to exchange listings in place⁴, involvement of major credit rating agencies in the municipal rating space and push from the Central government in the form of reform-linked financial incentives, the municipal bond market in India can witness significant growth in the coming years.

7. Conclusion

3.17 As the demand for infrastructure grows among Indian cities, MCs must further explore ways to reinvigorate and foster alternative and sustainable resource mobilisation through municipal bonds. Policies to improve the environment for financial investment through sound and efficient regulation, greater transparency, and better governance can help nurture a vibrant municipal bond market. Listing municipal bonds in the stock exchanges can pave the way for developing the much-needed secondary market for municipal bonds in India.

³ Pune, Hyderabad, Indore, Bhopal, Vishakhapatnam, Ahmedabad, Surat, Lucknow and Ghaziabad.

⁴ In 2015, the Security and Exchange Board of India (SEBI) issued guidelines relating to issuing and listing of municipal securities on domestic stock exchanges. Accordingly, municipal bonds issued since 2017, have been listed either on BSE or NSE.

Table A1: Municipal Bonds-Year-wise Issuance (Rs. Crore)

| | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--------------|------------|------------|------------|------------|-----------|--------------|--------------|------------|--------------|----------|-------------|------------|----------|--------------|----------|-----------|-----------|----------|------------|-------------|------------|------------|------------|
| AMC | | 100 | | | | 100 | | 58 | 100 | | | | | | | | | | | | 200 | | |
| APCRDA | | | | | | | | | | | | | | | | | | | | | 2000 | | |
| BBMP | 125 | | | | | | | | | | | | | | | | | | | | 175 | | |
| BMC | | | | | | | 42 | 42 | 50 | | | | | | | | | | | | | | |
| CMWSSB | | | | | | | | | 48.5 | | | | | | | | | | | | | | 150 |
| GCC | | | | | | | | | | | | | | | | | | | | | | | |
| NING | | | | | | | | | | | | | | | | | | | | | | | |
| GHMC | | | | | | | 50 | | | | | | | | | | | | | | 395 | 100 | |
| HMWSSB | | | | | | | 82.5 | | | | | | | | | | | | | | | | |
| HMC | | | | | | | | | | | | | | | | | | | | | | | |
| IMC | | | | | | | | | | | | | | | | | | | | | | | |
| KWSPF | | | | | | | | | | | | | | | | | | | | | | | |
| LMC | | | | | | | | | | | | | | | | | | | | | | | 200 |
| MCL | | | | | | | | | | | | | | | | | | | | | | | |
| MMC | | | 10 | | 30 | | | | | | | | | | | | | | | | | | |
| NMWSSB | | | | | 50 | | | | | | | | | | | | | | | | | | |
| NMC | | | | | | | | | | | | | | | | | | | | | | | |
| Nagpur | | | | | | | | | | | | | | | | | | | | | | | |
| NMC Nashik | | | | | | 50 | | | | | | | | | | | | | | | | | |
| PMC | | | | | | | | | | | | | | | | | | | | | | | |
| SMC | | | | | | | | | | | | | | | | | | | | | | | |
| TNSG | | | | | | 30.41 | | | | | | | | | | | | | | | | | |
| TNUDF | | | | | | | | | | | | | | | | | | | | | | | |
| VMC | | | | | | | | 140 | | | | | | | | | | | | | | | |
| Total | 125 | 100 | 110 | 110 | 80 | 180.4 | 174.5 | 240 | 298.5 | 0 | 21.2 | 6.7 | 0 | 513.2 | 0 | 51 | 51 | 0 | 280 | 2710 | 500 | 200 | 150 |

Ahmedabad Municipal Corporation: AMC , Andhra Pradesh Capital Region Development Authority: APCRDA , Bruhat Bengaluru Municipal Corporation: BBMP, Bhopal Municipal Corporation: BMC , Chennai Metropolitan Water Supply and Sewerage Board: CMWSSB , Greater Chennai Corporation: GCC , Ghaziabad Nagar Nigam: GNN , Greater Hyderabad Municipal Corporation: GHMC , Hyderabad Metropolitan Water Supply and Sewerage Board: HMWSSB , Hyderabad Municipal Corporation: HMC , Indore Municipal Corporation: IMC , Karnataka Water and Sanitation Pooled Fund: KWSPF , Lucknow Municipal Corporation: LMC , Ludhiana Municipal Corporation: LMC , Madurai Municipal Corporation: MMC , Nagpur Metropolitan Water Supply and Sewerage Board: NMWSSB , Nagpur Municipal Corporation: NMC , Nashik Municipal Corporation: NMC, Pune Municipal Corporation: PMC , Surat Municipal Corporation: SMC , Tamil Nadu State Government: TNSG , Tamil Nadu Urban Development Fund: TNUDF , Vishakapatnam Municipal Corporation: VMC

Source: MoHUA (cityfinance.in)

IV

Way Forward

4.1 The lack of consolidated data on Local government finances in India pose several challenges for fashioning developmental policies for bottom rungs of the three-tier governance structure, evaluating the quality of expenditure at the local level and even for determining the nature and the extent of grants that should flow to the Local governments from Central and State government agencies, including Finance Commissions. Even where budgetary data are available for municipal corporations, the lack of standard accounting practices has rendered the task of comparison and consolidation difficult. Inclusion of Local governments in general government fiscal data would bring India on par with international standards for government finance statistics, as underscored in the progress reports of the G20 Data Gaps Initiative (DGI-1 and DGI-2). A standardised, double entry-based accounting system for municipal bodies would facilitate the consolidation of Local government data. The FC XV's recommendation to make audited accounts of municipal corporations available online as a prerequisite for accessing grants is a welcome step in the right direction.

4.2 The next challenge in the context of municipal finances is to ease the resource constraints. A vibrant sub-sovereign/municipal debt market catering to a robust investor appetite for municipal bonds can provide an avenue for these entities to access public funds, create an alternative class of assets for investors and further deepen India's domestic debt market.

4.3 Third, it has been suggested that land-based financing is an area that is grossly under-tapped and it has an enormous potential for revenue generation in the case of municipal corporations. Instruments may include vacant land tax (VLT); a two-part property tax with a higher rate for land than buildings; sharing of stamp duty (collected

by State governments) with Local governments; development impact fees (DIF); betterment and external betterment charges while approving layouts and building construction; and land monetisation (Mohanty, 2021). Municipal finance can also be boosted by developing partnerships with impact finance in the private space.

4.4 Fourth, effective governance of cities is critical to sustainable development, as embodied in the Sustainable Development Goal (SDG 11)- Sustainable Cities and Communities – national development strategies have to be put in place to make cities inclusive, safe, resilient and sustainable. In building capacities for sustainable urbanisation, the full potential of a web-based e-governance system needs to be explored as it can be interactive and enhance the efficiency of the functioning of Local governments. While recent efforts by municipal corporations toward implementing web-based property tax payments are important steps in this direction, the gamut of e-services can be considerably enhanced. Modernisation of local governance systems and getting them to work in close coordination with local communities consistent with a clean and efficient administrative structure will help ensure greater public participation and more effective delivery of public services.

4.5 This study is the first attempt to compile and analyse the consolidated fiscal position of the municipal corporations in India. Going forward, it will be important to create an institutional framework to collect, compile and publish data on municipal finances on a regular and timely basis. The coverage of data on transfers from the Centre and State governments to municipal corporations can also be improved. The next step is to study the finances of urban local bodies (ULBs) so as to make general government fiscal analysis comprehensive, meaningful and interesting.

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Explanatory Note on Data Sources, Methodology and Limitations

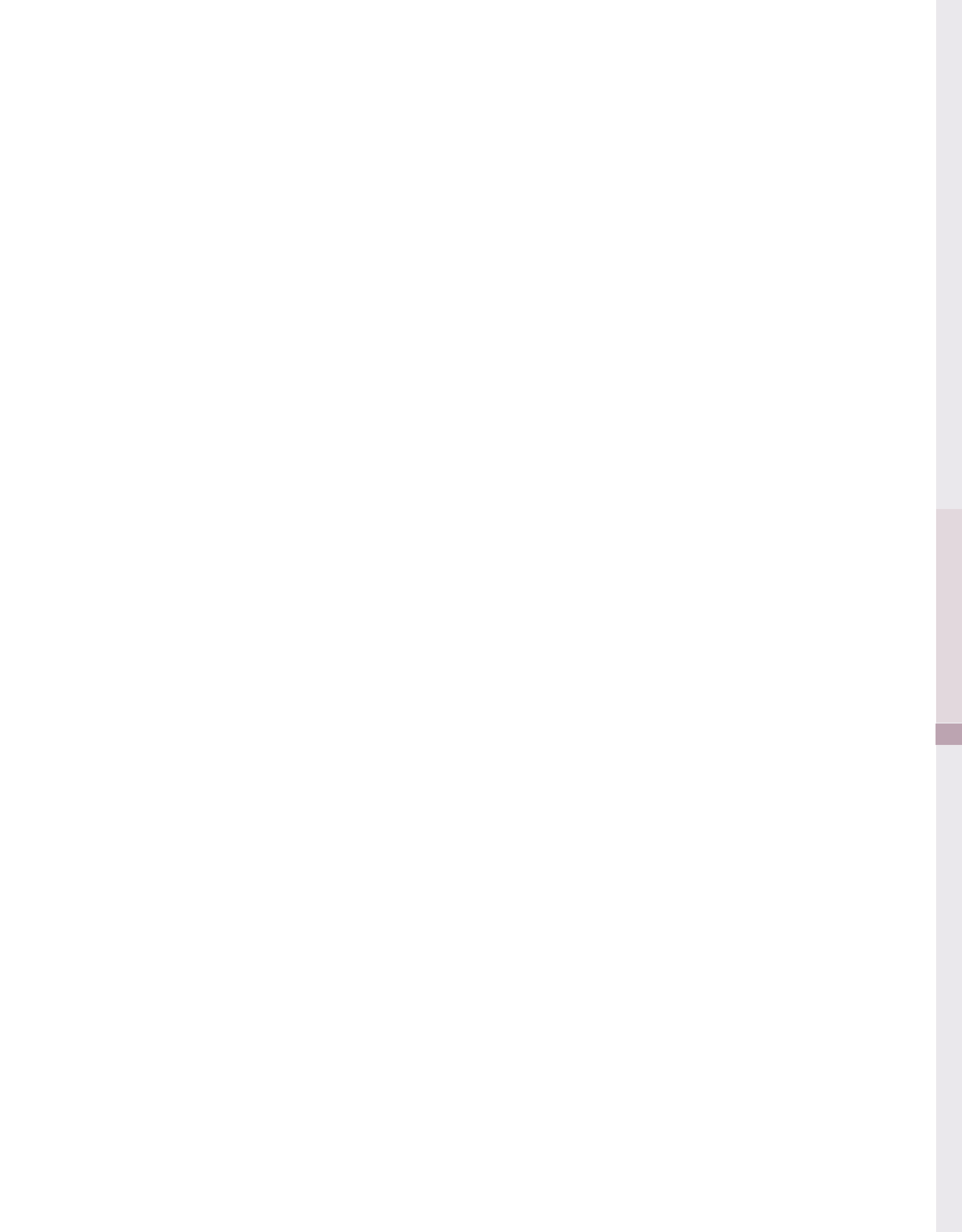
The municipal finance data published in this Report has been compiled from the budgetary receipts and expenditure data obtained from 201 Municipal Corporations. Total revenue receipts are disaggregated into own tax revenue, own non-tax revenue and transfer. Transfer includes both tax devolution and grants from the Centre and States. Though the data on revenue receipts, capital receipts, revenue expenditure and capital outlay were collected, there were significant gaps in capital receipts and capital outlay data. Therefore, receipts and expenditure data under capital heads are not published as separate Appendices.

For the accounting heads under which the disaggregated figures did not tally with the aggregate figure, the aggregate was taken as the final figure - the difference being taken to the head 'Others'. In cases where the aggregate heads were not reported, the summation of disaggregated heads were used. Accounting heads under which no data was reported were assumed to have zero values. Data for individual corporations were then aggregated to arrive at the state and national level figures. For per capita figures, State-wise urban population as reported in the 2011 census were used. 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).

Going forward, some data related issues and limitations need to be addressed. *First*, the receipts, expenditure and borrowings figures collected from the municipal corporations had considerable data gaps and missing/misplaced entries. *Second*, the data for Central and State transfers to municipal corporations were not reported by many corporations and amongst those that have reported, the respective share of Central and State transfers were not reported. Consequently, the transfers data reported here is an underestimation and might differ from those reported elsewhere. *Third*, as the budget documents for most of the corporations are not available online or are available only in their respective regional languages, cross-checking from online budget was untenable. The internal consistency of data was confirmed by contacting respective States/municipal corporations wherever large data gaps were found. Last but not the least, unlike States and the Centre, most of the municipal corporations were not following a fixed and uniform code for budget components creating identification problem in the data set.

Statements and Appendices



Statements

Statements

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

₹ Lakh

| State/UT | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | Per cent of GSDP | | | |
|----------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | | | | | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Andhra Pradesh | 2,07,678.1 | 3,10,267.4 | 3,30,663.3 | 3,67,270.3 | 0.26 | 0.36 | 0.38 | 0.38 |
| 2. Assam | 13,229.5 | 22,717.2 | 22,882.4 | 25,628.3 | 0.05 | 0.07 | 0.07 | 0.07 |
| 3. Bihar | 40,805.9 | 76,853.6 | 68,109.6 | 1,28,265.8 | 0.09 | 0.15 | 0.13 | 0.22 |
| 4. Chhattisgarh | 1,55,878.5 | 1,40,923.1 | 1,17,838.6 | 1,74,391.7 | 0.55 | 0.44 | 0.37 | 0.51 |
| 5. Goa | 4,882.8 | 4,769.9 | 4,101.8 | 6,146.7 | 0.07 | 0.07 | 0.06 | 0.08 |
| 6. Gujarat | 8,52,938.9 | 10,57,062.3 | 9,87,043.9 | 11,67,004.8 | 0.64 | 0.71 | 0.66 | 0.72 |
| 7. Haryana | 2,00,250.4 | 2,90,213.6 | 2,90,147.8 | 3,57,421.3 | 0.31 | 0.42 | 0.42 | 0.47 |
| 8. Himachal Pradesh | 10,157.4 | 19,718.8 | 9,470.5 | 13,950.7 | 0.07 | 0.13 | 0.06 | 0.09 |
| 9. Jammu and Kashmir | 30,646.2 | 38,844.5 | 38,844.5 | 42,008.8 | 0.22 | 0.24 | 0.24 | 0.25 |
| 10. Jharkhand | 13,885.1 | 51,493.4 | 50,049.3 | 47,752.4 | 0.05 | 0.17 | 0.16 | 0.15 |
| 11. Karnataka | 1,07,143.1 | 1,65,249.9 | 1,40,777.7 | 1,67,416.6 | 0.08 | 0.11 | 0.10 | 0.10 |
| 12. Kerala | 1,35,129.2 | 2,20,371.3 | 1,61,664.9 | 2,10,570.2 | 0.19 | 0.28 | 0.21 | 0.26 |
| 13. Madhya Pradesh | 2,86,775.2 | 3,09,051.2 | 3,09,051.2 | 3,40,266.3 | 0.39 | 0.37 | 0.37 | 0.36 |
| 14. Maharashtra | 43,04,296.1 | 52,45,861.0 | 46,86,343.2 | 57,86,325.1 | 1.83 | 2.04 | 1.82 | 2.12 |
| 15. Mizoram | 5,336.8 | 2,527.1 | 2,527.1 | 3,069.0 | 0.28 | 0.12 | 0.12 | 0.12 |
| 16. Odisha | 47,514.2 | 49,598.9 | 45,050.0 | 57,195.9 | 0.11 | 0.10 | 0.09 | 0.10 |
| 17. Punjab | 1,69,396.6 | 2,35,775.4 | 2,14,886.4 | 2,51,363.3 | 0.36 | 0.46 | 0.42 | 0.47 |
| 18. Rajasthan | 1,42,097.5 | 2,66,363.4 | 2,16,671.7 | 2,75,667.8 | 0.17 | 0.29 | 0.24 | 0.28 |
| 19. Sikkim | 1,574.2 | 1,750.8 | 1,953.5 | 2,289.9 | 0.06 | 0.06 | 0.07 | 0.07 |
| 20. Tamil Nadu | 4,03,992.0 | 5,96,614.8 | 5,78,100.9 | 6,79,189.5 | 0.28 | 0.37 | 0.35 | 0.38 |
| 21. Telangana | 3,06,337.3 | 4,24,327.3 | 3,82,657.4 | 4,20,324.2 | 0.41 | 0.49 | 0.45 | 0.44 |
| 22. Tripura | 10,057.4 | 21,775.7 | 21,775.7 | 20,706.5 | 0.23 | 0.44 | 0.44 | 0.37 |
| 23. Uttar Pradesh | 5,88,159.5 | 9,52,227.2 | 8,92,135.4 | 8,18,754.9 | 0.41 | 0.60 | 0.56 | 0.48 |
| 24. Uttarakhand | 26,754.2 | 29,419.2 | 30,794.5 | 37,295.1 | 0.12 | 0.13 | 0.13 | 0.16 |
| 25. West Bengal | 3,99,624.2 | 5,38,361.8 | 5,01,110.8 | 5,43,568.4 | 0.41 | 0.49 | 0.45 | 0.45 |
| 26. Chandigarh | 18,816.6 | 17,093.0 | 21,270.0 | 27,686.0 | 0.52 | 0.43 | 0.53 | 0.63 |
| 27. Delhi | 14,05,074.2 | 19,81,183.3 | 19,59,108.6 | 21,80,172.5 | 2.07 | 2.68 | 2.65 | 2.75 |
| Total | 98,88,431.0 | 1,30,70,414.8 | 1,20,85,030.5 | 1,41,51,701.9 | 0.61 | 0.72 | 0.67 | 0.72 |

Source: 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 | | | | | |
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | | | | | |
| 1. Andhra Pradesh | 1,62,351.6 | 2,32,225.2 | 2,45,920.9 | 2,90,683.8 | 77,488.4 | 1,13,749.7 | 1,15,693.4 | 1,25,316.6 | 92,044.9 | 1,18,435.4 | 1,30,187.3 | 1,47,043.1 | | | | | | |
| 2. Assam | 8,900.5 | 12,108.8 | 12,274.0 | 13,746.9 | 8,900.5 | 12,108.8 | 12,274.0 | 13,746.9 | - | - | - | - | | | | | | |
| 3. Bihar | 16,851.1 | 31,660.0 | 32,894.0 | 78,436.0 | 12,069.4 | 23,785.1 | 25,073.6 | 50,710.1 | 4,781.7 | 7,874.9 | 7,820.4 | 27,285.0 | | | | | | |
| 4. Chhattisgarh | 79,444.7 | 84,296.8 | 65,753.8 | 1,01,252.2 | 53,864.5 | 54,006.6 | 42,091.1 | 68,447.2 | 25,089.8 | 29,039.5 | 23,244.2 | 32,172.2 | | | | | | |
| 5. Goa | 3,480.2 | 3,519.9 | 3,791.8 | 4,239.7 | 1,533.0 | 1,750.0 | 1,743.2 | 1,918.0 | 1,947.3 | 1,769.9 | 2,048.6 | 2,321.7 | | | | | | |
| 6. Gujarat | 5,33,614.4 | 6,66,161.3 | 6,10,513.6 | 7,50,547.8 | 2,86,989.3 | 3,46,923.6 | 3,26,095.8 | 3,61,237.3 | 2,46,625.2 | 3,19,237.7 | 2,84,417.9 | 3,89,310.5 | | | | | | |
| 7. Haryana | 1,10,085.3 | 1,85,980.8 | 1,85,915.0 | 1,85,827.3 | 59,509.7 | 98,569.2 | 97,778.4 | 1,00,482.7 | 51,194.9 | 90,822.5 | 90,756.7 | 89,800.5 | | | | | | |
| 8. Himachal Pradesh | 5,312.5 | 8,243.6 | 4,370.1 | 7,004.9 | 1,474.9 | 2,052.9 | 1,758.1 | 2,006.8 | 3,837.6 | 6,190.7 | 2,612.0 | 4,998.1 | | | | | | |
| 9. Jammu and Kashmir | 7,436.2 | 7,633.8 | 7,633.8 | 8,041.9 | 4,949.3 | 5,227.2 | 5,227.2 | 5,051.4 | 2,486.9 | 2,406.5 | 2,406.5 | 2,990.5 | | | | | | |
| 10. Jharkhand | 5,656.9 | 12,865.4 | 11,421.3 | 12,781.3 | 3,866.4 | 6,282.6 | 5,449.8 | 8,200.3 | 1,790.5 | 6,582.8 | 5,971.4 | 4,581.0 | | | | | | |
| 11. Karnataka | 46,326.2 | 74,698.5 | 66,204.1 | 80,042.7 | 26,231.2 | 50,027.6 | 44,755.3 | 54,576.6 | 20,095.0 | 24,670.9 | 21,448.8 | 25,466.1 | | | | | | |
| 12. Kerala | 47,675.1 | 73,714.5 | 58,490.4 | 72,183.7 | 33,497.8 | 44,068.0 | 41,652.6 | 49,803.9 | 14,177.3 | 29,646.5 | 16,837.7 | 22,379.8 | | | | | | |
| 13. Madhya Pradesh | 1,27,722.7 | 1,26,882.7 | 1,26,882.7 | 1,32,439.7 | 57,001.1 | 54,139.6 | 54,139.6 | 53,511.2 | 70,721.6 | 72,743.2 | 72,743.2 | 78,928.6 | | | | | | |
| 14. Maharashtra | 32,42,423.7 | 37,82,869.8 | 32,97,082.4 | 42,52,411.5 | 16,75,807.0 | 18,58,407.0 | 16,58,996.3 | 19,63,927.9 | 15,29,239.7 | 18,18,512.7 | 15,90,186.1 | 21,15,666.6 | | | | | | |
| 15. Mizoram | 590.7 | 464.0 | 464.0 | 588.4 | 275.5 | 260.0 | 260.0 | 260.0 | 315.2 | 204.0 | 204.0 | 328.4 | | | | | | |
| 16. Odisha | 21,466.8 | 26,083.2 | 23,014.8 | 24,115.5 | 6,745.7 | 8,132.5 | 7,130.9 | 7,736.6 | 14,721.1 | 17,950.7 | 15,883.9 | 16,379.0 | | | | | | |
| 17. Punjab | 68,370.2 | 1,10,475.5 | 97,131.5 | 1,21,835.4 | 54,154.5 | 79,444.3 | 74,133.4 | 92,268.0 | 14,215.7 | 31,031.2 | 21,664.1 | 29,567.5 | | | | | | |
| 18. Rajasthan | 1,22,509.7 | 2,32,023.4 | 1,86,431.7 | 2,45,727.8 | 90,379.9 | 1,32,019.0 | 1,17,866.7 | 1,46,168.8 | 32,129.8 | 1,00,004.5 | 68,565.0 | 99,559.0 | | | | | | |
| 19. Sikkim | 767.0 | 680.0 | 869.7 | 920.7 | 124.0 | 95.3 | 96.6 | 103.0 | 643.0 | 584.7 | 773.1 | 817.7 | | | | | | |
| 20. Tamil Nadu | 2,45,421.0 | 3,82,569.8 | 3,70,041.7 | 4,53,982.0 | 1,45,368.8 | 2,49,544.6 | 2,26,181.9 | 3,02,570.2 | 1,00,052.2 | 1,33,025.2 | 1,43,859.8 | 1,51,411.8 | | | | | | |
| 21. Telangana | 2,57,191.3 | 3,24,248.3 | 2,95,890.3 | 3,13,871.2 | 1,53,156.0 | 1,91,954.5 | 1,74,223.2 | 1,93,423.5 | 1,04,035.3 | 1,32,293.9 | 1,21,667.1 | 1,20,447.7 | | | | | | |
| 22. Tripura | 1,360.3 | 2,833.2 | 2,833.2 | 3,731.5 | 836.4 | 1,852.0 | 1,852.0 | 1,136.1 | 523.8 | 981.2 | 981.2 | 2,595.4 | | | | | | |
| 23. Uttar Pradesh | 1,04,749.5 | 1,67,153.3 | 1,72,443.9 | 1,71,135.6 | 69,688.5 | 1,07,357.2 | 1,10,226.5 | 1,16,259.1 | 34,665.5 | 59,257.6 | 61,678.9 | 54,112.6 | | | | | | |
| 24. Uttarakhand | 6,841.2 | 9,212.6 | 10,866.6 | 9,888.5 | 4,131.8 | 5,026.8 | 4,335.4 | 6,245.5 | 2,709.4 | 4,185.8 | 6,531.2 | 3,643.0 | | | | | | |
| 25. West Bengal | 1,77,602.4 | 2,34,647.0 | 2,07,140.5 | 2,28,657.9 | 99,456.7 | 1,17,416.0 | 1,13,541.0 | 1,18,102.2 | 78,145.6 | 1,17,231.1 | 93,599.5 | 1,10,555.7 | | | | | | |
| 26. Chandigarh | 18,816.6 | 17,093.0 | 21,270.0 | 27,686.0 | 4,232.6 | 3,300.0 | 5,200.0 | 5,200.0 | 14,583.9 | 13,793.0 | 16,070.0 | 22,486.0 | | | | | | |
| 27. Delhi | 9,51,358.8 | 12,77,738.7 | 11,95,320.3 | 14,64,155.8 | 4,25,641.4 | 6,38,877.0 | 5,14,022.4 | 5,38,389.0 | 5,25,717.4 | 6,38,731.7 | 6,79,798.0 | 9,25,366.8 | | | | | | |
| Total | 63,74,326.7 | 80,88,083.0 | 73,12,866.0 | 90,55,935.9 | 33,57,374.5 | 42,06,377.0 | 37,81,798.4 | 43,86,798.9 | 29,86,490.2 | 37,77,207.5 | 34,81,956.5 | 44,80,214.2 | | | | | | |

Source: Municipal Corporations.

Statement 3: Own Revenue of Municipal Corporations - Key Ratios

(Per cent)

| State/UT | Own Revenue/Revenue Receipts | | | | Own Tax Revenue/Revenue Receipts | | | | Own Non-Tax Revenue/Revenue Receipts | | | |
|----------------------|------------------------------|----------------------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|----------------------------------|--------------------------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1. Andhra Pradesh | 0.78 | 0.75 | 0.74 | 0.79 | 0.37 | 0.37 | 0.35 | 0.34 | 0.44 | 0.38 | 0.39 | 0.40 |
| 2. Assam | 0.67 | 0.53 | 0.54 | 0.54 | 0.67 | 0.53 | 0.54 | 0.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Bihar | 0.41 | 0.41 | 0.48 | 0.61 | 0.30 | 0.31 | 0.37 | 0.40 | 0.12 | 0.10 | 0.11 | 0.21 |
| 4. Chhattisgarh | 0.51 | 0.60 | 0.56 | 0.58 | 0.35 | 0.38 | 0.36 | 0.39 | 0.16 | 0.21 | 0.20 | 0.18 |
| 5. Goa | 0.71 | 0.74 | 0.92 | 0.69 | 0.31 | 0.37 | 0.42 | 0.31 | 0.40 | 0.37 | 0.50 | 0.38 |
| 6. Gujarat | 0.63 | 0.63 | 0.62 | 0.64 | 0.34 | 0.33 | 0.33 | 0.31 | 0.29 | 0.30 | 0.29 | 0.33 |
| 7. Haryana | 0.55 | 0.64 | 0.64 | 0.52 | 0.30 | 0.34 | 0.34 | 0.28 | 0.26 | 0.31 | 0.31 | 0.25 |
| 8. Himachal Pradesh | 0.52 | 0.42 | 0.46 | 0.50 | 0.15 | 0.10 | 0.19 | 0.14 | 0.38 | 0.31 | 0.28 | 0.36 |
| 9. Jammu and Kashmir | 0.24 | 0.20 | 0.20 | 0.19 | 0.16 | 0.13 | 0.13 | 0.12 | 0.08 | 0.06 | 0.06 | 0.07 |
| 10. Jharkhand | 0.41 | 0.25 | 0.23 | 0.27 | 0.28 | 0.12 | 0.11 | 0.17 | 0.13 | 0.13 | 0.12 | 0.10 |
| 11. Karnataka | 0.43 | 0.45 | 0.47 | 0.48 | 0.24 | 0.30 | 0.32 | 0.33 | 0.19 | 0.15 | 0.15 | 0.15 |
| 12. Kerala | 0.35 | 0.33 | 0.36 | 0.34 | 0.25 | 0.20 | 0.26 | 0.24 | 0.10 | 0.13 | 0.10 | 0.11 |
| 13. Madhya Pradesh | 0.45 | 0.41 | 0.41 | 0.39 | 0.20 | 0.18 | 0.18 | 0.16 | 0.25 | 0.24 | 0.24 | 0.23 |
| 14. Maharashtra | 0.75 | 0.72 | 0.70 | 0.73 | 0.39 | 0.35 | 0.35 | 0.34 | 0.36 | 0.35 | 0.34 | 0.37 |
| 15. Mizoram | 0.11 | 0.18 | 0.18 | 0.19 | 0.05 | 0.10 | 0.10 | 0.08 | 0.06 | 0.08 | 0.08 | 0.11 |
| 16. Odisha | 0.45 | 0.53 | 0.51 | 0.42 | 0.14 | 0.16 | 0.16 | 0.14 | 0.31 | 0.36 | 0.35 | 0.29 |
| 17. Punjab | 0.40 | 0.47 | 0.45 | 0.48 | 0.32 | 0.34 | 0.34 | 0.37 | 0.08 | 0.13 | 0.10 | 0.12 |
| 18. Rajasthan | 0.86 | 0.87 | 0.86 | 0.89 | 0.64 | 0.50 | 0.54 | 0.53 | 0.23 | 0.38 | 0.32 | 0.36 |
| 19. Sikkim | 0.49 | 0.39 | 0.45 | 0.40 | 0.08 | 0.05 | 0.05 | 0.04 | 0.41 | 0.33 | 0.40 | 0.36 |
| 20. Tamil Nadu | 0.61 | 0.64 | 0.64 | 0.67 | 0.36 | 0.42 | 0.39 | 0.45 | 0.25 | 0.22 | 0.25 | 0.22 |
| 21. Telangana | 0.84 | 0.76 | 0.77 | 0.75 | 0.50 | 0.45 | 0.46 | 0.46 | 0.34 | 0.31 | 0.32 | 0.29 |
| 22. Tripura | 0.14 | 0.13 | 0.13 | 0.18 | 0.08 | 0.09 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.13 |
| 23. Uttar Pradesh | 0.18 | 0.18 | 0.19 | 0.21 | 0.12 | 0.11 | 0.12 | 0.14 | 0.06 | 0.06 | 0.07 | 0.07 |
| 24. Uttarakhand | 0.26 | 0.31 | 0.35 | 0.27 | 0.15 | 0.17 | 0.14 | 0.17 | 0.10 | 0.14 | 0.21 | 0.10 |
| 25. West Bengal | 0.44 | 0.44 | 0.41 | 0.42 | 0.25 | 0.22 | 0.23 | 0.22 | 0.20 | 0.22 | 0.19 | 0.20 |
| 26. Chandigarh | 1.00 | 1.00 | 1.00 | 1.00 | 0.22 | 0.19 | 0.24 | 0.19 | 0.78 | 0.81 | 0.76 | 0.81 |
| 27. Delhi | 0.68 | 0.64 | 0.61 | 0.67 | 0.30 | 0.32 | 0.26 | 0.25 | 0.37 | 0.32 | 0.35 | 0.42 |
| Total | 0.64 | 0.62 | 0.61 | 0.64 | 0.34 | 0.32 | 0.31 | 0.31 | 0.30 | 0.29 | 0.29 | 0.32 |

Source: Municipal Corporations.

Report on Municipal Finances

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

₹ Lakh

| State/UT | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | Per cent of GSDP | | | |
|----------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | | | | | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Andhra Pradesh | 1,69,327.7 | 2,64,788.2 | 2,69,252.3 | 2,95,408.5 | 0.22 | 0.30 | 0.31 | 0.31 |
| 2. Assam | 10,022.2 | 34,588.7 | 36,877.5 | 41,302.8 | 0.04 | 0.11 | 0.12 | 0.11 |
| 3. Bihar | 57,889.3 | 1,44,940.1 | 1,14,048.3 | 1,78,718.0 | 0.12 | 0.27 | 0.22 | 0.30 |
| 4. Chhattisgarh | 1,06,101.9 | 1,74,513.5 | 1,31,923.2 | 1,99,207.2 | 0.38 | 0.55 | 0.41 | 0.58 |
| 5. Goa | 2,902.5 | 4,958.5 | 4,259.0 | 5,626.8 | 0.04 | 0.07 | 0.06 | 0.08 |
| 6. Gujarat | 7,58,442.0 | 9,16,796.7 | 8,89,215.1 | 9,93,408.0 | 0.57 | 0.61 | 0.60 | 0.61 |
| 7. Haryana | 2,13,389.7 | 3,88,350.7 | 3,86,773.7 | 4,70,735.2 | 0.33 | 0.56 | 0.55 | 0.62 |
| 8. Himachal Pradesh | 13,380.0 | 22,629.7 | 11,223.5 | 12,438.7 | 0.10 | 0.15 | 0.08 | 0.08 |
| 9. Jammu and Kashmir | 12,686.9 | 14,738.2 | 14,738.2 | 12,929.2 | 0.09 | 0.09 | 0.09 | 0.08 |
| 10. Jharkhand | 11,501.6 | 9,198.0 | 8,801.5 | 10,392.4 | 0.04 | 0.03 | 0.03 | 0.03 |
| 11. Karnataka | 96,404.9 | 1,43,549.8 | 1,21,141.4 | 1,41,929.1 | 0.07 | 0.10 | 0.08 | 0.09 |
| 12. Kerala | 2,15,116.7 | 1,79,834.6 | 1,36,188.7 | 1,98,039.8 | 0.31 | 0.23 | 0.17 | 0.24 |
| 13. Madhya Pradesh | 1,91,823.4 | 5,71,316.9 | 5,71,316.9 | 5,82,536.1 | 0.26 | 0.69 | 0.69 | 0.62 |
| 14. Maharashtra | 27,74,922.2 | 36,49,951.8 | 31,82,861.2 | 39,31,060.7 | 1.18 | 1.42 | 1.24 | 1.44 |
| 15. Mizoram | 2,632.5 | 2,991.0 | 2,597.5 | 3,399.2 | 0.14 | 0.14 | 0.12 | 0.13 |
| 16. Odisha | 56,410.3 | 66,004.4 | 68,081.5 | 77,283.1 | 0.13 | 0.13 | 0.14 | 0.14 |
| 17. Punjab | 1,34,698.8 | 1,60,259.8 | 1,50,027.0 | 1,77,364.1 | 0.29 | 0.31 | 0.29 | 0.33 |
| 18. Rajasthan | 1,09,059.2 | 1,86,264.1 | 1,85,050.5 | 2,20,279.6 | 0.13 | 0.20 | 0.20 | 0.22 |
| 19. Sikkim | 522.5 | 532.2 | 693.8 | 689.5 | 0.02 | 0.02 | 0.02 | 0.02 |
| 20. Tamil Nadu | 6,43,129.0 | 6,60,257.1 | 6,95,438.7 | 7,67,200.1 | 0.44 | 0.41 | 0.43 | 0.43 |
| 21. Telangana | 2,19,540.8 | 2,95,967.7 | 2,79,620.9 | 3,15,543.8 | 0.29 | 0.35 | 0.33 | 0.33 |
| 22. Tripura | 9,026.8 | 9,394.8 | 9,394.8 | 7,851.7 | 0.21 | 0.19 | 0.19 | 0.14 |
| 23. Uttar Pradesh | 3,49,387.9 | 6,81,307.5 | 6,58,777.1 | 5,39,027.8 | 0.24 | 0.43 | 0.42 | 0.32 |
| 24. Uttarakhand | 26,844.6 | 41,927.4 | 37,107.0 | 35,491.6 | 0.12 | 0.18 | 0.16 | 0.15 |
| 25. West Bengal | 3,20,126.5 | 5,15,960.9 | 4,92,488.8 | 5,06,576.3 | 0.33 | 0.47 | 0.45 | 0.42 |
| 26. Chandigarh | 53,145.1 | 65,351.0 | 64,734.0 | 79,441.0 | 1.46 | 1.63 | 1.61 | 1.81 |
| 27. Delhi | 12,69,803.9 | 19,88,092.3 | 19,92,980.9 | 21,46,466.1 | 1.87 | 2.69 | 2.70 | 2.70 |
| Total | 78,28,238.8 | 1,11,94,465.8 | 1,05,15,613.2 | 1,19,50,346.5 | 0.48 | 0.62 | 0.58 | 0.61 |

Source: Municipal Corporations.

Statement 5: Establishment Expenditure of Municipal Corporations State-wise

₹ Lakh

| State/UT | Establishment Expenditure | | | | | Of which | | | | | | |
|----------------------|---------------------------|----------------------------------|-----------------------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|
| | | | | | | Salary, Wages and Bonus | | | Pension | | | |
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1. Andhra Pradesh | 62,376.3 | 80,400.2 | 82,249.9 | 87,883.8 | 52,769.2 | 68,216.6 | 68,734.2 | 73,151.8 | 8,959.9 | 11,315.0 | 12,747.1 | 13,298.0 |
| 2. Assam | 7,323.1 | 16,062.0 | 17,859.4 | 20,002.5 | 7,092.2 | 15,405.0 | 17,196.9 | 19,260.5 | - | - | - | - |
| 3. Bihar | 35,978.1 | 2,07,324.9 | 39,120.2 | 66,449.3 | 23,192.4 | 27,217.3 | 25,102.0 | 46,654.2 | 3,624.1 | 3,424.2 | 4,547.7 | 4,929.8 |
| 4. Chhattisgarh | 53,784.0 | 74,389.2 | 63,680.7 | 77,018.7 | 36,328.7 | 55,379.1 | 46,165.3 | 56,134.4 | 3,325.0 | 3,562.6 | 3,088.4 | 4,418.6 |
| 5. Goa | 2,296.7 | 3,409.3 | 2,863.7 | 3,700.1 | 2,044.7 | 2,730.0 | 2,288.3 | 3,025.7 | 89.2 | 175.0 | 165.9 | 175.0 |
| 6. Gujarat | 3,80,010.9 | 4,36,325.7 | 4,33,354.0 | 4,62,006.1 | 2,58,351.6 | 2,81,532.6 | 2,92,756.1 | 3,17,227.6 | 85,962.7 | 1,15,718.8 | 1,04,517.1 | 1,03,671.2 |
| 7. Haryana | 66,686.1 | 90,393.9 | 89,424.9 | 99,254.2 | 51,596.4 | 71,450.9 | 70,470.9 | 81,353.7 | 9,126.7 | 12,075.0 | 12,074.0 | 11,711.6 |
| 8. Himachal Pradesh | 6,660.7 | 9,339.6 | 6,374.4 | 7,209.4 | 487.8 | 505.4 | 505.4 | 541.2 | 53.9 | 71.7 | 71.7 | 69.8 |
| 9. Jammu and Kashmir | - | - | - | - | - | - | - | - | - | - | - | - |
| 10. Jharkhand | 4,548.1 | 4,227.2 | 4,147.9 | 4,921.5 | 4,131.9 | 3,505.0 | 3,569.7 | 4,123.4 | 222.6 | 306.4 | 280.9 | 395.2 |
| 11. Karnataka | 23,565.4 | 34,627.0 | 31,587.3 | 35,986.1 | 18,753.6 | 33,208.3 | 30,022.4 | 34,851.6 | 4,811.8 | 1,418.7 | 1,564.9 | 1,134.5 |
| 12. Kerala | 1,38,741.7 | 45,002.5 | 44,180.3 | 48,167.3 | 29,152.9 | 35,829.2 | 32,763.9 | 36,477.2 | 7,565.4 | 6,181.5 | 8,467.6 | 8,312.6 |
| 13. Madhya Pradesh | 62,719.1 | 74,516.3 | 74,516.3 | 75,737.4 | - | - | - | - | - | - | - | - |
| 14. Maharashtra | 13,65,519.4 | 16,90,932.4 | 15,53,020.0 | 19,53,187.6 | 9,00,495.7 | 11,38,652.0 | 10,09,333.7 | 12,71,474.6 | 3,15,740.0 | 3,66,789.1 | 3,60,668.6 | 4,58,407.3 |
| 15. Mizoram | 527.0 | 1,035.1 | 712.1 | 780.1 | 491.4 | 952.1 | 642.1 | 677.1 | 29.3 | 37.0 | 33.0 | 36.0 |
| 16. Odisha | 21,301.0 | 27,969.1 | 28,873.6 | 33,846.9 | 6,532.6 | 7,902.6 | 8,250.2 | 8,489.3 | 2,482.4 | 2,299.2 | 2,300.2 | 2,756.5 |
| 17. Punjab | 1,02,386.5 | 1,03,702.7 | 1,06,336.1 | 1,15,963.2 | 95,802.4 | 95,633.6 | 98,774.8 | 1,07,859.4 | 5,771.3 | 6,721.7 | 6,426.4 | 6,663.2 |
| 18. Rajasthan | 62,313.6 | 85,480.2 | 96,203.8 | 1,22,031.5 | 59,829.9 | 82,008.7 | 92,972.5 | 1,17,590.0 | 1,566.4 | 2,100.0 | 2,080.0 | 1,878.0 |
| 19. Sikkim | 478.8 | 512.2 | 693.8 | 689.5 | 388.3 | 416.9 | 585.4 | 570.8 | 8.6 | 9.0 | 11.1 | 14.0 |
| 20. Tamil Nadu | 2,04,017.6 | 2,48,325.9 | 2,54,018.5 | 2,89,440.4 | 1,44,438.3 | 1,74,661.2 | 1,70,884.3 | 2,00,981.3 | 45,098.2 | 54,300.8 | 62,953.0 | 67,055.0 |
| 21. Telangana | 1,24,419.4 | 1,59,896.0 | 1,48,540.0 | 1,62,050.0 | 1,06,282.4 | 1,38,560.0 | 1,24,660.0 | 1,35,532.0 | 18,137.0 | 21,262.0 | 23,803.0 | 26,440.0 |
| 22. Tripura | 3,942.3 | 5,558.0 | 5,558.0 | 5,507.4 | 2,760.2 | 4,096.0 | 4,096.0 | 3,871.4 | 711.8 | 750.0 | 750.0 | 1,200.0 |
| 23. Uttar Pradesh | 2,01,464.2 | 2,39,723.2 | 2,49,763.8 | 2,60,120.1 | 1,56,869.8 | 1,91,803.2 | 1,99,926.0 | 2,06,240.1 | 43,135.4 | 45,110.0 | 46,686.9 | 50,005.0 |
| 24. Uttarakhand | 18,405.0 | 27,255.7 | 24,655.4 | 25,124.6 | 11,990.3 | 15,903.6 | 14,448.1 | 17,048.5 | 3,244.2 | 5,352.1 | 4,507.3 | 5,576.1 |
| 25. West Bengal | 1,77,333.6 | 2,13,188.0 | 1,92,082.7 | 2,15,810.5 | 1,10,841.1 | 1,52,028.0 | 1,30,995.2 | 1,52,707.4 | 50,507.4 | 60,488.1 | 59,894.6 | 61,591.6 |
| 26. Chandigarh | 32,839.9 | 41,106.0 | 39,489.0 | 55,676.0 | 19,144.4 | 24,240.0 | 22,285.0 | 41,320.0 | 3,205.7 | 3,800.0 | 4,500.0 | 4,500.0 |
| 27. Delhi | 9,00,366.2 | 13,64,364.9 | 14,45,182.3 | 13,93,573.7 | 6,52,329.7 | 10,45,538.2 | 11,33,701.0 | 10,63,519.1 | 1,19,409.1 | 1,65,654.0 | 1,65,791.3 | 1,71,754.0 |
| Total | 40,60,004.7 | 52,85,067.2 | 50,34,488.0 | 56,22,137.7 | 27,52,097.8 | 36,67,375.4 | 36,01,129.3 | 40,00,682.3 | 7,32,787.8 | 8,88,922.1 | 8,87,930.5 | 10,05,992.9 |

Source: Municipal Corporations.

Report on Municipal Finances

Statement 6: Operational and Maintenance Expenditure of Municipal Corporations - State-wise

₹ Lakh

| State/UT | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | Per cent of Revenue Expenditure | | | |
|----------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|---------------------------------|----------------------------------|-----------------------------------|----------------------------------|
| | | | | | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Andhra Pradesh | 66,243.9 | 1,19,195.6 | 1,14,386.1 | 1,25,416.3 | 39.1 | 45.0 | 42.5 | 42.5 |
| 2. Assam | — | — | — | — | — | — | — | — |
| 3. Bihar | 10,236.3 | 17,868.7 | 16,685.2 | 42,589.4 | 17.7 | 12.3 | 14.6 | 23.8 |
| 4. Chhattisgarh | 12,209.5 | 18,344.7 | 15,239.5 | 24,573.3 | 11.5 | 10.5 | 11.6 | 12.3 |
| 5. Goa | 290.9 | 965.7 | 934.8 | 1,282.6 | 10.0 | 19.5 | 21.9 | 22.8 |
| 6. Gujarat | 1,45,501.1 | 1,73,255.9 | 1,80,964.5 | 1,92,399.9 | 19.2 | 18.9 | 20.4 | 19.4 |
| 7. Haryana | 38,534.1 | 84,078.0 | 84,078.0 | 1,22,596.0 | 18.1 | 21.7 | 21.7 | 26.0 |
| 8. Himachal Pradesh | 6,349.9 | 12,861.8 | 4,485.1 | 4,762.1 | 47.5 | 56.8 | 40.0 | 38.3 |
| 9. Jammu and Kashmir | — | — | — | — | — | — | — | — |
| 10. Jharkhand | 1,295.7 | 3,568.3 | 3,369.9 | 3,820.5 | 11.3 | 38.8 | 38.3 | 36.8 |
| 11. Karnataka | 63,259.0 | 87,369.7 | 77,863.1 | 89,046.2 | 65.6 | 60.9 | 64.3 | 62.7 |
| 12. Kerala | 10,093.8 | 26,318.3 | 22,817.2 | 27,938.2 | 4.7 | 14.6 | 16.8 | 14.1 |
| 13. Madhya Pradesh | 82,194.9 | 93,332.5 | 93,332.5 | 91,603.5 | 42.8 | 16.3 | 16.3 | 15.7 |
| 14. Maharashtra | 5,58,436.7 | 8,85,592.9 | 7,28,108.0 | 9,42,876.8 | 20.1 | 24.3 | 22.9 | 24.0 |
| 15. Mizoram | 223.4 | 349.6 | 292.5 | 253.5 | 8.5 | 11.7 | 11.3 | 7.5 |
| 16. Odisha | 17,642.9 | 23,069.4 | 23,380.6 | 27,207.4 | 31.3 | 35.0 | 34.3 | 35.2 |
| 17. Punjab | 22,265.3 | 42,908.4 | 33,977.2 | 41,518.0 | 16.5 | 26.8 | 22.6 | 23.4 |
| 18. Rajasthan | 34,507.2 | 70,852.0 | 57,067.0 | 67,024.3 | 31.6 | 38.0 | 30.8 | 30.4 |
| 19. Sikkim | 369.8 | 1,025.4 | 1,302.9 | 974.5 | 70.8 | 192.7 | 187.8 | 141.3 |
| 20. Tamil Nadu | 1,29,452.4 | 1,59,706.3 | 1,61,499.8 | 1,69,383.5 | 20.1 | 24.2 | 23.2 | 22.1 |
| 21. Telangana | 77,133.9 | 1,17,028.1 | 1,11,506.5 | 1,29,748.0 | 35.1 | 39.5 | 39.9 | 41.1 |
| 22. Tripura | 82.5 | 158.0 | 158.0 | 303.3 | 0.9 | 1.7 | 1.7 | 3.9 |
| 23. Uttar Pradesh | 1,05,946.6 | 3,66,271.6 | 3,31,053.2 | 2,04,116.6 | 30.3 | 53.8 | 50.3 | 37.9 |
| 24. Uttarakhand | 3,575.1 | 8,058.4 | 6,388.0 | 7,397.4 | 13.3 | 19.2 | 17.2 | 20.8 |
| 25. West Bengal | 62,084.7 | 87,936.7 | 82,538.2 | 77,279.2 | 19.4 | 17.0 | 16.8 | 15.3 |
| 26. Chandigarh | 9,695.5 | 12,745.0 | 13,545.0 | 10,265.0 | 18.2 | 19.5 | 20.9 | 12.9 |
| 27. Delhi | 2,64,341.8 | 4,23,688.1 | 4,24,490.7 | 5,21,228.5 | 20.8 | 21.3 | 21.3 | 24.3 |
| Total | 17,21,966.7 | 28,36,549.0 | 25,89,463.3 | 29,25,603.9 | 22.0 | 25.3 | 24.6 | 24.5 |

Source: Municipal Corporations.

Statements

Statement 7: Administrative Expenses - State-wise

₹ Lakh

| State/UT | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | Per cent of Revenue Expenditure | | | |
|----------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|---------------------------------|----------------------------------|-----------------------------------|----------------------------------|
| | | | | | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Andhra Pradesh | 14,683.6 | 24,561.4 | 23,859.0 | 24,775.1 | 8.7 | 9.3 | 8.9 | 8.4 |
| 2. Assam | — | — | — | — | — | — | — | — |
| 3. Bihar | 1,940.1 | 3,284.5 | 3,525.2 | 10,960.1 | 3.4 | 2.3 | 3.1 | 6.1 |
| 4. Chhattisgarh | 6,549.4 | 14,456.0 | 9,675.7 | 16,408.9 | 6.2 | 8.3 | 7.3 | 8.2 |
| 5. Goa | 108.9 | 250.3 | 182.0 | 323.7 | 3.8 | 5.0 | 4.3 | 5.8 |
| 6. Gujarat | 28,765.4 | 39,720.0 | 38,740.0 | 42,830.6 | 3.8 | 4.3 | 4.4 | 4.3 |
| 7. Haryana | 6,814.7 | 19,349.2 | 18,863.2 | 18,974.0 | 3.2 | 5.0 | 4.9 | 4.0 |
| 8. Himachal Pradesh | 266.6 | 357.1 | 289.7 | 371.1 | 2.0 | 1.6 | 2.6 | 3.0 |
| 9. Jammu and Kashmir | — | — | — | — | — | — | — | — |
| 10. Jharkhand | 1,279.9 | 1,147.0 | 1,027.1 | 1,013.8 | 11.1 | 12.5 | 11.7 | 9.8 |
| 11. Karnataka | 3,917.8 | 13,772.0 | 7,706.8 | 10,089.9 | 4.1 | 9.6 | 6.4 | 7.1 |
| 12. Kerala | 4,198.7 | 2,542.4 | 2,434.5 | 2,649.9 | 2.0 | 1.4 | 1.8 | 1.3 |
| 13. Madhya Pradesh | 34,806.4 | 41,618.9 | 41,618.9 | 43,294.4 | 18.1 | 7.3 | 7.3 | 7.4 |
| 14. Maharashtra | 2,06,327.6 | 3,51,110.6 | 3,08,809.8 | 3,66,438.2 | 7.4 | 9.6 | 9.7 | 9.3 |
| 15. Mizoram | 1,002.1 | 1,186.8 | 1,192.8 | 1,808.5 | 38.1 | 39.7 | 45.9 | 53.2 |
| 16. Odisha | 927.1 | 1,845.6 | 1,374.2 | 1,956.3 | 1.6 | 2.8 | 2.0 | 2.5 |
| 17. Punjab | 5,050.6 | 5,968.0 | 4,501.0 | 5,263.0 | 3.7 | 3.7 | 3.0 | 3.0 |
| 18. Rajasthan | 3,321.5 | 5,844.3 | 5,920.7 | 6,343.8 | 3.0 | 3.1 | 3.2 | 2.9 |
| 19. Sikkim | 64.1 | 103.6 | 105.5 | 109.7 | 12.3 | 19.5 | 15.2 | 15.9 |
| 20. Tamil Nadu | 23,778.7 | 27,751.1 | 26,110.4 | 28,038.7 | 3.7 | 4.2 | 3.8 | 3.7 |
| 21. Telangana | 8,691.5 | 15,304.6 | 13,390.9 | 16,127.8 | 4.0 | 5.2 | 4.8 | 5.1 |
| 22. Tripura | 809.5 | 750.0 | 750.0 | 698.6 | 9.0 | 8.0 | 8.0 | 8.9 |
| 23. Uttar Pradesh | 11,146.4 | 14,157.8 | 15,226.2 | 17,033.2 | 3.2 | 2.1 | 2.3 | 3.2 |
| 24. Uttarakhand | 433.4 | 1,266.9 | 718.3 | 529.5 | 1.6 | 3.0 | 1.9 | 1.5 |
| 25. West Bengal | 24,481.5 | 83,105.9 | 86,427.0 | 88,443.0 | 7.6 | 16.1 | 17.5 | 17.5 |
| 26. Chandigarh | 10,609.8 | 11,500.0 | 11,700.0 | 13,500.0 | 20.0 | 17.6 | 18.1 | 17.0 |
| 27. Delhi | 14,746.6 | 19,703.2 | 19,667.8 | 19,210.7 | 1.2 | 1.0 | 1.0 | 0.9 |
| Total | 4,14,721.9 | 7,00,657.1 | 6,43,816.7 | 7,37,192.6 | 5.3 | 6.3 | 6.1 | 6.2 |

Source: Municipal Corporations.

Report on Municipal Finances

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

₹ Lakh

| State/UT | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | Per cent of GSDP | | | |
|----------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | | | | | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Andhra Pradesh | 1,50,517.3 | 5,18,882.3 | 4,41,912.6 | 5,78,875.8 | 0.19 | 0.59 | 0.51 | 0.60 |
| 2. Assam | 4,972.2 | 9,379.9 | 9,379.9 | 10,505.4 | 0.02 | 0.03 | 0.03 | 0.03 |
| 3. Bihar | 53,818.1 | 95,791.3 | 79,949.9 | 4,99,410.6 | 0.11 | 0.18 | 0.15 | 0.84 |
| 4. Chhattisgarh | 1,15,503.4 | 3,35,683.5 | 2,09,436.7 | 4,27,736.5 | 0.41 | 1.06 | 0.66 | 1.24 |
| 5. Goa | 29.8 | 119.7 | 89.3 | 147.0 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Gujarat | 5,37,219.1 | 9,24,704.9 | 7,10,910.5 | 10,56,526.6 | 0.40 | 0.62 | 0.48 | 0.65 |
| 7. Haryana | 59,501.1 | 1,19,122.3 | 1,19,122.3 | 1,45,828.8 | 0.09 | 0.17 | 0.17 | 0.19 |
| 8. Himachal Pradesh | 901.2 | 3,135.5 | 1,261.3 | 3,696.0 | 0.01 | 0.02 | 0.01 | 0.02 |
| 9. Jammu and Kashmir | — | — | — | — | 0.00 | 0.00 | 0.00 | 0.00 |
| 10. Jharkhand | 15,532.4 | 2,23,793.9 | 2,08,482.8 | 67,083.6 | 0.06 | 0.73 | 0.68 | 0.21 |
| 11. Karnataka | 53,006.2 | 1,08,186.7 | 72,933.6 | 1,09,183.1 | 0.04 | 0.07 | 0.05 | 0.07 |
| 12. Kerala | 14,843.0 | 1,37,148.6 | 47,515.7 | 2,17,378.7 | 0.02 | 0.17 | 0.06 | 0.26 |
| 13. Madhya Pradesh | 1,35,612.3 | 1,63,738.3 | 1,63,738.3 | 2,40,204.4 | 0.19 | 0.20 | 0.20 | 0.26 |
| 14. Maharashtra | 12,02,466.3 | 27,41,470.4 | 19,09,189.3 | 32,30,545.7 | 0.51 | 1.07 | 0.74 | 1.18 |
| 15. Mizoram | 2,440.6 | 1,558.5 | 2,293.1 | 2,723.0 | 0.13 | 0.07 | 0.10 | 0.11 |
| 16. Odisha | 19,775.0 | 44,070.9 | 37,371.9 | 61,341.7 | 0.04 | 0.09 | 0.07 | 0.11 |
| 17. Punjab | 44,649.9 | 66,428.0 | 49,341.5 | 69,441.0 | 0.09 | 0.13 | 0.10 | 0.13 |
| 18. Rajasthan | 52,911.0 | 2,18,962.8 | 1,72,236.1 | 1,96,539.0 | 0.06 | 0.24 | 0.19 | 0.20 |
| 19. Sikkim | 270.0 | 369.0 | 438.5 | 655.3 | 0.01 | 0.01 | 0.02 | 0.02 |
| 20. Tamil Nadu | 2,07,001.3 | 4,11,323.8 | 3,52,170.4 | 4,97,865.5 | 0.14 | 0.25 | 0.22 | 0.28 |
| 21. Telangana | 1,32,562.3 | 3,57,223.6 | 2,97,889.7 | 3,51,339.6 | 0.18 | 0.42 | 0.35 | 0.37 |
| 22. Tripura | 6,237.8 | 16,314.0 | 16,314.0 | 15,298.5 | 0.14 | 0.33 | 0.33 | 0.27 |
| 23. Uttar Pradesh | 1,88,702.9 | 4,36,516.2 | 4,31,060.6 | 3,91,336.7 | 0.13 | 0.28 | 0.27 | 0.23 |
| 24. Uttarakhand | 4,215.1 | 20,995.2 | 20,823.7 | 27,118.5 | 0.02 | 0.09 | 0.09 | 0.11 |
| 25. West Bengal | 1,44,976.0 | 3,14,801.7 | 2,70,274.5 | 3,19,390.7 | 0.15 | 0.29 | 0.25 | 0.26 |
| 26. Chandigarh | 12,669.5 | 25,725.0 | 19,857.0 | 47,690.0 | 0.35 | 0.64 | 0.49 | 1.08 |
| 27. Delhi | 74,533.7 | 1,24,935.2 | 1,31,948.1 | 1,30,091.3 | 0.11 | 0.17 | 0.18 | 0.16 |
| Total | 32,34,867.3 | 74,20,380.9 | 57,75,941.1 | 86,97,953.0 | 0.20 | 0.41 | 0.32 | 0.44 |

Source: Municipal Corporations.

Appendices

Appendix I

Appendix I : Revenue Receipts of Municipal Corporations

(₹ Lakh)

| | ANDHRA PRADESH | | | | ASSAM | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 2,07,678.1 | 3,10,267.4 | 3,30,663.3 | 3,67,270.3 | 13,229.5 | 22,717.2 | 22,882.4 | 25,628.3 |
| I. Own Revenue (A+B+C) | 1,62,351.6 | 2,32,225.2 | 2,45,920.9 | 2,90,683.8 | 8,900.5 | 12,108.8 | 12,274.0 | 13,746.9 |
| A. Own Tax Revenue (1 - 16) | 77,488.4 | 1,13,749.7 | 1,15,693.4 | 1,25,316.6 | 8,900.5 | 12,108.8 | 12,274.0 | 13,746.9 |
| 1 Property Tax | 46,531.8 | 77,883.6 | 77,816.8 | 84,559.0 | - | - | - | - |
| 2 Water Tax | 5,784.3 | 6,349.4 | 9,146.0 | 8,343.4 | - | - | - | - |
| 3 Sewerage/Drainage Tax | 3,410.8 | 4,593.6 | 4,968.7 | 5,873.1 | - | - | - | - |
| 4 Conservancy/Latrine Tax | 2,990.4 | 4,708.8 | 4,465.5 | 4,955.3 | - | - | - | - |
| 5 Lighting Tax | 2,955.0 | 4,840.8 | 4,380.2 | 4,868.3 | - | - | - | - |
| 6 Education Tax | 2,982.1 | 4,616.4 | 4,272.8 | 4,773.6 | - | - | - | - |
| 7 Vehicle Tax | 1.8 | 2.5 | 2.5 | 3.0 | - | - | - | - |
| 8 Tax on Animals | 1.2 | 10.4 | 10.3 | 12.7 | - | - | - | - |
| 9 Electricity Tax | - | - | - | - | - | - | - | - |
| 10 Professional Tax | 138.9 | 250.0 | 250.0 | 300.0 | - | - | - | - |
| 11 Advertisement Tax | 1,839.9 | 2,279.8 | 2,374.4 | 2,860.8 | - | - | - | - |
| 12 Pilgrimage Tax | - | - | - | - | - | - | - | - |
| 13 Export Tax | - | - | - | - | - | - | - | - |
| 14 Octroi and Toll | - | - | - | - | - | - | - | - |
| 15 Other Taxes | 2,962.1 | 8,216.0 | 8,003.4 | 8,702.4 | - | - | - | - |
| 16 Uncategorised | 7,890.1 | -1.4 | 3.0 | 65.0 | 8,900.5 | 12,108.8 | 12,274.0 | 13,746.9 |
| B. Own Non-Tax Revenue (1 - 7) | 92,044.9 | 1,18,435.4 | 1,30,187.3 | 1,47,043.1 | - | - | - | - |
| 1 Rental Income from Municipal Properties | 8,559.4 | 9,545.9 | 9,949.5 | 10,441.8 | - | - | - | - |
| 2 Fees and User Charges (i-v) | 73,095.9 | 94,029.2 | 1,04,569.6 | 1,18,804.0 | - | - | - | - |
| (i) Licensing Fees | 5,544.3 | 4,940.8 | 4,939.5 | 6,180.1 | - | - | - | - |
| (ii) Fees for Grant of Permit | 26,495.4 | 36,388.1 | 44,493.3 | 50,366.9 | - | - | - | - |
| (iii) User Charges | 32,635.8 | 43,491.5 | 44,349.9 | 50,171.1 | - | - | - | - |
| (iv) Others | 5,446.1 | 5,074.2 | 7,866.9 | 7,685.7 | - | - | - | - |
| (v) Uncategorised | 2,974.3 | 4,134.7 | 2,920.0 | 4,400.2 | - | - | - | - |
| 3 Sale and Hire Charges | 321.8 | 1,479.7 | 801.1 | 1,229.3 | - | - | - | - |
| 4 Income from Investment (i-iv) | 3,459.8 | 5,429.3 | 5,586.7 | 5,967.6 | - | - | - | - |
| (i) Interest on Investment | 865.5 | 2,929.0 | 2,886.4 | 2,967.0 | - | - | - | - |
| (ii) Dividend | - | - | - | - | - | - | - | - |
| (iii) Others | 2,594.3 | 2,500.3 | 2,700.3 | 3,000.6 | - | - | - | - |
| (iv) Uncategorised | - | - | - | - | - | - | - | - |
| 5 Interest Earned | 1,025.2 | 889.5 | 810.6 | 789.7 | - | - | - | - |
| 6 Other Income | 3,365.5 | 4,147.0 | 6,121.1 | 6,017.0 | - | - | - | - |
| 7 Uncategorised | 2,217.3 | 2,914.7 | 2,348.8 | 3,793.8 | - | - | - | - |
| C. Uncategorised | -7,181.7 | 40.2 | 40.2 | 18,324.1 | - | - | - | - |
| II. Transfers (A+B+C) | 43,790.8 | 78,042.2 | 84,742.4 | 94,860.5 | 4,329.0 | 10,608.4 | 10,608.4 | 11,881.4 |
| A. Central Transfers (1+2+3) | - | - | - | 2,060.0 | - | - | - | - |
| 1 FC Transfers | - | - | - | 2,060.0 | - | - | - | - |
| 2 Others | - | - | - | - | - | - | - | - |
| 3 Uncategorised | - | - | - | - | - | - | - | - |
| B. State Transfers (1+2+3+4+5) | 43,790.8 | 77,703.8 | 84,742.4 | 92,800.5 | 4,329.0 | 10,608.4 | 10,608.4 | 11,881.4 |
| 1 Assigned Revenues, compensation | 26,659.5 | 46,630.9 | 45,594.3 | 47,097.8 | - | - | - | - |
| 2 SFC Grants | - | 1,515.0 | 1,915.0 | 2,010.0 | - | - | - | - |
| 3 State grant in aid transfers | 7,324.4 | 18,543.4 | 26,218.9 | 30,393.4 | - | - | - | - |
| 4 Others | 9,806.9 | 11,014.5 | 11,014.2 | 13,299.3 | 4,329.0 | 10,608.4 | 10,608.4 | 11,881.4 |
| 5 Uncategorised | - | - | - | - | - | - | - | - |
| C. Uncategorised | - | 338.4 | - | - | - | - | - | - |
| III. Uncategorised | 1,535.6 | - | - | -18,274.0 | - | - | - | - |

Report on Municipal Finances

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

(₹ Lakh)

| 1 | BIHAR | | | | CHHATTISGARH | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 40,805.9 | 76,853.6 | 68,109.6 | 1,28,265.8 | 1,55,878.5 | 1,40,923.1 | 1,17,838.6 | 1,74,391.7 |
| I. Own Revenue (A+B+C) | 16,851.1 | 31,660.0 | 32,894.0 | 78,436.0 | 79,444.7 | 84,296.8 | 65,753.8 | 1,01,252.2 |
| A. Own Tax Revenue (1 - 16) | 12,069.4 | 23,785.1 | 25,073.6 | 50,710.1 | 53,864.5 | 54,006.6 | 42,091.1 | 68,447.2 |
| 1 Property Tax | 10,207.7 | 20,051.5 | 19,342.5 | 42,652.7 | 20,025.1 | 25,983.9 | 20,344.3 | 32,214.1 |
| 2 Water Tax | - | - | - | - | 5,269.5 | 7,924.3 | 5,093.6 | 9,488.6 |
| 3 Sewerage/Drainage Tax | 6.6 | - | - | - | 11,834.8 | 843.1 | 591.7 | 879.9 |
| 4 Conservancy/Latrine Tax | - | - | - | - | 20.5 | 25.0 | 42.5 | 45.0 |
| 5 Lighting Tax | - | - | - | - | 1,046.7 | 1,306.0 | 1,106.2 | 1,340.0 |
| 6 Education Tax | - | - | - | - | 2,220.3 | 1,555.9 | 1,557.8 | 2,531.4 |
| 7 Vehicle Tax | 1.3 | 20.0 | 1.5 | 2.5 | - | - | - | - |
| 8 Tax on Animals | - | 2.0 | - | - | 1.1 | 10.2 | 6.7 | 9.7 |
| 9 Electricity Tax | - | - | 1,723.1 | 1,723.1 | - | 5.0 | - | 5.0 |
| 10 Professional Tax | - | - | - | - | - | - | - | - |
| 11 Advertisement Tax | 112.5 | 159.1 | 770.6 | 580.2 | 528.8 | 636.8 | 567.3 | 1,248.6 |
| 12 Pilgrimage Tax | - | - | - | - | - | - | - | - |
| 13 Export Tax | - | - | - | - | 1,748.1 | 2,230.0 | 1,903.1 | 2,490.0 |
| 14 Octroi and Toll | - | - | - | - | 3,989.5 | 4,772.3 | 3,153.1 | 4,755.3 |
| 15 Other Taxes | 1,006.4 | 2,407.0 | 2,120.3 | 3,566.1 | 7,441.0 | 8,372.3 | 7,724.7 | 13,439.5 |
| 16 Uncategorised | 735.0 | 1,145.6 | 1,115.6 | 2,185.7 | -260.9 | 341.8 | - | - |
| B. Own Non-Tax Revenue (1 - 7) | 4,781.7 | 7,874.9 | 7,820.4 | 27,285.0 | 25,089.8 | 29,039.5 | 23,244.2 | 32,172.2 |
| 1 Rental Income from Municipal Properties | 1,347.4 | 2,839.8 | 2,640.2 | 12,079.5 | 3,777.4 | 9,003.3 | 5,869.6 | 12,152.7 |
| 2 Fees and User Charges (i-v) | 1,711.3 | 2,819.5 | 3,095.3 | 9,025.1 | 10,390.6 | 6,597.7 | 4,006.0 | 6,852.1 |
| (i) Licensing Fees | 181.3 | 257.3 | 220.5 | 633.4 | 719.6 | 1,686.1 | 1,193.9 | 1,841.8 |
| (ii) Fees for Grant of Permit | 234.3 | 282.5 | 63.8 | 352.8 | 166.9 | 442.2 | 185.8 | 731.6 |
| (iii) User Charges | 209.1 | 431.9 | 256.4 | 2,875.0 | 981.7 | 2,335.1 | 1,158.2 | 2,448.7 |
| (iv) Others | 1,038.8 | 1,701.4 | 2,408.2 | 3,722.0 | 7,201.3 | 8,767.8 | 8,293.9 | 8,848.4 |
| (v) Uncategorised | 47.9 | 146.4 | 146.4 | 1,441.9 | 1,321.1 | -6,633.5 | -6,825.8 | -7,018.5 |
| 3 Sale and Hire Charges | 167.6 | 297.1 | 419.6 | 553.0 | 287.4 | 711.9 | 182.0 | 929.1 |
| 4 Income from Investment (i-iv) | - | - | - | - | 1,608.6 | 755.6 | 1,559.7 | 870.0 |
| (i) Interest on Investment | - | - | - | - | 653.7 | 655.0 | 1,068.2 | 857.0 |
| (ii) Dividend | - | - | - | - | - | - | - | - |
| (iii) Others | - | - | - | - | 37.4 | 100.6 | 40.5 | 100.0 |
| (iv) Uncategorised | - | - | - | - | 917.5 | - | 450.9 | -87.0 |
| 5 Interest Earned | 1,417.4 | 1,861.1 | 1,610.0 | 3,485.1 | 1,337.4 | 1,085.0 | 1,971.1 | 1,162.6 |
| 6 Other Income | 142.8 | 62.0 | 61.6 | 2,591.1 | 2,903.9 | 4,460.0 | 3,140.7 | 3,502.9 |
| 7 Uncategorised | -4.8 | -4.8 | -6.3 | -448.8 | 4,784.5 | 6,426.0 | 6,515.0 | 6,702.8 |
| C. Uncategorised | - | - | - | 440.9 | 490.4 | 1,250.8 | 418.6 | 632.8 |
| II. Transfers (A+B+C) | 23,954.8 | 45,193.7 | 35,215.5 | 49,829.8 | 15,812.0 | 23,718.7 | 17,877.8 | 33,712.0 |
| A. Central Transfers (1+2+3) | 4,993.5 | 13,595.7 | 12,225.9 | 15,051.9 | 374.3 | 878.0 | 127.0 | 1,762.0 |
| 1 FC Transfers | 732.2 | - | 1,363.0 | 1,431.1 | 246.3 | 750.0 | - | 1,634.0 |
| 2 Others | 4,261.3 | 13,595.7 | 10,862.9 | 13,620.8 | 128.0 | 128.0 | 127.0 | 128.0 |
| 3 Uncategorised | - | - | - | - | - | - | - | - |
| B. State Transfers (1+2+3+4+5) | 18,961.3 | 31,592.0 | 22,989.7 | 34,777.9 | 15,437.7 | 22,840.7 | 17,750.8 | 31,950.0 |
| 1 Assigned Revenues, compensation | 6,701.7 | 13,657.7 | 11,508.9 | 14,691.6 | 9,424.0 | 13,854.8 | 11,867.1 | 21,217.3 |
| 2 SFC Grants | - | - | - | - | 1,337.3 | 1,130.0 | 437.3 | 450.0 |
| 3 State grant in aid transfers | 2,253.6 | 6,161.9 | 3,868.5 | 6,768.3 | 1,569.6 | 1,903.0 | 1,572.4 | 3,401.8 |
| 4 Others | 10,005.9 | 11,772.3 | 7,612.3 | 13,318.0 | 3,106.8 | 5,952.9 | 3,874.0 | 6,880.9 |
| 5 Uncategorised | - | - | - | - | - | - | - | - |
| C. Uncategorised | - | 6.0 | - | - | - | - | - | - |
| III. Uncategorised | - | - | - | - | 60,621.8 | 32,907.6 | 34,207.0 | 39,427.6 |

Appendix I

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

(₹ Lakh)

| | GOA | | | | GUJARAT | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 4,882.8 | 4,769.9 | 4,101.8 | 6,146.7 | 8,52,938.9 | 10,57,062.3 | 9,87,043.9 | 11,67,004.8 |
| I. Own Revenue (A+B+C) | 3,480.2 | 3,519.9 | 3,791.8 | 4,239.7 | 5,33,614.4 | 6,66,161.3 | 6,10,513.6 | 7,50,547.8 |
| A. Own Tax Revenue (1 - 16) | 1,533.0 | 1,750.0 | 1,743.2 | 1,918.0 | 2,86,989.3 | 3,46,923.6 | 3,26,095.8 | 3,61,237.3 |
| 1 Property Tax | 1,372.2 | 1,500.0 | 1,581.6 | 1,740.0 | 1,21,431.1 | 1,63,125.5 | 1,39,515.6 | 1,54,869.6 |
| 2 Water Tax | - | - | - | - | 46,968.4 | 55,987.3 | 55,701.9 | 60,853.8 |
| 3 Sewerage/Drainage Tax | - | - | - | - | 26,934.5 | 24,937.1 | 29,079.1 | 30,905.1 |
| 4 Conservancy/Latrine Tax | - | - | - | - | 23,186.1 | 27,715.3 | 25,213.3 | 29,287.5 |
| 5 Lighting Tax | - | - | - | - | 983.5 | 1,008.2 | 1,083.4 | 1,705.2 |
| 6 Education Tax | - | - | - | - | 1,238.5 | 2,095.0 | 2,415.0 | 1,985.0 |
| 7 Vehicle Tax | - | - | - | - | 21,986.0 | 23,340.0 | 24,037.2 | 26,189.3 |
| 8 Tax on Animals | - | - | - | - | 4.5 | 1.8 | 4.0 | 4.0 |
| 9 Electricity Tax | - | - | - | - | 64.3 | 108.0 | 108.0 | 118.0 |
| 10 Professional Tax | - | - | - | - | 38,899.6 | 43,710.3 | 42,550.8 | 47,176.9 |
| 11 Advertisement Tax | 160.7 | 250.0 | 161.7 | 178.0 | 199.3 | 373.0 | 341.8 | 457.5 |
| 12 Pilgrimage Tax | - | - | - | - | - | - | - | - |
| 13 Export Tax | - | - | - | - | - | - | - | - |
| 14 Octroi and Toll | - | - | - | - | 1,531.5 | 510.5 | 1,531.6 | 1,531.6 |
| 15 Other Taxes | - | - | - | - | 3,562.0 | 4,011.5 | 4,514.1 | 6,154.1 |
| 16 Uncategorised | - | - | - | - | - | - | - | - |
| B. Own Non-Tax Revenue (1 - 7) | 1,947.3 | 1,769.9 | 2,048.6 | 2,321.7 | 2,46,625.2 | 3,19,237.7 | 2,84,417.9 | 3,89,310.5 |
| 1 Rental Income from Municipal Properties | 135.4 | 328.9 | 213.7 | 334.4 | 9,108.3 | 13,442.3 | 16,123.1 | 19,840.3 |
| 2 Fees and User Charges (i-v) | 1,191.3 | 1,205.7 | 1,552.6 | 1,699.7 | 1,69,015.8 | 2,22,511.3 | 1,95,348.6 | 2,62,317.2 |
| (i) Licensing Fees | 227.7 | 347.9 | 274.3 | 346.0 | 2,727.1 | 3,094.4 | 3,197.3 | 4,011.2 |
| (ii) Fees for Grant of Permit | 223.2 | 300.0 | 352.7 | 390.0 | 22,752.5 | 24,307.2 | 26,990.1 | 29,971.0 |
| (iii) User Charges | 435.0 | 453.5 | 544.9 | 597.0 | 1,38,350.7 | 1,85,007.4 | 1,57,556.8 | 2,20,815.6 |
| (iv) Others | 305.5 | 104.3 | 380.7 | 366.7 | 5,185.5 | 10,102.3 | 7,604.4 | 7,519.4 |
| (v) Uncategorised | - | - | - | - | - | - | - | - |
| 3 Sale and Hire Charges | 13.9 | 18.3 | 8.6 | 9.6 | 3,959.9 | 14,563.7 | 12,255.8 | 21,338.0 |
| 4 Income from Investment (i-iv) | 276.6 | 200.0 | 206.6 | 230.0 | 14,669.6 | 10,317.9 | 14,061.6 | 12,790.4 |
| (i) Interest on Investment | 276.6 | 200.0 | 206.6 | 230.0 | 14,636.5 | 10,311.2 | 14,041.6 | 12,770.4 |
| (ii) Dividend | - | - | - | - | 33.2 | 6.7 | 20.0 | 20.0 |
| (iii) Others | - | - | - | - | - | - | - | - |
| (iv) Uncategorised | - | - | - | - | - | - | - | - |
| 5 Interest Earned | 30.7 | 16.0 | 54.2 | 40.0 | 16,344.9 | 9,729.6 | 18,000.8 | 21,152.8 |
| 6 Other Income | 299.4 | 1.0 | 13.0 | 8.0 | 29,110.0 | 43,300.0 | 24,000.0 | 46,561.8 |
| 7 Uncategorised | - | - | - | - | 4,416.7 | 5,373.0 | 4,628.0 | 5,310.0 |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| II. Transfers (A+B+C) | 1,402.5 | 1,250.0 | 310.0 | 1,907.0 | 3,19,324.4 | 3,90,900.9 | 3,76,530.3 | 4,16,457.0 |
| A. Central Transfers (1+2+3) | - | - | - | - | 2,031.9 | 7,150.0 | 10,453.0 | 11,963.0 |
| 1 FC Transfers | - | - | - | - | 1,351.0 | 1,500.0 | 1,500.0 | 1,500.0 |
| 2 Others | - | - | - | - | 680.9 | 5,650.0 | 8,953.0 | 10,463.0 |
| 3 Uncategorised | - | - | - | - | - | - | - | - |
| B. State Transfers (1+2+3+4+5) | 1,402.5 | 1,250.0 | 310.0 | 1,907.0 | 3,17,292.5 | 3,83,750.9 | 3,66,077.3 | 4,04,494.0 |
| 1 Assigned Revenues, compensation | 270.9 | 250.0 | 250.0 | 250.0 | 1,19,337.2 | 1,25,844.0 | 1,24,844.0 | 1,26,844.0 |
| 2 SFC Grants | 1,131.6 | 1,000.0 | 60.0 | 1,657.0 | - | - | - | - |
| 3 State grant in aid transfers | - | - | - | - | 1,61,330.6 | 1,86,206.3 | 1,84,619.3 | 2,06,672.2 |
| 4 Others | - | - | - | - | 36,624.7 | 71,700.7 | 56,614.0 | 70,977.8 |
| 5 Uncategorised | - | - | - | - | - | - | - | - |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| III. Uncategorised | - | - | - | - | - | - | - | - |

Report on Municipal Finances

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

(₹ Lakh)

| 1 | HARYANA | | | | HIMACHAL PRADESH | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 2,00,250.4 | 2,90,213.6 | 2,90,147.8 | 3,57,421.3 | 10,157.4 | 19,718.8 | 9,470.5 | 13,950.7 |
| I. Own Revenue (A+B+C) | 1,10,085.3 | 1,85,980.8 | 1,85,915.0 | 1,85,827.3 | 5,312.5 | 8,243.6 | 4,370.1 | 7,004.9 |
| A. Own Tax Revenue (1 - 16) | 59,509.7 | 98,569.2 | 97,778.4 | 1,00,482.7 | 1,474.9 | 2,052.9 | 1,758.1 | 2,006.8 |
| 1 Property Tax | 44,168.6 | 57,575.0 | 57,251.0 | 57,474.0 | 191.7 | 350.0 | 252.3 | 200.8 |
| 2 Water Tax | 1,612.8 | 2,502.5 | 2,502.5 | 2,200.0 | - | - | - | - |
| 3 Sewerage/Drainage Tax | 75.5 | 80.0 | 80.0 | 500.0 | - | - | - | - |
| 4 Conservancy/Latrine Tax | - | - | - | - | - | - | - | - |
| 5 Lighting Tax | - | - | - | - | - | - | - | - |
| 6 Education Tax | - | - | - | - | - | - | - | - |
| 7 Vehicle Tax | 381.8 | 1,200.0 | 1,200.0 | 500.0 | - | - | - | - |
| 8 Tax on Animals | - | 0.5 | 0.5 | 0.1 | - | - | - | - |
| 9 Electricity Tax | 1,831.5 | 7,750.0 | 7,340.0 | 9,860.0 | - | - | - | - |
| 10 Professional Tax | - | - | - | - | - | - | - | - |
| 11 Advertisement Tax | 1,824.6 | 2,885.0 | 2,885.0 | 6,149.0 | - | - | - | - |
| 12 Pilgrimage Tax | - | - | - | - | - | - | - | - |
| 13 Export Tax | - | - | - | - | - | - | - | - |
| 14 Octroi and Toll | - | - | - | - | - | - | - | - |
| 15 Other Taxes | 9,615.0 | 17,576.2 | 17,519.4 | 23,799.6 | - | - | - | - |
| 16 Uncategorised | - | 9,000.0 | 9,000.0 | - | 1,283.2 | 1,702.9 | 1,505.9 | 1,806.0 |
| B. Own Non-Tax Revenue (1 - 7) | 51,194.9 | 90,822.5 | 90,756.7 | 89,800.5 | 3,837.6 | 6,190.7 | 2,612.0 | 4,998.1 |
| 1 Rental Income from Municipal Properties | 1,578.6 | 2,825.0 | 2,806.0 | 4,407.2 | 313.5 | 843.2 | 707.3 | 2,359.5 |
| 2 Fees and User Charges (i-v) | 4,392.2 | 10,382.1 | 10,118.1 | 10,236.8 | 2,887.9 | 4,748.0 | 1,372.9 | 2,278.7 |
| (i) Licensing Fees | 1,737.0 | 2,752.5 | 2,686.5 | 4,030.0 | - | - | - | - |
| (ii) Fees for Grant of Permit | 143.7 | 370.0 | 370.0 | 675.0 | - | - | - | - |
| (iii) User Charges | 830.8 | 4,016.0 | 3,912.0 | 1,436.1 | - | - | - | - |
| (iv) Others | 1,680.7 | 3,243.6 | 3,149.6 | 4,095.7 | - | - | - | - |
| (v) Uncategorised | - | - | - | - | 2,887.9 | 4,748.0 | 1,372.9 | 2,278.7 |
| 3 Sale and Hire Charges | 1,357.5 | 5,760.1 | 5,760.1 | 11,800.0 | 28.1 | 43.8 | 22.5 | 40.8 |
| 4 Income from Investment (i-iv) | 16,473.7 | 43,275.0 | 43,275.0 | 26,050.0 | 280.2 | 226.9 | 226.9 | 205.4 |
| (i) Interest on Investment | 7,763.1 | 7,075.0 | 7,075.0 | 7,550.0 | 106.9 | 106.9 | 106.9 | 145.4 |
| (ii) Dividend | - | - | - | - | - | - | - | - |
| (iii) Others | 8,710.6 | 36,200.0 | 36,200.0 | 18,500.0 | - | - | - | - |
| (iv) Uncategorised | - | - | - | - | 173.3 | 120.0 | 120.0 | 60.0 |
| 5 Interest Earned | 5,555.1 | 3,530.0 | 3,533.0 | 5,830.0 | 304.2 | 314.0 | 249.3 | 105.4 |
| 6 Other Income | 21,218.3 | 21,639.5 | 22,644.5 | 27,020.6 | 23.7 | 14.8 | 33.1 | 8.3 |
| 7 Uncategorised | 619.4 | 3,410.9 | 2,620.1 | 4,455.9 | - | - | - | - |
| C. Uncategorised | -619.3 | -3,410.9 | -2,620.1 | -4,455.9 | - | - | - | - |
| II. Transfers (A+B+C) | 90,165.1 | 1,04,232.8 | 1,04,232.8 | 1,71,594.0 | 821.7 | 903.9 | 906.6 | 1,159.8 |
| A. Central Transfers (1+2+3) | 2,400.6 | 943.1 | 943.1 | 3,502.6 | - | - | - | - |
| 1 FC Transfers | 2,400.6 | 943.1 | 943.1 | 3,502.6 | - | - | - | - |
| 2 Others | - | - | - | - | - | - | - | - |
| 3 Uncategorised | - | - | - | - | - | - | - | - |
| B. State Transfers (1+2+3+4+5) | 87,764.5 | 1,03,289.7 | 1,03,289.7 | 1,68,091.4 | 821.7 | 903.9 | 906.6 | 1,159.8 |
| 1 Assigned Revenues, compensation | 81,047.4 | 96,743.0 | 96,743.0 | 1,31,800.0 | - | - | - | - |
| 2 SFC Grants | 4,025.2 | 2,242.2 | 2,242.2 | 9,243.8 | 821.7 | 903.9 | 906.6 | 1,159.8 |
| 3 State grant in aid transfers | - | - | - | - | - | - | - | - |
| 4 Others | 2,692.0 | 4,304.5 | 4,304.5 | 27,047.7 | - | - | - | - |
| 5 Uncategorised | - | - | - | - | - | - | - | - |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| III. Uncategorised | - | - | - | - | 4,023.2 | 10,571.4 | 4,193.8 | 5,785.9 |

Appendix I

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

(₹ Lakh)

| | JAMMU AND KASHMIR | | | | JHARKHAND | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 30,646.2 | 38,844.5 | 38,844.5 | 42,008.8 | 13,885.1 | 51,493.4 | 50,049.3 | 47,752.4 |
| I. Own Revenue (A+B+C) | 7,436.2 | 7,633.8 | 7,633.8 | 8,041.9 | 5,656.9 | 12,865.4 | 11,421.3 | 12,781.3 |
| A. Own Tax Revenue (1 - 16) | 4,949.3 | 5,227.2 | 5,227.2 | 5,051.4 | 3,866.4 | 6,282.6 | 5,449.8 | 8,200.3 |
| 1 Property Tax | - | - | - | - | 3,254.3 | 5,051.9 | 4,332.9 | 7,312.5 |
| 2 Water Tax | - | - | - | - | 521.4 | 737.2 | 667.3 | 466.9 |
| 3 Sewerage/Drainage Tax | - | - | - | - | - | - | - | - |
| 4 Conservancy/Latrine Tax | - | - | - | - | - | - | - | - |
| 5 Lighting Tax | - | - | - | - | - | - | - | - |
| 6 Education Tax | - | - | - | - | - | - | - | - |
| 7 Vehicle Tax | - | - | - | - | 14.6 | 20.0 | 20.0 | 21.0 |
| 8 Tax on Animals | - | - | - | - | - | - | - | - |
| 9 Electricity Tax | - | - | - | - | - | - | - | - |
| 10 Professional Tax | - | - | - | - | - | 0.2 | 0.2 | 0.1 |
| 11 Advertisement Tax | - | - | - | - | 10.1 | 64.5 | 64.5 | 77.4 |
| 12 Pilgrimage Tax | - | - | - | - | - | - | - | - |
| 13 Export Tax | - | - | - | - | - | - | - | - |
| 14 Octroi and Toll | - | - | - | - | 58.1 | 256.0 | 256.0 | 231.8 |
| 15 Other Taxes | 2,462.4 | 2,820.7 | 2,820.7 | 2,060.9 | 7.9 | 152.8 | 108.9 | 90.7 |
| 16 Uncategorised | 2,486.9 | 2,406.5 | 2,406.5 | 2,990.5 | - | - | - | - |
| B. Own Non-Tax Revenue (1 - 7) | 2,486.9 | 2,406.5 | 2,406.5 | 2,990.5 | 1,790.5 | 6,582.8 | 5,971.4 | 4,581.0 |
| 1 Rental Income from Municipal Properties | - | - | - | - | 521.1 | 961.4 | 704.9 | 727.3 |
| 2 Fees and User Charges (i-v) | - | - | - | - | 999.2 | 5,085.1 | 4,729.7 | 3,351.2 |
| (i) Licensing Fees | - | - | - | - | 110.4 | 387.9 | 332.8 | 333.9 |
| (ii) Fees for Grant of Permit | - | - | - | - | 291.3 | 1,155.4 | 1,159.9 | 1,500.7 |
| (iii) User Charges | - | - | - | - | 283.9 | 605.1 | 336.4 | 62.3 |
| (iv) Others | - | - | - | - | 313.6 | 2,936.7 | 2,900.6 | 1,454.3 |
| (v) Uncategorised | - | - | - | - | - | - | - | - |
| 3 Sale and Hire Charges | - | - | - | - | 115.7 | 154.8 | 159.6 | 309.7 |
| 4 Income from Investment (i-iv) | - | - | - | - | 14.4 | 15.0 | 17.3 | 74.0 |
| (i) Interest on Investment | - | - | - | - | - | 15.0 | 17.3 | 21.5 |
| (ii) Dividend | - | - | - | - | - | - | - | - |
| (iii) Others | - | - | - | - | 14.4 | - | - | 52.5 |
| (iv) Uncategorised | - | - | - | - | - | - | - | - |
| 5 Interest Earned | - | - | - | - | 120.0 | 278.5 | 281.0 | 162.9 |
| 6 Other Income | - | - | - | - | 20.1 | 88.0 | 79.0 | 36.0 |
| 7 Uncategorised | 2,486.9 | 2,406.5 | 2,406.5 | 2,990.5 | - | - | - | -80.0 |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| II. Transfers (A+B+C) | 23,210.1 | 31,210.7 | 31,210.7 | 33,966.9 | 8,228.2 | 38,628.0 | 38,628.0 | 34,971.1 |
| A. Central Transfers (1+2+3) | 2,299.4 | 6,198.9 | 6,198.9 | 5,960.7 | 5,947.1 | 17,900.0 | 17,900.0 | 13,950.0 |
| 1 FC Transfers | - | 843.6 | 843.6 | 3,179.8 | 1,520.7 | 2,000.0 | 2,000.0 | 2,200.0 |
| 2 Others | - | - | - | - | 4,426.5 | 15,900.0 | 15,900.0 | 11,750.0 |
| 3 Uncategorised | 2,299.4 | 5,355.3 | 5,355.3 | 2,780.9 | - | - | - | - |
| B. State Transfers (1+2+3+4+5) | 20,910.7 | 25,011.9 | 25,011.9 | 28,006.2 | 2,281.1 | 20,728.0 | 20,728.0 | 21,021.1 |
| 1 Assigned Revenues, compensation | 2,171.4 | 3,424.7 | 3,424.7 | 1,326.3 | 89.0 | - | - | - |
| 2 SFC Grants | - | - | - | 7,900.4 | - | - | - | - |
| 3 State grant in aid transfers | 18,739.3 | 21,587.2 | 21,587.2 | 18,779.5 | 18.0 | - | - | - |
| 4 Others | - | - | - | - | 2,174.1 | 20,728.0 | 20,728.0 | 21,021.1 |
| 5 Uncategorised | - | - | - | - | - | - | - | - |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| III. Uncategorised | - | - | - | - | - | - | - | - |

Report on Municipal Finances

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

(₹ Lakh)

| 1 | KARNATAKA | | | | KERALA | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 1,07,143.1 | 1,65,249.9 | 1,40,777.7 | 1,67,416.6 | 1,35,129.2 | 2,20,371.3 | 1,61,664.9 | 2,10,570.2 |
| I. Own Revenue (A+B+C) | 46,326.2 | 74,698.5 | 66,204.1 | 80,042.7 | 47,675.1 | 73,714.5 | 58,490.4 | 72,183.7 |
| A. Own Tax Revenue (1 - 16) | 26,231.2 | 50,027.6 | 44,755.3 | 54,576.6 | 33,497.8 | 44,068.0 | 41,652.6 | 49,803.9 |
| 1 Property Tax | 15,998.9 | 34,103.3 | 31,650.8 | 38,696.6 | 19,829.1 | 27,982.8 | 26,880.3 | 30,334.4 |
| 2 Water Tax | 9,736.5 | 14,375.0 | 11,982.8 | 14,572.0 | 258.3 | 297.3 | 342.3 | 381.3 |
| 3 Sewerage/Drainage Tax | 3.8 | 1.2 | 0.2 | 6.5 | 11.3 | 14.1 | 14.1 | 17.1 |
| 4 Conservancy/Latrine Tax | - | - | - | - | - | - | - | - |
| 5 Lighting Tax | - | - | - | - | 45.1 | 56.4 | 56.4 | 68.4 |
| 6 Education Tax | - | - | - | - | - | - | - | - |
| 7 Vehicle Tax | - | - | - | - | - | - | - | - |
| 8 Tax on Animals | - | - | - | - | 3.1 | 5.5 | 0.1 | 5.0 |
| 9 Electricity Tax | - | - | - | - | 22.5 | 28.2 | 28.2 | 34.2 |
| 10 Professional Tax | - | - | - | - | 10,777.0 | 13,442.5 | 12,444.0 | 13,705.0 |
| 11 Advertisement Tax | 492.0 | 1,547.9 | 1,121.0 | 1,301.0 | 365.9 | 100.0 | 117.0 | 130.0 |
| 12 Pilgrimage Tax | - | - | - | - | - | - | - | - |
| 13 Export Tax | - | - | - | - | - | - | - | - |
| 14 Octroi and Toll | - | - | - | - | 13.4 | 20.0 | 40.0 | 60.0 |
| 15 Other Taxes | 0.1 | 0.3 | 0.6 | 0.5 | 1,985.6 | 4,175.0 | 1,631.6 | 4,948.9 |
| 16 Uncategorised | - | - | - | - | 186.4 | -2,053.7 | 98.7 | 119.7 |
| B. Own Non-Tax Revenue (1 - 7) | 20,095.0 | 24,670.9 | 21,448.8 | 25,466.1 | 14,177.3 | 29,646.5 | 16,837.7 | 22,379.8 |
| 1 Rental Income from Municipal Properties | 1,920.5 | 2,884.7 | 3,243.9 | 4,250.3 | 3,388.6 | 10,337.2 | 4,358.4 | 5,455.7 |
| 2 Fees and User Charges (i-iv) | 10,622.5 | 12,550.9 | 10,952.1 | 10,854.1 | 8,583.6 | 13,574.8 | 9,344.8 | 12,336.2 |
| (i) Licensing Fees | 2,581.1 | 3,673.6 | 3,798.8 | 4,900.0 | 2,480.8 | 4,600.7 | 3,217.1 | 4,495.3 |
| (ii) Fees for Grant of Permit | - | - | - | - | 3,162.0 | 4,742.3 | 2,853.3 | 3,844.9 |
| (iii) User Charges | 2,564.4 | 14,279.9 | 10,329.0 | 15,357.7 | 1,198.9 | 1,656.3 | 1,184.2 | 1,650.0 |
| (iv) Others | - | - | - | - | 1,741.9 | 2,472.6 | 2,090.3 | 2,346.0 |
| (v) Uncategorised | 5,477.1 | -5,402.6 | -3,175.6 | -9,403.6 | - | 102.9 | - | - |
| 3 Sale and Hire Charges | 112.6 | 636.6 | 139.8 | 793.0 | 465.4 | 328.2 | 518.7 | 601.8 |
| 4 Income from Investment (i-iv) | 13.9 | 30.4 | 31.0 | 29.8 | 221.9 | 233.5 | 320.7 | 355.2 |
| (i) Interest on Investment | 13.9 | 30.4 | 31.0 | 29.8 | 192.2 | 206.2 | 292.6 | 327.6 |
| (ii) Dividend | - | - | - | - | 1.1 | 1.3 | 1.1 | 1.4 |
| (iii) Others | - | - | - | - | 28.6 | 26.0 | 27.0 | 26.2 |
| (iv) Uncategorised | - | - | - | - | - | - | - | - |
| 5 Interest Earned | 2,023.7 | 1,195.0 | 1,276.6 | 1,074.9 | 1,262.4 | 1,165.4 | 1,100.2 | 1,111.5 |
| 6 Other Income | 5,401.7 | 7,373.4 | 5,805.4 | 8,464.1 | 255.4 | 4,076.4 | 1,195.0 | 2,380.7 |
| 7 Uncategorised | - | - | - | - | - | -69.1 | - | 138.6 |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| II. Transfers (A+B+C) | 60,816.9 | 90,551.4 | 74,573.6 | 87,373.9 | 75,720.9 | 97,214.8 | 86,762.2 | 97,615.5 |
| A. Central Transfers (1+2+3) | - | - | - | - | 12,255.1 | 11,074.4 | 10,906.4 | 17,887.9 |
| 1 FC Transfers | - | - | - | - | 11,161.2 | 10,178.9 | 10,788.9 | 14,901.9 |
| 2 Others | - | - | - | - | 1,094.0 | 895.5 | 117.4 | 2,986.0 |
| 3 Uncategorised | - | - | - | - | - | - | - | - |
| B. State Transfers (1+2+3+4+5) | 60,816.9 | 90,551.4 | 74,573.6 | 87,373.9 | 63,465.7 | 86,140.5 | 75,855.9 | 79,727.6 |
| 1 Assigned Revenues, compensation | 799.9 | 1,348.0 | 945.8 | 1,190.9 | 2,496.4 | 2,017.0 | 2,096.5 | 2,241.0 |
| 2 SFC Grants | 60,017.0 | 89,203.4 | 73,627.8 | 86,183.1 | 13,756.6 | 23,669.6 | 17,047.6 | 15,176.7 |
| 3 State grant in aid transfers | - | - | - | - | 30,945.5 | 37,073.8 | 38,571.5 | 43,649.9 |
| 4 Others | - | - | - | - | 16,267.2 | 23,380.1 | 18,140.3 | 18,660.0 |
| 5 Uncategorised | - | - | - | - | - | - | - | - |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| III. Uncategorised | - | - | - | - | 11,733.2 | 49,442.0 | 16,412.3 | 40,771.1 |

Appendix I

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

(₹ Lakh)

| 1 | MADHYA PRADESH | | | | MAHARASHTRA | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 2,86,775.2 | 3,09,051.2 | 3,09,051.2 | 3,40,266.3 | 43,04,296.1 | 52,45,861.0 | 46,86,343.2 | 57,86,325.1 |
| I. Own Revenue (A+B+C) | 1,27,722.7 | 1,26,882.7 | 1,26,882.7 | 1,32,439.7 | 32,42,423.7 | 37,82,869.8 | 32,97,082.4 | 42,52,411.5 |
| A. Own Tax Revenue (1 - 16) | 57,001.1 | 54,139.6 | 54,139.6 | 53,511.2 | 16,75,807.0 | 18,58,407.0 | 16,58,996.3 | 19,63,927.9 |
| 1 Property Tax | 13,753.2 | 16,570.0 | 16,570.0 | 14,935.2 | 4,74,508.6 | 7,48,334.0 | 6,24,383.5 | 7,92,146.0 |
| 2 Water Tax | 6,023.9 | 5,623.0 | 5,623.0 | 5,242.7 | 1,97,467.8 | 2,59,737.7 | 2,11,913.5 | 2,87,010.1 |
| 3 Sewerage/Drainage Tax | 2,600.0 | 2,730.0 | 2,730.0 | 2,866.5 | 1,34,055.5 | 1,31,167.1 | 1,22,026.8 | 1,36,658.7 |
| 4 Conservancy/Latrine Tax | - | - | - | - | 9,501.4 | 12,963.0 | 10,683.8 | 13,226.0 |
| 5 Lighting Tax | - | - | - | - | 751.1 | 1,295.0 | 982.2 | 1,417.0 |
| 6 Education Tax | 5,003.6 | 5,280.5 | 5,280.5 | 5,574.5 | 72,006.1 | 80,362.8 | 70,498.3 | 80,194.8 |
| 7 Vehicle Tax | - | - | - | - | 482.7 | 1,240.7 | 814.7 | 1,321.7 |
| 8 Tax on Animals | 1.0 | 1.0 | 1.0 | 1.0 | 662.6 | 34.3 | 34.4 | 33.6 |
| 9 Electricity Tax | - | - | - | - | 63.7 | - | - | - |
| 10 Professional Tax | - | - | - | - | 13.4 | 30.0 | 22.4 | 30.0 |
| 11 Advertisement Tax | 2,408.5 | 2,382.4 | 2,382.4 | 2,367.5 | 3,301.5 | 5,780.4 | 3,865.9 | 5,965.4 |
| 12 Pilgrimage Tax | - | - | - | - | - | 0.4 | - | 0.3 |
| 13 Export Tax | 6,000.0 | - | - | - | - | - | - | - |
| 14 Octroi and Toll | - | - | - | - | 5,34,513.1 | 2,58,137.5 | 2,56,038.2 | 2,83,598.5 |
| 15 Other Taxes | 22,060.9 | 19,655.5 | 19,655.5 | 23,523.8 | 2,47,679.4 | 3,53,861.5 | 3,56,154.0 | 3,60,925.2 |
| 16 Uncategorised | -850.0 | 1,897.1 | 1,897.1 | -1,000.0 | 800.1 | 5,462.6 | 1,578.7 | 1,400.7 |
| B. Own Non-Tax Revenue (1 - 7) | 70,721.6 | 72,743.2 | 72,743.2 | 78,928.6 | 15,29,239.7 | 18,18,512.7 | 15,90,186.1 | 21,15,666.6 |
| 1 Rental Income from Municipal Properties | 4,407.3 | 5,149.9 | 5,149.9 | 4,000.3 | 22,957.1 | 71,598.9 | 59,353.3 | 83,400.0 |
| 2 Fees and User Charges (i-v) | 43,375.7 | 43,864.6 | 43,864.6 | 44,858.0 | 10,25,573.6 | 11,55,310.4 | 9,86,620.2 | 12,12,820.0 |
| (i) Licensing Fees | - | - | - | - | 17,619.6 | 23,623.1 | 12,834.6 | 28,742.9 |
| (ii) Fees for Grant of Permit | - | - | - | - | 16,088.5 | 13,470.2 | 11,434.9 | 28,302.3 |
| (iii) User Charges | - | - | - | - | 8,34,940.1 | 8,83,391.5 | 7,36,582.2 | 8,48,761.1 |
| (iv) Others | - | - | - | - | 90,926.4 | 1,54,668.6 | 1,42,072.1 | 2,15,000.8 |
| (v) Uncategorised | 43,375.7 | 43,864.6 | 43,864.6 | 44,858.0 | 65,998.9 | 80,156.9 | 83,696.5 | 92,012.8 |
| 3 Sale and Hire Charges | 23,057.7 | 23,417.2 | 23,417.2 | 29,792.8 | 2,802.8 | 8,185.6 | 3,501.2 | 9,579.1 |
| 4 Income from Investment (i-iv) | 1,189.0 | 1,211.5 | 1,211.5 | 1,228.0 | 2,59,121.2 | 2,91,210.0 | 3,14,630.2 | 3,56,723.8 |
| (i) Interest on Investment | - | - | - | - | 2,20,716.4 | 2,18,148.8 | 2,41,209.8 | 2,79,255.1 |
| (ii) Dividend | - | - | - | - | - | - | - | - |
| (iii) Others | - | - | - | - | 36,631.5 | 72,259.2 | 72,618.3 | 76,466.7 |
| (iv) Uncategorised | 1,189.0 | 1,211.5 | 1,211.5 | 1,228.0 | 1,773.3 | 802.0 | 802.0 | 1,002.0 |
| 5 Interest Earned | -544.9 | -260.4 | -260.4 | -297.9 | 13,430.2 | 14,635.4 | 7,185.3 | 6,724.2 |
| 6 Other Income | -763.2 | -639.7 | -639.7 | -652.8 | 2,04,417.4 | 2,73,202.3 | 2,17,405.7 | 4,44,689.0 |
| 7 Uncategorised | - | - | - | - | 937.4 | 4,370.2 | 1,490.3 | 1,730.6 |
| C. Uncategorised | - | - | - | - | 37,377.0 | 1,05,950.0 | 47,900.0 | 1,72,817.0 |
| II. Transfers (A+B+C) | 1,59,052.6 | 1,81,417.4 | 1,81,417.4 | 2,02,486.2 | 10,64,793.3 | 14,75,802.1 | 13,97,898.5 | 15,64,463.1 |
| A. Central Transfers (1+2+3) | -168.8 | - | - | 388.2 | 14,190.8 | 35,887.3 | 34,247.0 | 35,778.0 |
| 1 FC Transfers | - | - | - | - | 5,261.8 | 31,387.3 | 32,316.0 | 30,278.0 |
| 2 Others | -168.8 | - | - | 388.2 | 8,929.0 | 4,500.0 | 1,931.0 | 5,500.0 |
| 3 Uncategorised | - | - | - | - | - | - | - | - |
| B. State Transfers (1+2+3+4+5) | 1,59,221.3 | 1,81,417.4 | 1,81,417.4 | 2,02,098.0 | 10,50,686.4 | 14,39,969.6 | 13,63,631.2 | 15,28,664.8 |
| 1 Assigned Revenues, compensation | 1,46,786.5 | 1,68,640.4 | 1,68,640.4 | 1,80,443.9 | 9,12,168.4 | 12,70,287.0 | 12,35,705.3 | 13,54,873.4 |
| 2 SFC Grants | - | - | - | - | 12,675.0 | 18,773.7 | 17,907.6 | 26,522.6 |
| 3 State grant in aid transfers | 11,300.0 | 12,171.5 | 12,171.5 | 21,654.1 | 54,254.0 | 49,796.8 | 39,222.3 | 66,362.5 |
| 4 Others | 1,134.8 | 605.5 | 605.5 | - | 71,573.0 | 1,01,091.8 | 70,775.7 | 80,886.1 |
| 5 Uncategorised | - | - | - | - | 16.1 | 20.3 | 20.3 | 20.3 |
| C. Uncategorised | - | - | - | - | -83.9 | -54.7 | 20.3 | 20.3 |
| III. Uncategorised | - | 751.0 | 751.0 | 5,340.4 | -2,920.8 | -12,810.9 | -8,637.7 | -30,549.5 |

Report on Municipal Finances

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

(₹ Lakh)

| | MIZORAM | | | | ODISHA | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 5,336.8 | 2,527.1 | 2,527.1 | 3,069.0 | 47,514.2 | 49,598.9 | 45,050.0 | 57,195.9 |
| I. Own Revenue (A+B+C) | 590.7 | 464.0 | 464.0 | 588.4 | 21,466.8 | 26,083.2 | 23,014.8 | 24,115.5 |
| A. Own Tax Revenue (1 - 16) | 275.5 | 260.0 | 260.0 | 260.0 | 6,745.7 | 8,132.5 | 7,130.9 | 7,736.6 |
| 1 Property Tax | 275.5 | 260.0 | 260.0 | 260.0 | 756.2 | 859.3 | 924.5 | 1,040.5 |
| 2 Water Tax | - | - | - | - | 108.8 | 128.4 | 128.7 | 154.1 |
| 3 Sewerage/Drainage Tax | - | - | - | - | - | - | - | - |
| 4 Conservancy/Latrine Tax | - | - | - | - | 24.5 | 36.4 | 57.8 | 61.7 |
| 5 Lighting Tax | - | - | - | - | 312.0 | 398.3 | 260.3 | 557.9 |
| 6 Education Tax | - | - | - | - | - | - | - | - |
| 7 Vehicle Tax | - | - | - | - | - | 0.1 | - | 0.1 |
| 8 Tax on Animals | - | - | - | - | - | 0.1 | - | 0.1 |
| 9 Electricity Tax | - | - | - | - | - | - | - | - |
| 10 Professional Tax | - | - | - | - | - | - | - | - |
| 11 Advertisement Tax | - | - | - | - | 1,487.1 | 2,008.2 | 1,080.9 | 1,145.8 |
| 12 Pilgrimage Tax | - | - | - | - | - | - | - | - |
| 13 Export Tax | - | - | - | - | 12.3 | 15.0 | 1.6 | 2.0 |
| 14 Octroi and Toll | - | - | - | - | 9.0 | 11.0 | 14.5 | 16.3 |
| 15 Other Taxes | - | - | - | - | 4,035.9 | 4,675.8 | 4,662.6 | 4,758.2 |
| 16 Uncategorised | - | - | - | - | - | - | - | - |
| B. Own Non-Tax Revenue (1 - 7) | 315.2 | 204.0 | 204.0 | 328.4 | 14,721.1 | 17,950.7 | 15,883.9 | 16,379.0 |
| 1 Rental Income from Municipal Properties | 5.2 | 6.2 | 6.2 | 6.7 | 660.9 | 824.7 | 816.0 | 905.5 |
| 2 Fees and User Charges (i-v) | 166.6 | 122.8 | 122.8 | 132.6 | 3,437.3 | 5,917.5 | 3,898.9 | 4,328.6 |
| (i) Licensing Fees | 16.9 | 10.0 | 10.0 | 12.0 | 447.7 | 538.6 | 520.6 | 543.1 |
| (ii) Fees for Grant of Permit | 16.2 | 20.0 | 20.0 | 22.0 | - | 15.0 | 79.1 | 68.5 |
| (iii) User Charges | 85.7 | 2.6 | 2.6 | 3.1 | 110.4 | 126.8 | 100.1 | 80.9 |
| (iv) Others | - | - | - | - | 419.8 | 531.0 | 489.2 | 540.9 |
| (v) Uncategorised | 47.8 | 90.3 | 90.3 | 95.5 | 2,459.5 | 4,706.1 | 2,709.9 | 3,095.2 |
| 3 Sale and Hire Charges | 13.7 | 5.0 | 5.0 | 119.2 | 256.5 | 266.2 | 273.9 | 123.9 |
| 4 Income from Investment (i-iv) | - | - | - | - | 1,230.0 | 1,014.4 | 1,004.2 | 1,262.9 |
| (i) Interest on Investment | - | - | - | - | 1,230.0 | 1,014.4 | 1,004.2 | 1,262.9 |
| (ii) Dividend | - | - | - | - | - | - | - | - |
| (iii) Others | - | - | - | - | - | - | - | - |
| (iv) Uncategorised | - | - | - | - | - | - | - | - |
| 5 Interest Earned | 107.7 | 70.0 | 70.0 | 70.0 | 2,206.7 | 1,318.3 | 1,292.1 | 1,268.9 |
| 6 Other Income | 22.0 | - | - | - | 74.7 | 77.6 | 66.7 | 23.1 |
| 7 Uncategorised | - | - | - | - | 6,855.1 | 8,532.0 | 8,532.0 | 8,466.0 |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| II. Transfers (A+B+C) | 5,336.8 | 2,527.1 | 2,527.1 | 3,069.0 | 25,131.3 | 24,914.7 | 23,434.3 | 34,048.3 |
| A. Central Transfers (1+2+3) | 2,192.5 | 987.5 | 987.5 | 1,116.5 | 2,793.9 | 3,450.0 | 3,155.7 | 3,855.7 |
| 1 FC Transfers | 2,192.5 | 987.5 | 987.5 | 1,116.5 | 2,624.0 | 2,800.0 | 2,800.0 | 3,500.0 |
| 2 Others | - | - | - | - | 169.9 | 650.0 | 355.7 | 355.7 |
| 3 Uncategorised | - | - | - | - | - | - | - | - |
| B. State Transfers (1+2+3+4+5) | 3,144.3 | 1,539.6 | 1,539.6 | 1,952.5 | 25,063.4 | 24,735.9 | 24,204.0 | 31,496.5 |
| 1 Assigned Revenues, compensation | - | - | - | - | 4,980.5 | 5,736.5 | 6,310.8 | 7,293.6 |
| 2 SFC Grants | 2,905.4 | 1,539.6 | 1,539.6 | 1,939.6 | 4,336.4 | 5,441.1 | 5,014.2 | 3,842.7 |
| 3 State grant in aid transfers | - | - | - | - | - | - | - | - |
| 4 Others | 238.9 | - | - | 12.9 | 13,842.0 | 13,069.3 | 13,044.3 | 14,379.0 |
| 5 Uncategorised | - | - | - | - | 1,904.5 | 488.9 | -165.3 | 5,981.2 |
| C. Uncategorised | - | - | - | - | -2,725.9 | -3,271.1 | -3,925.3 | -1,303.8 |
| III. Uncategorised | -590.7 | -464.0 | -464.0 | -588.4 | 916.0 | -1,399.1 | -1,399.1 | -968.0 |

Appendix I

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

(₹ Lakh)

| | PUNJAB | | | | RAJASTHAN | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 1,69,396.6 | 2,35,775.4 | 2,14,886.4 | 2,51,363.3 | 1,42,097.5 | 2,66,363.4 | 2,16,671.7 | 2,75,667.8 |
| I. Own Revenue (A+B+C) | 68,370.2 | 1,10,475.5 | 97,131.5 | 1,21,835.4 | 1,22,509.7 | 2,32,023.4 | 1,86,431.7 | 2,45,727.8 |
| A. Own Tax Revenue (1 - 16) | 54,154.5 | 79,444.3 | 74,133.4 | 92,268.0 | 90,379.9 | 1,32,019.0 | 1,17,866.7 | 1,46,168.8 |
| 1 Property Tax | 17,210.2 | 24,814.0 | 23,181.9 | 25,818.8 | 10,516.6 | 34,938.0 | 20,518.0 | 34,398.0 |
| 2 Water Tax | 8,901.2 | 16,550.0 | 14,843.7 | 16,435.0 | — | — | — | — |
| 3 Sewerage/Drainage Tax | 65.4 | 200.0 | 200.0 | 220.0 | 20.0 | 52.0 | 52.0 | 57.0 |
| 4 Conservancy/Latrine Tax | — | — | — | — | — | — | — | — |
| 5 Lighting Tax | — | — | — | — | — | — | — | — |
| 6 Education Tax | — | — | — | — | — | — | — | — |
| 7 Vehicle Tax | 22.0 | 35.0 | 35.0 | 35.0 | — | — | — | — |
| 8 Tax on Animals | 1.5 | 37.0 | 37.0 | 77.0 | — | — | — | — |
| 9 Electricity Tax | 2,048.5 | 4,142.0 | 6,665.6 | 9,120.0 | 991.4 | 4,782.3 | 5,050.0 | 6,050.0 |
| 10 Professional Tax | — | — | — | — | — | — | — | — |
| 11 Advertisement Tax | 1,979.2 | 4,134.3 | 2,173.7 | 6,798.3 | — | — | — | — |
| 12 Pilgrimage Tax | — | — | — | — | — | — | — | — |
| 13 Export Tax | — | — | — | — | — | — | — | — |
| 14 Octroi and Toll | 22,129.8 | 27,203.0 | 25,103.0 | 30,684.0 | 78,848.2 | 92,231.6 | 92,231.6 | 1,05,648.7 |
| 15 Other Taxes | 820.2 | 1,329.0 | 893.5 | 1,979.9 | 3.8 | 15.1 | 15.1 | 15.1 |
| 16 Uncategorised | 976.6 | 1,000.0 | 1,000.0 | 1,100.0 | — | — | — | — |
| B. Own Non-Tax Revenue (1 - 7) | 14,215.7 | 31,031.2 | 21,664.1 | 29,567.5 | 32,129.8 | 1,00,004.5 | 68,565.0 | 99,559.0 |
| 1 Rental Income from Municipal Properties | 1,059.3 | 2,502.0 | 3,263.0 | 6,174.4 | 1,152.4 | 1,933.5 | 1,487.0 | 2,028.0 |
| 2 Fees and User Charges (i-v) | 9,189.3 | 20,704.0 | 14,151.4 | 19,091.3 | 23,510.5 | 47,511.4 | 36,306.6 | 48,252.6 |
| (i) Licensing Fees | 405.8 | 660.0 | 613.0 | 890.8 | — | — | — | — |
| (ii) Fees for Grant of Permit | 10.6 | 10.5 | — | 12.0 | — | — | — | — |
| (iii) User Charges | 2,846.5 | 4,106.0 | 3,630.0 | 4,773.5 | 2,407.2 | 4,780.3 | 4,797.3 | 6,798.4 |
| (iv) Others | 5,926.5 | 11,927.5 | 7,908.4 | 9,415.0 | — | — | — | — |
| (v) Uncategorised | — | 4,000.0 | 2,000.0 | 4,000.0 | 21,103.3 | 42,731.1 | 31,509.4 | 41,454.2 |
| 3 Sale and Hire Charges | 1,841.4 | 8,866.0 | 4,136.0 | 5,710.0 | 190.6 | 10,625.6 | 6,467.4 | 10,428.4 |
| 4 Income from Investment (i-iv) | 401.0 | 300.0 | 300.0 | 240.0 | 2,896.5 | 3,192.0 | 2,812.0 | 4,456.0 |
| (i) Interest on Investment | 345.1 | 250.0 | 250.0 | 240.0 | 288.3 | 60.0 | 510.0 | 500.0 |
| (ii) Dividend | — | — | — | — | — | — | — | — |
| (iii) Others | 55.9 | 50.0 | 50.0 | — | — | — | — | — |
| (iv) Uncategorised | — | — | — | — | 2,608.2 | 3,132.0 | 2,302.0 | 3,956.0 |
| 5 Interest Earned | 122.9 | 179.0 | 159.0 | 339.4 | 58.6 | 60.0 | 60.0 | 60.0 |
| 6 Other Income | 1,601.8 | 1,827.2 | 1,654.7 | 2,012.4 | 4,321.2 | 36,682.0 | 21,432.0 | 34,334.0 |
| 7 Uncategorised | — | -3,347.0 | -2,000.0 | -4,000.0 | — | — | — | — |
| C. Uncategorised | — | — | 1,334.0 | — | — | — | — | — |
| II. Transfers (A+B+C) | 1,01,026.4 | 1,25,952.9 | 1,15,254.9 | 1,29,527.9 | 19,587.8 | 34,340.0 | 30,240.0 | 29,940.0 |
| A. Central Transfers (1+2+3) | 8,102.5 | 12,216.6 | 9,669.2 | 7,370.3 | 4,225.1 | 17,700.0 | 13,600.0 | 12,700.0 |
| 1 FC Transfers | 7,765.9 | 11,893.6 | 9,346.1 | 7,125.1 | 3,114.8 | 15,000.0 | 11,500.0 | 11,000.0 |
| 2 Others | 336.7 | 323.1 | 323.1 | 245.2 | 1,110.3 | 2,700.0 | 2,100.0 | 1,700.0 |
| 3 Uncategorised | — | — | — | — | — | — | — | — |
| B. State Transfers (1+2+3+4+5) | 88,285.0 | 1,08,848.5 | 1,00,698.0 | 1,17,365.9 | 15,362.7 | 16,640.0 | 16,640.0 | 17,240.0 |
| 1 Assigned Revenues, compensation | 11,777.0 | 13,389.7 | 13,389.7 | 14,994.0 | — | — | — | — |
| 2 SFC Grants | 1,045.1 | 345.3 | 353.8 | 379.9 | 15,362.7 | 16,600.0 | 16,600.0 | 17,200.0 |
| 3 State grant in aid transfers | 20,562.3 | 22,970.5 | 21,210.5 | 27,242.0 | — | — | — | — |
| 4 Others | 54,900.7 | 72,143.0 | 65,744.0 | 74,750.0 | — | 40.0 | 40.0 | 40.0 |
| 5 Uncategorised | — | — | — | — | — | — | — | — |
| C. Uncategorised | 4,638.8 | 4,887.7 | 4,887.7 | 4,791.8 | — | — | — | — |
| III. Uncategorised | — | -653.0 | 2,500.0 | — | — | — | — | — |

Report on Municipal Finances

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

(₹ Lakh)

| | SIKKIM | | | | TAMIL NADU | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 1,574.2 | 1,750.8 | 1,953.5 | 2,289.9 | 4,03,992.0 | 5,96,614.8 | 5,78,100.9 | 6,79,189.5 |
| I. Own Revenue (A+B+C) | 767.0 | 680.0 | 869.7 | 920.7 | 2,45,421.0 | 3,82,569.8 | 3,70,041.7 | 4,53,982.0 |
| A. Own Tax Revenue (1 - 16) | 124.0 | 95.3 | 96.6 | 103.0 | 1,45,368.8 | 2,49,544.6 | 2,26,181.9 | 3,02,570.2 |
| 1 Property Tax | - | - | - | - | 64,314.0 | 1,50,900.3 | 1,33,195.9 | 1,79,682.6 |
| 2 Water Tax | - | - | - | - | 17,965.8 | 21,755.7 | 23,226.7 | 35,415.3 |
| 3 Sewerage/Drainage Tax | - | - | - | - | 1,053.7 | 1,785.9 | 1,869.2 | 2,022.3 |
| 4 Conservancy/Latrine Tax | - | - | - | - | 434.1 | 747.2 | 784.6 | 823.8 |
| 5 Lighting Tax | - | - | - | - | 578.7 | 996.3 | 1,046.1 | 1,098.4 |
| 6 Education Tax | - | - | - | - | 6,884.5 | 9,514.0 | 8,434.0 | 12,750.0 |
| 7 Vehicle Tax | - | - | - | - | - | - | - | - |
| 8 Tax on Animals | - | - | - | - | 1.0 | 1.0 | 1.0 | 1.0 |
| 9 Electricity Tax | - | - | - | - | - | - | - | - |
| 10 Professional Tax | - | - | - | - | 49,527.6 | 54,424.3 | 50,155.5 | 61,204.6 |
| 11 Advertisement Tax | - | - | - | - | 296.4 | 1,290.0 | 190.0 | 1,137.1 |
| 12 Pilgrimage Tax | - | - | - | - | - | - | - | - |
| 13 Export Tax | - | - | - | - | - | - | - | - |
| 14 Octroi and Toll | 35.5 | 36.3 | 37.5 | 38.0 | - | - | - | - |
| 15 Other Taxes | 88.5 | 59.1 | 59.1 | 65.0 | 4,313.0 | 8,129.9 | 7,278.8 | 8,435.2 |
| 16 Uncategorised | - | - | - | - | - | - | - | - |
| B. Own Non-Tax Revenue (1 - 7) | 643.0 | 584.7 | 773.1 | 817.7 | 1,00,052.2 | 1,33,025.2 | 1,43,859.8 | 1,51,411.8 |
| 1 Rental Income from Municipal Properties | 85.6 | 97.7 | 91.2 | 96.3 | 18,199.1 | 17,543.8 | 24,894.1 | 27,367.0 |
| 2 Fees and User Charges (i-v) | 504.8 | 466.4 | 653.5 | 685.4 | 45,438.3 | 74,609.6 | 62,288.4 | 73,770.5 |
| (i) Licensing Fees | 138.2 | 135.0 | 157.0 | 164.5 | 6,386.4 | 10,212.8 | 9,058.9 | 9,840.6 |
| (ii) Fees for Grant of Permit | 10.6 | 4.5 | 19.7 | 21.3 | 8,131.0 | 11,019.2 | 12,162.9 | 15,572.4 |
| (iii) User Charges | 333.0 | 301.9 | 443.2 | 462.5 | 27,520.2 | 48,696.7 | 35,797.6 | 42,501.2 |
| (iv) Others | - | - | - | - | 3,400.8 | 4,680.9 | 5,269.0 | 5,856.3 |
| (v) Uncategorised | 23.0 | 25.1 | 33.7 | 37.2 | - | - | - | - |
| 3 Sale and Hire Charges | 9.2 | 4.6 | 11.0 | 12.0 | 7,385.7 | 1,580.6 | 16,527.1 | 9,820.5 |
| 4 Income from Investment (i-iv) | 29.3 | 11.0 | 9.4 | 15.0 | 2,274.7 | 1,501.5 | 2,702.8 | 2,866.1 |
| (i) Interest on Investment | - | - | - | - | 1,978.6 | 1,496.1 | 1,540.2 | 2,864.0 |
| (ii) Dividend | - | - | - | - | 1.1 | 0.1 | 2.1 | 2.1 |
| (iii) Others | - | - | - | - | 295.0 | 5.3 | 1,160.5 | - |
| (iv) Uncategorised | 29.3 | 11.0 | 9.4 | 15.0 | - | - | - | - |
| 5 Interest Earned | 8.8 | 5.0 | 8.0 | 9.0 | 2,146.2 | 2,209.4 | 2,273.4 | 2,636.8 |
| 6 Other Income | 5.2 | - | - | - | 24,608.3 | 35,580.4 | 35,174.1 | 34,950.9 |
| 7 Uncategorised | - | - | - | - | - | - | - | - |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| II. Transfers (A+B+C) | 807.1 | 1,070.8 | 1,083.8 | 1,369.2 | 1,58,571.0 | 2,14,045.0 | 2,08,059.3 | 2,25,207.5 |
| A. Central Transfers (1+2+3) | 464.9 | 740.4 | 740.4 | 993.5 | 26,170.6 | 50,090.0 | 52,005.3 | 55,218.4 |
| 1 FC Transfers | - | - | - | - | 24,191.3 | 47,108.2 | 49,059.1 | 52,219.7 |
| 2 Others | - | - | - | - | 1,979.4 | 2,981.8 | 2,946.3 | 2,998.7 |
| 3 Uncategorised | 464.9 | 740.4 | 740.4 | 993.5 | - | - | - | - |
| B. State Transfers (1+2+3+4+5) | 342.3 | 330.4 | 343.4 | 375.7 | 1,32,400.3 | 1,63,955.0 | 1,56,053.9 | 1,69,989.1 |
| 1 Assigned Revenues, compensation | - | - | - | - | 11,910.1 | 24,461.5 | 27,185.8 | 28,196.4 |
| 2 SFC Grants | 319.3 | 320.0 | 323.0 | 355.3 | 1,11,903.3 | 1,25,586.8 | 1,18,262.0 | 1,29,191.8 |
| 3 State grant in aid transfers | - | - | - | - | 1,857.2 | 3,491.8 | 3,825.1 | 5,445.6 |
| 4 Others | 23.0 | 10.4 | 20.4 | 20.4 | 6,729.8 | 10,414.9 | 6,781.0 | 7,155.3 |
| 5 Uncategorised | - | - | - | - | - | - | - | - |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| III. Uncategorised | - | - | - | - | - | - | - | - |

Appendix I

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

(₹ Lakh)

| | TELANGANA | | | | TRIPURA | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 3,06,337.3 | 4,24,327.3 | 3,82,657.4 | 4,20,324.2 | 10,057.4 | 21,775.7 | 21,775.7 | 20,706.5 |
| I. Own Revenue (A+B+C) | 2,57,191.3 | 3,24,248.3 | 2,95,890.3 | 3,13,871.2 | 1,360.3 | 2,833.2 | 2,833.2 | 3,731.5 |
| A. Own Tax Revenue (1 - 16) | 1,53,156.0 | 1,91,954.5 | 1,74,223.2 | 1,93,423.5 | 836.4 | 1,852.0 | 1,852.0 | 1,136.1 |
| 1 Property Tax | 1,51,265.3 | 1,90,055.4 | 1,72,842.1 | 1,91,501.0 | 443.7 | 900.0 | 900.0 | 670.5 |
| 2 Water Tax | 1,553.9 | 1,405.7 | 983.0 | 1,255.0 | 90.9 | 100.0 | 100.0 | 146.5 |
| 3 Sewerage/Drainage Tax | - | - | - | - | - | - | - | - |
| 4 Conservancy/Latrine Tax | - | - | - | - | - | - | - | - |
| 5 Lighting Tax | - | - | - | - | - | - | - | - |
| 6 Education Tax | - | - | - | - | - | - | - | - |
| 7 Vehicle Tax | - | - | - | - | - | - | - | - |
| 8 Tax on Animals | - | - | - | - | - | - | - | - |
| 9 Electricity Tax | - | - | - | - | - | - | - | - |
| 10 Professional Tax | - | - | - | - | 183.3 | 500.0 | 500.0 | 212.4 |
| 11 Advertisement Tax | 130.9 | 160.0 | 138.5 | 168.0 | 40.0 | 200.0 | 200.0 | 41.5 |
| 12 Pilgrimage Tax | - | - | - | - | - | - | - | - |
| 13 Export Tax | - | - | - | - | - | - | - | - |
| 14 Octroi and Toll | - | - | - | - | - | - | - | - |
| 15 Other Taxes | 206.0 | 333.4 | 259.6 | 499.5 | 78.5 | 152.0 | 152.0 | 65.3 |
| 16 Uncategorised | - | - | - | - | - | - | - | - |
| B. Own Non-Tax Revenue (1 - 7) | 1,04,035.3 | 1,32,293.9 | 1,21,667.1 | 1,20,447.7 | 523.8 | 981.2 | 981.2 | 2,595.4 |
| 1 Rental Income from Municipal Properties | 1,074.9 | 2,210.5 | 2,471.0 | 2,937.5 | 106.9 | 342.0 | 342.0 | 450.0 |
| 2 Fees and User Charges (i-v) | 98,352.7 | 1,23,737.9 | 1,15,726.3 | 1,12,537.6 | 93.7 | 160.2 | 160.2 | 235.5 |
| (i) Licensing Fees | 5,631.8 | 11,150.0 | 6,244.5 | 6,912.0 | - | - | - | - |
| (ii) Fees for Grant of Permit | 64,716.0 | 64,227.8 | 55,965.9 | 45,426.7 | - | - | - | - |
| (iii) User Charges | 24,152.7 | 39,909.0 | 46,993.8 | 53,262.3 | 93.7 | 160.2 | 160.2 | 235.5 |
| (iv) Others | 835.3 | 2,454.6 | 1,285.2 | 2,481.7 | - | - | - | - |
| (v) Uncategorised | 3,016.8 | 5,996.5 | 5,237.0 | 4,455.0 | - | - | - | - |
| 3 Sale and Hire Charges | 371.0 | 383.0 | 528.0 | 423.0 | 2.0 | 17.0 | 17.0 | 0.1 |
| 4 Income from Investment (i-iv) | 400.3 | 386.0 | 254.5 | 583.5 | - | - | - | - |
| (i) Interest on Investment | 382.5 | 381.0 | 246.5 | 575.5 | - | - | - | - |
| (ii) Dividend | - | - | - | - | - | - | - | - |
| (iii) Others | - | - | - | - | - | - | - | - |
| (iv) Uncategorised | 17.9 | 5.0 | 8.0 | 8.0 | - | - | - | - |
| 5 Interest Earned | 2,150.2 | 1,560.0 | 196.0 | 152.0 | 61.4 | 110.0 | 110.0 | 200.0 |
| 6 Other Income | 1,050.0 | 2,550.0 | 907.7 | 915.4 | 259.8 | 352.0 | 352.0 | 1,709.9 |
| 7 Uncategorised | 636.1 | 1,466.5 | 1,583.6 | 2,898.8 | - | - | - | - |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| II. Transfers (A+B+C) | 49,146.0 | 1,00,079.0 | 86,767.1 | 1,06,453.0 | 8,697.1 | 18,942.5 | 18,942.5 | 16,975.0 |
| A. Central Transfers (1+2+3) | 18,692.2 | 43,001.0 | 36,470.0 | 41,982.0 | - | - | - | - |
| 1 FC Transfers | 18,645.0 | 42,601.0 | 36,460.0 | 41,882.0 | - | - | - | - |
| 2 Others | 47.2 | 400.0 | 10.0 | 100.0 | - | - | - | - |
| 3 Uncategorised | - | - | - | - | - | - | - | - |
| B. State Transfers (1+2+3+4+5) | 30,453.8 | 57,078.0 | 50,297.1 | 64,471.0 | 8,697.1 | 18,942.5 | 18,942.5 | 16,975.0 |
| 1 Assigned Revenues, compensation | 29,767.0 | 52,968.0 | 47,162.1 | 60,931.0 | 354.8 | 1,087.3 | 1,087.3 | 1,170.0 |
| 2 SFC Grants | - | - | - | - | - | - | - | - |
| 3 State grant in aid transfers | 278.3 | 1,780.0 | 1,602.0 | 1,696.0 | 4,434.2 | 3,249.6 | 3,249.6 | 4,200.0 |
| 4 Others | 408.5 | 2,330.0 | 1,533.0 | 1,844.0 | 3,908.1 | 14,605.6 | 14,605.6 | 11,605.0 |
| 5 Uncategorised | - | - | - | - | - | - | - | - |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| III. Uncategorised | - | - | - | - | - | - | - | - |

Report on Municipal Finances

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

(₹ Lakh)

| 1 | UTTAR PRADESH | | | | UTTARAKHAND | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 5,88,159.5 | 9,52,227.2 | 8,92,135.4 | 8,18,754.9 | 26,754.2 | 29,419.2 | 30,794.5 | 37,295.1 |
| I. Own Revenue (A+B+C) | 1,04,749.5 | 1,67,153.3 | 1,72,443.9 | 1,71,135.6 | 6,841.2 | 9,212.6 | 10,866.6 | 9,888.5 |
| A. Own Tax Revenue (1 - 16) | 69,688.5 | 1,07,357.2 | 1,10,226.5 | 1,16,259.1 | 4,131.8 | 5,026.8 | 4,335.4 | 6,245.5 |
| 1 Property Tax | 57,411.6 | 86,372.1 | 87,485.6 | 93,677.0 | 3,402.1 | 4,044.0 | 3,900.6 | 4,786.0 |
| 2 Water Tax | 8,171.7 | 11,759.0 | 12,390.2 | 13,988.6 | - | - | - | - |
| 3 Sewerage/Drainage Tax | 2,208.0 | 2,681.0 | 2,732.1 | 3,925.9 | - | - | - | - |
| 4 Conservancy/Latrine Tax | 3.2 | 9.0 | 9.0 | 9.5 | - | - | - | - |
| 5 Lighting Tax | - | - | - | - | - | - | - | - |
| 6 Education Tax | - | - | - | - | - | - | - | - |
| 7 Vehicle Tax | 30.0 | 108.0 | 208.0 | 38.1 | - | - | - | - |
| 8 Tax on Animals | 4.5 | 12.0 | 27.0 | 27.0 | - | - | - | - |
| 9 Electricity Tax | - | - | - | - | - | - | - | - |
| 10 Professional Tax | - | - | - | - | - | - | - | - |
| 11 Advertisement Tax | 1,208.3 | 3,600.0 | 4,100.0 | 2,670.0 | 568.4 | 843.3 | 275.3 | 899.4 |
| 12 Pilgrimage Tax | 53.8 | 100.0 | 730.0 | 116.0 | - | - | - | - |
| 13 Export Tax | - | - | - | - | - | - | - | - |
| 14 Octroi and Toll | - | - | - | - | - | - | - | - |
| 15 Other Taxes | 597.4 | 2,716.2 | 2,544.5 | 1,807.0 | 161.3 | 139.5 | 159.5 | 560.0 |
| 16 Uncategorised | - | - | - | - | - | - | - | - |
| B. Own Non-Tax Revenue (1 - 7) | 34,665.5 | 59,257.6 | 61,678.9 | 54,112.6 | 2,709.4 | 4,185.8 | 6,531.2 | 3,643.0 |
| 1 Rental Income from Municipal Properties | 3,129.8 | 7,338.0 | 7,385.0 | 5,575.6 | 922.3 | 568.5 | 466.9 | 594.4 |
| 2 Fees and User Charges (i-v) | 8,583.5 | 18,017.5 | 17,127.2 | 18,554.7 | 885.9 | 2,322.4 | 2,259.4 | 1,532.8 |
| (i) Licensing Fees | 712.1 | 1,715.7 | 1,719.7 | 2,014.3 | 97.6 | 66.7 | 76.0 | 71.5 |
| (ii) Fees for Grant of Permit | 1,286.0 | 2,566.4 | 2,425.3 | 2,001.5 | - | - | - | - |
| (iii) User Charges | 2,516.9 | 8,036.9 | 6,224.9 | 8,262.1 | 240.7 | 752.8 | 748.4 | 851.5 |
| (iv) Others | 5,365.5 | 8,438.2 | 9,506.8 | 13,157.1 | 654.3 | 1,750.6 | 1,559.5 | 804.6 |
| (v) Uncategorised | -1,297.0 | -2,739.6 | -2,749.6 | -6,880.2 | -106.6 | -247.8 | -124.4 | -194.8 |
| 3 Sale and Hire Charges | 739.1 | 2,841.6 | 2,581.4 | 3,023.5 | - | - | - | - |
| 4 Income from Investment (i-iv) | 799.1 | 1,650.0 | 1,650.0 | 700.5 | 248.3 | 300.0 | 300.0 | 300.0 |
| (i) Interest on Investment | 798.8 | 1,150.0 | 1,150.0 | 700.0 | 248.3 | 300.0 | 300.0 | 300.0 |
| (ii) Dividend | - | - | - | - | - | - | - | - |
| (iii) Others | 0.3 | 500.0 | 500.0 | 0.5 | - | - | - | - |
| (iv) Uncategorised | - | - | - | - | - | - | - | - |
| 5 Interest Earned | 6,636.4 | 5,125.3 | 5,545.5 | 4,315.8 | 83.9 | 66.4 | 90.3 | 69.1 |
| 6 Other Income | 13,415.1 | 21,413.6 | 24,522.5 | 15,088.3 | 569.0 | 928.5 | 3,414.7 | 1,146.7 |
| 7 Uncategorised | 1,362.5 | 2,871.6 | 2,867.4 | 6,854.2 | - | - | - | - |
| C. Uncategorised | 395.5 | 538.5 | 538.5 | 763.9 | - | - | - | - |
| II. Transfers (A+B+C) | 4,83,410.0 | 7,85,073.9 | 7,19,691.4 | 6,47,619.3 | 22,870.5 | 23,164.1 | 22,894.9 | 30,364.1 |
| A. Central Transfers (1+2+3) | 2,04,453.8 | 3,57,844.8 | 2,75,101.7 | 2,34,096.2 | 2,063.3 | 2,000.0 | 2,000.0 | 5,500.0 |
| 1 FC Transfers | 1,07,778.2 | 98,013.0 | 99,692.2 | 1,04,550.0 | 2,063.3 | 2,000.0 | 2,000.0 | 5,500.0 |
| 2 Others | 96,680.6 | 2,60,031.8 | 1,75,609.5 | 1,29,746.2 | - | - | - | - |
| 3 Uncategorised | -5.0 | -200.0 | -200.0 | -200.0 | - | - | - | - |
| B. State Transfers (1+2+3+4+5) | 2,78,956.1 | 4,27,229.1 | 4,44,589.7 | 4,13,523.1 | 20,807.2 | 21,164.1 | 20,894.9 | 24,864.1 |
| 1 Assigned Revenues, compensation | 34,612.3 | 56,760.3 | 58,980.3 | 58,890.3 | - | - | - | - |
| 2 SFC Grants | 2,31,136.1 | 2,75,981.0 | 2,78,979.5 | 2,81,800.0 | 20,712.3 | 20,764.1 | 20,721.7 | 24,764.1 |
| 3 State grant in aid transfers | - | - | - | - | 94.9 | 400.0 | 173.2 | 100.0 |
| 4 Others | 13,207.7 | 94,487.8 | 1,06,629.9 | 72,832.8 | - | - | - | - |
| 5 Uncategorised | - | - | - | - | - | - | - | - |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| III. Uncategorised | - | - | - | - | -2,957.5 | -2,957.5 | -2,966.9 | -2,957.5 |

Appendix I

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

(₹ Lakh)

| | WEST BENGAL | | | | CHANDIGARH | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 3,99,624.2 | 5,38,361.8 | 5,01,110.8 | 5,43,568.4 | 18,816.6 | 17,093.0 | 21,270.0 | 27,686.0 |
| I. Own Revenue (A+B+C) | 1,77,602.4 | 2,34,647.0 | 2,07,140.5 | 2,28,657.9 | 18,816.6 | 17,093.0 | 21,270.0 | 27,686.0 |
| A. Own Tax Revenue (1 - 16) | 99,456.7 | 1,17,416.0 | 1,13,541.0 | 1,18,102.2 | 4,232.6 | 3,300.0 | 5,200.0 | 5,200.0 |
| 1 Property Tax | 89,902.0 | 1,10,934.2 | 1,07,728.6 | 1,11,300.0 | 4,232.6 | 3,300.0 | 5,200.0 | 5,200.0 |
| 2 Water Tax | 1,029.2 | 1,868.8 | 1,865.0 | 2,232.5 | - | - | - | - |
| 3 Sewerage/Drainage Tax | - | - | - | - | - | - | - | - |
| 4 Conservancy/Latrine Tax | - | - | - | - | - | - | - | - |
| 5 Lighting Tax | - | - | - | - | - | - | - | - |
| 6 Education Tax | - | - | - | - | - | - | - | - |
| 7 Vehicle Tax | 34.0 | 21.0 | 42.0 | 44.0 | - | - | - | - |
| 8 Tax on Animals | 0.2 | - | 0.4 | 0.5 | - | - | - | - |
| 9 Electricity Tax | - | - | - | - | - | - | - | - |
| 10 Professional Tax | 1,267.0 | 1,903.0 | 1,884.0 | 2,084.0 | - | - | - | - |
| 11 Advertisement Tax | 1,174.1 | 1,109.0 | 485.0 | 694.9 | - | - | - | - |
| 12 Pilgrimage Tax | - | - | - | - | - | - | - | - |
| 13 Export Tax | - | - | - | - | - | - | - | - |
| 14 Octroi and Toll | 2.9 | 510.0 | 501.0 | 651.3 | - | - | - | - |
| 15 Other Taxes | 6,048.3 | 1,070.0 | 1,035.0 | 1,095.0 | - | - | - | - |
| 16 Uncategorised | -1.0 | - | - | - | - | - | - | - |
| B. Own Non-Tax Revenue (1 - 7) | 78,145.6 | 1,17,231.1 | 93,599.5 | 1,10,555.7 | 14,583.9 | 13,793.0 | 16,070.0 | 22,486.0 |
| 1 Rental Income from Municipal Properties | 11,773.1 | 4,141.2 | 3,794.9 | 4,260.4 | 1,201.2 | 1,050.0 | 1,306.0 | 1,500.0 |
| 2 Fees and User Charges (i-v) | 60,267.0 | 1,11,499.3 | 88,057.2 | 1,03,994.8 | 509.1 | 650.0 | 700.0 | 225.0 |
| (i) Licensing Fees | 3,910.8 | 14,790.7 | 14,840.3 | 6,681.1 | 509.1 | 650.0 | 700.0 | 225.0 |
| (ii) Fees for Grant of Permit | 10,812.6 | 15,267.8 | 15,799.6 | 16,430.0 | - | - | - | - |
| (iii) User Charges | 16,778.3 | 12,715.3 | 12,802.4 | 13,377.2 | - | - | - | - |
| (iv) Others | 24,483.9 | 68,724.5 | 44,614.9 | 67,507.6 | - | - | - | - |
| (v) Uncategorised | 4,281.4 | 1.0 | - | -1.0 | - | - | - | - |
| 3 Sale and Hire Charges | 194.3 | 117.5 | 110.5 | 143.2 | - | - | - | - |
| 4 Income from Investment (i-iv) | 3,580.5 | 1,056.1 | 925.0 | 1,100.0 | 1,846.0 | 1,500.0 | 500.0 | 500.0 |
| (i) Interest on Investment | 3,574.3 | 950.1 | 765.0 | 650.0 | - | - | - | - |
| (ii) Dividend | - | - | - | - | - | - | - | - |
| (iii) Others | - | - | - | - | - | - | - | - |
| (iv) Uncategorised | 6.2 | 106.0 | 160.0 | 450.0 | 1,846.0 | 1,500.0 | 500.0 | 500.0 |
| 5 Interest Earned | 358.2 | 325.3 | 395.5 | 795.0 | - | - | - | - |
| 6 Other Income | 712.6 | 91.7 | 316.4 | 262.4 | 11,027.7 | 10,593.0 | 13,564.0 | 20,261.0 |
| 7 Uncategorised | 1,259.9 | - | - | - | - | - | - | - |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| II. Transfers (A+B+C) | 2,22,021.9 | 3,03,714.7 | 2,93,970.3 | 3,14,910.5 | - | - | - | - |
| A. Central Transfers (1+2+3) | 44,379.1 | 41,927.9 | 47,837.9 | 52,644.8 | - | - | - | - |
| 1 FC Transfers | 37,403.3 | 29,399.0 | 32,499.0 | 37,700.7 | - | - | - | - |
| 2 Others | 6,975.8 | 12,528.9 | 15,338.9 | 14,944.1 | - | - | - | - |
| 3 Uncategorised | - | - | - | - | - | - | - | - |
| B. State Transfers (1+2+3+4+5) | 1,77,642.8 | 2,61,786.9 | 2,46,132.4 | 2,62,265.8 | - | - | - | - |
| 1 Assigned Revenues, compensation | 1,27,188.1 | 1,64,325.2 | 1,68,226.8 | 1,85,855.4 | - | - | - | - |
| 2 SFC Grants | 9,800.6 | 15,386.0 | 14,783.5 | 24,654.1 | - | - | - | - |
| 3 State grant in aid transfers | 38,876.8 | 80,651.4 | 61,697.8 | 49,663.2 | - | - | - | - |
| 4 Others | 1,777.3 | 1,424.3 | 1,424.3 | 2,093.0 | - | - | - | - |
| 5 Uncategorised | - | - | - | - | - | - | - | - |
| C. Uncategorised | - | - | - | - | - | - | - | - |
| III. Uncategorised | - | - | - | - | - | - | - | - |

Report on Municipal Finances

Appendix I : Revenue Receipts of Municipal Corporations (Concl'd.)

(₹ Lakh)

| | DELHI | | | | ALL STATES/UTs | | | |
|---|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Receipts (I+II+III) | 14,05,074.2 | 19,81,183.3 | 19,59,108.6 | 21,80,172.5 | 98,88,431.0 | 1,30,70,414.8 | 1,20,85,030.5 | 1,41,51,701.9 |
| I. Own Revenue (A+B+C) | 9,51,358.8 | 12,77,738.7 | 11,95,320.3 | 14,64,155.8 | 63,74,326.7 | 80,88,083.0 | 73,12,866.0 | 90,55,935.9 |
| A. Own Tax Revenue (1 - 16) | 4,25,641.4 | 6,38,877.0 | 5,14,022.4 | 5,38,389.0 | 33,57,374.5 | 42,06,377.0 | 37,81,798.4 | 43,86,798.9 |
| 1 Property Tax | 2,16,523.4 | 4,29,100.0 | 2,82,200.0 | 2,94,000.0 | 13,87,525.6 | 22,14,988.5 | 18,58,258.8 | 21,99,469.3 |
| 2 Water Tax | - | - | - | - | 3,11,464.3 | 4,07,101.4 | 3,56,510.2 | 4,58,185.8 |
| 3 Sewerage/Drainage Tax | - | - | - | - | 1,82,279.9 | 1,69,085.0 | 1,64,343.9 | 1,83,932.0 |
| 4 Conservancy/Latrine Tax | - | - | - | - | 36,160.1 | 46,204.7 | 41,256.5 | 48,408.9 |
| 5 Lighting Tax | - | - | - | - | 6,672.1 | 9,900.9 | 8,914.9 | 11,055.2 |
| 6 Education Tax | - | 2,200.0 | 2,500.0 | 2,500.0 | 90,335.0 | 1,05,624.7 | 94,958.3 | 1,10,309.3 |
| 7 Vehicle Tax | 1.7 | 2.0 | 0.9 | 1.0 | 22,955.9 | 25,989.3 | 26,361.7 | 28,155.6 |
| 8 Tax on Animals | 28.5 | 26.8 | 26.5 | 28.0 | 709.2 | 142.5 | 148.9 | 199.6 |
| 9 Electricity Tax | 95,463.1 | 96,550.0 | 1,03,500.0 | 1,07,000.0 | 1,00,485.0 | 1,13,365.5 | 1,24,414.9 | 1,33,910.2 |
| 10 Professional Tax | - | - | - | - | 1,00,806.8 | 1,14,260.4 | 1,07,807.0 | 1,24,712.9 |
| 11 Advertisement Tax | 14,293.8 | - | - | - | 32,422.0 | 29,803.8 | 23,295.0 | 34,870.3 |
| 12 Pilgrimage Tax | - | - | - | - | 53.8 | 100.4 | 730.0 | 116.3 |
| 13 Export Tax | - | - | - | - | 7,760.4 | 2,245.0 | 1,904.7 | 2,492.0 |
| 14 Octroi and Toll | 84,423.4 | 96,385.0 | 1,07,028.0 | 1,12,088.0 | 7,25,554.4 | 4,80,073.1 | 4,85,934.4 | 5,39,303.5 |
| 15 Other Taxes | 14,907.5 | 14,613.3 | 18,767.0 | 22,772.0 | 3,30,043.1 | 4,54,481.8 | 4,56,079.8 | 4,89,263.8 |
| 16 Uncategorised | - | - | - | - | 22,146.9 | 33,010.1 | 30,879.4 | 22,414.4 |
| B. Own Non-Tax Revenue (1 - 7) | 5,25,717.4 | 6,38,731.7 | 6,79,798.0 | 9,25,366.8 | 29,86,490.2 | 37,77,207.5 | 34,81,956.5 | 44,80,214.2 |
| 1 Rental Income from Municipal Properties | 1,18,679.8 | 1,70,698.5 | 2,30,289.6 | 4,32,749.6 | 2,16,065.0 | 3,39,017.1 | 3,87,732.6 | 6,44,094.4 |
| 2 Fees and User Charges (i-v) | 1,49,036.9 | 1,67,362.2 | 1,70,425.6 | 1,91,573.7 | 17,51,815.3 | 21,45,760.5 | 18,87,451.8 | 22,70,348.3 |
| (i) Licensing Fees | 2,582.2 | 4,165.0 | 5,505.0 | 7,530.0 | 54,767.5 | 89,458.9 | 72,140.0 | 90,399.4 |
| (ii) Fees for Grant of Permit | 103.8 | 140.0 | 159.0 | 184.0 | 1,54,644.3 | 1,74,728.8 | 1,74,535.2 | 1,95,873.5 |
| (iii) User Charges | 884.0 | 1,000.0 | 1,000.0 | 1,200.0 | 10,90,399.6 | 12,56,256.7 | 10,68,910.4 | 12,75,982.8 |
| (iv) Others | - | - | - | - | 1,54,925.8 | 2,87,578.8 | 2,47,399.5 | 3,50,802.3 |
| (v) Uncategorised | 1,45,466.9 | 1,62,057.2 | 1,63,761.6 | 1,82,659.7 | 2,97,077.9 | 3,37,737.2 | 3,24,466.7 | 3,57,290.2 |
| 3 Sale and Hire Charges | 257.4 | 406.8 | 424.0 | 649.1 | 43,951.2 | 80,710.8 | 78,267.4 | 1,07,428.7 |
| 4 Income from Investment (i-iv) | 1,45,581.6 | 1,99,296.6 | 1,80,999.3 | 1,95,723.9 | 4,56,616.2 | 5,63,112.7 | 5,72,584.3 | 6,12,272.1 |
| (i) Interest on Investment | 201.3 | 702.0 | 602.0 | 602.0 | 2,54,272.0 | 2,45,981.1 | 2,73,303.3 | 3,11,848.2 |
| (ii) Dividend | - | - | - | - | 35.4 | 8.1 | 23.3 | 23.5 |
| (iii) Others | 1,05,802.0 | 1,55,188.7 | 1,36,994.2 | 1,51,718.7 | 1,54,170.1 | 2,66,830.1 | 2,50,290.8 | 2,49,865.2 |
| (iv) Uncategorised | 39,578.3 | 43,405.9 | 43,403.1 | 43,403.2 | 48,138.8 | 50,293.4 | 48,967.0 | 50,535.2 |
| 5 Interest Earned | - | - | - | - | 56,247.4 | 45,467.9 | 46,011.5 | 51,257.1 |
| 6 Other Income | 1,02,369.1 | 90,640.7 | 86,393.1 | 93,796.1 | 4,26,431.6 | 5,58,461.2 | 4,67,657.1 | 7,45,126.9 |
| 7 Uncategorised | 9,792.6 | 10,327.0 | 11,266.5 | 10,874.5 | 35,363.6 | 44,677.4 | 42,251.8 | 49,686.7 |
| C. Uncategorised | - | 130.0 | 1,500.0 | 400.0 | 30,462.0 | 1,04,498.5 | 49,111.1 | 1,88,922.8 |
| II. Transfers (A+B+C) | 4,53,715.4 | 7,03,444.7 | 7,63,788.3 | 7,16,016.7 | 34,41,743.5 | 49,06,944.2 | 47,27,568.0 | 50,57,778.5 |
| A. Central Transfers (1+2+3) | - | - | - | - | 3,57,861.9 | 6,23,585.4 | 5,34,568.9 | 5,23,781.6 |
| 1 FC Transfers | - | - | - | - | 2,28,451.9 | 2,97,405.0 | 2,94,098.5 | 3,25,281.4 |
| 2 Others | - | - | - | - | 1,26,650.8 | 3,20,284.7 | 2,34,574.8 | 1,94,925.9 |
| 3 Uncategorised | - | - | - | - | 2,759.3 | 5,895.7 | 5,895.7 | 3,574.4 |
| B. State Transfers (1+2+3+4+5) | 4,53,715.4 | 7,03,444.7 | 7,63,788.3 | 7,16,016.7 | 30,82,052.6 | 42,81,452.6 | 41,92,016.5 | 45,30,488.7 |
| 1 Assigned Revenues, compensation | 83,891.8 | 1,00,100.0 | 2,64,483.3 | 1,02,000.0 | 16,12,433.7 | 21,61,526.0 | 22,88,446.2 | 23,41,306.8 |
| 2 SFC Grants | 1,96,238.3 | 4,63,230.0 | 3,62,890.0 | 3,98,200.0 | 6,87,523.7 | 10,63,631.7 | 9,33,611.3 | 10,32,630.7 |
| 3 State grant in aid transfers | 1,62,546.4 | 1,19,464.7 | 1,16,115.0 | 1,93,416.7 | 5,16,385.3 | 5,65,451.7 | 5,35,704.6 | 6,79,445.2 |
| 4 Others | 11,039.0 | 20,650.0 | 20,300.0 | 22,400.0 | 2,63,789.4 | 4,90,334.0 | 4,34,399.5 | 4,71,104.6 |
| 5 Uncategorised | - | - | - | - | 1,920.5 | 509.2 | -145.1 | 6,001.4 |
| C. Uncategorised | - | - | - | - | 1,828.9 | 1,906.3 | 982.7 | 3,508.2 |
| III. Uncategorised | - | - | - | - | 72,360.8 | 75,387.6 | 44,596.4 | 37,987.6 |

Note: Data for which disaggregated details were not provided has been reported here under the head 'Uncategorised'.

Source: Municipal Corporations.

Appendix II

Appendix II : Revenue Expenditure of Municipal Corporations

(₹ Lakh)

| | ANDHRA PRADESH | | | | ASSAM | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 1,69,327.7 | 2,64,788.2 | 2,69,252.3 | 2,95,408.5 | 10,022.2 | 34,588.7 | 36,877.5 | 41,302.8 |
| A. Establishment Expenses (i - iv) | 62,376.3 | 80,400.2 | 82,249.9 | 87,883.8 | 7,323.1 | 16,062.0 | 17,859.4 | 20,002.5 |
| (i) Salary, Wages and Bonus | 52,769.2 | 68,216.6 | 68,734.2 | 73,151.8 | 7,092.2 | 15,405.0 | 17,196.9 | 19,260.5 |
| (ii) Pension | 8,959.9 | 11,315.0 | 12,747.1 | 13,298.0 | - | - | - | - |
| (iii) Other | 109.3 | 275.1 | 244.1 | 254.0 | 230.9 | 657.0 | 662.5 | 742.0 |
| (iv) Uncategorised | 538.0 | 593.5 | 524.5 | 1,180.0 | - | - | - | - |
| B. Administrative Expenses | 14,683.6 | 24,561.4 | 23,859.0 | 24,775.1 | - | - | - | - |
| C. Operational & Maintenance Expenses | 66,243.9 | 1,19,195.6 | 1,14,386.1 | 1,25,416.3 | - | - | - | - |
| D. Interest and Finance Charges (i-ix) | 6,044.7 | 9,100.5 | 21,346.2 | 24,267.9 | - | - | - | - |
| (i) Interest to Central Government | - | - | - | - | - | - | - | - |
| (ii) Interest to State Government | - | - | - | - | - | - | - | - |
| (iii) Interest to Govt. bodies and Associations | 3,917.5 | 5,600.0 | 17,589.8 | 20,000.0 | - | - | - | - |
| (iv) Interest to International Agencies | - | - | - | - | - | - | - | - |
| (v) Interest to Banks and Other Financial Institutions | 1,953.6 | 3,200.0 | 3,400.0 | 3,900.0 | - | - | - | - |
| (vi) Other Interest | - | - | - | - | - | - | - | - |
| (vii) Bank Charges | 0.5 | 9.5 | 4.3 | 11.9 | - | - | - | - |
| (viii) Other Finances Expenses | 173.0 | 291.0 | 352.0 | 356.0 | - | - | - | - |
| (ix) Uncategorised | - | - | - | - | - | - | - | - |
| E. Programme Expenses | 2,160.2 | 5,827.4 | 4,164.7 | 5,784.5 | - | - | - | - |
| <i>Of which:</i> Election Expenses | 115.4 | 605.2 | 320.0 | 819.0 | - | - | - | - |
| F. Revenue Grants, Contributions and Subsidies | 9,924.3 | 11,635.0 | 11,510.0 | 14,042.0 | - | - | - | - |
| G. Miscellaneous Expenses | 3,554.1 | 6,990.0 | 5,881.0 | 6,692.0 | 2,699.0 | 18,526.7 | 19,018.2 | 21,300.3 |
| H. Uncategorised | 4,340.5 | 7,078.1 | 5,855.5 | 6,546.9 | - | - | - | - |

Report on Municipal Finances

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

(₹ Lakh)

| | BIHAR | | | | CHHATTISGARH | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 57,889.3 | 1,44,940.1 | 1,14,048.3 | 1,78,718.0 | 1,06,101.9 | 1,74,513.5 | 1,31,923.2 | 1,99,207.2 |
| A. Establishment Expenses (i - iv) | 35,978.1 | 2,07,324.9 | 39,120.2 | 66,449.3 | 53,784.0 | 74,389.2 | 63,680.7 | 77,018.7 |
| (i) Salary, Wages and Bonus | 23,192.4 | 27,217.3 | 25,102.0 | 46,654.2 | 36,328.7 | 55,379.1 | 46,165.3 | 56,134.4 |
| (ii) Pension | 3,624.1 | 3,424.2 | 4,547.7 | 4,929.8 | 3,325.0 | 3,562.6 | 3,088.4 | 4,418.6 |
| (iii) Other | 7,403.2 | 6,841.9 | 6,579.0 | 11,293.8 | 14,130.3 | 15,447.5 | 14,427.0 | 16,465.7 |
| (iv) Uncategorised | 1,758.5 | 1,69,841.5 | 2,891.5 | 3,571.5 | — | — | — | — |
| B. Administrative Expenses | 1,940.1 | 3,284.5 | 3,525.2 | 10,960.1 | 6,549.4 | 14,456.0 | 9,675.7 | 16,408.9 |
| C. Operational & Maintenance Expenses | 10,236.3 | 17,868.7 | 16,685.2 | 42,589.4 | 12,209.5 | 18,344.7 | 15,239.5 | 24,573.3 |
| D. Interest and Finance Charges (i-ix) | 2.2 | 12.0 | 1.9 | 8.5 | 1,329.6 | 1,289.4 | 944.0 | 1,658.5 |
| (i) Interest to Central Government | — | — | — | — | 645.0 | 702.0 | 720.0 | 802.0 |
| (ii) Interest to State Government | — | — | — | — | 608.7 | 512.8 | 160.0 | 668.0 |
| (iii) Interest to Govt. bodies and Associations | — | — | — | — | 19.9 | 1.0 | 1.2 | 1.5 |
| (iv) Interest to International Agencies | — | — | — | — | — | — | — | — |
| (v) Interest to Banks and Other Financial Institutions | — | — | — | 5.9 | 43.8 | 59.4 | 58.0 | 63.5 |
| (vi) Other Interest | 0.3 | 0.2 | 0.2 | — | — | — | 3.4 | 108.3 |
| (vii) Bank Charges | 1.8 | 1.8 | 1.7 | 2.5 | 5.4 | 4.3 | 1.3 | 4.7 |
| (viii) Other Finances Expenses | — | 10.0 | — | — | 6.4 | 10.0 | — | 10.6 |
| (ix) Uncategorised | — | 0.1 | 0.1 | 0.1 | 0.6 | — | — | — |
| E. Programme Expenses | 8,780.2 | 69,796.1 | 52,081.5 | 54,768.3 | 116.0 | 223.5 | 206.0 | 249.0 |
| <i>Of which:</i> Election Expenses | 2.7 | 62.0 | 62.0 | 64.5 | 22.5 | 133.3 | 33.6 | 110.3 |
| F. Revenue Grants, Contributions and Subsidies | — | 10,415.5 | 5.0 | 5.0 | 25,293.3 | 42,781.7 | 30,882.5 | 54,969.1 |
| G. Miscellaneous Expenses | 328.0 | 100.4 | 127.5 | 262.8 | 1,952.3 | 8,522.1 | 2,508.3 | 9,095.7 |
| H. Uncategorised | 624.4 | -1,63,862.0 | 2,501.8 | 3,674.6 | 4,867.7 | 14,507.1 | 8,786.5 | 15,234.0 |

Appendix II

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

(₹ Lakh)

| | GOA | | | | GUJARAT | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 2,902.5 | 4,958.5 | 4,259.0 | 5,626.8 | 7,58,442.0 | 9,16,796.7 | 8,89,215.1 | 9,93,408.0 |
| A. Establishment Expenses (i - iv) | 2,296.7 | 3,409.3 | 2,863.7 | 3,700.1 | 3,80,010.9 | 4,36,325.7 | 4,33,354.0 | 4,62,006.1 |
| (i) Salary, Wages and Bonus | 2,044.7 | 2,730.0 | 2,288.3 | 3,025.7 | 2,58,351.6 | 2,81,532.6 | 2,92,756.1 | 3,17,227.6 |
| (ii) Pension | 89.2 | 175.0 | 165.9 | 175.0 | 85,962.7 | 1,15,718.8 | 1,04,517.1 | 1,03,671.2 |
| (iii) Other | 162.9 | 504.3 | 409.6 | 499.4 | 35,696.6 | 39,074.3 | 36,080.9 | 41,107.3 |
| (iv) Uncategorised | — | — | — | — | — | — | — | — |
| B. Administrative Expenses | 108.9 | 250.3 | 182.0 | 323.7 | 28,765.4 | 39,720.0 | 38,740.0 | 42,830.6 |
| C. Operational & Maintenance Expenses | 290.9 | 965.7 | 934.8 | 1,282.6 | 1,45,501.1 | 1,73,255.9 | 1,80,964.5 | 1,92,399.9 |
| D. Interest and Finance Charges (i-ix) | 200.5 | 300.5 | 250.1 | 300.4 | 6,045.4 | 7,089.7 | 7,440.6 | 13,393.3 |
| (i) Interest to Central Government | — | — | — | — | — | — | — | — |
| (ii) Interest to State Government | — | — | — | — | 37.3 | 53.0 | 53.0 | 103.0 |
| (iii) Interest to Govt. bodies and Associations | — | — | — | — | — | 4.0 | 4.0 | 4.0 |
| (iv) Interest to International Agencies | — | — | — | — | — | 525.0 | — | 850.0 |
| (v) Interest to Banks and Other Financial Institutions | — | — | — | — | 2,781.5 | 2,555.0 | 2,425.0 | 4,412.0 |
| (vi) Other Interest | 200.4 | 300.0 | 250.0 | 300.0 | — | 450.0 | 500.0 | 3,175.0 |
| (vii) Bank Charges | 0.1 | 0.5 | 0.1 | 0.4 | 13.0 | 53.7 | 53.6 | 54.6 |
| (viii) Other Finances Expenses | — | — | — | — | 3,213.6 | 3,449.0 | 4,405.0 | 4,794.7 |
| (ix) Uncategorised | — | — | — | — | — | — | — | — |
| E. Programme Expenses | 0.4 | 14.0 | 10.1 | 3.9 | 29,948.9 | 39,775.4 | 39,111.4 | 47,226.0 |
| <i>Of which:</i> Election Expenses | — | — | — | — | 47.3 | 577.0 | 507.0 | 475.0 |
| F. Revenue Grants, Contributions and Subsidies | — | — | — | — | 81,864.6 | 1,27,578.6 | 99,985.8 | 1,41,353.9 |
| G. Miscellaneous Expenses | 2.3 | 9.0 | 8.8 | 7.7 | 19,642.0 | 23,318.2 | 21,598.1 | 24,066.9 |
| H. Uncategorised | 2.7 | 9.7 | 9.5 | 8.5 | 66,663.7 | 69,733.2 | 68,020.6 | 70,131.4 |

Report on Municipal Finances

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

(₹ Lakh)

| | HARYANA | | | | HIMACHAL PRADESH | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 2,13,389.7 | 3,88,350.7 | 3,86,773.7 | 4,70,735.2 | 13,380.0 | 22,629.7 | 11,223.5 | 12,438.7 |
| A. Establishment Expenses (i - iv) | 66,686.1 | 90,393.9 | 89,424.9 | 99,254.2 | 6,660.7 | 9,339.6 | 6,374.4 | 7,209.4 |
| (i) Salary, Wages and Bonus | 51,596.4 | 71,450.9 | 70,470.9 | 81,353.7 | 487.8 | 505.4 | 505.4 | 541.2 |
| (ii) Pension | 9,126.7 | 12,075.0 | 12,074.0 | 11,711.6 | 53.9 | 71.7 | 71.7 | 69.8 |
| (iii) Other | 6,606.9 | 8,628.0 | 8,617.0 | 7,648.9 | 22.2 | 50.0 | 50.0 | 38.8 |
| (iv) Uncategorised | -644.0 | -1,760.0 | -1,737.0 | -1,460.0 | 6,097.0 | 8,712.4 | 5,747.2 | 6,559.5 |
| B. Administrative Expenses | 6,814.7 | 19,349.2 | 18,863.2 | 18,974.0 | 266.6 | 357.1 | 289.7 | 371.1 |
| C. Operational & Maintenance Expenses | 38,534.1 | 84,078.0 | 84,078.0 | 1,22,596.0 | 6,349.9 | 12,861.8 | 4,485.1 | 4,762.1 |
| D. Interest and Finance Charges (i-ix) | 0.1 | 1,002.1 | 1,002.1 | 1,500.1 | 0.3 | 0.3 | 0.5 | 0.5 |
| (i) Interest to Central Government | - | - | - | - | - | - | - | - |
| (ii) Interest to State Government | - | - | - | - | - | - | - | - |
| (iii) Interest to Govt. bodies and Associations | - | - | - | - | - | - | - | - |
| (iv) Interest to International Agencies | - | - | - | - | - | - | - | - |
| (v) Interest to Banks and Other Financial Institutions | - | - | - | - | - | - | - | - |
| (vi) Other Interest | - | - | - | - | - | - | - | - |
| (vii) Bank Charges | 0.1 | 1,002.1 | 1,002.1 | 1,500.1 | - | - | - | - |
| (viii) Other Finances Expenses | - | - | - | - | - | - | - | - |
| (ix) Uncategorised | - | - | - | - | 0.3 | 0.3 | 0.5 | 0.5 |
| E. Programme Expenses | 149.4 | 1,090.0 | 1,090.0 | 590.0 | 2.7 | 54.0 | 34.0 | 54.5 |
| <i>Of which: Election Expenses</i> | 117.2 | - | - | 37.1 | - | - | - | - |
| F. Revenue Grants, Contributions and Subsidies | 79,140.7 | 1,21,850.0 | 1,21,850.0 | 1,77,112.3 | 98.5 | 15.0 | 40.0 | 39.1 |
| G. Miscellaneous Expenses | 10,712.8 | 34,468.8 | 34,369.8 | 24,764.3 | - | - | - | - |
| H. Uncategorised | 11,351.9 | 36,118.8 | 36,095.8 | 25,944.3 | 1.2 | 2.0 | - | 2.0 |

Appendix II

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

(₹ Lakh)

| | JAMMU AND KASHMIR | | | | JHARKHAND | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 12,686.9 | 14,738.2 | 14,738.2 | 12,929.2 | 11,501.6 | 9,198.0 | 8,801.5 | 10,392.4 |
| A. Establishment Expenses (i - iv) | - | - | - | - | 4,548.1 | 4,227.2 | 4,147.9 | 4,921.5 |
| (i) Salary, Wages and Bonus | - | - | - | - | 4,131.9 | 3,505.0 | 3,569.7 | 4,123.4 |
| (ii) Pension | - | - | - | - | 222.6 | 306.4 | 280.9 | 395.2 |
| (iii) Other | - | - | - | - | 193.6 | 415.8 | 297.3 | 403.0 |
| (iv) Uncategorised | - | - | - | - | - | - | - | - |
| B. Administrative Expenses | - | - | - | - | 1,279.9 | 1,147.0 | 1,027.1 | 1,013.8 |
| C. Operational & Maintenance Expenses | - | - | - | - | 1,295.7 | 3,568.3 | 3,369.9 | 3,820.5 |
| D. Interest and Finance Charges (i-ix) | - | - | - | - | 29.7 | 60.9 | 73.8 | 77.7 |
| (i) Interest to Central Government | - | - | - | - | - | - | - | - |
| (ii) Interest to State Government | - | - | - | - | 10.4 | - | 10.4 | 12.0 |
| (iii) Interest to Govt. bodies and Associations | - | - | - | - | - | - | - | - |
| (iv) Interest to International Agencies | - | - | - | - | - | - | - | - |
| (v) Interest to Banks and Other Financial Institutions | - | - | - | - | 14.3 | 9.5 | 9.5 | 3.9 |
| (vi) Other Interest | - | - | - | - | 0.2 | - | - | - |
| (vii) Bank Charges | - | - | - | - | 4.6 | 51.3 | 51.3 | 53.9 |
| (viii) Other Finances Expenses | - | - | - | - | 0.2 | 0.1 | 2.6 | 8.0 |
| (ix) Uncategorised | - | - | - | - | - | - | - | - |
| E. Programme Expenses | - | - | - | - | 21.0 | 188.2 | 176.3 | 110.3 |
| <i>Of which:</i> Election Expenses | - | - | - | - | - | 2.5 | 2.5 | 2.5 |
| F. Revenue Grants, Contributions and Subsidies | - | - | - | - | - | - | - | - |
| G. Miscellaneous Expenses | - | - | - | - | - | 2.0 | 2.0 | 69.3 |
| H. Uncategorised | 12,686.9 | 14,738.2 | 14,738.2 | 12,929.2 | 4,327.2 | 4.5 | 4.5 | 379.3 |

Report on Municipal Finances

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

(₹ Lakh)

| | KARNATAKA | | | | KERALA | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 96,404.9 | 1,43,549.8 | 1,21,141.4 | 1,41,929.1 | 2,15,116.7 | 1,79,834.6 | 1,36,188.7 | 1,98,039.8 |
| A. Establishment Expenses (i - iv) | 23,565.4 | 34,627.0 | 31,587.3 | 35,986.1 | 1,38,741.7 | 45,002.5 | 44,180.3 | 48,167.3 |
| (i) Salary, Wages and Bonus | 18,753.6 | 33,208.3 | 30,022.4 | 34,851.6 | 29,152.9 | 35,829.2 | 32,763.9 | 36,477.2 |
| (ii) Pension | 4,811.8 | 1,418.7 | 1,564.9 | 1,134.5 | 7,565.4 | 6,181.5 | 8,467.6 | 8,312.6 |
| (iii) Other | - | - | - | - | 1,01,823.3 | 2,991.8 | 2,948.9 | 3,377.5 |
| (iv) Uncategorised | - | - | - | - | 200.0 | - | - | - |
| B. Administrative Expenses | 3,917.8 | 13,772.0 | 7,706.8 | 10,089.9 | 4,198.7 | 2,542.4 | 2,434.5 | 2,649.9 |
| C. Operational & Maintenance Expenses | 63,259.0 | 87,369.7 | 77,863.1 | 89,046.2 | 10,093.8 | 26,318.3 | 22,817.2 | 27,938.2 |
| D. Interest and Finance Charges (i-ix) | 131.6 | 478.2 | 281.7 | 335.3 | 331.7 | 382.5 | 264.9 | 282.4 |
| (i) Interest to Central Government | - | - | - | - | - | - | - | - |
| (ii) Interest to State Government | - | - | - | - | 5.0 | 15.7 | 4.1 | 3.3 |
| (iii) Interest to Govt. bodies and Associations | - | - | - | - | - | - | - | - |
| (iv) Interest to International Agencies | - | - | - | - | - | - | - | - |
| (v) Interest to Banks and Other Financial Institutions | - | 37.5 | 5.0 | 8.0 | 245.5 | 297.4 | 180.0 | 190.7 |
| (vi) Other Interest | - | - | - | - | - | - | - | - |
| (vii) Bank Charges | 96.0 | 84.9 | 70.7 | 77.0 | 1.9 | 2.7 | 1.4 | 1.9 |
| (viii) Other Finances Expenses | 35.7 | 355.8 | 206.0 | 250.3 | 79.3 | 47.2 | 59.8 | 67.0 |
| (ix) Uncategorised | - | - | - | - | - | 19.6 | 19.6 | 19.6 |
| E. Programme Expenses | 13.0 | 114.0 | 68.2 | 374.0 | 38,766.9 | 77,679.0 | 47,088.3 | 69,395.2 |
| <i>Of which: Election Expenses</i> | - | - | - | - | 13,996.6 | 25,264.4 | 17,839.8 | 21,442.6 |
| F. Revenue Grants, Contributions and Subsidies | 5,518.0 | 7,188.9 | 3,634.5 | 6,097.6 | 22,179.3 | 55,474.7 | 21,537.8 | 53,572.4 |
| G. Miscellaneous Expenses | - | - | - | - | 126.7 | 2,199.7 | 130.4 | 157.8 |
| H. Uncategorised | - | - | - | - | 677.9 | -29,764.6 | -2,264.6 | -4,123.3 |

Appendix II

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

(₹ Lakh)

| | MADHYA PRADESH | | | | MAHARASHTRA | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 1,91,823.4 | 5,71,316.9 | 5,71,316.9 | 5,82,536.1 | 27,74,922.2 | 36,49,951.8 | 31,82,861.2 | 39,31,060.7 |
| A. Establishment Expenses (i - iv) | 62,719.1 | 74,516.3 | 74,516.3 | 75,737.4 | 13,65,519.4 | 16,90,932.4 | 15,53,020.0 | 19,53,187.6 |
| (i) Salary, Wages and Bonus | – | – | – | – | 9,00,495.7 | 11,38,652.0 | 10,09,333.7 | 12,71,474.6 |
| (ii) Pension | – | – | – | – | 3,15,740.0 | 3,66,789.1 | 3,60,668.6 | 4,58,407.3 |
| (iii) Other | – | – | – | – | 14,350.6 | 39,612.7 | 36,942.1 | 66,025.2 |
| (iv) Uncategorised | 62,719.1 | 74,516.3 | 74,516.3 | 75,737.4 | 1,34,933.0 | 1,45,878.6 | 1,46,075.6 | 1,57,280.6 |
| B. Administrative Expenses | 34,806.4 | 41,618.9 | 41,618.9 | 43,294.4 | 2,06,327.6 | 3,51,110.6 | 3,08,809.8 | 3,66,438.2 |
| C. Operational & Maintenance Expenses | 82,194.9 | 93,332.5 | 93,332.5 | 91,603.5 | 5,58,436.7 | 8,85,592.9 | 7,28,108.0 | 9,42,876.8 |
| D. Interest and Finance Charges (i-ix) | 6,598.5 | 8,861.8 | 8,861.8 | 10,906.4 | 46,652.2 | 52,535.0 | 52,129.9 | 59,328.5 |
| (i) Interest to Central Government | – | – | – | – | – | – | – | – |
| (ii) Interest to State Government | – | – | – | – | – | – | – | – |
| (iii) Interest to Govt. bodies and Associations | – | – | – | – | 4,315.9 | 7,479.8 | 4,851.7 | 7,702.4 |
| (iv) Interest to International Agencies | – | – | – | – | 2,618.0 | 2,213.7 | 2,213.7 | 1,819.6 |
| (v) Interest to Banks and Other Financial Institutions | – | – | – | – | 5,716.5 | 3,800.0 | 2,109.0 | 1,165.0 |
| (vi) Other Interest | – | – | – | – | 703.5 | 1,215.0 | 1,045.0 | 1,446.0 |
| (vii) Bank Charges | – | – | – | – | 5.0 | 194.3 | 179.3 | 189.2 |
| (viii) Other Finances Expenses | – | – | – | – | 33,293.3 | 37,996.7 | 42,095.7 | 47,370.7 |
| (ix) Uncategorised | 6,598.5 | 8,861.8 | 8,861.8 | 10,906.4 | – | -364.5 | -364.5 | -364.5 |
| E. Programme Expenses | 1,426.4 | 2,599.8 | 2,599.8 | 2,752.8 | 26,738.5 | 55,988.6 | 35,444.0 | 53,132.6 |
| <i>Of which:</i> Election Expenses | 50.0 | 50.0 | 50.0 | 50.0 | 5,587.6 | 1,945.3 | 989.9 | 2,754.4 |
| F. Revenue Grants, Contributions and Subsidies | 3,420.1 | 3,346.4 | 3,346.4 | 19,130.2 | 1,70,735.3 | 2,20,741.4 | 1,89,007.3 | 2,33,255.9 |
| G. Miscellaneous Expenses | 658.0 | 3,47,041.2 | 3,47,041.2 | 3,39,111.4 | 1,16,048.3 | 1,63,983.0 | 1,19,276.8 | 1,65,549.5 |
| H. Uncategorised | – | – | – | – | 2,84,464.2 | 2,29,067.8 | 1,97,065.5 | 1,57,291.6 |

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

(₹ Lakh)

| | MIZORAM | | | | ODISHA | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 2,632.5 | 2,991.0 | 2,597.5 | 3,399.2 | 56,410.3 | 66,004.4 | 68,081.5 | 77,283.1 |
| A. Establishment Expenses (i - iv) | 527.0 | 1,035.1 | 712.1 | 780.1 | 21,301.0 | 27,969.1 | 28,873.6 | 33,846.9 |
| (i) Salary, Wages and Bonus | 491.4 | 952.1 | 642.1 | 677.1 | 6,532.6 | 7,902.6 | 8,250.2 | 8,489.3 |
| (ii) Pension | 29.3 | 37.0 | 33.0 | 36.0 | 2,482.4 | 2,299.2 | 2,300.2 | 2,756.5 |
| (iii) Other | 6.3 | 46.0 | 37.0 | 67.0 | 503.1 | 745.0 | 843.4 | 951.8 |
| (iv) Uncategorised | – | – | – | – | 11,782.9 | 17,022.2 | 17,479.9 | 21,649.3 |
| B. Administrative Expenses | 1,002.1 | 1,186.8 | 1,192.8 | 1,808.5 | 927.1 | 1,845.6 | 1,374.2 | 1,956.3 |
| C. Operational & Maintenance Expenses | 223.4 | 349.6 | 292.5 | 253.5 | 17,642.9 | 23,069.4 | 23,380.6 | 27,207.4 |
| D. Interest and Finance Charges (i-ix) | – | 0.5 | 0.1 | 0.1 | 419.9 | 855.9 | 863.9 | 333.9 |
| (i) Interest to Central Government | – | – | – | – | – | – | – | – |
| (ii) Interest to State Government | – | – | – | – | 0.3 | 1.3 | 9.3 | 9.3 |
| (iii) Interest to Govt. bodies and Associations | – | – | – | – | 9.4 | 11.3 | 11.3 | 13.5 |
| (iv) Interest to International Agencies | – | – | – | – | – | – | – | – |
| (v) Interest to Banks and Other Financial Institutions | – | – | – | – | 356.4 | 746.6 | 746.6 | 183.0 |
| (vi) Other Interest | – | – | – | – | – | – | – | – |
| (vii) Bank Charges | – | 0.5 | 0.1 | 0.1 | 1.3 | 0.2 | 0.2 | 0.2 |
| (viii) Other Finances Expenses | – | – | – | – | 1.0 | – | – | – |
| (ix) Uncategorised | – | – | – | – | 51.5 | 96.6 | 96.6 | 127.9 |
| E. Programme Expenses | – | – | – | – | 472.0 | 157.0 | 108.6 | 155.1 |
| <i>Of which: Election Expenses</i> | – | – | – | – | 0.2 | 40.0 | 1.0 | 60.0 |
| F. Revenue Grants, Contributions and Subsidies | 316.5 | 419.0 | 400.0 | 557.0 | 1,238.3 | 1,800.0 | 1,331.8 | 1,800.0 |
| G. Miscellaneous Expenses | – | – | – | – | 158.1 | 68.2 | 181.9 | 138.4 |
| H. Uncategorised | 563.6 | – | – | – | 14,251.0 | 10,239.1 | 11,966.9 | 11,845.1 |

Appendix II

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

(₹ Lakh)

| | PUNJAB | | | | RAJASTHAN | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 1,34,698.8 | 1,60,259.8 | 1,50,027.0 | 1,77,364.1 | 1,09,059.2 | 1,86,264.1 | 1,85,050.5 | 2,20,279.6 |
| A. Establishment Expenses (i - iv) | 1,02,386.5 | 1,03,702.7 | 1,06,336.1 | 1,15,963.2 | 62,313.6 | 85,480.2 | 96,203.8 | 1,22,031.5 |
| (i) Salary, Wages and Bonus | 95,802.4 | 95,633.6 | 98,774.8 | 1,07,859.4 | 59,829.9 | 82,008.7 | 92,972.5 | 1,17,590.0 |
| (ii) Pension | 5,771.3 | 6,721.7 | 6,426.4 | 6,663.2 | 1,566.4 | 2,100.0 | 2,080.0 | 1,878.0 |
| (iii) Other | 812.8 | 1,347.4 | 1,134.9 | 1,440.6 | 917.4 | 1,371.5 | 1,151.3 | 2,563.5 |
| (iv) Uncategorised | — | — | — | — | — | — | — | — |
| B. Administrative Expenses | 5,050.6 | 5,968.0 | 4,501.0 | 5,263.0 | 3,321.5 | 5,844.3 | 5,920.7 | 6,343.8 |
| C. Operational & Maintenance Expenses | 22,265.3 | 42,908.4 | 33,977.2 | 41,518.0 | 34,507.2 | 70,852.0 | 57,067.0 | 67,024.3 |
| D. Interest and Finance Charges (i-ix) | 351.7 | 381.0 | 381.0 | 240.0 | 194.4 | 2,000.0 | 2,000.0 | 1,700.0 |
| (i) Interest to Central Government | — | — | — | — | — | — | — | — |
| (ii) Interest to State Government | — | — | — | — | — | — | — | — |
| (iii) Interest to Govt. bodies and Associations | 325.4 | 350.0 | 350.0 | 210.0 | — | — | — | — |
| (iv) Interest to International Agencies | — | — | — | — | — | — | — | — |
| (v) Interest to Banks and Other Financial Institutions | — | — | — | — | — | — | — | — |
| (vi) Other Interest | — | — | — | — | — | — | — | — |
| (vii) Bank Charges | — | — | — | — | — | — | — | — |
| (viii) Other Finances Expenses | 26.3 | 31.0 | 31.0 | 30.0 | — | — | — | — |
| (ix) Uncategorised | — | — | — | — | 194.4 | 2,000.0 | 2,000.0 | 1,700.0 |
| E. Programme Expenses | 15.9 | 22.0 | 22.0 | 15.0 | 897.7 | 1,454.1 | 1,445.1 | 1,577.0 |
| <i>Of which: Election Expenses</i> | — | — | — | — | — | — | — | — |
| F. Revenue Grants, Contributions and Subsidies | 3,755.4 | 1,668.9 | 1,668.9 | 1,094.7 | 26.8 | 77.0 | 58.0 | 58.0 |
| G. Miscellaneous Expenses | 1,065.1 | 3,790.0 | 2,556.0 | 7,741.2 | 3,899.1 | 10,278.3 | 11,178.0 | 10,772.5 |
| H. Uncategorised | -191.7 | 1,818.9 | 584.9 | 5,529.1 | 3,899.1 | 10,278.3 | 11,178.0 | 10,772.5 |

Report on Municipal Finances

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

(₹ Lakh)

| | SIKKIM | | | | TAMIL NADU | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 522.5 | 532.2 | 693.8 | 689.5 | 6,43,129.0 | 6,60,257.1 | 6,95,438.7 | 7,67,200.1 |
| A. Establishment Expenses (i - iv) | 478.8 | 512.2 | 693.8 | 689.5 | 2,04,017.6 | 2,48,325.9 | 2,54,018.5 | 2,89,440.4 |
| (i) Salary, Wages and Bonus | 388.3 | 416.9 | 585.4 | 570.8 | 1,44,438.3 | 1,74,661.2 | 1,70,884.3 | 2,00,981.3 |
| (ii) Pension | 8.6 | 9.0 | 11.1 | 14.0 | 45,098.2 | 54,300.8 | 62,953.0 | 67,055.0 |
| (iii) Other | 37.9 | 40.5 | 47.7 | 52.1 | 14,481.1 | 19,363.8 | 20,181.2 | 21,404.1 |
| (iv) Uncategorised | 44.0 | 45.8 | 49.7 | 52.6 | — | — | — | — |
| B. Administrative Expenses | 64.1 | 103.6 | 105.5 | 109.7 | 23,778.7 | 27,751.1 | 26,110.4 | 28,038.7 |
| C. Operational & Maintenance Expenses | 369.8 | 1,025.4 | 1,302.9 | 974.5 | 1,29,452.4 | 1,59,706.3 | 1,61,499.8 | 1,69,383.5 |
| D. Interest and Finance Charges (i-ix) | 0.1 | 1.0 | 1.2 | 2.2 | 21,280.2 | 23,744.5 | 25,691.1 | 26,725.7 |
| (i) Interest to Central Government | — | — | — | — | — | — | — | — |
| (ii) Interest to State Government | — | — | — | — | 2,962.8 | 3,927.1 | 3,472.7 | 3,509.7 |
| (iii) Interest to Govt. bodies and Associations | — | — | — | — | 2,951.8 | 2,501.8 | 2,430.8 | 2,400.3 |
| (iv) Interest to International Agencies | — | — | — | — | — | — | — | — |
| (v) Interest to Banks and Other Financial Institutions | — | — | — | — | 15,207.4 | 17,113.7 | 19,498.7 | 20,474.3 |
| (vi) Other Interest | — | — | — | — | — | — | — | — |
| (vii) Bank Charges | — | — | — | — | 24.8 | 120.1 | 138.7 | 183.6 |
| (viii) Other Finances Expenses | — | — | — | — | 133.5 | 81.9 | 150.2 | 157.7 |
| (ix) Uncategorised | 0.1 | 1.0 | 1.2 | 2.2 | — | — | — | — |
| E. Programme Expenses | 14.2 | 149.7 | 171.6 | 177.0 | 809.4 | 3,245.4 | 2,246.6 | 3,393.7 |
| <i>Of which:</i> Election Expenses | — | — | — | — | 28.4 | 350.9 | 29.4 | 412.2 |
| F. Revenue Grants, Contributions and Subsidies | — | — | — | — | 48,114.5 | 66,066.8 | 60,065.5 | 70,740.2 |
| G. Miscellaneous Expenses | — | — | — | — | 2,064.3 | 597.8 | 828.0 | 816.3 |
| H. Uncategorised | -404.4 | -1,259.7 | -1,581.2 | -1,263.4 | 2,13,611.8 | 1,30,819.3 | 1,64,978.8 | 1,78,661.6 |

Appendix II

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

(₹ Lakh)

| | TELANGANA | | | | TRIPURA | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 2,19,540.8 | 2,95,967.7 | 2,79,620.9 | 3,15,543.8 | 9,026.8 | 9,394.8 | 9,394.8 | 7,851.7 |
| A. Establishment Expenses (i - iv) | 1,24,419.4 | 1,59,896.0 | 1,48,540.0 | 1,62,050.0 | 3,942.3 | 5,558.0 | 5,558.0 | 5,507.4 |
| (i) Salary, Wages and Bonus | 1,06,282.4 | 1,38,560.0 | 1,24,660.0 | 1,35,532.0 | 2,760.2 | 4,096.0 | 4,096.0 | 3,871.4 |
| (ii) Pension | 18,137.0 | 21,262.0 | 23,803.0 | 26,440.0 | 711.8 | 750.0 | 750.0 | 1,200.0 |
| (iii) Other | — | 74.0 | 77.0 | 78.0 | 470.3 | 712.0 | 712.0 | 436.0 |
| (iv) Uncategorised | — | — | — | — | — | — | — | — |
| B. Administrative Expenses | 8,691.5 | 15,304.6 | 13,390.9 | 16,127.8 | 809.5 | 750.0 | 750.0 | 698.6 |
| C. Operational & Maintenance Expenses | 77,133.9 | 1,17,028.1 | 1,11,506.5 | 1,29,748.0 | 82.5 | 158.0 | 158.0 | 303.3 |
| D. Interest and Finance Charges (i-ix) | 713.0 | 484.0 | 3,025.0 | 3,542.0 | — | — | — | — |
| (i) Interest to Central Government | — | — | — | — | — | — | — | — |
| (ii) Interest to State Government | — | — | — | — | — | — | — | — |
| (iii) Interest to Govt. bodies and Associations | — | — | — | — | — | — | — | — |
| (iv) Interest to International Agencies | — | — | — | — | — | — | — | — |
| (v) Interest to Banks and Other Financial Institutions | 666.0 | 466.0 | 1,000.0 | 1,000.0 | — | — | — | — |
| (vi) Other Interest | — | — | — | — | — | — | — | — |
| (vii) Bank Charges | 45.0 | 18.0 | 25.0 | 30.0 | — | — | — | — |
| (viii) Other Finances Expenses | — | — | 2,000.0 | 2,500.0 | — | — | — | — |
| (ix) Uncategorised | 2.0 | — | — | 12.0 | — | — | — | — |
| E. Programme Expenses | 1,510.3 | 3,075.0 | 2,943.0 | 3,832.0 | 3,843.9 | 2,928.8 | 2,928.8 | 1,342.5 |
| <i>Of which:</i> Election Expenses | 995.3 | 622.0 | 1,168.0 | 1,414.0 | — | — | — | — |
| F. Revenue Grants, Contributions and Subsidies | 212.1 | — | — | — | — | — | — | — |
| G. Miscellaneous Expenses | 116.8 | 90.0 | 107.7 | 122.0 | 174.3 | — | — | — |
| H. Uncategorised | 6,743.7 | 90.0 | 107.7 | 122.0 | 174.3 | — | — | — |

Report on Municipal Finances

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

(₹ Lakh)

| | UTTAR PRADESH | | | | UTTARAKHAND | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 3,49,387.9 | 6,81,307.5 | 6,58,777.1 | 5,39,027.8 | 26,844.6 | 41,927.4 | 37,107.0 | 35,491.6 |
| A. Establishment Expenses (i - iv) | 2,01,464.2 | 2,39,723.2 | 2,49,763.8 | 2,60,120.1 | 18,405.0 | 27,255.7 | 24,655.4 | 25,124.6 |
| (i) Salary, Wages and Bonus | 1,56,869.8 | 1,91,803.2 | 1,99,926.0 | 2,06,240.1 | 11,990.3 | 15,903.6 | 14,448.1 | 17,048.5 |
| (ii) Pension | 43,135.4 | 45,110.0 | 46,686.9 | 50,005.0 | 3,244.2 | 5,352.1 | 4,507.3 | 5,576.1 |
| (iii) Other | 1,459.1 | 2,810.0 | 3,151.2 | 3,875.0 | 3,170.4 | 6,000.0 | 5,700.0 | 2,500.0 |
| (iv) Uncategorised | — | — | -0.2 | — | — | — | — | — |
| B. Administrative Expenses | 11,146.4 | 14,157.8 | 15,226.2 | 17,033.2 | 433.4 | 1,266.9 | 718.3 | 529.5 |
| C. Operational & Maintenance Expenses | 1,05,946.6 | 3,66,271.6 | 3,31,053.2 | 2,04,116.6 | 3,575.1 | 8,058.4 | 6,388.0 | 7,397.4 |
| D. Interest and Finance Charges (i-ix) | 638.5 | 1,111.0 | 1,010.6 | 1,461.0 | 295.5 | 1,626.6 | 1,626.6 | 800.7 |
| (i) Interest to Central Government | — | — | — | — | — | — | — | — |
| (ii) Interest to State Government | — | — | — | — | — | — | — | — |
| (iii) Interest to Govt. bodies and Associations | — | — | — | — | — | — | — | — |
| (iv) Interest to International Agencies | — | — | — | — | — | — | — | — |
| (v) Interest to Banks and Other Financial Institutions | — | — | — | — | — | — | — | — |
| (vi) Other Interest | — | — | — | — | — | — | — | — |
| (vii) Bank Charges | 27.5 | 8.0 | 7.6 | 8.0 | 1.9 | 0.6 | 0.6 | 0.7 |
| (viii) Other Finances Expenses | 611.0 | 1,103.0 | 1,003.0 | 1,453.0 | 293.6 | 1,626.0 | 1,626.0 | 800.0 |
| (ix) Uncategorised | — | — | — | — | — | — | — | — |
| E. Programme Expenses | 46.0 | 11.0 | 11.0 | 11.0 | — | — | — | — |
| <i>Of which:</i> Election Expenses | — | — | — | — | — | — | — | — |
| F. Revenue Grants, Contributions and Subsidies | 36.2 | 205.6 | 289.9 | 705.6 | 4,034.9 | 3,280.9 | 3,280.9 | 1,167.4 |
| G. Miscellaneous Expenses | 10,596.4 | 29,714.6 | 30,623.1 | 27,621.1 | 55.4 | 375.0 | 375.0 | 350.0 |
| H. Uncategorised | 19,513.6 | 30,112.6 | 30,799.3 | 27,959.1 | 45.3 | 63.9 | 62.9 | 122.0 |

Appendix II

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

(₹ Lakh)

| | WEST BENGAL | | | | CHANDIGARH | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 3,20,126.5 | 5,15,960.9 | 4,92,488.8 | 5,06,576.3 | 53,145.1 | 65,351.0 | 64,734.0 | 79,441.0 |
| A. Establishment Expenses (i - iv) | 1,77,333.6 | 2,13,188.0 | 1,92,082.7 | 2,15,810.5 | 32,839.9 | 41,106.0 | 39,489.0 | 55,676.0 |
| (i) Salary, Wages and Bonus | 1,10,841.1 | 1,52,028.0 | 1,30,995.2 | 1,52,707.4 | 19,144.4 | 24,240.0 | 22,285.0 | 41,320.0 |
| (ii) Pension | 50,507.4 | 60,488.1 | 59,894.6 | 61,591.6 | 3,205.7 | 3,800.0 | 4,500.0 | 4,500.0 |
| (iii) Other | 626.2 | 671.9 | 1,192.9 | 1,511.4 | 10,489.8 | 13,066.0 | 12,704.0 | 9,856.0 |
| (iv) Uncategorised | 15,358.9 | — | — | — | — | — | — | — |
| B. Administrative Expenses | 24,481.5 | 83,105.9 | 86,427.0 | 88,443.0 | 10,609.8 | 11,500.0 | 11,700.0 | 13,500.0 |
| C. Operational & Maintenance Expenses | 62,084.7 | 87,936.7 | 82,538.2 | 77,279.2 | 9,695.5 | 12,745.0 | 13,545.0 | 10,265.0 |
| D. Interest and Finance Charges (i-ix) | 189.3 | 118.8 | 110.8 | 119.6 | — | — | — | — |
| (i) Interest to Central Government | — | — | — | — | — | — | — | — |
| (ii) Interest to State Government | — | — | — | — | — | — | — | — |
| (iii) Interest to Govt. bodies and Associations | 120.8 | 30.0 | 30.0 | 30.0 | — | — | — | — |
| (iv) Interest to International Agencies | — | — | — | — | — | — | — | — |
| (v) Interest to Banks and Other Financial Institutions | 14.4 | 24.0 | 17.0 | 21.0 | — | — | — | — |
| (vi) Other Interest | 45.0 | 50.0 | 50.0 | 55.0 | — | — | — | — |
| (vii) Bank Charges | 8.7 | 8.3 | 8.3 | 9.6 | — | — | — | — |
| (viii) Other Finances Expenses | 0.4 | 0.5 | 0.5 | 4.0 | — | — | — | — |
| (ix) Uncategorised | — | 6.0 | 5.0 | — | — | — | — | — |
| E. Programme Expenses | 1,230.7 | 5,531.8 | 3,840.2 | 2,081.9 | — | — | — | — |
| <i>Of which: Election Expenses</i> | — | — | — | — | — | — | — | — |
| F. Revenue Grants, Contributions and Subsidies | 47,188.8 | 1,17,838.0 | 1,00,493.0 | 1,14,925.0 | — | — | — | — |
| G. Miscellaneous Expenses | 3,430.1 | 3,917.7 | 13,251.1 | 3,676.9 | — | — | — | — |
| H. Uncategorised | 4,187.7 | 4,324.0 | 13,745.8 | 4,240.4 | — | — | — | — |

Appendix II : Revenue Expenditure of Municipal Corporations (Concl.d.)

(₹ Lakh)

| | DELHI | | | | ALL STATES/UTs | | | |
|--|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
| | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) | 2017-18 (Accounts) | 2018-19 (Budget Estimates) | 2018-19 (Revised Estimates) | 2019-20 (Budget Estimates) |
| 1 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 5 |
| Revenue Expenditure (A - H) | 12,69,803.9 | 19,88,092.3 | 19,92,980.9 | 21,46,466.1 | 78,28,238.8 | 1,11,94,465.8 | 1,05,15,613.2 | 1,19,50,346.5 |
| A. Establishment Expenses (i - iv) | 9,00,366.2 | 13,64,364.9 | 14,45,182.3 | 13,93,573.7 | 40,60,004.7 | 52,85,067.2 | 50,34,488.0 | 56,22,137.7 |
| (i) Salary, Wages and Bonus | 6,52,329.7 | 10,45,538.2 | 11,33,701.0 | 10,63,519.1 | 27,52,097.8 | 36,67,375.4 | 36,01,129.3 | 40,00,682.3 |
| (ii) Pension | 1,19,409.1 | 1,65,654.0 | 1,65,791.3 | 1,71,754.0 | 7,32,787.8 | 8,88,922.1 | 8,87,930.5 | 10,05,992.9 |
| (iii) Other | 1,440.5 | 3,500.0 | 3,150.0 | 3,500.0 | 2,15,144.7 | 1,64,246.6 | 1,57,340.9 | 1,96,091.1 |
| (iv) Uncategorised | 1,27,187.0 | 1,49,672.8 | 1,42,539.9 | 1,54,800.5 | 3,59,974.4 | 5,64,523.0 | 3,88,087.3 | 4,19,371.5 |
| B. Administrative Expenses | 14,746.6 | 19,703.2 | 19,667.8 | 19,210.7 | 4,14,721.9 | 7,00,657.1 | 6,43,816.7 | 7,37,192.6 |
| C. Operational & Maintenance Expenses | 2,64,341.8 | 4,23,688.1 | 4,24,490.7 | 5,21,228.5 | 17,21,966.7 | 28,36,549.0 | 25,89,463.3 | 29,25,603.9 |
| D. Interest and Finance Charges (i-ix) | 5,401.6 | 92,737.1 | 10,032.6 | 1,16,783.4 | 96,850.7 | 2,04,173.3 | 1,37,340.4 | 2,63,767.9 |
| (i) Interest to Central Government | 200.0 | 48.0 | 48.0 | 48.0 | 845.0 | 750.0 | 768.0 | 850.0 |
| (ii) Interest to State Government | 4,843.8 | 91,942.8 | 9,220.0 | 1,15,970.8 | 8,468.3 | 96,452.7 | 12,929.6 | 1,20,276.1 |
| (iii) Interest to Govt. bodies and Associations | – | 296.0 | 296.0 | 296.0 | 11,660.7 | 16,273.8 | 25,564.8 | 30,657.7 |
| (iv) Interest to International Agencies | – | – | – | – | 2,618.0 | 2,738.7 | 2,213.7 | 2,669.6 |
| (v) Interest to Banks and Other Financial Institutions | – | – | – | – | 26,999.3 | 28,309.1 | 29,448.8 | 31,427.2 |
| (vi) Other Interest | – | – | – | – | 949.5 | 2,015.2 | 1,848.6 | 5,084.3 |
| (vii) Bank Charges | – | – | – | – | 237.5 | 1,560.6 | 1,546.4 | 2,128.2 |
| (viii) Other Finances Expenses | – | – | – | – | 37,867.2 | 45,002.2 | 51,931.7 | 57,802.1 |
| (ix) Uncategorised | 357.8 | 450.3 | 468.6 | 468.6 | 7,205.1 | 11,071.0 | 11,088.8 | 12,872.7 |
| E. Programme Expenses | 3,044.4 | 560.7 | 656.7 | 560.7 | 1,20,008.2 | 2,70,485.6 | 1,96,447.9 | 2,47,586.8 |
| <i>Of which:</i> Election Expenses | 4,254.9 | 440.7 | 1,340.7 | 440.7 | 25,218.0 | 30,093.2 | 22,343.9 | 28,082.3 |
| F. Revenue Grants, Contributions and Subsidies | 5,523.4 | 6,399.8 | 6,490.5 | 7,000.7 | 5,08,621.0 | 7,98,783.2 | 6,55,877.6 | 8,97,626.2 |
| G. Miscellaneous Expenses | 38,719.3 | 40,978.5 | 43,860.4 | 44,708.4 | 2,16,002.5 | 6,94,971.2 | 6,52,923.1 | 6,87,024.4 |
| H. Uncategorised | 37,660.5 | 39,660.0 | 42,600.0 | 43,400.0 | 6,90,063.1 | 4,03,779.2 | 6,05,256.2 | 5,69,407.0 |

Note: Data for which disaggregated details were not provided has been reported here under the head 'Uncategorised'.

Source: Municipal Corporations.

